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Individual Income Tax Returns 2012

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

The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at http://www.irs.gov/taxstats. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2012. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 144.9 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2012.

Table A presents selected income and tax items for Tax Years 2008 through 2012 as they appear on the forms and provides the percentage change between 2011 and 2012 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2012, the number of individual tax returns filed decreased by 0.4 million, or 0.3 percent. Adjusted gross income (AGI) rose $726.0 billion, or 8.7 percent from 2011 to 2012, compared to a 3.5-percent increase from 2010 to 2011. Total tax liability increased 13.0 percent to $1.3 trillion. A few components of AGI showed decreases between 2011 and 2012. The most notable were unemployment compensation (down 22.9 percent), cancellation of debt (down 9.9 percent) and taxable interest (down 6.9 percent). Conversely, several components showed large increases for 2012. These included net capital gain less loss from Schedule D (up 65.4 percent), ordinary dividends (up 33.8 percent) and rents, royalties, partnerships, estates, trusts, etc. (up 26.2 percent).

This report is divided into six sections. Section 1 explains the requirements for filing and changes in the law for 2012. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report was prepared under the direction of Michael Strudler, Chief, Individual Research Section, Individual Statistics Branch.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**142,450,569**	**140,494,127**	**142,892,051**	**145,370,240**	**144,928,472**	**-0.3**
Electronically filed returns	95,243,204	98,358,434	111,559,553	118,920,586	121,314,249	2.0
Form 1040 returns	84,317,993	84,144,965	84,071,480	84,189,061	83,631,395	-0.7
Electronically filed returns	51,906,024	54,252,971	62,427,066	66,003,531	67,402,503	2.1
Form 1040A returns	36,280,305	39,563,588	40,810,489	38,598,005	38,243,922	-0.9
Electronically filed returns	28,761,499	32,862,236	35,419,288	34,207,257	34,305,758	0.3
Form 1040EZ returns	21,852,270	16,785,574	18,010,081	22,583,173	23,053,156	2.1
Electronically filed returns	14,575,681	11,243,227	13,713,200	18,709,798	19,605,988	4.8
Salaries and wages						
Number of returns	119,578,500	116,668,680	117,820,074	119,559,706	119,851,043	0.2
Amount	5,950,634,829	5,707,088,487	5,837,350,365	6,055,389,434	6,301,357,591	4.1
Taxable interest						
Number of returns	62,449,609	57,811,427	55,130,125	52,067,484	47,972,509	-7.9
Amount	223,291,064	168,001,234	139,611,242	120,111,673	111,789,613	-6.9
Tax-exempt interest [2]						
Number of returns	6,453,113	6,255,546	6,103,182	5,988,308	5,954,819	-0.6
Amount	79,821,721	73,574,105	75,163,368	72,995,406	71,066,052	-2.6
Ordinary dividends						
Number of returns	31,043,113	29,287,816	28,007,627	27,762,355	27,974,976	0.8
Amount	219,330,668	163,458,846	183,539,268	194,609,806	260,393,306	33.8
Qualified dividends [2]						
Number of returns	26,409,275	25,412,544	25,049,470	25,154,875	25,490,820	1.3
Amount	158,975,193	123,570,203	136,483,398	142,015,345	204,401,524	43.9
State income tax refunds						
Number of returns	22,819,648	23,444,210	21,828,587	22,115,674	22,005,269	-0.5
Amount	27,569,478	30,314,607	27,454,568	27,532,751	27,462,015	-0.3
Alimony received						
Number of returns	436,700	438,103	439,196	436,725	440,401	0.8
Amount	8,779,355	8,821,395	8,795,589	8,777,349	8,936,487	1.8
Business or profession net income less loss						
Number of returns	22,111,687	22,111,784	22,505,698	22,917,874	23,034,725	0.5
Amount	264,234,283	244,982,827	267,265,585	282,969,817	304,191,539	7.5
Net capital gain less loss						
Number of returns	20,409,219	19,539,842	20,159,535	20,271,888	20,241,430	-0.2
Amount	466,578,810	231,187,309	363,808,623	375,259,556	620,670,288	65.4
Capital gain distributions reported on Form 1040						
Number of returns	3,321,856	750,663	1,155,754	1,882,192	2,479,539	31.7
Amount	2,693,831	360,637	601,335	1,777,581	2,216,531	24.7
Sales of property other than capital assets, net gain less loss						
Number of returns	1,722,608	1,787,663	1,977,152	1,976,199	2,039,106	3.2
Amount	-7,811,362	-18,027,483	-18,076,040	-14,450,438	-9,357,957	35.2
Total IRA distributions [2]						
Number of returns	12,052,397	10,523,386	13,498,285	13,729,093	13,882,102	1.1
Amount	216,258,321	179,131,646	290,619,093	263,218,671	272,043,736	3.4
Taxable IRA distributions						
Number of returns	11,259,424	9,659,133	12,517,280	13,008,887	13,195,644	1.4
Amount	162,150,226	135,202,708	194,332,950	217,319,190	230,783,461	6.2
Total pensions and annuities [2]						
Number of returns	28,011,742	28,408,058	28,889,557	28,981,205	29,516,878	1.8
Amount	844,774,212	822,742,643	881,195,991	910,731,872	975,274,407	7.1
Taxable pensions and annuities						
Number of returns	25,540,246	26,020,252	26,596,737	26,757,165	27,289,708	2.0
Amount	506,269,008	523,295,800	558,540,932	581,180,358	612,544,219	5.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,273,369	16,432,633	16,503,383	16,767,784	17,208,948	2.6
Amount	418,055,577	384,952,758	445,734,486	486,015,955	613,258,347	26.2
Farm net income less loss						
Number of returns	1,948,054	1,924,214	1,909,242	1,867,209	1,835,687	-1.7
Amount	-14,846,610	-14,095,257	-11,732,278	-9,602,223	-5,531,686	42.4
Unemployment compensation						
Number of returns	9,532,896	11,298,837	14,936,508	13,170,985	11,342,361	-13.9
Amount	43,674,694	83,538,098	120,249,961	92,383,693	71,234,134	-22.9
Total social security benefits [2]						
Number of returns	24,066,883	24,589,713	25,422,847	25,837,226	26,480,552	2.5
Amount	415,587,419	457,087,273	477,855,868	490,699,539	526,514,454	7.3
Taxable social security benefits						
Number of returns	15,015,435	15,320,332	16,180,397	16,785,141	17,772,267	5.9
Amount	168,110,210	174,649,879	190,745,678	201,612,206	223,597,024	10.9
Foreign-earned income exclusion [3]						
Number of returns	371,885	396,405	415,519	445,276	475,386	6.8
Amount	22,891,602	24,461,966	25,823,350	28,061,251	29,633,268	5.6
Net operating loss [3]						
Number of returns	920,078	1,119,575	1,147,033	1,229,118	1,294,259	5.3
Amount	97,019,034	124,079,065	144,553,116	169,083,520	189,072,930	11.8
Cancellation of debt [3]						
Number of returns	341,992	490,846	634,797	699,605	769,859	10.0
Amount	4,192,002	9,115,329	10,327,231	13,796,728	12,424,870	-9.9
Taxable health savings account distributions [3]						
Number of returns	N/A	N/A	266,188	317,328	213,243	-32.8
Amount	N/A	N/A	450,790	380,299	244,759	-35.6
Gambling earnings [3]						
Number of returns	1,889,725	1,768,442	1,841,697	1,903,153	1,925,505	1.2
Amount	27,196,828	23,775,855	25,187,996	26,515,292	29,235,562	10.3
Other income, less loss [3]						
Number of returns	6,786,526	6,487,936	6,666,372	6,508,046	6,635,318	2.0
Amount	34,267,297	31,315,947	34,629,333	34,051,971	37,415,382	9.9
Total income						
Number of returns	141,788,473	140,040,871	142,244,789	144,763,632	144,519,302	-0.2
Amount	8,384,459,552	7,739,397,945	8,208,441,150	8,498,486,227	9,234,159,288	8.7
Educator expenses						
Number of returns	3,753,395	3,841,466	3,614,291	3,824,221	3,790,352	-0.9
Amount	947,072	970,392	915,028	962,429	957,868	-0.5
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	129,275	142,530	131,619	147,661	143,148	-3.1
Amount	416,104	558,144	472,960	518,417	520,781	0.5
Health savings account deduction						
Number of returns	835,619	946,436	1,004,561	1,019,297	1,083,379	6.3
Amount	2,209,984	2,589,379	2,912,661	3,078,052	3,355,278	9.0
Moving expenses						
Number of returns	1,113,455	856,242	1,002,314	1,028,503	1,136,801	10.5
Amount	3,003,231	2,099,707	2,674,311	2,930,988	3,087,642	5.3
One-half of self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	24,286,264	23,833,849	24,174,249	26,022,975	27,535,555	5.8
Keogh retirement plan						
Number of returns	1,010,421	922,981	909,977	917,136	923,165	0.7
Amount	20,261,952	18,857,129	18,906,400	19,483,818	20,849,020	7.0

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance						
Number of returns	3,617,716	3,625,543	3,830,684	3,847,203	3,902,030	1.4
Amount	21,193,681	21,819,844	23,335,953	24,543,691	25,677,807	4.6
Penalty on early withdrawal of savings						
Number of returns	1,310,949	1,204,856	1,102,394	944,285	769,136	-18.5
Amount	389,043	339,005	356,207	461,169	456,333	-1.0
Alimony paid adjustment						
Number of returns	580,015	570,110	596,538	583,411	623,082	6.8
Amount	9,621,349	9,844,186	10,416,420	10,665,311	11,156,210	4.6
Total taxpayer IRA adjustment						
Number of returns	2,739,675	2,587,823	2,583,178	2,562,814	2,575,337	0.5
Amount	11,665,532	11,215,140	11,443,203	11,043,873	11,795,245	6.8
Student loan interest deduction						
Number of returns	9,135,508	9,718,995	10,119,216	10,051,849	10,764,802	7.1
Amount	7,730,515	8,339,817	9,093,467	9,673,065	10,693,660	10.6
Tuition and fees deduction						
Number of returns	4,576,654	2,422,642	1,997,005	1,933,121	2,112,590	9.3
Amount	11,001,733	5,453,156	4,364,960	4,310,353	4,686,828	8.7
Domestic production activities deduction						
Number of returns	501,755	490,677	615,952	637,859	659,401	3.4
Amount	7,011,197	5,697,897	8,674,889	8,994,778	11,158,127	24.1
Archer medical savings account deduction						
Number of returns	8,921	8,464	6,276	7,460	4,740	-36.5
Amount	16,796	13,056	10,664	11,644	6,932	-40.5
Foreign housing deductions						
Number of returns	6,862	7,945	2,761	5,531	8,055	45.6
Amount	129,783	135,791	74,227	99,010	136,044	37.4
Other adjustments						
Number of returns	151,165	161,638	144,127	153,280	148,885	-2.9
Amount	1,715,146	1,200,729	1,473,458	1,543,678	1,954,575	26.6
Total statutory adjustments						
Number of returns	35,773,805	34,764,363	35,260,684	35,683,176	36,623,399	2.6
Amount	121,599,382	112,967,222	119,299,058	124,343,250	134,027,907	7.8
Adjusted gross income or loss (AGI)						
Amount	8,262,860,170	7,626,430,723	8,089,142,092	8,374,142,977	9,100,131,381	8.7
Total itemized deductions						
Number of returns	48,167,223	45,695,736	46,644,509	46,293,834	45,581,697	-1.5
Amount	1,322,276,380	1,203,808,276	1,216,667,246	1,218,496,717	1,238,693,453	1.7
Total standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	695,487,631	747,779,539	738,538,671	768,668,235	797,425,658	3.7
Basic standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	663,412,108	709,396,730	717,074,903	745,870,904	773,692,650	3.7
Additional standard deduction						
Number of returns	12,523,644	12,740,860	12,679,683	13,211,438	13,701,861	3.7
Amount	19,941,237	21,255,341	21,011,499	22,763,284	23,709,341	4.2
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	15,723,821	20,532,964	400,690	[8] 23,790	[8] 19,148	-19.5
Amount	11,267,483	17,324,744	452,268	[8] 16,986	[8] 15,586	-8.2
AGI less deductions						
Number of returns	123,533,612	121,635,282	124,962,697	126,697,521	126,736,118	[7]
Amount	6,485,665,094	5,946,879,328	6,386,817,688	6,648,195,824	7,321,226,807	10.1
Number of exemptions	282,928,837	284,239,508	287,678,582	289,305,821	287,733,123	-0.5
Exemption amount	980,976,976	1,029,070,478	1,049,271,708	1,069,958,084	1,092,429,351	2.1

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income						
Number of returns	107,994,637	104,160,741	107,304,398	108,649,479	108,995,860	0.3
Amount	5,652,925,474	5,088,387,918	5,502,000,658	5,746,218,265	6,394,527,773	11.3
Capital construction fund reduction						
Number of returns	10,798	2,400	2,597	170	157	-7.6
Amount	81,185	50,659	37,073	50,333	108,841	116.2
Tax from table, rate schedules, etc.						
Number of returns	107,149,531	103,467,697	106,601,255	107,626,808	108,081,852	0.4
Amount	1,081,261,635	953,412,098	1,037,759,795	1,088,572,999	1,228,072,309	12.8
Additional taxes						
Number of returns	13,735	11,396	17,718	9,895	7,695	-22.2
Amount	21,864	32,714	29,926	41,683	11,117	-73.3
Alternative minimum tax						
Number of returns	3,935,248	3,827,562	4,019,538	4,248,183	4,224,741	-0.6
Amount	25,649,084	22,579,779	27,460,515	30,479,041	32,770,139	7.5
Income tax before credits						
Number of returns	107,201,197	103,502,636	106,631,729	107,660,923	108,117,666	0.4
Amount	1,106,932,583	976,024,591	1,065,250,236	1,119,093,724	1,260,955,131	12.7
Child care credit						
Number of returns	6,587,103	6,286,241	6,338,315	6,332,814	6,339,717	0.1
Amount	3,526,697	3,317,379	3,397,639	3,425,529	3,411,987	-0.4
Credit for elderly or disabled						
Number of returns	75,488	63,526	98,345	111,863	67,430	-39.7
Amount	10,070	8,235	15,627	16,165	9,406	-41.8
Education credits						
Number of returns	7,740,979	10,598,706	11,922,884	12,054,606	10,079,053	-16.4
Amount	7,632,594	10,836,636	12,353,964	12,366,511	10,522,539	-14.9
Residential energy credit						
Number of returns	225,733	6,711,683	7,155,888	3,642,988	2,225,307	-38.9
Amount	216,687	5,822,875	6,173,494	1,676,001	1,266,559	-24.4
Foreign tax credit						
Number of returns	6,708,279	6,309,847	6,661,896	6,904,440	7,096,246	2.8
Amount	16,572,321	13,060,099	15,223,190	16,451,128	19,115,247	16.2
Child tax credit						
Number of returns	25,173,769	23,563,012	23,579,773	23,136,250	22,889,677	-1.1
Amount	30,537,638	28,416,808	28,503,646	28,088,766	27,726,578	-1.3
Retirement savings contributions credit						
Number of returns	5,961,299	6,253,195	6,130,006	6,394,950	6,925,814	8.3
Amount	977,386	1,039,726	1,029,595	1,117,627	1,202,908	7.6
Mortgage interest credit						
Number of returns	39,094	44,686	41,733	45,763	46,653	1.9
Amount	43,319	44,182	51,199	54,872	65,306	19.0
Adoption credit						
Number of returns	88,628	80,676	97,084	47,956	31,786	-33.7
Amount	353,493	278,451	1,206,776	610,434	179,194	-70.6
General business credit						
Number of returns	303,756	292,508	462,320	487,030	466,097	-4.3
Amount	1,649,280	1,601,155	2,168,205	2,406,661	2,580,523	7.2
Prior-year minimum tax credit						
Number of returns	415,592	319,646	259,546	256,192	262,061	2.3
Amount	945,226	758,965	663,274	565,220	683,888	21.0
Alternative motor vehicle credit						
Number of returns	31,803	75,752	66,503	7,391	7,241	-2.0
Amount	48,798	137,329	93,449	14,252	20,177	41.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit						
Number of returns	N/A	3,241	3,136	906	1,958	116.1
Amount	N/A	2,521	2,945	1,004	4,872	385.3
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	1,006	984	3,456	8,104	134.5
Amount	N/A	1,820	1,156	2,601	8,183	214.6
Qualified plug-in electric vehicle credit						
Number of returns	N/A	22,571	211	12,248	25,061	104.6
Amount	N/A	129,372	1,135	76,262	139,027	82.3
Total credits [4]						
Number of returns	42,392,934	46,444,316	48,092,456	46,290,170	44,569,999	-3.7
Amount	62,626,419	65,472,703	69,621,344	66,285,657	66,962,192	1.0
Income tax after credits						
Number of returns	95,188,516	90,699,226	93,480,314	95,020,390	96,302,736	1.3
Amount	1,044,306,164	910,551,888	995,628,892	1,052,808,067	1,193,992,939	13.4
Self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	48,564,239	47,659,080	48,339,745	46,282,362	48,773,186	5.4
Social security, Medicare tax on tip income not reported						
Number of returns	178,990	164,103	132,436	111,713	111,916	0.2
Amount	26,725	22,743	23,288	17,586	18,590	5.7
Uncollected social security tax						
Number of returns	71,665	83,076	29,849	40,721	39,328	-3.4
Amount	25,051	36,273	12,840	15,020	17,127	14.0
Tax on qualified retirement plans						
Number of returns	5,734,262	5,874,254	5,921,264	5,706,635	5,613,766	-1.6
Amount	5,273,134	5,312,413	5,817,684	5,699,151	5,583,667	-2.0
Advanced earned income credit payments						
Number of returns	140,253	123,251	119,541	[8] 11,066	[8] 1,998	-81.9
Amount	78,248	75,501	71,619	[8] 13,070	[8] 1,753	-86.6
Household employment taxes						
Number of returns	218,804	207,338	201,661	206,322	198,535	-3.8
Amount	966,299	1,039,678	968,164	943,171	921,268	-2.3
First-time homebuyer credit repayment						
Number of returns	N/A	4,029	958,589	716,559	877,513	22.5
Amount	N/A	18,715	562,439	447,098	540,455	20.9
Recapture taxes						
Number of returns	18,909	16,492	21,336	5,018	2,527	-49.6
Amount	372,938	189,944	243,717	14,218	2,551	-82.1
COBRA premium assistance recapture						
Number of returns	N/A	3,005	902	4,534	4,393	-3.1
Amount	N/A	6,348	4,327	1,941	6,059	212.2
Total tax liability [5]						
Number of returns	103,776,175	100,148,024	102,899,991	104,361,703	105,651,541	1.2
Amount	1,100,039,736	965,374,801	1,051,971,188	1,106,695,572	1,250,332,103	13.0
Income tax withheld						
Number of returns	124,388,369	120,134,277	121,393,087	126,350,376	126,606,913	0.2
Amount	932,116,047	827,302,476	875,470,232	970,608,529	1,023,112,148	5.4
Estimated tax payments						
Number of returns	11,153,666	10,139,259	9,547,968	9,259,317	9,275,669	0.2
Amount	285,930,452	224,536,503	221,801,067	232,953,108	261,962,988	12.5
Making work pay credit						
Number of returns	N/A	100,994,053	105,809,553	2,521,153	[8] 904,213	-64.1
Amount	N/A	50,687,027	54,328,950	1,140,527	[8] 397,174	-65.2

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Current dollars					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit						
Number of returns	24,756,744	27,041,498	27,367,757	27,911,726	27,848,264	-0.2
Amount	50,669,263	59,239,462	59,562,031	62,906,161	64,128,627	1.9
Nontaxable combat pay election						
Number of returns	10,590	22,029	23,958	17,029	15,457	-9.2
Amount	139,757	341,179	339,350	189,123	184,518	-2.4
Additional child tax credit						
Number of returns	18,160,498	21,290,682	20,979,862	21,151,049	20,533,173	-2.9
Amount	20,426,787	27,499,364	27,754,241	28,584,836	27,717,367	-3.0
American opportunity credit						
Number of returns	N/A	8,836,029	11,979,099	12,839,488	9,972,160	-22.3
Amount	N/A	7,612,351	10,620,383	11,531,431	8,805,984	-23.6
Payment with an extension request						
Number of returns	1,486,081	1,304,953	1,457,793	1,572,291	1,851,870	17.8
Amount	65,144,561	49,625,940	68,878,004	64,241,359	104,569,724	62.8
Excess social security tax withheld						
Number of returns	1,464,021	1,105,071	1,204,270	1,347,372	1,384,900	2.8
Amount	2,468,691	1,930,124	2,098,214	1,618,095	1,697,065	4.9
Form 4136 - Fuels tax credit						
Number of returns	317,783	323,330	354,848	482,732	282,904	-41.4
Amount	95,267	93,907	158,669	355,123	138,483	-61.0
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	90,333	8,658	8,671	153,423	31,824	-79.3
Amount	145,091	35,695	98,333	1,316,886	137,497	-89.6
Form 8885 - Health coverage credit						
Number of returns	8,749	11,836	16,174	19,943	11,754	-41.1
Amount	23,039	36,989	31,149	53,721	24,548	-54.3
Form 8801 - Refundable prior-year minimum tax credit						
Number of returns	288,093	240,844	263,847	223,829	220,916	-1.3
Amount	2,508,066	2,557,056	812,206	643,317	553,130	-14.0
First-time homebuyer credit						
Number of returns	1,203,566	1,380,392	334,422	16,209	N/A	[7]
Amount	8,373,054	9,763,743	2,285,948	117,834	N/A	[7]
Total payments						
Number of returns	135,007,847	132,753,706	135,487,961	137,095,007	136,561,943	-0.4
Amount	1,379,724,464	1,261,563,761	1,325,416,423	1,377,748,982	1,493,291,607	8.4
Overpayment, total						
Number of returns	114,698,578	112,382,258	113,568,220	116,489,370	114,811,407	-1.4
Amount	378,739,410	381,458,887	373,431,750	375,640,365	367,984,216	-2.0
Overpayment refunded						
Number of returns	111,683,923	109,402,781	110,706,225	113,472,680	111,861,777	-1.4
Amount	324,121,135	333,096,000	326,054,483	325,837,815	314,028,757	-3.6
Refund credited to next year						
Number of returns	4,861,285	4,612,597	4,114,885	4,041,409	3,926,808	-2.8
Amount	54,618,276	48,362,887	47,377,267	49,802,539	53,955,460	8.3
Tax due at time of filing						
Number of returns	22,714,746	22,356,865	23,889,539	23,665,791	24,915,734	5.3
Amount	100,277,626	86,129,753	100,792,322	105,520,577	125,864,771	19.3
Tax penalty						
Number of returns	6,355,582	6,548,380	6,670,019	6,702,687	7,619,267	13.7
Amount	1,222,944	859,826	805,807	768,147	840,059	9.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**142,450,569**	**140,494,127**	**142,892,051**	**145,370,240**	**144,928,472**	**-0.3**
Electronically filed returns	95,243,204	98,358,434	111,559,553	118,920,586	121,314,249	2.0
Form 1040 returns	84,317,993	84,144,965	84,071,480	84,189,061	83,631,395	-0.7
Electronically filed returns	51,906,024	54,252,971	62,427,066	66,003,531	67,402,503	2.1
Form 1040A returns	36,280,305	39,563,588	40,810,489	38,598,005	38,243,922	-0.9
Electronically filed returns	28,761,499	32,862,236	35,419,288	34,207,257	34,305,758	0.3
Form 1040EZ returns	21,852,270	16,785,574	18,010,081	22,583,173	23,053,156	2.1
Electronically filed returns	14,575,681	11,243,227	13,713,200	18,709,798	19,605,988	4.8
Salaries and wages						
Number of returns	119,578,500	116,668,680	117,820,074	119,559,706	119,851,043	0.2
Amount	3,626,224,759	3,421,515,879	3,499,610,531	3,518,529,596	3,586,430,046	1.9
Taxable interest						
Number of returns	62,449,609	57,811,427	55,130,125	52,067,484	47,972,509	-7.9
Amount	135,574,417	102,377,352	83,699,785	69,791,791	63,625,278	-8.8
Tax-exempt interest						
Number of returns	6,453,113	6,255,546	6,103,182	5,988,308	5,954,819	-0.6
Amount	48,464,919	44,834,921	45,061,971	42,414,530	40,447,383	-4.6
Ordinary dividends						
Number of returns	31,043,113	29,287,816	28,007,627	27,762,355	27,974,976	0.8
Amount	133,169,804	99,609,291	110,035,532	113,079,492	148,203,361	31.1
Qualified dividends						
Number of returns	26,409,275	25,412,544	25,049,470	25,154,875	25,490,820	1.3
Amount	96,524,100	75,301,769	81,824,579	82,519,085	116,335,529	41.0
State income tax refunds						
Number of returns	22,819,648	23,444,210	21,828,587	22,115,674	22,005,269	-0.5
Amount	16,739,209	18,473,252	16,459,573	15,998,112	15,630,060	-2.3
Alimony received						
Number of returns	436,700	438,103	439,196	436,725	440,401	0.8
Amount	5,330,513	5,375,622	5,273,135	5,100,145	5,086,219	-0.3
Business or profession net income less loss						
Number of returns	22,111,687	22,111,784	22,505,698	22,917,874	23,034,725	0.5
Amount	160,433,687	149,288,743	160,231,166	164,421,741	173,131,212	5.3
Net capital gain less loss						
Number of returns	20,409,219	19,539,842	20,159,535	20,271,888	20,241,430	-0.2
Amount	283,290,109	140,881,968	218,110,685	218,047,389	353,255,713	62.0
Capital gain distributions reported on Form 1040						
Number of returns	3,321,856	750,663	1,155,754	1,882,192	2,479,539	31.7
Amount	1,635,599	219,767	360,513	1,032,877	1,261,543	22.1
Sales of property other than capital assets, net gain less loss						
Number of returns	1,722,608	1,787,663	1,977,152	1,976,199	2,039,106	3.2
Amount	-4,742,782	-10,985,669	-10,836,954	-8,396,536	-5,326,100	36.6
Total IRA distributions						
Number of returns	12,052,397	10,523,386	13,498,285	13,729,093	13,882,102	1.1
Amount	131,304,384	109,160,052	174,232,070	152,945,189	154,834,227	1.2
Taxable IRA distributions						
Number of returns	11,259,424	9,659,133	12,517,280	13,008,887	13,195,644	1.4
Amount	98,451,868	82,390,438	116,506,565	126,274,951	131,350,860	4.0
Total pensions and annuities						
Number of returns	28,011,742	28,408,058	28,889,557	28,981,205	29,516,878	1.8
Amount	512,916,947	501,366,632	528,294,959	529,187,607	555,079,344	4.9
Taxable pensions and annuities						
Number of returns	25,540,246	26,020,252	26,596,737	26,757,165	27,289,708	2.0
Amount	307,388,590	318,888,361	334,856,674	337,699,220	348,630,745	3.2

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,273,369	16,432,633	16,503,383	16,767,784	17,208,948	2.6
Amount	253,828,523	234,584,252	267,226,910	282,403,228	349,037,192	23.6
Farm net income less loss						
Number of returns	1,948,054	1,924,214	1,909,242	1,867,209	1,835,687	-1.7
Amount	-9,014,335	-8,589,431	-7,033,740	-5,579,444	-3,148,370	43.6
Unemployment compensation						
Number of returns	9,532,896	11,298,837	14,936,508	13,170,985	11,342,361	-13.9
Amount	26,517,726	50,906,824	72,092,303	53,680,240	40,543,047	-24.5
Total social security benefits						
Number of returns	24,066,883	24,589,713	25,422,847	25,837,226	26,480,552	2.5
Amount	252,329,945	278,541,909	286,484,333	285,124,660	299,666,735	5.1
Taxable social security benefits						
Number of returns	15,015,435	15,320,332	16,180,397	16,785,141	17,772,267	5.9
Amount	102,070,559	106,428,933	114,355,922	117,148,289	127,260,685	8.6
Foreign-earned income exclusion [2]						
Number of returns	371,885	396,405	415,519	445,276	475,386	6.8
Amount	13,898,969	14,906,743	15,481,625	16,305,201	16,865,833	3.4
Net operating loss [2]						
Number of returns	920,078	1,119,575	1,147,033	1,229,118	1,294,259	5.3
Amount	58,906,517	75,611,862	86,662,540	98,247,252	107,611,229	9.5
Cancellation of debt [2]						
Number of returns	341,992	490,846	634,797	699,605	769,859	10.0
Amount	2,545,235	5,554,740	6,191,385	8,016,693	7,071,639	-11.8
Taxable health savings account distributions [2]						
Number of returns	N/A	N/A	266,188	317,328	213,243	-32.8
Amount	N/A	N/A	270,258	220,976	139,305	-37.0
Gambling earnings [2]						
Number of returns	1,889,725	1,768,442	1,841,697	1,903,153	1,925,505	1.2
Amount	16,512,950	14,488,638	15,100,717	15,406,910	16,639,478	8.0
Other income, less loss [2]						
Number of returns	6,786,526	6,487,936	6,666,372	6,508,046	6,635,318	2.0
Amount	20,805,888	19,083,453	20,760,991	19,786,154	21,295,038	7.6
Total income						
Number of returns	141,788,473	140,040,871	142,244,789	144,763,632	144,519,302	-0.2
Amount	5,090,746,540	4,716,269,314	4,921,127,788	4,938,109,371	5,255,639,891	6.4
Educator expenses						
Number of returns	3,753,395	3,841,466	3,614,291	3,824,221	3,790,352	-0.9
Amount	575,029	591,342	548,578	559,227	545,172	-2.5
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	129,275	142,530	131,619	147,661	143,148	-3.1
Amount	252,644	340,124	283,549	301,230	296,404	-1.6
Health savings account deduction						
Number of returns	835,619	946,436	1,004,561	1,019,297	1,083,379	6.3
Amount	1,341,824	1,577,927	1,746,200	1,788,525	1,909,663	6.8
Moving expenses						
Number of returns	1,113,455	856,242	1,002,314	1,028,503	1,136,801	10.5
Amount	1,823,455	1,279,529	1,603,304	1,703,073	1,757,338	3.2
One-half of self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	14,745,758	14,523,979	14,492,955	15,120,845	15,671,915	3.6
Keogh retirement plan						
Number of returns	1,010,421	922,981	909,977	917,136	923,165	0.7
Amount	12,302,339	11,491,243	11,334,772	11,321,219	11,866,261	4.8

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance						
Number of returns	3,617,716	3,625,543	3,830,684	3,847,203	3,902,030	1.4
Amount	12,868,052	13,296,675	13,990,379	14,261,296	14,614,574	2.5
Penalty on early withdrawal of savings						
Number of returns	1,310,949	1,204,856	1,102,394	944,285	769,136	-18.5
Amount	236,213	206,584	213,553	267,966	259,723	-3.1
Alimony paid adjustment						
Number of returns	580,015	570,110	596,538	583,411	623,082	6.8
Amount	5,841,742	5,998,895	6,244,856	6,197,159	6,349,579	2.5
Total taxpayer IRA adjustment						
Number of returns	2,739,675	2,587,823	2,583,178	2,562,814	2,575,337	0.5
Amount	7,082,897	6,834,333	6,860,433	6,417,126	6,713,287	4.6
Student loan interest deduction						
Number of returns	9,135,508	9,718,995	10,119,216	10,051,849	10,764,802	7.1
Amount	4,693,695	5,082,155	5,451,719	5,620,607	6,086,318	8.3
Tuition and fees deduction						
Number of returns	4,576,654	2,422,642	1,997,005	1,933,121	2,112,590	9.3
Amount	6,679,862	3,323,069	2,616,882	2,504,563	2,667,517	6.5
Domestic production activities deduction						
Number of returns	501,755	490,677	615,952	637,859	659,401	3.4
Amount	4,256,950	3,472,210	5,200,773	5,226,483	6,350,670	21.5
Archer medical savings account deduction						
Number of returns	8,921	8,464	6,276	7,460	4,740	-36.5
Amount	10,198	7,956	6,393	6,766	3,945	-41.7
Foreign housing deductions						
Number of returns	6,862	7,945	2,761	5,531	8,055	45.6
Amount	78,800	82,749	44,501	57,531	77,430	34.6
Other adjustments						
Number of returns	151,165	161,638	144,127	153,280	148,885	-2.9
Amount	1,041,376	731,706	883,368	896,966	1,112,450	24.0
Total statutory adjustments						
Number of returns	35,773,805	34,764,363	35,260,684	35,683,176	36,623,399	2.6
Amount	73,830,833	68,840,477	71,522,217	72,250,581	76,282,246	5.6
Adjusted gross income or loss (AGI)						
Amount	5,016,915,707	4,647,428,838	4,849,605,571	4,865,858,790	5,179,357,644	6.4
Total itemized deductions						
Number of returns	48,167,223	45,695,736	46,644,509	46,293,834	45,581,697	-1.5
Amount	802,839,332	733,582,130	729,416,814	708,016,686	705,004,811	-0.4
Total standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	422,275,429	455,685,277	442,768,987	446,640,462	453,856,379	1.6
Basic standard deduction						
Number of returns	91,780,792	92,268,979	93,678,175	96,619,312	97,208,513	0.6
Amount	402,800,308	432,295,387	429,901,021	433,393,901	440,348,691	1.6
Additional standard deduction						
Number of returns	12,523,644	12,740,860	12,679,683	13,211,438	13,701,861	3.7
Amount	12,107,612	12,952,676	12,596,822	13,226,777	13,494,218	2.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	15,723,821	20,532,964	400,690	[8] 23,790	[8] 19,148	-19.5
Amount	11,267,483	10,557,431	271,144	[8] 9,870	[8] 8,871	-10.1
AGI less deductions						
Number of returns	123,533,612	121,635,282	124,962,697	126,697,521	126,736,118	[7]
Amount	3,937,865,874	3,623,936,215	3,829,027,391	3,862,984,209	4,166,890,613	7.9
Number of exemptions	282,928,837	284,239,508	287,678,582	289,305,821	287,733,123	-0.5
Exemption amount	595,614,436	627,099,621	629,059,777	621,707,196	621,758,310	[7]

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income						
Number of returns	107,994,637	104,160,741	107,304,398	108,649,479	108,995,860	0.3
Amount	3,432,255,904	3,100,784,837	3,298,561,546	3,338,883,361	3,639,458,038	9.0
Capital construction fund reduction						
Number of returns	10,798	2,400	2,597	170	157	-7.6
Amount	49,293	30,871	22,226	29,246	61,947	111.8
Tax from table, rate schedules, etc.						
Number of returns	107,149,531	103,467,697	106,601,255	107,626,808	108,081,852	0.4
Amount	656,503,725	580,994,575	622,158,150	632,523,532	698,959,766	10.5
Additional taxes						
Number of returns	13,735	11,396	17,718	9,895	7,695	-22.2
Amount	13,275	19,935	17,941	24,220	6,327	-73.9
Alternative minimum tax						
Number of returns	3,935,248	3,827,562	4,019,538	4,248,183	4,224,741	-0.6
Amount	15,573,214	13,759,768	16,463,138	17,710,076	18,651,189	5.3
Income tax before credits						
Number of returns	107,201,197	103,502,636	106,631,729	107,660,923	108,117,666	0.4
Amount	672,090,214	594,774,278	638,639,230	650,257,829	717,675,089	10.4
Child care credit						
Number of returns	6,587,103	6,286,241	6,338,315	6,332,814	6,339,717	0.1
Amount	2,141,285	2,021,559	2,036,954	1,990,429	1,941,939	-2.4
Credit for elderly or disabled						
Number of returns	75,488	63,526	98,345	111,863	67,430	-39.7
Amount	6,114	5,018	9,369	9,393	5,353	-43.0
Education credits						
Number of returns	7,740,979	10,598,706	11,922,884	12,054,606	10,079,053	-16.4
Amount	4,634,240	6,603,678	7,406,453	7,185,654	5,988,924	-16.7
Residential energy credit						
Number of returns	225,733	6,711,683	7,155,888	3,642,988	2,225,307	-38.9
Amount	131,565	3,548,370	3,701,135	973,853	720,865	-26.0
Foreign tax credit						
Number of returns	6,708,279	6,309,847	6,661,896	6,904,440	7,096,246	2.8
Amount	10,062,126	7,958,622	9,126,613	9,559,052	10,879,480	13.8
Child tax credit						
Number of returns	25,173,769	23,563,012	23,579,773	23,136,250	22,889,677	-1.1
Amount	18,541,371	17,316,763	17,088,517	16,321,189	15,780,636	-3.3
Retirement savings contributions credit						
Number of returns	5,961,299	6,253,195	6,130,006	6,394,950	6,925,814	8.3
Amount	593,434	633,593	617,263	649,406	684,637	5.4
Mortgage interest credit						
Number of returns	39,094	44,686	41,733	45,763	46,653	1.9
Amount	26,302	26,924	30,695	31,884	37,169	16.6
Adoption credit						
Number of returns	88,628	80,676	97,084	47,956	31,786	-33.7
Amount	214,628	169,684	723,487	354,697	101,989	-71.2
General business credit						
Number of returns	303,756	292,508	462,320	487,030	466,097	-4.3
Amount	1,001,384	975,719	1,299,883	1,398,408	1,468,710	5.0
Prior-year minimum tax credit						
Number of returns	415,592	319,646	259,546	256,192	262,061	2.3
Amount	573,908	462,502	397,646	328,425	389,236	18.5
Alternative motor vehicle credit						
Number of returns	31,803	75,752	66,503	7,391	7,241	-2.0
Amount	29,628	83,686	56,025	8,281	11,484	38.7

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit						
Number of returns	N/A	3,241	3,136	906	1,958	116.1
Amount	N/A	1,536	1,766	583	2,773	375.3
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	1,006	984	3,456	8,104	134.5
Amount	N/A	1,109	693	1,511	4,657	208.2
Qualified plug-in electric vehicle credit						
Number of returns	N/A	22,571	211	12,248	25,061	104.6
Amount	N/A	78,837	680	44,313	79,127	78.6
Total credits [3]						
Number of returns	42,392,934	46,444,316	48,092,456	46,290,170	44,569,999	-3.7
Amount	38,024,541	39,898,052	41,739,415	38,515,780	38,111,663	-1.0
Income tax after credits						
Number of returns	95,188,516	90,699,226	93,480,314	95,020,390	96,302,736	1.3
Amount	634,065,673	554,876,227	596,899,815	611,742,049	679,563,426	11.1
Self-employment tax						
Number of returns	17,411,224	17,436,420	17,668,446	18,258,546	18,671,438	2.3
Amount	29,486,484	29,042,706	28,980,662	26,892,715	27,759,355	3.2
Social security, Medicare tax on tip income not reported						
Number of returns	178,990	164,103	132,436	111,713	111,916	0.2
Amount	16,226	13,859	13,962	10,218	10,581	3.5
Uncollected social security tax						
Number of returns	71,665	83,076	29,849	40,721	39,328	-3.4
Amount	15,210	22,104	7,698	8,727	9,748	11.7
Tax on qualified retirement plans						
Number of returns	5,734,262	5,874,254	5,921,264	5,706,635	5,613,766	-1.6
Amount	3,201,660	3,237,302	3,487,820	3,311,535	3,177,955	-4.0
Advanced earned income credit payments						
Number of returns	140,253	123,251	119,541	[8] 11,066	[8] 1,998	-81.9
Amount	47,509	46,009	42,937	[8] 7,594	[8] 998	-86.9
Household employment taxes						
Number of returns	218,804	207,338	201,661	206,322	198,535	-3.8
Amount	586,702	633,564	580,434	548,037	524,341	-4.3
First-time homebuyer credit repayment						
Number of returns	N/A	4,029	958,589	716,559	877,513	22.5
Amount	N/A	11,405	337,194	259,790	307,601	18.4
Recapture taxes						
Number of returns	18,909	16,492	21,336	5,018	2,527	-49.6
Amount	226,435	115,749	146,113	8,261	1,452	-82.4
COBRA premium assistance recapture						
Number of returns	N/A	3,005	902	4,534	4,393	-3.1
Amount	N/A	3,868	2,594	1,128	3,448	205.8
Total tax liability [4]						
Number of returns	103,776,175	100,148,024	102,899,991	104,361,703	105,651,541	1.2
Amount	667,905,122	588,284,461	630,678,170	643,053,790	711,628,972	10.7
Income tax withheld						
Number of returns	124,388,369	120,134,277	121,393,087	126,350,376	126,606,913	0.2
Amount	565,947,812	504,145,324	524,862,249	563,979,389	582,306,288	3.2
Estimated tax payments						
Number of returns	11,153,666	10,139,259	9,547,968	9,259,317	9,275,669	0.2
Amount	173,606,832	136,829,069	132,974,261	135,359,156	149,096,749	10.1
Making work pay credit						
Number of returns	N/A	100,994,053	105,809,553	2,521,153	[8] 904,213	-64.1
Amount	N/A	30,887,890	32,571,313	662,712	[8] 226,052	-65.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2008-2012—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2011 to 2012
	2008	2009	2010	2011	2012	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit						
Number of returns	24,756,744	27,041,498	27,367,757	27,911,726	27,848,264	-0.2
Amount	30,764,580	36,099,611	35,708,652	36,552,098	36,498,934	-0.1
Nontaxable combat pay election						
Number of returns	10,590	22,029	23,958	17,029	15,457	-9.2
Amount	84,855	207,909	203,447	109,891	105,019	-4.4
Additional child tax credit						
Number of returns	18,160,498	21,290,682	20,979,862	21,151,049	20,533,173	-2.9
Amount	12,402,421	16,757,687	16,639,233	16,609,434	15,775,394	-5.0
Refundable education credit						
Number of returns	N/A	8,836,029	11,979,099	12,839,488	9,972,160	-22.3
Amount	N/A	4,638,849	6,367,136	6,700,425	5,011,943	-25.2
Payment with an extension request						
Number of returns	1,486,081	1,304,953	1,457,793	1,572,291	1,851,870	17.8
Amount	39,553,468	30,241,280	41,293,767	37,327,925	59,516,064	59.4
Excess social security tax withheld						
Number of returns	1,464,021	1,105,071	1,204,270	1,347,372	1,384,900	2.8
Amount	1,498,902	1,176,188	1,257,922	940,206	965,888	2.7
Form 4136 - Fuels tax credit						
Number of returns	317,783	323,330	354,848	482,732	282,904	-41.4
Amount	57,843	57,225	95,125	206,347	78,818	-61.8
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	90,333	8,658	8,671	153,423	31,824	-79.3
Amount	88,094	21,752	58,953	765,187	78,257	-89.8
Form 8885 - Health coverage credit						
Number of returns	8,749	11,836	16,174	19,943	11,754	-41.1
Amount	13,988	22,541	18,674	31,215	13,972	-55.2
Form 8801 - Refundable prior-year minimum tax credit						
Number of returns	288,093	240,844	263,847	223,829	220,916	-1.3
Amount	1,522,809	1,558,230	486,934	373,804	314,815	-15.8
First-time homebuyer credit						
Number of returns	1,203,566	1,380,392	334,422	16,209	N/A	[7]
Amount	8,373,054	5,949,874	1,370,472	68,468	N/A	[7]
Total payments						
Number of returns	135,007,847	132,753,706	135,487,961	137,095,007	136,561,943	-0.4
Amount	837,719,772	768,777,429	794,614,162	800,551,413	849,909,850	6.2
Overpayment, total						
Number of returns	114,698,578	112,382,258	113,568,220	116,489,370	114,811,407	-1.4
Amount	229,957,140	232,455,141	223,879,946	218,268,661	209,438,939	-4.0
Overpayment refunded						
Number of returns	111,683,923	109,402,781	110,706,225	113,472,680	111,861,777	-1.4
Amount	196,794,860	202,983,547	195,476,309	189,330,514	178,730,084	-5.6
Refund credited to next year						
Number of returns	4,861,285	4,612,597	4,114,885	4,041,409	3,926,808	-2.8
Amount	33,162,281	29,471,595	28,403,637	28,938,140	30,708,856	6.1
Tax due at time of filing						
Number of returns	22,714,746	22,356,865	23,889,539	23,665,791	24,915,734	5.3
Amount	60,885,019	52,486,138	60,427,052	61,313,525	71,636,182	16.8
Tax penalty						
Number of returns	6,355,582	6,548,380	6,670,019	6,702,687	7,619,267	13.7
Amount	742,528	523,965	483,098	446,338	478,121	7.1

N/A = Not applicable.
[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.
[2] Not included in total income.
[3] Included in the line for other income less loss on Form 1040.
[4] Total credits includes the values for "other credits" not tabulated here.
[5] Total tax liability includes the values for "other taxes" not tabulated here.
[6] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303.
[7] Less than 0.05 percent.
[8] Data from prior-year returns.
Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Figure 1. General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	$9,750
		65 or older	$11,200
	Head of household	under 65	$12,500
		65 or older	$13,950
Married with a child and living apart from spouse during the last six months of 2012	Head of household	under 65	$12,500
		65 or older	$13,950
Married and living with spouse at the end of 2012 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	$19,500
		65 or older (one spouse)	$20,650
		65 or older (both spouses)	$21,800
	Married, separate return	any age	$3,800
Married, not living with spouse at the end of 2012 (or on the date spouse died)	Married, joint or separate return	any age	$3,800
Widowed in 2010 or 2011 and not remarried in 2012	Single	under 65	$9,750
		65 or older	$11,200
	Head of household	under 65	$12,500
		65 or older	$13,950
	Qualifying widow(er) with dependent child	under 65	$15,700
		65 or older	$16,850

Requirements for Filing

The filing requirements for Tax Year 2012 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2012 if he or she:

1. was liable for any of the following taxes:
   - Alternative minimum tax;
   - Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Form 5329);
   - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Schedule H);
   - Social security or Medicare tax on unreported tip income;
   - Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
   - Tax from the recapture of various credits, including investment credits, low-income housing credits or first-time homebuyer credit;

Figure 2. Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

1. Single dependents under 65 must file a return if-

- Earned income was more than $5,950, or
- Unearned income was over $950, or
- Gross income was more than the larger of (a) $950 or (b) earned income (up to $5,650) plus $300.

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

- Earned income was more than $7,400 ($8,850 if 65 or older and blind), or
- Unearned income was more than $2,400 ($3,850 if 65 or older and blind), or
- Gross income was more than $2,400 ($3,850 if 65 or older and blind), or the total of earned income (up to $5,650) plus $1,750 ($3,200 if 65 or older and blind), whichever is larger.

3. Married dependents under 65 must file a return if-

- Gross income was at least $5 and spouse files a separate return and itemizes deductions.
- Earned income was more than $5,950, or
- Unearned income was over $950, or
- Gross income was more than the larger of $950 or earned income (up to $5,650) plus $300.

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

- Earned income was more than $7,100 ($8,250 if 65 or older and blind), or
- Unearned income was more than $2,100 ($3,250 if 65 or older and blind), or
- Gross income was more than $2,100 ($3,250 if 65 or older and blind), or the total of earned income (up to $5,650) plus $1,450 ($2,600 if 65 or older and blind), whichever is larger.
- Gross income was at least $5 and spouse files a separate return and itemizes deductions.

2. received HSA, Archer MSA, or Medicare Advantage MSA distributions.
3. had net earnings from self-employment of at least $400; or
4. had wages of $108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to claim the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2012 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Adoption Credit

For Tax Year 2012, the maximum credit amount decreased from $13,360 to $12,650. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of $189,710 and completely phased out for modified adjusted gross income of $229,710 or more. The adoption credit stopped being refundable at the end of 2011.

Alternative Minimum Tax

For Tax Year 2012, the alternative minimum tax exemption rose to $78,750 for a married couple filing a joint return, up from $74,450 in 2011, and to $50,600 for singles and heads of household, up from $48,450, and to $39,375 from $37,225 for a married person filing separately.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children increased to $475 in 2012 from $464 in 2011. For these taxpayers, earned income and AGI had to be less than $13,980 ($19,190 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased $75 to $3,169, for taxpayers with two qualifying children, the maximum credit increased to $5,236 from $5,112, and for taxpayers with three or more qualifying children, the maximum credit increased to $5,891 from $5,751. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $36,920 ($42,130 for married filing jointly) for one qualifying child, less than $41,952 ($47,162 for married filing jointly) for two qualifying children, or less than $45,060 ($50,270 for married filing jointly) for three or more qualifying children.

Exemption Amount

Indexing for inflation increased to $3,800 the deduction for each exemption to which the taxpayer was entitled for 2012, an increase from the $3,700 allowed for 2011.

Expired Tax Benefits

The first-time homebuyer credit expired for 2012. The District of Columbia first-time homebuyer credit cannot be claimed for homes bought after 2011. The adoption credit stopped being refundable at the end of 2011.

Health Savings Account Deduction

A deduction for contributions to a health savings account was limited to $3,100; $6,250 for family coverage. This was an increase from $3,050 ($6,150 if family coverage) in 2011. These limits were $1,000 higher if the taxpayer was age 55 or older ($2,000 if both spouses were 55 or older).

Household Employment Tax

Taxpayers paying domestic employees more than $1,800, annually, up from $1,700 in 2011, generally had to pay social security, Medicare and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes,* with their income tax return.

Individual Retirement Arrangement Deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between $92,000 and $112,000 of modified AGI for married persons filing jointly and surviving spouses; and between $58,000 and $68,000 for single filers, heads of households, or married filing separately taxpayers living apart. This was up from $90,000 and $110,000 for married filing jointly or surving spouses and $56,000 and $66,000 for single filers, heads of households, or married filing separately taxpayers living apart in 2011. If one

spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of $173,000 and $183,000, up from $169,000 and $179,000 in 2011.

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

Social Security Taxes

For 2012, the maximum wages subject to social security tax was $110,100.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2012, from $11,600 to $11,900. For single filers and married person filing separately, the standard deduction rose from $5,800 to $5,950 and for heads of households from $8,500 to $8,700. The amount of the standard deduction for a dependent remained the greater of $950 of the dependent's earned income plus $300 for 2012. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $1,150 or $1,450 depending on marital status.

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2013.

All returns processed during 2013 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (145,021,073 returns) reported in Table B and the estimated total of all returns (144,928,472) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2012. While most of the returns processed during Calendar Year 2013 were for Tax Year 2012, the remaining returns were mostly for prior years, and a few for non calendar years ending during 2011 and 2012. Returns for prior years were used in place of 2012 returns received and processed after December 31, 2013.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more.

2. High business receipts of $50,000,000 or more.

Valerie Testa and Tracy Haines designed the sample and prepared the text and tables in this section under the direction of Tammy Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

3. Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table B shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2013 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2012, 0.02 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CVs for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

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

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

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

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is $22.005 billion, and its related coefficient of variation, CV(X), is 0.70 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$22.005 \times 10^9) \cdot (0.0070) \\ &= \$0.154 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \cdot SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68-percent confidence interval is from $21.851 billion to $22.159 billion, the 95-percent confidence interval is from $21.697 billion to $22.313 billion, and the 99-percent confidence interval is from $21.543 billion to $22.467 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100-percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnote

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2011 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index. (See reference 4 for details.)

References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.

[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American

Statistical Association, 163-168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods,* American Statistical Association, 603-608.

[4] U.S. Bureau of Economic Analysis, "Price Indexes for Gross Domestic Product," [http://www.bea.gov/] (accessed December 05, 2013).

Table B. Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata, Tax Year 2012

Description of the sample strata	Number of returns	
	Population counts [1]	Sample counts
Grand total	145,021,073	338,475
Form 1040 returns only with adjusted gross income or expanded income of $200,000 and over, with no income tax after credits and no additional tax for tax preferences, total	35,067	35,067
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	323	323
Other returns, total	144,985,683	303,085

Description of the sample strata	Degree of interest [2]	Number of returns by type of form attached									
		Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		Form 1040, with other Schedules and Forms, and Forms 1040A and 1040EZ			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total		5,876,685	76,739	22,705,982	56,338	1,312,887	7,482	115,090,129	162,526		
Indexed negative income [3]											
$10,000,000 or more	All	428	428	1,119	1,119	176	176	1,353	1,353	3,076	3,076
$5,000,000 under $10,000,000	All	804	804	1,908	1,908	269	269	2,329	2,329	5,310	5,310
$2,000,000 under $5,000,000	All	3,495	1,169	6,929	2,312	1,086	402	8,996	3,140	20,506	7,023
$1,000,000 under $2,000,000	All	7,469	1,166	14,381	2,255	2,442	410	18,433	2,882	42,725	6,713
$500,000 under $1,000,000	All	17,413	580	33,696	1,177	5,777	212	42,735	1,507	99,621	3,476
$250,000 under $500,000	All	35,736	375	73,271	719	10,825	112	95,546	921	215,378	2,127
$120,000 under $250,000	All	65,547	321	143,187	729	17,593	80	204,694	998	431,021	2,128
$60,000 under $120,000	All	72,235	205	174,367	532	19,396	80	289,392	844	555,390	1,661
Under $60,000	All	51,941	101	396,359	720	26,127	59	729,462	1,380	1,203,889	2,260
Indexed positive income [3]											
Under $30,000	1							32,280,106	32,521	32,280,106	32,521
Under $30,000	2	268,131	270	3,760,070	3,686	76,692	81	28,195,074	28,223	32,299,967	32,260
Under $30,000	3-4	242,688	224	5,513,195	5,506	97,524	88	6,931,022	6,975	12,784,429	12,793
$30,000 under $60,000	1-2	631,526	583	1,858,904	1,877	145,843	138	21,166,111	21,027	23,802,384	23,625
$30,000 under $60,000	3-4	575,189	599	3,737,331	3,696	231,232	230	6,713,304	6,683	11,257,056	11,208
$60,000 under $120,000	1-3	1,017,591	1,044	2,122,717	2,105	192,073	214	10,957,433	10,956	14,289,814	14,319
$60,000 under $120,000	4	699,989	661	2,447,927	2,406	179,151	163	3,151,434	3,139	6,478,501	6,369
$120,000 under $250,000	1-3	314,366	1,039	370,972	1,196	75,590	247	1,231,551	4,116	1,992,479	6,598
$120,000 under $250,000	4	871,452	2,883	1,364,891	4,580	98,378	308	2,124,197	7,056	4,458,918	14,827
$250,000 under $500,000	All	556,402	4,090	484,774	3,546	81,765	586	693,768	5,007	1,816,709	13,229
$500,000 under $1,000,000	All	259,913	6,523	143,677	3,557	36,868	909	181,365	4,604	621,823	15,593
$1,000,000 under $2,000,000	All	108,452	13,271	39,829	4,960	10,832	1,311	49,331	6,029	208,444	25,571
$2,000,000 under $5,000,000	All	52,591	17,076	12,951	4,225	2,676	835	17,364	5,707	85,582	27,843
$5,000,000 under $10,000,000	All	13,875	13,875	2,428	2,428	409	409	3,359	3,359	20,071	20,071
$10,000,000 or more	All	9,452	9,452	1,099	1,099	163	163	1,770	1,770	12,484	12,484

[1] This population includes an estimated 92,601 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.
[2] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.
[3] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5156 to represent a base year of 1991.
Source: IRS, Statistics of Income Division, Publication 1304, July 2014

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

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of adjusted gross income									
All returns	**144,928,472**	**100.0**	**9,100,131,381**	**100.0**	**62,791**	**93,109,721**	**100.0**	**8,442,208,018**	**100.0**
No adjusted gross income	2,128,548	1.5	-193,531,852	[1]	-90,922	6,708	[2]	-11,136,535	[1]
$1 under $5,000	10,378,183	7.2	27,150,759	0.3	2,616	260,338	0.3	763,822	[2]
$5,000 under $10,000	11,958,135	8.3	90,921,798	1.0	7,603	2,033,853	2.2	15,817,269	0.2
$10,000 under $15,000	12,632,192	8.7	157,969,050	1.7	12,505	5,025,180	5.4	63,776,661	0.8
$15,000 under $20,000	11,615,578	8.0	202,510,121	2.2	17,434	5,299,487	5.7	92,839,227	1.1
$20,000 under $25,000	10,168,631	7.0	227,943,528	2.5	22,416	5,388,034	5.8	121,136,795	1.4
$25,000 under $30,000	8,734,480	6.0	239,643,702	2.6	27,437	5,179,401	5.6	142,362,332	1.7
$30,000 under $40,000	14,451,152	10.0	502,650,975	5.5	34,783	10,288,411	11.0	359,521,204	4.3
$40,000 under $50,000	10,873,672	7.5	486,762,494	5.3	44,765	9,160,454	9.8	410,968,092	4.9
$50,000 under $75,000	18,985,371	13.1	1,168,608,366	12.8	61,553	17,797,395	19.1	1,098,537,250	13.0
$75,000 under $100,000	12,103,891	8.4	1,046,406,104	11.5	86,452	11,885,774	12.8	1,027,935,597	12.2
$100,000 under $200,000	15,646,648	10.8	2,100,003,307	23.1	134,214	15,552,998	16.7	2,088,085,684	24.7
$200,000 under $500,000	4,154,113	2.9	1,186,751,256	13.0	285,681	4,138,375	4.4	1,182,249,406	14.0
$500,000 under $1,000,000	705,029	0.5	477,502,309	5.2	677,280	702,156	0.8	475,541,819	5.6
$1,000,000 under $1,500,000	169,413	0.1	204,812,273	2.3	1,208,953	168,669	0.2	203,910,807	2.4
$1,500,000 under $2,000,000	71,874	[2]	123,673,838	1.4	1,720,703	71,531	0.1	123,084,093	1.5
$2,000,000 under $5,000,000	106,711	0.1	317,872,956	3.5	2,978,821	106,285	0.1	316,591,258	3.8
$5,000,000 under $10,000,000	27,167	[2]	185,813,467	2.0	6,839,676	27,057	[2]	185,065,879	2.2
$10,000,000 or more	17,685	[2]	546,666,931	6.0	30,911,333	17,615	[2]	545,157,359	6.5

Size and accumulated size of adjusted gross income	Taxable returns—continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of adjusted gross income											
Total	**93,083,368**	**6,246,314,009**	**100.0**	**93,109,721**	**1,188,027,195**	**100.0**	**1,188,027,223**	**100.0**	**19.0**	**14.1**	**12,759**
No adjusted gross income	--	--	[1]	6,708	174,375	[2]	174,375	[2]	[1]	[1]	25,995
$1 under $5,000	259,324	325,120	[2]	260,338	32,869	[2]	32,869	[2]	10.1	4.3	126
$5,000 under $10,000	2,031,611	3,776,575	0.1	2,033,853	398,043	[2]	398,043	[2]	10.5	2.5	196
$10,000 under $15,000	5,024,138	17,890,141	0.3	5,025,180	1,684,658	0.1	1,684,658	0.1	9.4	2.6	335
$15,000 under $20,000	5,298,172	39,059,779	0.6	5,299,487	3,819,964	0.3	3,819,964	0.3	9.8	4.1	721
$20,000 under $25,000	5,386,972	57,636,265	0.9	5,388,034	6,267,171	0.5	6,267,171	0.5	10.9	5.2	1,163
$25,000 under $30,000	5,178,324	76,391,032	1.2	5,179,401	8,700,052	0.7	8,700,052	0.7	11.4	6.1	1,680
$30,000 under $40,000	10,286,813	213,268,824	3.4	10,288,411	24,316,689	2.0	24,316,689	2.0	11.4	6.8	2,364
$40,000 under $50,000	9,160,351	259,352,892	4.2	9,160,454	30,422,297	2.6	30,422,297	2.6	11.7	7.4	3,321
$50,000 under $75,000	17,795,838	730,136,279	11.7	17,797,395	94,110,714	7.9	94,110,714	7.9	12.9	8.6	5,288
$75,000 under $100,000	11,884,310	720,022,763	11.5	11,885,774	97,980,576	8.2	97,980,576	8.2	13.6	9.5	8,244
$100,000 under $200,000	15,548,865	1,563,973,103	25.0	15,552,998	265,391,097	22.3	265,391,097	22.3	17.0	12.7	17,064
$200,000 under $500,000	4,136,280	957,340,281	15.3	4,138,375	231,596,029	19.5	231,596,046	19.5	24.2	19.6	55,963
$500,000 under $1,000,000	701,572	406,331,526	6.5	702,156	114,171,955	9.6	114,171,965	9.6	28.1	24.0	162,602
$1,000,000 under $1,500,000	168,518	177,760,446	2.8	168,669	50,204,874	4.2	50,204,874	4.2	28.2	24.6	297,653
$1,500,000 under $2,000,000	71,461	107,436,825	1.7	71,531	30,315,072	2.6	30,315,072	2.6	28.2	24.6	423,803
$2,000,000 under $5,000,000	106,187	278,347,680	4.5	106,285	77,042,208	6.5	77,042,208	6.5	27.7	24.3	724,864
$5,000,000 under $10,000,000	27,024	163,808,532	2.6	27,057	43,261,092	3.6	43,261,092	3.6	26.4	23.4	1,598,887
$10,000,000 or more	17,609	473,455,947	7.6	17,615	108,137,460	9.1	108,137,460	9.1	22.8	19.8	6,138,942

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from smallest size of adjusted gross income									
No adjusted gross income	2,128,548	1.5	-193,531,852	[1]	-90,922	6,708	[2]	-11,136,535	[1]
$1 under $5,000	10,378,183	7.2	27,150,759	0.3	2,616	260,338	0.3	763,822	[2]
$1 under $10,000	22,336,318	15.4	118,072,557	1.3	5,286	2,294,191	2.5	16,581,091	0.2
$1 under $15,000	34,968,510	24.1	276,041,607	3.0	7,894	7,319,371	7.9	80,357,752	1.0
$1 under $20,000	46,584,088	32.1	478,551,728	5.3	10,273	12,618,857	13.6	173,196,979	2.1
$1 under $25,000	56,752,718	39.2	706,495,255	7.8	12,449	18,006,891	19.3	294,333,773	3.5
$1 under $30,000	65,487,198	45.2	946,138,958	10.4	14,448	23,186,292	24.9	436,696,106	5.2
$1 under $40,000	79,938,350	55.2	1,448,789,933	15.9	18,124	33,474,703	36.0	796,217,310	9.4
$1 under $50,000	90,812,022	62.7	1,935,552,427	21.3	21,314	42,635,157	45.8	1,207,185,402	14.3
$1 under $75,000	109,797,393	75.8	3,104,160,792	34.1	28,272	60,432,552	64.9	2,305,722,652	27.3
$1 under $100,000	121,901,284	84.1	4,150,566,896	45.6	34,049	72,318,327	77.7	3,333,658,249	39.5
$1 under $200,000	137,547,932	94.9	6,250,570,203	68.7	45,443	87,871,325	94.4	5,421,743,932	64.2
$1 under $500,000	141,702,045	97.8	7,437,321,459	81.7	52,486	92,009,700	98.8	6,603,993,338	78.2
$1 under $1,000,000	142,407,074	98.3	7,914,823,768	87.0	55,579	92,711,856	99.6	7,079,535,158	83.9
$1 under $1,500,000	142,576,487	98.4	8,119,636,041	89.2	56,949	92,880,526	99.8	7,283,445,964	86.3
$1 under $2,000,000	142,648,361	98.4	8,243,309,879	90.6	57,788	92,952,056	99.8	7,406,530,057	87.7
$1 under $5,000,000	142,755,072	98.5	8,561,182,835	94.1	59,971	93,058,341	99.9	7,723,121,315	91.5
$1 under $10,000,000	142,782,239	98.5	8,746,996,302	96.1	61,261	93,085,398	100.0	7,908,187,194	93.7
$1 or more	142,799,924	98.5	9,293,663,233	102.1	65,082	93,103,013	100.0	8,453,344,553	100.1
All returns	**144,928,472**	**100.0**	**9,100,131,381**	**100.0**	**62,791**	**93,109,721**	**100.0**	**8,442,208,018**	**100.0**

Size and accumulated size of adjusted gross income	Taxable returns—continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from smallest size of adjusted gross income											
No adjusted gross income	--	--	[1]	6,708	174,375	[2]	174,375	[2]	[1]	[1]	25,995
$1 under $5,000	259,324	325,120	[2]	260,338	32,869	[2]	32,869	[2]	10.1	4.3	126
$1 under $10,000	2,290,935	4,101,695	0.1	2,294,191	430,912	[2]	430,912	[2]	10.5	2.6	188
$1 under $15,000	7,315,073	21,991,835	0.4	7,319,371	2,115,570	0.2	2,115,570	0.2	9.6	2.6	289
$1 under $20,000	12,613,245	61,051,615	1.0	12,618,857	5,935,534	0.5	5,935,534	0.5	9.7	3.4	470
$1 under $25,000	18,000,217	118,687,879	1.9	18,006,891	12,202,705	1.0	12,202,705	1.0	10.3	4.1	678
$1 under $30,000	23,178,541	195,078,912	3.1	23,186,292	20,902,757	1.8	20,902,757	1.8	10.7	4.8	902
$1 under $40,000	33,465,354	408,347,735	6.5	33,474,703	45,219,446	3.8	45,219,446	3.8	11.1	5.7	1,351
$1 under $50,000	42,625,705	667,700,627	10.7	42,635,157	75,641,743	6.4	75,641,743	6.4	11.3	6.3	1,774
$1 under $75,000	60,421,543	1,397,836,906	22.4	60,432,552	169,752,457	14.3	169,752,457	14.3	12.1	7.4	2,809
$1 under $100,000	72,305,854	2,117,859,669	33.9	72,318,327	267,733,033	22.5	267,733,033	22.5	12.6	8.0	3,702
$1 under $200,000	87,854,718	3,681,832,772	58.9	87,871,325	533,124,130	44.9	533,124,130	44.9	14.5	9.8	6,067
$1 under $500,000	91,990,998	4,639,173,053	74.3	92,009,700	764,720,159	64.4	764,720,177	64.4	16.5	11.6	8,311
$1 under $1,000,000	92,692,569	5,045,504,579	80.8	92,711,856	878,892,114	74.0	878,892,142	74.0	17.4	12.4	9,480
$1 under $1,500,000	92,861,087	5,223,265,025	83.6	92,880,526	929,096,988	78.2	929,097,016	78.2	17.8	12.8	10,003
$1 under $2,000,000	92,932,548	5,330,701,850	85.3	92,952,056	959,412,061	80.8	959,412,088	80.8	18.0	13.0	10,322
$1 under $5,000,000	93,038,735	5,609,049,531	89.8	93,058,341	1,036,454,269	87.2	1,036,454,296	87.2	18.5	13.4	11,138
$1 under $10,000,000	93,065,759	5,772,858,062	92.4	93,085,398	1,079,715,360	90.9	1,079,715,388	90.9	18.7	13.7	11,599
$1 or more	93,083,368	6,246,314,009	100.0	93,103,013	1,187,852,820	100.0	1,187,852,847	100.0	19.0	14.1	12,758
All returns	**93,083,368**	**6,246,314,009**	**100.0**	**93,109,721**	**1,188,027,195**	**100.0**	**1,188,027,223**	**100.0**	**19.0**	**14.1**	**12,759**

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Accumulated from largest size of adjusted gross income									
$10,000,000 or more	17,685	[2]	546,666,931	6.0	30,911,333	17,615	[2]	545,157,359	6.5
$5,000,000 or more	44,852	[2]	732,480,398	8.0	16,331,053	44,672	[2]	730,223,238	8.6
$2,000,000 or more	151,563	0.1	1,050,353,354	11.5	6,930,144	150,957	0.2	1,046,814,496	12.4
$1,500,000 or more	223,437	0.2	1,174,027,192	12.9	5,254,399	222,488	0.2	1,169,898,588	13.9
$1,000,000 or more	392,851	0.3	1,378,839,465	15.2	3,509,828	391,157	0.4	1,373,809,395	16.3
$500,000 or more	1,097,880	0.8	1,856,341,774	20.4	1,690,842	1,093,313	1.2	1,849,351,214	21.9
$200,000 or more	5,251,992	3.6	3,043,093,030	33.4	579,417	5,231,689	5.6	3,031,600,620	35.9
$100,000 or more	20,898,640	14.4	5,143,096,337	56.5	246,097	20,784,687	22.3	5,119,686,304	60.6
$75,000 or more	33,002,532	22.8	6,189,502,441	68.0	187,546	32,670,461	35.1	6,147,621,901	72.8
$50,000 or more	51,987,902	35.9	7,358,110,806	80.9	141,535	50,467,856	54.2	7,246,159,151	85.8
$40,000 or more	62,861,575	43.4	7,844,873,301	86.2	124,796	59,628,310	64.0	7,657,127,243	90.7
$30,000 or more	77,312,726	53.3	8,347,524,276	91.7	107,971	69,916,721	75.1	8,016,648,447	95.0
$25,000 or more	86,047,206	59.4	8,587,167,978	94.4	99,796	75,096,122	80.7	8,159,010,779	96.6
$20,000 or more	96,215,837	66.4	8,815,111,506	96.9	91,618	80,484,156	86.4	8,280,147,574	98.1
$15,000 or more	107,831,415	74.4	9,017,621,627	99.1	83,627	85,783,642	92.1	8,372,986,801	99.2
$10,000 or more	120,463,606	83.1	9,175,590,676	100.8	76,169	90,808,823	97.5	8,436,763,462	99.9
$5,000 or more	132,421,741	91.4	9,266,512,474	101.8	69,977	92,842,675	99.7	8,452,580,730	100.1
$1 or more	142,799,924	98.5	9,293,663,233	102.1	65,082	93,103,013	100.0	8,453,344,553	100.1
All returns	**144,928,472**	**100.0**	**9,100,131,381**	**100.0**	**62,791**	**93,109,721**	**100.0**	**8,442,208,018**	**100.0**

Size and accumulated size of adjusted gross income	Taxable returns—continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Accumulated from largest size of adjusted gross income											
$10,000,000 or more	17,609	473,455,947	7.6	17,615	108,137,460	9.1	108,137,460	9.1	22.8	19.8	6,138,942
$5,000,000 or more	44,633	637,264,478	10.2	44,672	151,398,551	12.7	151,398,551	12.7	23.8	20.7	3,389,115
$2,000,000 or more	150,820	915,612,158	14.7	150,957	228,440,759	19.2	228,440,759	19.2	24.9	21.8	1,513,284
$1,500,000 or more	222,281	1,023,048,984	16.4	222,488	258,755,832	21.8	258,755,832	21.8	25.3	22.1	1,163,010
$1,000,000 or more	390,798	1,200,809,430	19.2	391,157	308,960,706	26.0	308,960,706	26.0	25.7	22.5	789,864
$500,000 or more	1,092,370	1,607,140,956	25.7	1,093,313	423,132,661	35.6	423,132,671	35.6	26.3	22.9	387,019
$200,000 or more	5,228,650	2,564,481,236	41.1	5,231,689	654,728,690	55.1	654,728,717	55.1	25.5	21.6	125,147
$100,000 or more	20,777,514	4,128,454,340	66.1	20,784,687	920,119,787	77.4	920,119,814	77.4	22.3	18.0	44,269
$75,000 or more	32,661,825	4,848,477,102	77.6	32,670,461	1,018,100,363	85.7	1,018,100,390	85.7	21.0	16.6	31,163
$50,000 or more	50,457,663	5,578,613,381	89.3	50,467,856	1,112,211,077	93.6	1,112,211,104	93.6	19.9	15.3	22,038
$40,000 or more	59,618,014	5,837,966,273	93.5	59,628,310	1,142,633,374	96.2	1,142,633,401	96.2	19.6	14.9	19,163
$30,000 or more	69,904,827	6,051,235,097	96.9	69,916,721	1,166,950,063	98.2	1,166,950,091	98.2	19.3	14.6	16,691
$25,000 or more	75,083,151	6,127,626,129	98.1	75,096,122	1,175,650,115	99.0	1,175,650,142	99.0	19.2	14.4	15,655
$20,000 or more	80,470,123	6,185,262,394	99.0	80,484,156	1,181,917,286	99.5	1,181,917,314	99.5	19.1	14.3	14,685
$15,000 or more	85,768,295	6,224,322,173	99.6	85,783,642	1,185,737,250	99.8	1,185,737,278	99.8	19.1	14.2	13,822
$10,000 or more	90,792,433	6,242,212,314	99.9	90,808,823	1,187,421,908	99.9	1,187,421,936	99.9	19.0	14.1	13,076
$5,000 or more	92,824,044	6,245,988,889	100.0	92,842,675	1,187,819,951	100.0	1,187,819,979	100.0	19.0	14.1	12,794
$1 or more	93,083,368	6,246,314,009	100.0	93,103,013	1,187,852,820	100.0	1,187,852,847	100.0	19.0	14.1	12,758
All returns	**93,083,368**	**6,246,314,009**	**100.0**	**93,109,721**	**1,188,027,195**	**100.0**	**1,188,027,223**	**100.0**	**19.0**	**14.1**	**12,759**

[1] Percentage not computed.
[2] Less than 0.05 percent.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

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

Size of adjusted gross income	All returns												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**144,928,472**	**9,100,131,381**	**1,092,429,351**	**45,581,697**	**1,238,693,453**	**97,208,513**	**797,425,658**	**108,995,860**	**6,394,527,770**	**93,109,721**	**1,188,027,195**	**93,109,721**	**1,188,027,223**
No adjusted gross income	2,128,548	-193,531,852	11,957,003	--	--	--	--	--	--	6,708	174,375	6,708	174,375
$1 under $5,000	10,378,183	27,150,759	31,132,525	343,685	5,254,023	10,034,155	53,238,874	424,831	447,303	260,338	32,869	260,338	32,869
$5,000 under $10,000	11,958,135	90,921,798	55,150,863	504,532	8,038,587	11,453,603	80,340,541	2,220,703	3,867,540	2,033,853	398,043	2,033,853	398,043
$10,000 under $15,000	12,632,192	157,969,050	78,485,310	855,280	13,069,740	11,774,919	89,557,452	6,674,518	21,015,599	5,025,180	1,684,658	5,025,180	1,684,658
$15,000 under $20,000	11,615,578	202,510,121	82,559,298	979,496	14,832,123	10,634,096	84,149,560	7,121,634	46,290,061	5,299,487	3,819,964	5,299,487	3,819,964
$20,000 under $25,000	10,168,630	227,943,527	74,705,611	1,131,529	17,065,870	9,035,104	74,170,260	8,201,179	72,371,843	5,388,034	6,267,171	5,388,034	6,267,171
$25,000 under $30,000	8,734,480	239,643,702	66,183,281	1,317,207	20,259,536	7,417,273	61,212,003	7,878,597	96,914,012	5,179,401	8,700,052	5,179,401	8,700,052
$30,000 under $40,000	14,451,152	502,650,975	110,989,646	3,206,077	49,009,021	11,244,777	96,185,320	13,928,578	250,562,904	10,288,411	24,316,689	10,288,411	24,316,689
$40,000 under $50,000	10,873,672	486,762,494	84,403,268	3,503,887	56,019,162	7,367,778	65,960,703	10,737,542	282,157,579	9,160,454	30,422,297	9,160,454	30,422,297
$50,000 under $75,000	18,985,371	1,168,608,366	159,739,029	8,494,231	153,913,453	10,490,147	104,403,854	18,869,125	753,666,074	17,797,395	94,110,714	17,797,395	94,110,714
$75,000 under $100,000	12,103,891	1,046,406,104	115,072,966	7,545,860	154,821,733	4,558,031	51,043,037	12,072,663	726,400,946	11,885,774	97,980,576	11,885,774	97,980,576
$100,000 under $200,000	15,646,648	2,100,003,307	164,107,390	12,718,966	334,445,855	2,927,666	34,106,187	15,622,059	1,568,729,628	15,552,998	265,391,097	15,552,998	265,391,097
$200,000 under $500,000	4,154,112	1,186,751,256	45,553,417	3,918,786	179,533,849	235,311	2,669,188	4,148,394	959,958,959	4,138,375	231,596,029	4,138,375	231,596,046
$500,000 under $1,000,000	705,029	477,502,309	8,020,368	678,651	61,939,846	26,333	289,941	703,886	407,699,527	702,156	114,171,955	702,156	114,171,965
$1,000,000 under $1,500,000	169,413	204,812,273	1,914,055	164,396	24,567,573	5,016	53,665	169,120	178,419,553	168,669	50,204,874	168,669	50,204,874
$1,500,000 under $2,000,000	71,874	123,673,838	802,231	70,320	15,114,599	1,554	16,621	71,730	107,859,899	71,531	30,315,072	71,531	30,315,072
$2,000,000 under $5,000,000	106,711	317,872,956	1,167,909	104,472	37,569,828	2,223	23,265	106,523	279,261,944	106,285	77,042,208	106,285	77,042,208
$5,000,000 under $10,000,000	27,167	185,813,467	291,630	26,784	21,309,722	383	3,808	27,114	164,348,456	27,057	43,261,092	27,057	43,261,092
$10,000,000 or more	17,685	546,666,931	193,551	17,539	71,928,935	145	1,378	17,663	474,555,944	17,615	108,137,460	17,615	108,137,460
Taxable returns, total	**93,109,721**	**8,442,208,018**	**665,498,080**	**39,865,286**	**1,101,805,881**	**53,232,374**	**441,177,427**	**93,083,368**	**6,246,314,009**	**93,109,721**	**1,188,027,195**	**93,109,721**	**1,188,027,223**
No adjusted gross income	6,708	-11,136,535	58,483	--	--	--	--	--	--	6,708	174,375	6,708	174,375
$1 under $5,000	260,338	763,822	7,708	5,252	9,376	255,086	431,443	259,324	325,120	260,338	32,869	260,338	32,869
$5,000 under $10,000	2,033,853	15,817,269	432,565	21,607	61,001	2,012,246	11,581,403	2,031,611	3,776,575	2,033,853	398,043	2,033,853	398,043
$10,000 under $15,000	5,025,180	63,776,661	15,110,102	136,031	987,681	4,887,156	29,801,561	5,024,138	17,890,141	5,025,180	1,684,658	5,025,180	1,684,658
$15,000 under $20,000	5,299,487	92,839,227	19,585,586	403,621	3,694,496	4,894,871	30,523,299	5,298,172	39,059,779	5,299,487	3,819,964	5,299,487	3,819,964
$20,000 under $25,000	5,388,034	121,136,795	23,588,510	588,650	6,178,919	4,798,384	33,746,167	5,386,972	57,636,265	5,388,034	6,267,171	5,388,034	6,267,171
$25,000 under $30,000	5,179,401	142,362,332	24,291,184	777,673	9,280,278	4,401,728	32,410,455	5,178,324	76,391,032	5,179,401	8,700,052	5,179,401	8,700,052
$30,000 under $40,000	10,288,411	359,521,204	54,234,847	2,302,851	29,644,730	7,985,263	62,403,974	10,286,813	213,268,824	10,288,411	24,316,689	10,288,411	24,316,689
$40,000 under $50,000	9,160,454	410,968,092	57,128,729	2,891,979	40,945,023	6,267,461	53,553,346	9,160,351	259,352,892	9,160,454	30,422,297	9,160,454	30,422,297
$50,000 under $75,000	17,797,395	1,098,537,250	139,271,219	7,767,003	130,064,201	10,030,392	99,118,426	17,795,838	730,136,279	17,797,395	94,110,714	17,797,395	94,110,714
$75,000 under $100,000	11,885,774	1,027,935,597	111,147,736	7,365,269	146,169,460	4,520,506	50,619,823	11,884,310	720,022,763	11,885,774	97,980,576	11,885,774	97,980,576
$100,000 under $200,000	15,552,998	2,088,085,684	162,891,767	12,638,332	327,615,728	2,914,666	33,989,510	15,548,865	1,563,973,103	15,552,998	265,391,097	15,552,998	265,391,097
$200,000 under $500,000	4,138,375	1,182,249,406	45,405,507	3,907,992	177,087,644	230,383	2,622,895	4,136,280	957,340,281	4,138,375	231,596,029	4,138,375	231,596,046
$500,000 under $1,000,000	702,156	475,541,819	7,991,933	676,700	61,220,214	25,416	281,031	701,571	406,331,526	702,156	114,171,955	702,156	114,171,965
$1,000,000 or more	391,157	1,373,809,395	4,352,205	382,325	168,847,130	8,816	94,094	390,798	1,200,809,430	391,157	308,960,706	391,157	308,960,706
Nontaxable returns, total	**51,818,751**	**657,923,363**	**426,931,271**	**5,716,412**	**136,887,572**	**43,976,139**	**356,248,231**	**15,912,492**	**148,213,761**	**--**	**--**	**--**	**--**

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

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

Size of adjusted gross income	Returns of married persons filing jointly												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**53,718,396**	**5,953,870,691**	**619,199,498**	**25,887,574**	**851,158,015**	**27,180,572**	**337,385,819**	**45,170,062**	**4,362,558,438**	**40,153,146**	**845,555,050**	**40,153,146**	**845,555,060**
No adjusted gross income	649,242	-124,185,778	6,431,742	--	--	--	--	--	--	4,407	101,211	4,407	101,211
$1 under $5,000	742,270	1,893,430	6,743,754	75,632	1,751,766	666,637	8,538,686	--	--	* 12	* 1,754	* 12	* 1,754
$5,000 under $10,000	1,082,806	8,426,527	10,688,508	108,903	2,741,651	973,902	12,456,295	--	--	* 1,190	* 2,705	* 1,190	* 2,705
$10,000 under $15,000	1,633,275	20,555,750	17,602,134	154,758	3,510,251	1,478,517	18,763,428	--	--	* 1,042	* 2,763	* 1,042	* 2,763
$15,000 under $20,000	1,954,372	34,234,904	22,386,099	208,631	4,615,270	1,745,741	21,892,569	43,464	16,390	37,995	4,663	37,995	4,663
$20,000 under $25,000	2,234,946	50,150,490	25,407,097	257,562	5,180,001	1,977,384	24,805,109	936,206	2,043,795	616,347	140,749	616,347	140,749
$25,000 under $30,000	2,097,107	57,667,466	24,797,163	351,725	7,064,312	1,745,382	21,628,848	1,446,105	7,748,226	841,276	500,506	841,276	500,506
$30,000 under $40,000	4,144,944	144,954,807	49,681,462	756,058	15,886,124	3,388,886	41,897,387	3,752,381	40,274,523	1,966,733	2,312,508	1,966,733	2,312,508
$40,000 under $50,000	3,817,484	171,259,537	44,993,409	945,367	19,514,795	2,871,111	35,307,951	3,730,312	72,540,905	2,559,882	5,248,749	2,559,882	5,248,749
$50,000 under $75,000	9,589,642	599,190,752	109,776,696	3,594,043	74,227,223	5,995,599	73,567,422	9,525,788	343,371,754	8,629,705	33,327,778	8,629,705	33,327,778
$75,000 under $100,000	8,484,178	737,224,242	96,624,940	4,887,166	105,116,832	3,597,012	44,479,861	8,465,256	491,663,333	8,291,965	55,986,844	8,291,965	55,986,844
$100,000 under $200,000	12,807,960	1,730,259,174	149,952,722	10,281,444	274,451,611	2,526,515	31,376,089	12,795,227	1,275,315,763	12,735,509	204,322,900	12,735,509	204,322,900
$200,000 under $500,000	3,550,133	1,012,800,743	42,550,961	3,362,743	152,948,469	187,390	2,343,006	3,546,557	815,461,478	3,539,909	194,204,487	3,539,909	194,204,487
$500,000 under $1,000,000	603,943	408,542,641	7,524,628	583,872	53,147,753	20,070	249,460	603,092	347,984,339	602,115	98,347,683	602,115	98,347,692
$1,000,000 under $1,500,000	142,111	171,889,419	1,779,713	138,536	20,467,026	3,574	44,280	141,934	149,712,086	141,673	42,587,243	141,673	42,587,243
$1,500,000 under $2,000,000	60,363	103,817,117	744,840	59,278	12,476,423	1,085	13,442	60,272	90,680,829	60,131	25,661,494	60,131	25,661,494
$2,000,000 under $5,000,000	87,501	260,572,870	1,073,181	86,037	30,246,461	1,464	18,219	87,396	229,311,090	87,248	63,762,174	87,248	63,762,174
$5,000,000 under $10,000,000	21,981	150,473,284	265,611	21,756	16,947,139	224	2,801	21,950	133,320,215	21,911	35,306,870	21,911	35,306,870
$10,000,000 or more	14,139	414,143,316	174,837	14,061	50,864,907	78	966	14,123	363,113,712	14,096	83,731,971	14,096	83,731,971
Taxable returns, total	**40,153,146**	**5,714,767,526**	**438,412,074**	**23,288,180**	**778,647,615**	**16,859,553**	**209,829,353**	**40,140,498**	**4,296,494,825**	**40,153,146**	**845,555,050**	**40,153,146**	**845,555,060**
No adjusted gross income	4,407	-7,688,548	48,513	--	--	--	--	--	--	4,407	101,211	4,407	101,211
$1 under $5,000	* 12	* 29	* 105	* 12	* 2,181	--	--	--	--	* 12	* 1,754	* 12	* 1,754
$5,000 under $10,000	* 1,190	* 8,213	* 9,045	* 196	* 3,106	* 994	* 14,110	--	--	* 1,190	* 2,705	* 1,190	* 2,705
$10,000 under $15,000	* 1,042	* 10,743	* 8,271	* 9	* 716	* 1,033	* 14,579	--	--	* 1,042	* 2,763	* 1,042	* 2,763
$15,000 under $20,000	37,995	749,754	285,334	142	4,128	37,853	450,156	37,853	13,440	37,995	4,663	37,995	4,663
$20,000 under $25,000	616,347	14,101,672	4,716,087	27,294	409,053	589,053	7,534,433	615,326	1,454,335	616,347	140,749	616,347	140,749
$25,000 under $30,000	841,276	23,173,208	6,531,748	114,328	1,797,754	726,948	9,419,530	841,224	5,427,256	841,276	500,506	841,276	500,506
$30,000 under $40,000	1,966,733	69,239,381	16,047,977	326,006	5,959,001	1,640,727	21,001,743	1,965,347	26,258,258	1,966,733	2,312,508	1,966,733	2,312,508
$40,000 under $50,000	2,559,882	115,587,357	23,462,310	573,809	10,659,018	1,985,066	24,731,783	2,559,824	56,740,120	2,559,882	5,248,749	2,559,882	5,248,749
$50,000 under $75,000	8,629,705	542,509,494	91,651,329	3,046,020	58,210,427	5,583,685	68,649,957	8,629,544	324,001,392	8,629,705	33,327,778	8,629,705	33,327,778
$75,000 under $100,000	8,291,965	720,950,862	92,858,786	4,728,552	98,153,601	3,563,413	44,079,630	8,291,579	485,869,359	8,291,965	55,986,844	8,291,965	55,986,844
$100,000 under $200,000	12,735,509	1,721,083,174	148,833,685	10,215,218	269,423,664	2,520,291	31,301,866	12,734,706	1,271,732,760	12,735,509	204,322,900	12,735,509	204,322,900
$200,000 under $500,000	3,539,909	1,009,874,919	42,431,970	3,355,130	151,420,153	184,779	2,311,754	3,538,652	813,861,826	3,539,909	194,204,487	3,539,909	194,204,487
$500,000 under $1,000,000	602,115	407,299,272	7,502,127	582,577	52,670,121	19,538	243,118	601,607	347,132,006	602,115	98,347,683	602,115	98,347,692
$1,000,000 or more	325,059	1,097,867,995	4,024,788	318,887	129,934,693	6,173	76,694	324,836	964,004,073	325,059	251,049,752	325,059	251,049,752
Nontaxable returns, total	**13,565,250**	**239,103,165**	**180,787,424**	**2,599,394**	**72,510,399**	**10,321,019**	**127,556,465**	**5,029,564**	**66,063,613**	**--**	**--**	**--**	**--**

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

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

Size of adjusted gross income	Returns of married persons filing separately												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**2,663,017**	**168,950,759**	**13,730,631**	**1,149,825**	**26,809,391**	**1,405,757**	**8,476,298**	**2,209,615**	**134,581,536**	**2,077,811**	**26,826,035**	**2,077,811**	**26,826,035**
No adjusted gross income	100,723	-11,647,659	521,525	--	--	--	--	--	--	446	20,584	446	20,584
$1 under $5,000	153,539	397,772	662,105	18,100	132,066	135,096	806,452	* 999	* 2,655	* 999	* 267	* 999	* 267
$5,000 under $10,000	145,241	1,062,850	614,247	21,880	182,640	123,361	749,667	14,971	31,097	11,976	2,908	11,976	2,908
$10,000 under $15,000	156,758	1,959,421	763,381	29,506	196,895	125,260	753,848	123,699	359,380	110,581	30,441	110,581	30,441
$15,000 under $20,000	173,404	3,038,244	839,697	28,098	235,881	144,312	871,095	161,565	1,135,403	134,734	96,478	134,734	96,478
$20,000 under $25,000	202,105	4,553,807	1,020,031	42,100	349,818	159,006	960,647	196,515	2,274,419	177,339	230,980	177,339	230,980
$25,000 under $30,000	191,319	5,253,410	1,090,013	51,785	537,562	139,534	839,675	185,825	2,830,993	164,846	310,152	164,846	310,152
$30,000 under $40,000	415,384	14,635,613	2,181,323	164,105	1,906,611	250,981	1,512,449	409,937	9,107,311	380,990	1,083,590	380,990	1,083,590
$40,000 under $50,000	327,871	14,665,343	1,830,020	176,571	2,001,249	150,300	902,264	324,742	9,944,609	318,133	1,229,163	318,133	1,229,163
$50,000 under $75,000	** 598,347	** 40,496,065	** 3,196,779	** 446,460	** 7,012,017	118,925	720,282	** 593,342	** 29,447,734	** 583,561	** 4,841,077	** 583,561	** 4,841,077
$75,000 under $100,000	**	**	**	**	**	31,969	196,854	**	**	**	**	**	**
$100,000 under $200,000	140,404	18,328,774	699,440	118,983	2,878,580	21,405	129,338	** 181,920	** 24,700,386	137,884	3,228,549	137,884	3,228,549
$200,000 under $500,000	41,743	12,084,543	221,264	** 52,238	** 11,376,070	4,330	26,045	**	**	40,525	2,710,140	40,525	2,710,140
$500,000 under $1,000,000	** 16,178	** 64,122,574	** 90,805	**	**	972	5,853	** 16,100	** 54,747,549	** 15,799	** 13,041,707	** 15,799	** 13,041,707
$1,000,000 under $1,500,000	**	**	**	**	**	168	999	**	**	**	**	**	**
$1,500,000 under $2,000,000	**	**	**	**	**	52	310	**	**	**	**	**	**
$2,000,000 under $5,000,000	**	**	**	**	**	52	310	**	**	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	24	147	**	**	**	**	**	**
$10,000,000 or more	**	**	**	**	**	10	62	**	**	**	**	**	**
Taxable returns, total	**2,077,811**	**171,405,179**	**10,102,180**	**1,037,788**	**24,500,396**	**1,035,231**	**6,240,708**	**2,077,052**	**131,942,682**	**2,077,811**	**26,826,035**	**2,077,811**	**26,826,035**
No adjusted gross income	446	-1,333,292	2,195	--	--	--	--	--	--	446	20,584	446	20,584
$1 under $5,000	* 999	* 3,604	--	--	--	* 999	* 949	* 999	* 2,655	* 999	* 267	* 999	* 267
$5,000 under $10,000	11,976	99,833	30,297	6,013	5,014	5,963	35,480	11,976	29,042	11,976	2,908	11,976	2,908
$10,000 under $15,000	110,581	1,391,735	426,988	13,690	58,311	94,899	570,163	110,581	336,272	110,581	30,441	110,581	30,441
$15,000 under $20,000	134,734	2,356,998	532,846	21,256	133,201	112,485	678,750	134,734	1,012,201	134,734	96,478	134,734	96,478
$20,000 under $25,000	177,339	4,001,813	763,107	34,318	227,155	142,022	858,867	177,339	2,152,684	177,339	230,980	177,339	230,980
$25,000 under $30,000	164,846	4,530,675	761,819	38,267	337,303	126,580	762,494	164,845	2,669,826	164,846	310,152	164,846	310,152
$30,000 under $40,000	380,990	13,465,413	1,785,653	145,649	1,524,729	235,042	1,417,096	380,990	8,737,934	380,990	1,083,590	380,990	1,083,590
$40,000 under $50,000	318,133	14,218,089	1,733,950	169,994	1,844,437	148,130	889,353	318,132	9,750,479	318,133	1,229,163	318,133	1,229,163
$50,000 under $75,000	** 583,561	** 39,515,797	** 3,072,664	** 438,548	** 6,614,394	115,302	698,213	** 583,346	** 28,948,817	** 583,561	** 4,841,077	** 583,561	** 4,841,077
$75,000 under $100,000	**	**	**	**	**	29,710	183,606	**	**	**	**	**	**
$100,000 under $200,000	137,884	17,966,874	688,546	118,559	2,824,565	19,325	116,966	** 178,348	** 24,102,043	137,884	3,228,549	137,884	3,228,549
$200,000 under $500,000	40,525	11,744,505	215,208	** 51,496	** 10,931,285	3,652	22,017	**	**	40,525	2,710,140	40,525	2,710,140
$500,000 under $1,000,000	** 15,799	** 63,443,135	** 88,907	**	**	868	5,234	** 15,764	** 54,200,729	** 15,799	** 13,041,707	** 15,799	** 13,041,707
$1,000,000 or more	**	**	**	**	**	254	1,520	**	**	**	**	**	**
Nontaxable returns, total	**585,206**	**-2,454,420**	**3,628,450**	**112,037**	**2,308,996**	**370,526**	**2,235,590**	**132,563**	**2,638,855**	**--**	**--**	**--**	**--**

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

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

Size of adjusted gross income	Returns of heads of households												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**21,814,184**	**744,537,301**	**218,619,382**	**3,877,508**	**78,828,968**	**17,855,669**	**155,832,544**	**13,415,236**	**357,274,054**	**6,795,664**	**46,949,568**	**6,795,664**	**46,949,568**
No adjusted gross income	80,008	-7,111,264	684,595	--	--	--	--	--	--	59	1,474	59	1,474
$1 under $5,000	633,558	1,927,806	5,894,221	22,124	381,713	611,434	5,339,299	--	--	--	--	--	--
$5,000 under $10,000	1,817,998	14,830,038	16,697,612	42,607	649,292	1,775,391	15,490,018	--	--	--	--	--	--
$10,000 under $15,000	3,028,122	38,469,089	30,577,827	62,776	1,028,103	2,965,346	25,870,436	28,180	32,649	12,161	1,502	12,161	1,502
$15,000 under $20,000	3,141,608	54,644,962	32,813,681	93,386	1,537,881	3,048,222	26,606,115	994,547	2,008,096	128,319	34,600	128,319	34,600
$20,000 under $25,000	2,569,899	57,570,591	26,860,460	136,163	1,947,668	2,432,737	21,208,696	2,071,272	9,278,538	203,144	105,778	203,144	105,778
$25,000 under $30,000	2,112,536	57,869,480	22,456,690	190,245	2,965,776	1,922,292	16,760,114	1,972,427	16,336,002	241,490	200,162	241,490	200,162
$30,000 under $40,000	2,999,359	103,813,374	31,105,045	539,284	8,096,741	2,460,075	21,465,282	2,937,726	43,539,278	1,284,704	1,642,603	1,284,704	1,642,603
$40,000 under $50,000	1,761,729	78,639,064	17,550,994	569,139	9,132,342	1,192,590	10,408,314	1,753,005	41,597,062	1,398,344	3,006,580	1,398,344	3,006,580
$50,000 under $75,000	2,217,512	134,214,583	20,850,509	1,070,334	18,984,298	1,147,178	10,044,099	2,210,597	84,582,600	2,085,997	8,812,531	2,085,997	8,812,531
$75,000 under $100,000	776,697	66,224,259	7,048,484	562,610	11,851,294	214,087	1,878,730	774,614	45,467,521	770,146	6,711,539	770,146	6,711,539
$100,000 under $200,000	544,952	70,189,075	4,904,233	466,701	12,848,965	78,250	689,706	542,868	51,782,569	542,395	10,281,577	542,395	10,281,577
$200,000 under $500,000	105,839	29,900,158	949,534	98,784	4,503,372	7,054	62,850	105,686	24,401,127	104,920	6,537,679	104,920	6,537,679
$500,000 under $1,000,000	15,059	10,167,279	138,613	14,444	1,260,016	615	5,340	15,023	8,779,617	14,816	2,412,996	14,816	2,412,996
$1,000,000 under $1,500,000	4,206	5,056,637	39,297	4,044	644,494	162	1,508	4,200	4,373,353	4,145	1,143,160	4,145	1,143,160
$1,500,000 under $2,000,000	1,502	2,599,861	14,054	1,402	316,090	100	883	1,499	2,269,540	1,474	625,196	1,474	625,196
$2,000,000 under $5,000,000	2,469	7,388,392	22,781	2,364	789,856	105	908	2,463	6,581,626	2,433	1,777,984	2,433	1,777,984
$5,000,000 under $10,000,000	679	4,597,110	6,264	660	455,062	19	167	678	4,138,244	674	1,047,580	674	1,047,580
$10,000,000 or more	450	13,546,807	4,489	441	1,436,005	9	80	450	12,106,233	444	2,606,626	444	2,606,626
Taxable returns, total	**6,795,664**	**456,443,737**	**58,933,352**	**2,776,123**	**58,756,275**	**4,019,482**	**35,218,700**	**6,794,277**	**303,740,281**	**6,795,664**	**46,949,568**	**6,795,664**	**46,949,568**
No adjusted gross income	59	-161,067	465	--	--	--	--	--	--	59	1,474	59	1,474
$1 under $5,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	12,161	169,248	46,039	--	--	12,161	106,904	12,161	16,306	12,161	1,502	12,161	1,502
$15,000 under $20,000	128,319	2,344,643	842,248	2,012	29,748	126,307	1,110,041	128,319	362,605	128,319	34,600	128,319	34,600
$20,000 under $25,000	203,144	4,556,747	1,576,903	15,317	190,390	187,827	1,664,555	203,103	1,125,730	203,144	105,778	203,144	105,778
$25,000 under $30,000	241,490	6,706,578	1,874,096	21,890	288,915	219,600	1,939,456	241,490	2,604,110	241,490	200,162	241,490	200,162
$30,000 under $40,000	1,284,704	45,557,989	10,168,547	223,067	2,962,082	1,061,637	9,288,963	1,284,498	23,141,385	1,284,704	1,642,603	1,284,704	1,642,603
$40,000 under $50,000	1,398,344	62,640,553	12,409,373	401,937	5,929,311	996,407	8,702,033	1,398,341	35,600,776	1,398,344	3,006,580	1,398,344	3,006,580
$50,000 under $75,000	2,085,997	126,646,873	19,000,375	969,942	15,974,636	1,116,055	9,774,461	2,085,990	81,897,480	2,085,997	8,812,531	2,085,997	8,812,531
$75,000 under $100,000	770,146	65,674,040	6,970,143	556,073	11,482,290	214,073	1,878,610	770,116	45,343,101	770,146	6,711,539	770,146	6,711,539
$100,000 under $200,000	542,395	69,865,278	4,883,469	464,428	12,633,108	77,966	687,255	541,381	51,684,728	542,395	10,281,577	542,395	10,281,577
$200,000 under $500,000	104,920	29,626,199	940,057	98,321	4,430,554	6,598	58,916	104,907	24,198,154	104,920	6,537,679	104,920	6,537,679
$500,000 under $1,000,000	14,816	9,998,327	136,144	14,305	1,220,615	511	4,438	14,808	8,640,417	14,816	2,412,996	14,816	2,412,996
$1,000,000 or more	9,170	32,818,330	85,491	8,830	3,614,626	340	3,069	9,162	29,125,490	9,170	7,200,546	9,170	7,200,546
Nontaxable returns, total	**15,018,519**	**288,093,564**	**159,686,030**	**1,101,384**	**20,072,693**	**13,836,187**	**120,613,844**	**6,620,959**	**53,533,773**	**--**	**--**	**--**	**--**

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

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

Size of adjusted gross income	Returns of surviving spouses												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	**77,021**	**5,018,046**	**826,928**	**31,620**	**845,469**	**43,147**	**515,233**	**50,383**	**3,252,712**	**39,993**	**565,815**	**39,993**	**565,833**
No adjusted gross income	2,253	-82,991	36,961	--	--	--	--	--	--	--	--	--	--
$1 under $5,000	* 3,985	* 9,789	* 45,474	* 999	* 14,436	* 2,986	* 35,538	--	--	--	--	--	--
$5,000 under $10,000	* 2,987	* 21,783	* 30,256	* 999	* 15,665	* 1,988	* 23,662	--	--	--	--	--	--
$10,000 under $15,000	8,116	98,899	99,766	103	4,161	8,013	95,354	--	--	--	--	--	--
$15,000 under $20,000	* 4,949	* 83,640	* 52,561	* 947	* 11,077	* 4,002	* 49,912	--	--	--	--	--	--
$20,000 under $25,000	* 2,988	* 65,269	* 37,813	* 8	* 1,234	* 2,980	* 35,462	* 993	* 3,357	--	--	--	--
$25,000 under $30,000	* 1,687	* 47,426	* 19,227	* 351	* 5,883	* 1,335	* 15,892	* 1,335	* 7,296	--	--	--	--
$30,000 under $40,000	* 6,991	* 239,429	* 83,483	* 1,999	* 33,491	* 4,992	* 59,410	* 5,998	* 70,683	* 993	* 969	* 993	* 969
$40,000 under $50,000	15,169	687,188	154,038	6,970	136,247	8,200	97,578	14,169	316,642	12,170	20,520	12,170	20,520
$50,000 under $75,000	** 18,865	** 1,279,293	** 173,557	** 12,470	** 276,312	5,376	63,476	** 18,865	** 753,818	** 17,816	** 84,723	** 17,816	** 84,723
$75,000 under $100,000	**	**	**	**	**	* 1,019	* 12,130	**	**	**	**	**	**
$100,000 under $200,000	6,291	968,797	64,633	4,662	138,020	1,629	19,381	** 8,710	** 1,324,424	6,287	132,030	6,287	132,030
$200,000 under $500,000	2,426	707,013	26,000	** 2,114	** 208,942	606	7,205	**	**	2,417	140,987	2,417	141,005
$500,000 under $1,000,000	** 313	** 892,511	** 3,159	**	**	--	--	** 313	** 776,490	** 310	** 186,586	** 310	** 186,586
$1,000,000 under $1,500,000	**	**	**	**	**	* 8	* 98	**	**	**	**	**	**
$1,500,000 under $2,000,000	**	**	**	**	**	--	--	**	**	**	**	**	**
$2,000,000 under $5,000,000	**	**	**	**	**	11	134	**	**	**	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	--	--	**	**	**	**	**	**
$10,000,000 or more	**	**	**	**	**	--	--	**	**	**	**	**	**
Taxable returns, total	**39,993**	**4,370,419**	**363,766**	**24,154**	**678,868**	**15,839**	**187,977**	**39,990**	**3,139,819**	**39,993**	**565,815**	**39,993**	**565,833**
No adjusted gross income	--	--	--	--	--	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$30,000 under $40,000	* 993	* 38,173	* 7,544	--	--	* 993	* 11,812	* 993	* 18,818	* 993	* 969	* 993	* 969
$40,000 under $50,000	12,170	556,013	100,841	5,970	102,378	6,201	73,788	12,170	279,006	12,170	20,520	12,170	20,520
$50,000 under $75,000	** 17,816	** 1,212,753	** 161,751	** 11,421	** 231,536	5,376	63,476	** 17,816	** 743,860	** 17,816	** 84,723	** 17,816	** 84,723
$75,000 under $100,000	**	**	**	**	**	* 1,019	* 12,130	**	**	**	**	**	**
$100,000 under $200,000	6,287	968,290	64,588	4,658	137,539	1,629	19,381	** 8,701	** 1,323,365	6,287	132,030	6,287	132,030
$200,000 under $500,000	2,417	704,665	25,921	** 2,107	** 207,415	602	7,158	**	**	2,417	140,987	2,417	141,005
$500,000 under $1,000,000	** 310	** 890,524	** 3,122	**	**	--	--	** 310	** 774,769	** 310	** 186,586	** 310	** 186,586
$1,000,000 or more	**	**	**	**	**	19	232	**	**	**	**	**	**
Nontaxable returns, total	**37,028**	**647,627**	**463,163**	**7,466**	**166,601**	**27,308**	**327,255**	**10,392**	**112,893**	**--**	**--**	**--**	**--**

Footnotes at end of table

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued

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

Size of adjusted gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**66,655,855**	**2,227,754,585**	**240,052,911**	**14,635,170**	**281,051,610**	**50,723,368**	**295,215,764**	**48,150,564**	**1,536,861,029**	**44,043,106**	**268,130,727**	**44,043,106**	**268,130,727**
No adjusted gross income	1,296,321	-50,504,159	4,282,180	--	--	--	--	--	--	1,796	51,107	1,796	51,107
$1 under $5,000	8,844,831	22,921,962	17,786,971	226,830	2,974,041	8,618,001	38,518,899	423,832	444,647	259,327	30,848	259,327	30,848
$5,000 under $10,000	8,909,102	66,580,599	27,120,239	330,142	4,449,338	8,578,960	51,620,900	2,205,731	3,836,443	2,020,686	392,430	2,020,686	392,430
$10,000 under $15,000	7,805,921	96,885,891	29,442,202	608,137	8,330,329	7,197,784	44,074,386	6,522,639	20,623,570	4,901,396	1,649,953	4,901,396	1,649,953
$15,000 under $20,000	6,341,245	110,508,371	26,467,261	648,434	8,432,014	5,691,818	34,729,869	5,922,058	43,130,173	4,998,438	3,684,223	4,998,438	3,684,223
$20,000 under $25,000	5,158,692	115,603,370	21,380,210	695,695	9,587,150	4,462,996	27,160,347	4,996,192	58,771,733	4,391,204	5,789,664	4,391,204	5,789,664
$25,000 under $30,000	4,331,831	118,805,920	17,820,188	723,102	9,686,003	3,608,729	21,967,473	4,272,903	69,991,495	3,931,788	7,689,232	3,931,788	7,689,232
$30,000 under $40,000	6,884,473	239,007,752	27,938,331	1,744,631	23,086,053	5,139,842	31,250,792	6,822,536	157,571,110	6,654,992	19,277,020	6,654,992	19,277,020
$40,000 under $50,000	4,951,418	221,511,363	19,874,807	1,805,841	25,234,528	3,145,577	19,244,596	4,915,314	157,758,360	4,871,925	20,917,284	4,871,925	20,917,284
$50,000 under $75,000	6,730,748	407,888,218	26,622,313	3,507,680	55,896,349	3,223,068	20,008,574	6,689,249	306,429,587	6,646,745	49,051,190	6,646,745	49,051,190
$75,000 under $100,000	2,673,273	228,497,056	10,518,720	1,959,329	35,370,862	713,944	4,475,462	2,664,077	178,350,673	2,657,235	33,275,608	2,657,235	33,275,608
$100,000 under $200,000	2,147,042	280,257,487	8,486,361	1,847,175	44,128,679	299,867	1,891,672	2,137,341	226,228,124	2,130,924	47,426,041	2,130,924	47,426,041
$200,000 under $500,000	453,971	131,258,799	1,805,657	418,039	19,943,122	35,931	230,081	452,144	109,474,715	450,605	28,002,736	450,605	28,002,736
$500,000 under $1,000,000	78,147	53,368,074	311,721	73,470	6,819,308	4,676	29,288	77,938	46,267,431	77,592	12,217,229	77,592	12,217,229
$1,000,000 under $1,500,000	20,233	24,374,019	80,522	19,128	2,975,806	1,104	6,781	20,130	21,335,856	20,049	5,647,306	20,049	5,647,306
$1,500,000 under $2,000,000	8,577	14,759,672	34,562	8,260	1,962,728	317	1,986	8,529	12,780,342	8,513	3,451,889	8,513	3,451,889
$2,000,000 under $5,000,000	14,162	42,232,373	56,836	13,571	5,428,764	590	3,694	14,103	36,783,696	14,056	9,752,818	14,056	9,752,818
$5,000,000 under $10,000,000	3,585	24,396,237	14,480	3,470	3,070,228	115	693	3,569	21,365,784	3,564	5,520,189	3,564	5,520,189
$10,000,000 or more	2,283	79,401,579	9,352	2,235	13,676,308	48	271	2,278	65,717,290	2,269	14,303,960	2,269	14,303,960
Taxable returns, total	**44,043,106**	**2,095,221,157**	**157,686,708**	**12,739,041**	**239,222,727**	**31,302,269**	**189,700,688**	**44,031,551**	**1,510,996,402**	**44,043,106**	**268,130,727**	**44,043,106**	**268,130,727**
No adjusted gross income	1,796	-1,953,628	7,310	--	--	--	--	--	--	1,796	51,107	1,796	51,107
$1 under $5,000	259,327	760,189	7,603	5,240	7,196	254,086	430,494	258,325	322,465	259,327	30,848	259,327	30,848
$5,000 under $10,000	2,020,686	15,709,222	393,223	15,397	52,880	2,005,289	11,531,812	2,019,635	3,747,533	2,020,686	392,430	2,020,686	392,430
$10,000 under $15,000	4,901,396	62,204,935	14,628,803	122,333	928,653	4,779,063	29,109,915	4,901,396	17,537,563	4,901,396	1,649,953	4,901,396	1,649,953
$15,000 under $20,000	4,998,438	87,387,832	17,925,158	380,212	3,527,419	4,618,227	28,284,351	4,997,265	37,671,533	4,998,438	3,684,223	4,998,438	3,684,223
$20,000 under $25,000	4,391,204	98,476,562	16,532,413	511,721	5,352,321	3,879,483	23,688,313	4,391,204	52,903,515	4,391,204	5,789,664	4,391,204	5,789,664
$25,000 under $30,000	3,931,788	107,951,872	15,123,520	603,188	6,856,305	3,328,600	20,288,976	3,930,764	65,689,840	3,931,788	7,689,232	3,931,788	7,689,232
$30,000 under $40,000	6,654,992	231,220,249	26,225,126	1,608,128	19,198,917	5,046,864	30,684,361	6,654,986	155,112,430	6,654,992	19,277,020	6,654,992	19,277,020
$40,000 under $50,000	4,871,925	217,966,079	19,422,254	1,740,269	22,409,879	3,131,657	19,156,389	4,871,884	156,982,511	4,871,925	20,917,284	4,871,925	20,917,284
$50,000 under $75,000	6,646,745	402,819,622	26,246,128	3,436,771	51,407,847	3,209,974	19,932,319	6,645,567	305,280,650	6,646,745	49,051,190	6,646,745	49,051,190
$75,000 under $100,000	2,657,235	227,143,405	10,457,779	1,944,945	34,158,929	712,290	4,465,846	2,656,190	178,074,383	2,657,235	33,275,608	2,657,235	33,275,608
$100,000 under $200,000	2,130,924	278,202,068	8,421,479	1,835,469	42,596,852	295,454	1,864,043	2,128,623	225,469,761	2,130,924	47,426,041	2,130,924	47,426,041
$200,000 under $500,000	450,605	130,299,117	1,792,350	415,853	19,388,304	34,752	223,050	449,828	108,940,746	450,605	28,002,736	450,605	28,002,736
$500,000 under $1,000,000	77,592	52,985,495	309,491	73,093	6,643,595	4,499	28,240	77,547	46,031,277	77,592	12,217,229	77,592	12,217,229
$1,000,000 or more	48,451	184,048,137	194,069	46,421	26,693,629	2,030	12,579	48,337	157,232,195	48,451	38,676,162	48,451	38,676,162
Nontaxable returns, total	**22,612,749**	**132,533,428**	**82,366,203**	**1,896,130**	**41,828,883**	**19,421,099**	**105,515,077**	**4,119,013**	**25,864,627**	**--**	**--**	**--**	**--**

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

** Data combined to prevent disclosure of taxpayer information.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	144,928,472	9,100,131,381	53,718,396	5,953,870,691	2,663,017	168,950,759
Total income	144,519,302	9,234,159,288	53,649,390	6,046,008,995	2,625,386	171,053,179
Salaries and wages	119,851,043	6,301,357,591	44,631,309	3,966,460,099	2,138,320	106,583,492
Taxable interest	47,972,509	111,789,613	27,233,123	75,409,534	695,114	3,929,410
Tax-exempt interest [1]	5,954,819	71,066,052	3,532,100	46,521,858	75,297	1,725,775
Ordinary dividends	27,974,976	260,393,306	16,196,467	172,637,354	378,142	9,848,219
Qualified dividends [1]	25,490,820	204,401,524	14,785,480	136,381,674	338,270	8,328,091
State income tax refunds	22,005,269	27,462,015	13,107,398	19,180,882	480,651	552,262
Alimony received	440,401	8,936,487	** 32,092	** 468,580	**	**
Business or profession:						
Net income	17,571,840	356,450,905	9,086,671	238,214,058	279,463	6,376,194
Net loss	5,462,886	52,259,366	3,165,563	30,549,671	108,327	1,575,310
Sales of capital assets:						
Net gain in AGI	12,241,205	647,073,265	7,116,098	477,814,152	157,098	27,228,536
Net loss in AGI	10,479,764	24,186,446	6,090,830	14,351,957	157,375	199,446
Sales of property other than capital assets, net gain less loss	2,039,106	-9,357,957	1,465,743	-5,174,016	35,882	-203,532
Taxable IRA distributions	13,195,644	230,783,461	7,786,082	157,395,457	143,892	2,493,117
Taxable pensions and annuities	27,289,708	612,544,219	14,893,027	390,816,950	417,729	9,477,166
Total rental and royalty:						
Net income	6,429,886	100,870,058	4,165,401	70,758,989	106,185	2,103,557
Net loss	4,839,610	47,800,377	3,069,588	31,300,088	48,297	709,200
Farm rental net income less loss	547,963	5,809,546	343,085	3,718,453	6,293	80,417
Partnership and S corporation net income less loss	8,306,398	535,006,863	5,941,490	442,356,291	156,801	12,502,452
Estate and trust net income less loss	646,094	25,181,803	336,221	14,199,195	6,837	1,048,461
Farm net income less loss	1,835,687	-5,531,686	1,394,253	-4,182,410	22,515	-222,509
Unemployment compensation	11,342,361	71,234,134	4,830,523	32,577,574	199,565	1,433,365
Taxable social security benefits	17,772,267	223,597,024	11,261,405	162,947,401	273,277	3,048,837
Net operating loss	1,294,259	189,072,930	650,057	124,145,396	35,673	11,438,884
Cancellation of debt	769,859	12,424,870	431,458	8,548,901	17,894	534,303
Taxable health savings account distributions	213,243	244,759	** 113,161	** 144,050	**	**
Foreign-earned income exclusion	475,386	29,633,268	200,464	14,617,246	75,847	3,691,138
Gambling earnings	1,925,505	29,235,562	1,061,917	17,123,955	28,953	708,172
Other income less loss	6,635,318	37,415,382	3,758,740	23,555,610	119,535	946,404
Total statutory adjustments	36,623,399	134,027,907	18,967,588	92,138,305	438,260	2,102,421
Educator expenses deduction	3,790,352	957,868	2,380,740	627,958	65,124	15,615
Certain business expenses of reservists, performing artists, etc.	143,148	520,781	75,574	244,469	3,015	3,505
Health savings account deduction	1,083,379	3,355,278	774,931	2,762,907	12,594	38,740
Moving expenses adjustment	1,136,801	3,087,642	488,294	1,683,337	25,087	89,729
Deductible part of self-employment tax	18,671,438	27,535,555	10,101,130	18,976,698	274,331	429,843
Payments to a Keogh plan	923,165	20,849,020	723,274	17,184,491	10,587	206,901
Self-employed health insurance deduction	3,902,030	25,677,807	2,630,717	20,239,353	58,555	334,657
Penalty on early withdrawal of savings	769,136	456,333	401,514	135,613	12,637	1,404
Alimony paid	623,082	11,156,210	198,379	3,654,481	27,444	462,690
IRA payments	2,575,337	11,795,245	1,626,048	8,605,752	25,800	110,787
Student loan interest deduction	10,764,802	10,693,660	5,231,295	5,310,273	--	--
Tuition and fees deduction	2,112,590	4,686,828	988,751	2,027,056	--	--
Domestic production activities deduction	659,401	11,158,127	511,535	9,248,370	6,769	282,117
Archer medical savings account deduction	4,740	6,932	** 2,124	** 4,124	**	**
Foreign housing deduction	8,055	136,044	3,718	67,150	1,089	10,966
Other adjustments	148,885	1,954,575	74,732	1,366,272	3,339	115,468

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions	45,581,697	1,238,693,453	25,887,574	851,158,015	1,149,825	26,809,391
Medical and dental expenses deduction	10,215,951	85,312,586	5,198,268	43,688,098	226,646	1,195,557
Taxes paid deduction	45,233,072	483,081,704	25,838,473	351,364,281	1,131,935	10,287,317
Interest paid deduction	35,416,360	354,057,732	22,400,475	250,631,208	753,881	6,328,975
Contributions deduction	37,367,247	199,270,460	22,820,585	142,939,971	776,429	5,953,169
Casualty or theft loss deduction	159,624	4,945,470	66,894	2,995,025	4,348	68,673
Total miscellaneous deductions	12,795,017	112,039,159	6,270,590	59,541,074	287,681	2,986,719
Basic standard deduction	97,208,513	773,692,650	27,180,572	323,123,456	1,405,757	8,317,181
Additional standard deduction	13,701,861	23,709,341	7,220,396	14,246,635	135,164	158,969
Taxable income	108,995,860	6,394,527,770	45,170,062	4,362,558,438	2,209,615	134,581,536
Alternative minimum tax	4,224,741	32,770,139	3,187,688	26,208,654	141,341	970,653
Total tax credits [2]	47,359,402	72,927,936	24,722,857	49,843,999	596,463	2,182,066
Foreign tax credit	7,096,246	19,115,247	4,444,311	13,248,054	123,901	1,676,894
Child care credit	6,339,717	3,411,987	3,977,665	2,139,246	8,594	5,179
Nonrefundable education credit	10,079,053	10,522,539	5,157,243	6,388,236	--	--
Retirement savings contribution credit	6,925,814	1,202,908	2,874,700	618,102	99,382	14,415
Child tax credit	22,889,677	27,726,578	13,865,273	19,880,448	319,004	339,793
Residential energy credit	2,225,307	1,266,559	1,501,370	990,756	40,289	15,665
General business credit	466,097	2,580,523	365,388	2,089,717	8,015	64,608
Prior-year minimum tax credit	262,061	683,888	203,013	521,404	4,563	20,405
Adoption credit	30,485	169,444	24,168	152,967	--	--
Credit for the elderly or disabled	67,430	9,406	** 5,260	** 346	**	**
Alternative motor vehicle credit	7,241	20,177	2,276	15,168	--	--
Qualified electric vehicle credit	1,958	4,872	** 606	** 1,503	**	**
Alternative fuel vehicle refueling property credit	8,104	8,183	4,083	3,245	3	1
Qualified plug-in electric vehicle credit	25,061	139,027	** 19,409	** 97,441	**	**
Earned income credit used to offset income tax before credits	4,152,208	1,213,064	592,332	194,775	--	--
American opportunity credit used to offset income tax before credits	5,058,762	4,017,534	3,340,892	2,962,802	--	--
Regulated investment company credit used to offset income tax before credits	19,262	31,750	** 6,462	** 24,697	**	**
Refundable prior-year minimum tax credit used to offset income tax before credits	190,851	419,495	154,195	342,125	2,256	9,048
Health insurance tax credit used to offset income tax before credits	9,755	14,447	5,806	11,506	--	--
Mortgage interest credit	46,653	65,306	23,498	37,612	--	--
Other tax credits	5,642	35,547	2,306	11,652	115	17,652
Income tax after credits	93,109,721	1,188,027,195	40,153,146	845,555,050	2,077,811	26,826,035
Total income tax	93,109,721	1,188,027,223	40,153,146	845,555,060	2,077,811	26,826,035
Total tax liability	97,096,439	1,235,651,479	41,737,993	879,913,466	2,166,166	27,736,450
Total tax payments	130,025,723	1,391,500,161	49,705,901	954,865,166	2,291,200	30,064,027
Income tax withheld	126,606,913	1,023,112,148	48,204,104	671,085,965	2,201,364	17,249,082
Estimated tax payments	9,275,669	261,962,988	5,683,782	201,925,272	152,615	8,131,360
Overpayment refunded	111,861,777	314,028,757	37,851,552	146,301,105	1,606,696	3,620,734
Tax due at time of filing	24,915,734	125,864,771	12,647,125	87,391,497	809,481	3,386,672

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	21,814,184	744,537,301	77,021	5,018,046	66,655,855	2,227,754,585
Total income	21,803,186	753,945,480	75,023	5,066,254	66,366,317	2,258,085,379
Salaries and wages	19,534,917	632,891,151	63,943	3,140,432	53,482,554	1,592,282,417
Taxable interest	2,650,226	2,844,869	44,570	91,815	17,349,476	29,513,985
Tax-exempt interest [1]	159,945	1,203,477	4,651	68,515	2,182,826	21,546,426
Ordinary dividends	1,035,178	6,173,080	23,978	328,143	10,341,210	71,406,510
Qualified dividends [1]	916,218	4,845,573	22,881	293,868	9,427,970	54,552,319
State income tax refunds	2,053,184	2,052,570	15,174	23,179	6,348,862	5,653,121
Alimony received	176,670	3,631,138	--	--	231,638	4,836,770
Business or profession:						
Net income	3,013,414	39,206,072	6,613	169,812	5,185,679	72,484,770
Net loss	608,238	5,640,536	4,313	13,804	1,576,446	14,480,044
Sales of capital assets:						
Net gain in AGI	429,627	16,453,172	9,870	283,388	4,528,513	125,294,017
Net loss in AGI	413,604	935,714	4,327	12,931	3,813,626	8,686,398
Sales of property other than capital assets, net gain less loss	71,249	-1,223,243	986	-9,173	465,246	-2,747,992
Taxable IRA distributions	451,220	6,178,390	8,018	189,337	4,806,432	64,527,159
Taxable pensions and annuities	1,646,124	23,291,276	17,117	416,181	10,315,712	188,542,647
Total rental and royalty:						
Net income	256,776	2,690,811	5,636	38,828	1,895,888	25,277,873
Net loss	361,943	3,467,532	2,845	27,356	1,356,936	12,296,201
Farm rental net income less loss	11,995	58,370	51	669	186,539	1,951,638
Partnership and S corporation net income less loss	382,056	16,963,363	3,231	237,712	1,822,820	62,947,045
Estate and trust net income less loss	22,901	722,144	2,215	153,505	277,920	9,058,497
Farm net income less loss	45,662	-270,705	1,083	-45,098	372,174	-810,964
Unemployment compensation	1,967,202	11,434,019	5,016	41,276	4,340,055	25,747,901
Taxable social security benefits	420,015	3,607,334	11,681	98,909	5,805,889	53,894,542
Net operating loss	56,931	6,412,550	249	65,596	551,350	47,010,504
Cancellation of debt	98,119	955,331	995	5,662	221,392	2,380,673
Taxable health savings account distributions	28,049	30,131	--	--	72,032	70,580
Foreign-earned income exclusion	24,356	1,876,458	10	965	174,709	9,447,462
Gambling earnings	** 203,018	** 2,401,584	**	**	631,617	9,001,851
Other income less loss	489,538	2,248,943	1,890	19,839	2,265,614	10,644,586
Total statutory adjustments	4,768,996	9,408,179	18,015	48,209	12,430,541	30,330,794
Educator expenses deduction	396,338	95,597	4,022	1,006	944,128	217,693
Certain business expenses of reservists, performing artists, etc.	18,047	78,012	--	--	46,512	194,795
Health savings account deduction	53,712	126,504	1,696	7,088	240,445	420,038
Moving expenses adjustment	99,531	287,904	--	--	523,889	1,026,672
Deductible part of self-employment tax	3,003,329	2,816,337	6,852	8,918	5,285,795	5,303,760
Payments to a Keogh plan	31,360	552,090	14	653	157,930	2,904,886
Self-employed health insurance deduction	232,773	1,143,094	743	2,869	979,243	3,957,834
Penalty on early withdrawal of savings	** 37,837	** 6,191	**	**	317,148	313,126
Alimony paid	111,455	1,990,192	--	--	285,805	5,048,847
IRA payments	166,066	472,099	1,365	8,182	756,059	2,598,426
Student loan interest deduction	950,534	822,984	3,010	970	4,579,962	4,559,434
Tuition and fees deduction	283,102	625,292	2,020	8,078	838,718	2,026,402
Domestic production activities deduction	25,397	269,154	482	10,445	115,219	1,348,041
Archer medical savings account deduction	* 40	* 121	--	--	* 2,576	* 2,686
Foreign housing deduction	1,466	20,379	--	--	1,781	37,549
Other adjustments	19,107	102,229	--	--	51,707	370,606

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total itemized deductions	3,877,508	78,828,968	31,620	845,469	14,635,170	281,051,610
Medical and dental expenses deduction	803,158	4,092,787	8,265	26,711	3,979,614	36,309,433
Taxes paid deduction	3,847,444	25,808,388	31,620	323,586	14,383,600	95,298,133
Interest paid deduction	3,020,179	27,536,376	26,368	324,530	9,215,457	69,236,643
Contributions deduction	3,031,876	8,664,151	26,912	126,637	10,711,445	41,586,531
Casualty or theft loss deduction	** 30,663	** 745,980	**	**	57,719	1,135,793
Total miscellaneous deductions	1,565,924	11,981,532	7,318	43,857	4,663,505	37,485,977
Basic standard deduction	17,855,669	155,187,649	43,147	512,946	50,723,368	286,551,419
Additional standard deduction	440,614	642,898	1,988	2,287	5,903,698	8,658,553
Taxable income	13,415,236	357,274,054	50,383	3,252,712	48,150,564	1,536,861,029
Alternative minimum tax	325,585	1,516,729	1,303	13,470	568,823	4,060,633
Total tax credits [2]	10,886,039	12,073,468	27,461	43,804	11,126,582	8,784,599
Foreign tax credit	205,457	950,755	4,269	10,757	2,318,308	3,228,787
Child care credit	2,164,604	1,174,932	6,207	2,844	182,648	89,785
Nonrefundable education credit	1,527,432	1,477,659	4,385	5,893	3,389,994	2,650,752
Retirement savings contribution credit	1,774,797	293,438	--	--	2,176,935	276,953
Child tax credit	7,678,068	6,736,526	18,609	19,621	1,008,724	750,191
Residential energy credit	160,319	50,102	351	167	522,977	209,869
General business credit	12,666	50,819	17	194	80,011	375,185
Prior-year minimum tax credit	12,197	27,970	213	14	42,074	114,095
Adoption credit	* 5,317	* 15,121	--	--	* 1,000	* 1,356
Credit for the elderly or disabled	* 4	* 3	--	--	* 62,166	* 9,058
Alternative motor vehicle credit	--	--	--	--	4,965	5,009
Qualified electric vehicle credit	* 300	* 748	--	--	* 1,052	* 2,622
Alternative fuel vehicle refueling property credit	--	--	--	--	4,018	4,938
Qualified plug-in electric vehicle credit	1,052	7,816	--	--	4,600	33,769
Earned income credit used to offset income tax before credits	1,832,556	785,954	1,986	388	1,725,334	231,946
American opportunity credit used to offset income tax before credits	633,178	456,785	4,042	3,342	1,080,650	594,605
Regulated investment company credit used to offset income tax before credits	* 1,023	* 60	--	--	* 11,777	* 6,993
Refundable prior-year minimum tax credit used to offset income tax before credits	8,230	12,993	52	180	26,118	55,149
Health insurance tax credit used to offset income tax before credits	--	--	--	--	3,949	2,941
Mortgage interest credit	* 5,021	* 5,921	--	--	* 18,133	* 21,772
Other tax credits	* 1,006	* 1,408	--	--	* 2,215	* 4,836
Income tax after credits	6,795,664	46,949,568	39,993	565,815	44,043,106	268,130,727
Total income tax	6,795,664	46,949,568	39,993	565,833	44,043,106	268,130,727
Total tax liability	7,078,325	49,175,060	40,229	586,060	46,073,727	278,240,444
Total tax payments	18,861,343	82,787,901	67,438	749,204	59,099,840	323,033,862
Income tax withheld	18,695,805	73,540,911	66,704	547,354	57,438,936	260,688,837
Estimated tax payments	258,271	6,204,876	2,924	117,677	3,178,077	45,583,803
Overpayment refunded	20,466,434	87,242,632	63,992	288,634	51,873,102	76,575,653
Tax due at time of filing	1,094,549	4,574,580	7,391	72,279	10,357,188	30,439,744

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Not included in total income.
[2] Includes prior-year returns with the making work pay credit.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**144,928,472**	**9,100,131,381**	**144,519,302**	**9,234,159,288**	**119,851,043**	**6,301,357,591**	**47,972,509**	**111,789,613**	**5,954,819**	**71,066,052**	**27,974,976**	**260,393,306**
No adjusted gross income	2,128,548	-193,531,852	1,719,378	-191,106,053	615,806	20,445,434	846,215	5,352,850	120,543	2,485,021	605,226	4,687,343
$1 under $5,000	10,378,183	27,150,759	10,378,183	28,880,295	7,489,682	26,219,125	1,873,327	890,567	121,252	290,844	1,150,498	1,225,632
$5,000 under $10,000	11,958,135	90,921,798	11,958,135	93,685,811	9,020,507	66,889,682	1,805,725	1,295,730	121,919	358,443	972,292	1,640,298
$10,000 under $15,000	12,632,192	157,969,050	12,632,192	161,300,580	9,510,561	109,871,302	2,105,757	1,873,500	160,257	702,802	1,074,974	2,408,805
$15,000 under $20,000	11,615,578	202,510,121	11,615,578	205,814,749	9,402,884	152,313,380	1,869,510	1,734,456	141,287	697,754	975,155	2,131,590
$20,000 under $25,000	10,168,630	227,943,527	10,168,630	231,267,495	8,454,607	177,687,668	1,862,458	1,692,309	147,738	825,617	1,001,261	3,515,791
$25,000 under $30,000	8,734,480	239,643,702	8,734,480	242,933,980	7,501,575	193,890,034	1,800,437	1,650,647	145,334	832,049	878,370	2,309,114
$30,000 under $40,000	14,451,152	502,650,975	14,451,152	509,167,382	12,593,698	408,353,008	3,459,728	3,099,336	286,774	1,551,565	1,652,714	4,694,329
$40,000 under $50,000	10,873,672	486,762,494	10,873,672	493,283,624	9,480,254	391,349,650	3,378,464	3,213,452	308,481	1,999,360	1,691,002	4,971,785
$50,000 under $75,000	18,985,371	1,168,608,366	18,985,371	1,183,388,212	16,456,455	902,783,183	7,839,723	8,207,663	793,679	4,658,954	4,129,056	13,775,830
$75,000 under $100,000	12,103,891	1,046,406,104	12,103,891	1,057,939,972	10,646,185	798,324,358	6,399,899	7,258,960	716,078	4,217,905	3,586,320	13,987,364
$100,000 under $200,000	15,646,648	2,100,003,307	15,646,648	2,126,905,242	14,048,227	1,599,743,841	10,210,195	14,743,049	1,483,037	12,014,851	6,607,668	35,269,567
$200,000 under $250,000	1,806,561	401,268,048	1,806,561	408,048,257	1,629,598	290,173,207	1,439,855	3,926,147	303,625	3,410,911	1,071,239	9,710,923
$250,000 under $500,000	2,347,551	785,483,208	2,347,551	802,081,354	2,078,226	516,344,861	2,034,898	10,033,239	598,086	9,252,336	1,655,576	25,156,153
$500,000 under $1,000,000	705,029	477,502,309	705,029	487,425,815	601,546	259,165,177	661,944	7,993,170	282,234	7,760,278	574,062	21,643,659
$1,000,000 under $1,500,000	169,413	204,812,273	169,413	208,303,810	139,767	91,406,824	164,571	3,891,275	85,147	3,570,314	146,500	10,597,801
$1,500,000 under $2,000,000	71,874	123,673,838	71,874	125,576,432	58,624	49,076,440	70,402	2,709,135	40,731	2,451,579	63,877	7,887,129
$2,000,000 under $5,000,000	106,711	317,872,956	106,711	321,815,843	86,327	106,623,251	104,975	7,552,710	65,990	5,620,490	96,885	21,746,105
$5,000,000 under $10,000,000	27,167	185,813,467	27,167	187,544,299	22,170	52,781,479	26,832	5,421,035	18,942	2,990,600	25,317	14,765,229
$10,000,000 or more	17,685	546,666,931	17,685	549,902,190	14,347	87,915,690	17,594	19,250,383	13,686	5,374,379	16,984	58,268,862
Taxable returns, total	**93,109,721**	**8,442,208,018**	**93,108,722**	**8,555,792,811**	**80,397,254**	**5,621,135,435**	**38,520,570**	**98,139,067**	**5,087,798**	**62,364,858**	**22,666,933**	**236,781,239**
No adjusted gross income	6,708	-11,136,535	5,709	-11,098,360	3,873	538,518	4,726	784,648	1,073	215,802	2,899	473,208
$1 under $5,000	260,338	763,822	260,338	777,725	123,040	249,108	120,914	94,025	12,208	10,883	119,853	143,101
$5,000 under $10,000	2,033,853	15,817,269	2,033,853	15,893,038	1,940,481	14,858,051	256,131	119,486	12,418	6,234	145,133	201,976
$10,000 under $15,000	5,025,180	63,776,661	5,025,180	64,671,224	4,101,554	49,402,211	782,176	592,064	38,531	129,863	357,336	456,645
$15,000 under $20,000	5,299,487	92,839,227	5,299,487	94,019,758	4,379,430	71,957,532	902,355	822,963	68,092	162,758	473,875	725,368
$20,000 under $25,000	5,388,034	121,136,795	5,388,034	122,743,296	4,430,704	92,919,899	1,140,989	961,760	75,722	241,974	547,645	926,079
$25,000 under $30,000	5,179,401	142,362,332	5,179,401	144,236,144	4,250,306	108,472,926	1,292,901	1,206,501	106,196	550,832	626,178	1,163,415
$30,000 under $40,000	10,288,411	359,521,204	10,288,411	363,805,313	8,753,795	283,161,970	2,750,006	2,437,878	229,539	896,040	1,332,102	2,855,197
$40,000 under $50,000	9,160,454	410,968,092	9,160,454	416,116,584	7,919,057	326,493,233	2,955,497	2,749,595	267,664	1,584,463	1,467,902	3,676,683
$50,000 under $75,000	17,797,395	1,098,537,250	17,797,395	1,111,813,218	15,418,659	845,935,756	7,390,064	7,419,363	727,258	3,684,343	3,894,541	11,748,850
$75,000 under $100,000	11,885,774	1,027,935,597	11,885,774	1,038,998,780	10,472,407	785,249,315	6,280,407	6,844,690	690,033	3,745,491	3,511,892	12,900,108
$100,000 under $200,000	15,552,998	2,088,085,684	15,552,998	2,114,709,344	13,987,661	1,593,954,659	10,139,337	14,158,349	1,455,554	11,141,111	6,550,348	33,367,826
$200,000 under $500,000	4,138,375	1,182,249,406	4,138,375	1,205,569,224	3,696,954	803,773,318	3,462,673	13,655,691	897,798	12,361,974	2,716,861	34,238,209
$500,000 under $1,000,000	702,156	475,541,819	702,156	485,449,826	599,356	258,009,064	659,544	7,876,333	281,679	7,706,700	572,076	21,427,823
$1,000,000 or more	391,157	1,373,809,395	391,157	1,388,087,697	319,977	386,159,874	382,850	38,415,719	224,033	19,926,389	348,291	112,476,752
Nontaxable returns, total	**51,818,751**	**657,923,363**	**51,410,580**	**678,366,478**	**39,453,789**	**680,222,156**	**9,451,939**	**13,650,546**	**867,021**	**8,701,193**	**5,308,043**	**23,612,068**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession			
							Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	**25,490,820**	**204,401,524**	**22,005,269**	**27,462,015**	**440,401**	**8,936,487**	**17,571,840**	**356,450,905**	**5,462,886**	**52,259,366**
No adjusted gross income	541,227	3,146,901	60,965	221,705	2,861	65,143	280,522	4,562,987	430,191	11,348,675
$1 under $5,000	1,039,020	749,380	71,411	40,450	11,944	36,907	1,264,427	3,761,891	108,753	824,816
$5,000 under $10,000	860,079	905,159	136,569	51,036	10,301	69,226	2,031,380	14,515,579	215,081	1,732,650
$10,000 under $15,000	957,541	1,432,896	189,204	102,340	37,513	260,085	2,135,464	22,055,417	242,103	1,872,689
$15,000 under $20,000	859,895	1,311,155	250,833	128,129	24,912	217,155	1,520,006	18,451,245	301,221	2,411,574
$20,000 under $25,000	887,829	2,464,347	332,117	161,101	34,928	398,601	964,217	13,185,914	289,070	2,570,026
$25,000 under $30,000	785,972	1,489,848	486,293	279,161	36,787	476,564	712,212	10,202,692	292,565	2,247,208
$30,000 under $40,000	1,483,255	3,080,551	1,368,358	784,978	59,608	830,623	1,261,179	18,911,478	482,093	3,580,427
$40,000 under $50,000	1,530,061	3,163,634	1,611,853	996,999	52,302	778,131	1,002,012	15,568,375	428,957	2,694,193
$50,000 under $75,000	3,701,945	9,196,721	4,507,693	3,440,929	93,483	1,857,454	1,994,221	33,603,542	814,722	5,373,609
$75,000 under $100,000	3,260,967	9,761,605	4,262,935	3,858,236	33,109	924,382	1,422,659	28,665,423	636,514	3,703,612
$100,000 under $200,000	6,098,476	25,511,298	6,958,503	8,416,082	33,077	1,733,840	2,033,497	65,629,215	888,866	6,154,756
$200,000 under $250,000	1,012,315	7,256,870	749,037	1,360,836	** 9,576	** 1,288,376	298,185	17,395,342	117,048	1,157,679
$250,000 under $500,000	1,577,923	19,687,999	695,467	1,848,117	**	**	444,564	42,981,029	146,252	2,029,401
$500,000 under $1,000,000	554,658	17,559,609	168,534	965,952	**	**	137,589	20,955,171	42,845	1,097,005
$1,000,000 under $1,500,000	141,809	8,656,669	58,584	615,971	**	**	30,725	6,763,276	10,466	513,537
$1,500,000 under $2,000,000	62,258	6,539,452	28,622	452,356	**	**	12,972	3,706,800	4,654	325,523
$2,000,000 under $5,000,000	94,263	18,101,293	46,709	1,241,947	**	**	18,461	7,356,405	7,332	782,217
$5,000,000 under $10,000,000	24,697	12,597,205	12,667	715,976	**	**	4,617	2,942,774	2,320	565,719
$10,000,000 or more	16,631	51,788,931	8,914	1,779,716	**	**	2,930	5,236,348	1,832	1,274,050
Taxable returns, total	**20,712,211**	**187,818,040**	**20,164,403**	**25,671,696**	**314,418**	**7,636,424**	**9,109,986**	**267,470,839**	**3,616,973**	**28,373,859**
No adjusted gross income	2,727	314,390	844	9,138	* 6	* 1,536	1,321	188,110	562	248,739
$1 under $5,000	112,883	87,138	--	--	--	--	* 6,045	* 11,506	* 2,006	* 13,749
$5,000 under $10,000	140,163	125,151	16,177	3,832	--	--	79,994	340,858	9,271	61,374
$10,000 under $15,000	307,174	237,299	52,663	18,645	10,478	69,619	345,808	3,058,719	81,116	547,511
$15,000 under $20,000	414,308	369,360	114,405	42,050	* 8,958	* 67,812	364,461	3,903,763	98,182	562,634
$20,000 under $25,000	471,406	520,020	192,287	79,693	14,962	173,742	390,667	4,806,071	115,460	761,500
$25,000 under $30,000	553,338	666,048	317,177	141,259	22,612	375,629	337,385	4,557,652	123,953	767,107
$30,000 under $40,000	1,188,644	1,654,766	1,047,170	533,688	48,118	695,634	724,126	10,654,475	300,817	1,897,152
$40,000 under $50,000	1,330,144	2,195,278	1,368,800	809,521	48,314	742,104	726,439	10,757,516	329,592	2,020,972
$50,000 under $75,000	3,482,986	7,683,457	4,176,287	3,071,169	86,351	1,697,547	1,791,160	29,688,984	727,588	4,498,654
$75,000 under $100,000	3,189,393	8,948,973	4,180,679	3,727,864	33,106	924,301	1,374,549	27,669,523	616,651	3,515,358
$100,000 under $200,000	6,046,284	24,079,765	6,931,972	8,299,163	31,971	1,606,469	2,020,931	64,958,719	880,362	5,926,116
$200,000 under $500,000	2,581,366	26,480,623	1,442,426	3,190,402	** 9,541	** 1,282,031	740,448	60,128,579	262,270	3,100,229
$500,000 under $1,000,000	552,882	17,395,542	168,264	959,572	**	**	137,141	20,850,654	42,675	1,087,485
$1,000,000 or more	338,514	97,060,230	155,253	4,785,701	**	**	69,511	25,895,708	26,467	3,365,279
Nontaxable returns, total	**4,778,609**	**16,583,483**	**1,840,866**	**1,790,320**	**125,983**	**1,300,063**	**8,461,854**	**88,980,066**	**1,845,913**	**23,885,506**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [2]				Sales of property other than capital assets			
			Taxable net gain		Taxable net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**2,479,539**	**2,216,531**	**9,761,666**	**644,856,734**	**10,479,764**	**24,186,446**	**907,834**	**20,400,068**	**1,131,272**	**29,758,025**
No adjusted gross income	21,092	8,590	145,954	14,428,895	654,420	1,698,801	48,894	2,028,139	140,225	15,573,889
$1 under $5,000	139,823	53,846	321,771	599,710	451,499	911,128	10,744	45,465	19,746	430,990
$5,000 under $10,000	107,818	70,187	266,748	630,108	388,979	879,207	14,861	34,559	30,094	281,250
$10,000 under $15,000	113,721	53,595	299,076	748,177	398,994	900,166	16,997	109,417	26,559	323,158
$15,000 under $20,000	89,825	52,388	299,755	1,279,980	309,649	734,811	24,048	174,551	23,876	311,748
$20,000 under $25,000	91,400	64,016	298,077	1,432,750	348,097	788,896	20,782	146,827	27,549	445,664
$25,000 under $30,000	82,903	45,737	270,177	1,100,583	319,742	707,355	31,165	161,914	33,015	241,733
$30,000 under $40,000	186,750	130,635	520,044	2,512,381	587,411	1,352,215	50,359	283,073	53,535	647,992
$40,000 under $50,000	151,717	105,962	539,717	3,081,809	572,506	1,278,055	44,356	353,513	48,586	494,758
$50,000 under $75,000	398,588	437,648	1,333,465	8,891,564	1,349,913	3,050,597	105,337	891,390	117,891	1,736,230
$75,000 under $100,000	340,822	317,227	1,200,181	10,748,796	1,227,117	2,780,738	99,261	756,534	88,103	954,587
$100,000 under $200,000	553,646	539,115	2,471,413	35,335,539	2,374,228	5,363,662	183,146	1,975,632	234,300	2,279,133
$200,000 under $250,000	78,607	120,646	461,858	13,267,372	435,990	1,018,670	42,189	603,685	53,183	704,189
$250,000 under $500,000	97,966	160,455	784,283	45,081,406	693,622	1,725,888	93,187	1,538,770	102,172	1,214,215
$500,000 under $1,000,000	20,221	34,526	318,548	50,833,277	242,703	648,225	55,280	1,310,873	69,492	1,165,307
$1,000,000 under $1,500,000	2,538	10,960	89,849	31,555,733	58,428	159,467	21,549	791,051	23,431	596,933
$1,500,000 under $2,000,000	925	3,970	41,012	22,251,623	23,896	67,385	10,842	564,044	11,607	308,199
$2,000,000 under $5,000,000	993	5,365	66,558	75,234,491	32,420	92,099	21,384	1,650,389	18,819	846,128
$5,000,000 under $10,000,000	154	1,422	19,168	60,547,450	6,835	19,583	7,238	1,057,826	5,210	363,380
$10,000,000 or more	31	241	14,013	265,295,090	3,316	9,497	6,216	5,922,417	3,878	838,543
Taxable returns, total	**2,030,930**	**1,916,811**	**8,084,168**	**618,538,416**	**7,949,300**	**18,154,276**	**714,909**	**17,634,312**	**803,637**	**10,904,679**
No adjusted gross income	* 11	* 75	1,396	3,694,676	2,141	5,620	967	396,902	683	167,369
$1 under $5,000	22,976	16,758	51,165	109,671	15,262	25,957	--	--	* 6	* 3,633
$5,000 under $10,000	18,894	8,219	59,986	142,096	37,053	55,895	* 1,001	* 1,502	* 3,993	* 2,211
$10,000 under $15,000	42,902	13,783	92,096	225,194	115,265	242,319	* 4,879	* 20,442	* 4,172	* 45,096
$15,000 under $20,000	48,810	19,527	139,365	322,386	130,530	285,526	7,081	38,496	6,837	66,484
$20,000 under $25,000	60,286	24,494	145,830	386,461	189,849	415,046	8,243	85,120	9,446	125,202
$25,000 under $30,000	63,604	29,566	184,792	501,172	217,289	463,338	19,741	114,678	18,008	86,838
$30,000 under $40,000	155,902	90,983	381,340	1,177,408	469,425	1,060,509	26,800	109,983	27,777	220,723
$40,000 under $50,000	137,837	91,928	442,449	1,619,703	488,735	1,080,154	29,086	227,952	33,729	181,248
$50,000 under $75,000	387,249	431,978	1,211,224	6,357,996	1,248,766	2,801,223	91,777	739,609	103,395	1,207,214
$75,000 under $100,000	339,523	316,489	1,149,756	9,226,525	1,194,444	2,702,025	90,887	673,187	82,508	797,473
$100,000 under $200,000	551,868	538,661	2,435,753	33,267,119	2,349,982	5,293,528	177,819	1,877,135	227,029	2,092,715
$200,000 under $500,000	176,288	280,437	1,241,378	57,545,538	1,124,683	2,731,501	134,414	2,090,997	154,049	1,833,856
$500,000 under $1,000,000	20,154	34,413	317,704	50,547,722	241,618	645,373	55,130	1,300,015	69,284	1,150,175
$1,000,000 or more	4,626	19,499	229,935	453,414,748	124,259	346,262	67,084	9,958,294	62,720	2,924,444
Nontaxable returns, total	**448,608**	**299,720**	**1,677,498**	**26,318,318**	**2,530,463**	**6,032,171**	**192,925**	**2,765,756**	**327,636**	**18,853,346**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities				Rent			
			Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**13,195,644**	**230,783,461**	**29,516,878**	**975,274,407**	**27,289,708**	**612,544,219**	**4,775,857**	**72,441,439**	**5,644,506**	**58,053,980**
No adjusted gross income	160,995	2,984,215	293,860	7,451,454	246,733	3,198,148	148,809	2,852,439	333,614	6,311,419
$1 under $5,000	305,816	918,961	773,190	5,401,262	715,976	1,967,274	115,075	373,817	100,809	765,938
$5,000 under $10,000	591,905	2,361,561	1,275,163	11,370,258	1,224,434	6,869,349	170,658	822,972	133,909	984,689
$10,000 under $15,000	760,782	3,942,851	1,948,947	23,217,249	1,889,889	15,973,449	195,274	1,153,871	162,057	1,099,926
$15,000 under $20,000	698,483	4,717,279	1,744,754	25,506,240	1,673,351	18,869,043	187,821	1,393,686	167,173	1,321,075
$20,000 under $25,000	682,536	5,181,276	1,651,247	25,916,361	1,576,221	19,963,166	191,924	1,350,086	155,809	1,050,768
$25,000 under $30,000	637,078	5,306,002	1,467,494	24,573,517	1,408,902	19,677,284	182,933	1,223,254	155,122	1,357,967
$30,000 under $40,000	1,083,366	9,967,719	2,674,564	54,466,941	2,539,412	41,762,823	313,150	2,316,936	382,554	3,100,007
$40,000 under $50,000	948,609	9,652,219	2,367,680	57,471,243	2,228,255	42,779,490	319,145	2,500,620	360,628	3,202,117
$50,000 under $75,000	2,270,287	29,798,461	5,026,193	150,995,280	4,731,238	110,364,786	717,908	7,233,432	851,770	7,405,787
$75,000 under $100,000	1,724,839	29,482,039	3,744,768	144,668,415	3,436,726	99,246,109	598,858	6,494,351	799,557	6,048,358
$100,000 under $200,000	2,421,719	64,481,259	5,037,991	277,909,306	4,432,900	168,075,509	1,017,509	15,744,031	1,311,953	12,755,764
$200,000 under $250,000	303,403	11,925,053	560,371	47,887,023	461,021	22,567,817	165,828	3,924,778	227,670	2,711,266
$250,000 under $500,000	404,396	20,240,114	679,673	71,334,997	528,966	27,842,084	280,323	9,819,601	326,904	5,058,983
$500,000 under $1,000,000	125,520	10,610,112	172,102	25,450,508	123,952	7,005,128	102,963	6,373,309	109,987	2,305,038
$1,000,000 under $1,500,000	31,594	4,130,344	41,863	7,389,458	30,375	2,023,158	28,252	2,259,922	28,005	781,878
$1,500,000 under $2,000,000	14,011	2,932,699	18,159	3,685,738	13,010	997,078	12,301	1,383,082	12,178	421,207
$2,000,000 under $5,000,000	21,170	6,778,287	27,286	6,480,748	19,856	1,912,086	18,962	2,775,679	17,103	705,345
$5,000,000 under $10,000,000	5,582	2,509,355	7,010	2,187,684	5,129	765,969	4,934	1,178,430	4,687	292,798
$10,000,000 or more	3,555	2,863,653	4,562	1,910,726	3,362	684,467	3,229	1,267,143	3,015	373,648
Taxable returns, total	**10,518,095**	**211,881,254**	**23,371,749**	**893,961,121**	**21,512,855**	**563,895,574**	**3,700,570**	**63,335,668**	**4,343,574**	**42,830,455**
No adjusted gross income	765	142,938	871	199,746	801	88,186	961	160,547	1,369	97,843
$1 under $5,000	* 4,999	* 8,824	17,963	94,647	16,957	48,937	* 2,524	* 9,450	* 12	* 909
$5,000 under $10,000	* 5,986	* 15,854	32,924	243,663	29,930	126,292	* 2,190	* 16,161	* 1,005	* 3,836
$10,000 under $15,000	236,260	1,225,812	724,442	8,941,777	707,659	6,645,260	59,646	351,804	33,419	223,226
$15,000 under $20,000	341,744	2,168,038	883,056	12,597,835	851,263	9,988,264	82,191	474,349	58,308	381,224
$20,000 under $25,000	417,685	2,921,126	1,067,702	17,453,128	1,024,770	13,896,884	90,936	698,297	70,959	413,167
$25,000 under $30,000	498,407	4,198,985	1,147,518	20,392,829	1,111,598	16,896,112	111,071	818,591	90,961	719,256
$30,000 under $40,000	953,480	8,955,051	2,264,363	48,420,770	2,161,507	38,083,298	220,343	1,672,363	246,017	1,800,693
$40,000 under $50,000	869,510	8,813,879	2,159,325	53,354,091	2,043,988	40,629,830	261,129	2,022,591	276,135	2,302,157
$50,000 under $75,000	2,173,788	28,516,240	4,840,675	146,358,436	4,564,024	107,910,036	662,519	6,358,762	774,406	6,218,340
$75,000 under $100,000	1,701,448	29,107,699	3,713,297	143,402,513	3,408,875	98,638,416	584,932	6,327,546	768,132	5,706,304
$100,000 under $200,000	2,407,175	63,980,492	5,012,308	276,518,092	4,409,029	167,301,831	1,007,874	15,578,616	1,296,729	12,431,853
$200,000 under $500,000	705,694	32,040,738	1,236,893	118,945,435	987,238	50,285,930	444,198	13,657,663	552,013	7,704,187
$500,000 under $1,000,000	125,355	10,592,890	171,735	25,413,145	123,661	6,989,410	102,620	6,352,152	109,415	2,283,253
$1,000,000 or more	75,799	19,192,687	98,677	21,625,014	71,554	6,366,888	67,436	8,836,775	64,695	2,544,206
Nontaxable returns, total	**2,677,550**	**18,902,207**	**6,145,129**	**81,313,286**	**5,776,853**	**48,648,645**	**1,075,287**	**9,105,770**	**1,300,932**	**15,223,524**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	**1,893,327**	**24,536,102**	**63,618**	**322,818**	**443,853**	**6,435,646**	**104,110**	**626,099**	**6,429,886**	**100,870,058**	**4,839,610**	**47,800,377**
No adjusted gross income	56,199	571,115	3,850	37,239	7,340	93,035	5,927	92,336	177,932	3,140,856	340,336	7,278,525
$1 under $5,000	58,159	74,003	* 1,902	* 1,447	10,069	22,800	* 4,990	* 16,622	176,109	444,167	97,188	667,300
$5,000 under $10,000	44,834	98,765	–	--	14,471	59,416	* 5,091	* 12,374	218,288	937,398	134,390	911,923
$10,000 under $15,000	58,476	187,072	* 1,162	* 70	22,790	117,703	7,134	29,031	262,240	1,416,626	159,510	1,092,430
$15,000 under $20,000	73,203	157,302	* 3	--	23,362	124,443	* 1,988	* 8,744	266,516	1,647,816	166,730	1,259,398
$20,000 under $25,000	67,808	174,326	* 2,960	* 17,826	19,817	78,105	* 2,999	* 18,565	260,628	1,584,798	156,579	1,153,069
$25,000 under $30,000	61,590	167,508	* 4,106	* 3,799	16,098	93,996	* 2,167	* 7,256	247,917	1,455,061	157,310	1,346,607
$30,000 under $40,000	100,541	310,301	3,329	18,931	29,528	204,997	** 19,014	** 45,296	413,386	2,725,112	377,701	2,860,503
$40,000 under $50,000	109,040	276,438	* 36	* 33	22,321	204,912	**	**	413,343	2,933,643	359,140	3,253,515
$50,000 under $75,000	246,952	1,148,482	9,878	65,234	72,328	861,828	17,362	109,407	947,929	9,058,671	847,206	7,327,074
$75,000 under $100,000	208,154	1,296,552	6,761	31,345	60,507	657,878	12,409	64,140	796,253	8,294,672	799,599	6,057,151
$100,000 under $200,000	436,780	3,808,203	13,546	26,325	105,103	2,094,216	18,119	133,025	1,394,366	21,043,012	984,041	8,133,742
$200,000 under $250,000	72,156	1,159,687	2,792	1,836	12,915	385,420	999	4,962	205,160	5,302,928	64,217	1,035,707
$250,000 under $500,000	145,009	3,284,926	5,784	31,473	15,524	736,247	2,834	37,792	372,788	13,496,336	107,155	2,142,352
$500,000 under $1,000,000	73,011	3,172,879	3,191	8,740	7,677	371,825	1,950	20,080	152,559	9,749,520	49,425	1,387,679
$1,000,000 under $1,500,000	26,573	1,598,681	1,236	11,383	1,671	87,789	501	8,239	46,466	3,872,378	15,029	507,228
$1,500,000 under $2,000,000	13,498	968,736	604	8,053	789	77,938	126	1,315	21,837	2,393,120	6,969	271,593
$2,000,000 under $5,000,000	25,083	2,139,749	1,425	25,972	** 1,394	** 132,282	** 437	** 11,428	36,606	4,954,512	11,360	579,577
$5,000,000 under $10,000,000	8,675	1,464,963	534	7,324	**	**	**	**	11,072	2,644,330	3,286	232,853
$10,000,000 or more	7,585	2,476,414	519	25,787	149	30,815	62	5,488	8,490	3,775,103	2,438	302,152
Taxable returns, total	**1,552,787**	**23,132,055**	**50,738**	**236,716**	**365,954**	**6,007,609**	**78,747**	**456,554**	**5,059,502**	**90,597,936**	**3,539,084**	**31,859,872**
No adjusted gross income	626	73,820	29	1,203	15	1,525	* 12	* 461	1,280	229,125	1,365	105,499
$1 under $5,000	* 3	* 45	–	--	–	--	--	--	* 2,524	* 3,782	* 12	* 850
$5,000 under $10,000	* 1,993	* 490	–	--	--	--	--	--	* 4,183	* 17,032	* 1,005	* 3,836
$10,000 under $15,000	23,499	100,774	–	--	10,958	77,875	* 999	* 1,682	90,118	524,996	30,357	189,593
$15,000 under $20,000	38,977	82,219	–	--	9,937	57,929	* 994	* 7,253	123,642	605,366	57,250	369,461
$20,000 under $25,000	34,102	95,713	* 1,083	* 110	10,098	29,036	* 999	* 1,089	129,609	814,358	69,101	416,058
$25,000 under $30,000	48,527	156,942	* 3,101	* 1,690	15,096	85,280	* 2,160	* 7,251	168,323	1,059,037	93,219	713,080
$30,000 under $40,000	82,945	272,920	* 3,324	* 18,915	26,791	181,378	** 19,011	** 45,254	306,217	2,076,480	244,066	1,678,059
$40,000 under $50,000	91,443	251,179	* 29	* 21	21,015	203,292	**	**	341,405	2,431,742	275,026	2,274,533
$50,000 under $75,000	231,375	1,077,909	7,419	56,675	69,712	828,739	17,324	109,126	882,402	8,135,538	769,866	6,235,769
$75,000 under $100,000	200,478	1,167,831	6,397	14,269	58,351	640,422	12,391	64,115	778,545	7,985,247	768,988	5,711,939
$100,000 under $200,000	429,240	3,675,136	13,371	25,551	103,949	2,086,588	17,967	131,592	1,380,018	20,749,912	970,350	7,781,520
$200,000 under $500,000	215,659	4,414,690	8,503	31,774	28,372	1,119,203	3,815	42,374	575,119	18,686,869	170,352	3,134,887
$500,000 under $1,000,000	72,725	3,160,347	3,177	8,654	7,664	371,318	1,947	19,884	152,027	9,716,631	49,194	1,371,313
$1,000,000 or more	81,196	8,602,040	4,303	77,854	3,996	325,025	1,126	26,470	124,090	17,561,820	38,931	1,873,474
Nontaxable returns, total	**340,539**	**1,404,047**	**12,880**	**86,102**	**77,899**	**428,036**	**25,364**	**169,545**	**1,370,384**	**10,272,123**	**1,300,526**	**15,940,505**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—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				Farm			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	**5,598,302**	**648,247,827**	**2,708,096**	**113,240,964**	**586,046**	**27,906,059**	**60,049**	**2,724,256**	**589,072**	**18,185,618**	**1,246,616**	**23,717,305**
No adjusted gross income	112,277	6,637,635	307,538	47,677,124	17,149	560,400	4,234	989,241	21,991	447,254	112,604	4,596,474
$1 under $5,000	67,421	328,030	48,255	670,520	13,509	31,623	* 1,748	* 14,301	29,902	87,181	27,560	365,734
$5,000 under $10,000	97,127	644,129	58,709	528,481	12,808	44,818	* 3,038	* 4,393	22,370	123,352	26,283	397,989
$10,000 under $15,000	117,298	1,138,256	65,341	819,156	13,917	76,823	* 47	* 470	25,085	170,791	42,458	605,048
$15,000 under $20,000	127,861	1,384,975	69,294	786,400	13,701	95,031	* 320	* 598	24,956	236,360	49,496	635,915
$20,000 under $25,000	149,557	1,822,512	78,748	636,327	16,389	89,104	* 214	* 23	22,101	330,245	60,465	945,227
$25,000 under $30,000	131,709	1,832,759	71,730	846,799	11,298	90,184	* 2,223	* 26,441	26,859	363,970	47,683	519,121
$30,000 under $40,000	253,640	3,918,114	165,962	1,748,591	20,413	168,031	3,808	10,378	47,509	544,689	109,823	1,251,049
$40,000 under $50,000	253,094	4,367,405	152,148	2,038,297	23,497	352,127	2,563	14,483	42,051	728,577	86,016	1,181,409
$50,000 under $75,000	653,309	14,130,577	330,338	3,734,465	86,033	1,099,226	10,212	39,284	93,511	1,871,728	193,233	2,757,760
$75,000 under $100,000	603,047	14,382,161	292,659	3,195,117	61,198	633,221	4,384	2,653	66,996	2,008,308	157,368	1,975,123
$100,000 under $200,000	1,464,107	60,179,187	604,132	7,553,018	156,464	3,379,027	10,783	73,282	115,065	4,501,088	229,844	3,684,235
$200,000 under $250,000	339,560	26,187,374	116,625	2,494,940	32,349	1,251,332	3,617	22,534	13,626	1,333,760	32,655	831,399
$250,000 under $500,000	682,624	90,540,443	192,993	5,733,596	58,723	3,150,916	4,594	77,908	24,058	2,674,691	44,356	1,688,061
$500,000 under $1,000,000	322,434	97,360,994	84,683	4,804,792	24,829	2,490,906	2,619	196,443	8,352	1,367,612	15,762	878,521
$1,000,000 under $1,500,000	92,835	52,498,821	24,017	2,627,919	7,690	1,609,282	1,353	95,013	2,017	428,120	4,403	304,138
$1,500,000 under $2,000,000	40,886	32,948,511	12,631	1,885,324	4,061	961,976	703	36,667	759	265,010	2,047	204,097
$2,000,000 under $5,000,000	62,886	87,252,113	20,577	5,031,061	7,602	3,056,410	1,733	190,080	1,331	432,151	3,058	404,869
$5,000,000 under $10,000,000	15,895	45,235,066	6,624	4,652,973	2,402	2,184,120	818	120,526	330	121,034	896	200,875
$10,000,000 or more	10,732	105,458,765	5,091	15,776,063	2,014	6,581,504	1,039	809,537	203	149,695	606	290,260
Taxable returns, total	**4,770,864**	**631,102,124**	**1,896,169**	**57,913,828**	**511,820**	**27,090,028**	**45,056**	**1,686,446**	**414,370**	**15,917,695**	**895,021**	**14,949,055**
No adjusted gross income	2,870	1,449,910	1,357	2,288,244	192	94,013	105	69,543	182	40,673	265	51,451
$1 under $5,000	11,028	28,186	* 1,011	* 12,383	* 6,963	* 21,597	--	--	--	--	--	--
$5,000 under $10,000	10,223	81,577	* 1,998	* 625	* 1,986	* 799	--	--	* 1,108	* 2,478	* 47	* 3,273
$10,000 under $15,000	46,551	463,673	9,355	21,467	* 7,144	* 51,754	--	--	4,783	33,016	7,955	105,376
$15,000 under $20,000	55,880	620,642	16,472	134,615	6,988	63,982	--	--	7,140	47,110	17,121	129,799
$20,000 under $25,000	69,319	820,414	29,419	101,247	9,630	64,094	* 6	* 19	11,780	121,192	27,578	275,811
$25,000 under $30,000	72,327	1,111,850	39,296	341,756	8,014	81,116	* 1,005	* 3,882	17,123	231,828	31,672	239,148
$30,000 under $40,000	154,696	2,157,288	106,453	933,555	17,124	126,432	* 1,987	* 7,675	35,145	321,755	77,842	760,978
$40,000 under $50,000	176,749	3,093,249	102,869	1,010,786	19,836	341,026	* 2,012	* 7,738	28,643	508,343	72,150	897,143
$50,000 under $75,000	589,233	12,470,325	270,591	2,175,130	81,589	1,058,877	8,741	24,046	82,489	1,623,172	180,691	2,389,017
$75,000 under $100,000	574,979	13,346,063	268,513	2,403,185	59,407	623,969	4,338	2,099	61,829	1,800,636	149,426	1,716,948
$100,000 under $200,000	1,442,485	59,266,614	589,171	6,824,943	153,896	3,344,839	10,576	54,484	113,646	4,433,039	226,915	3,619,795
$200,000 under $500,000	1,019,760	116,448,738	306,875	7,656,605	90,590	4,377,181	8,089	86,298	37,534	3,997,021	76,679	2,495,858
$500,000 under $1,000,000	321,957	97,227,754	84,248	4,641,811	24,754	2,480,685	2,576	189,403	8,337	1,362,675	15,706	872,107
$1,000,000 or more	222,807	322,515,842	68,542	29,367,477	23,707	14,359,663	5,620	1,241,258	4,631	1,394,756	10,973	1,392,351
Nontaxable returns, total	**827,439**	**17,145,703**	**811,927**	**55,327,136**	**74,226**	**816,031**	**14,993**	**1,037,811**	**174,702**	**2,267,923**	**351,595**	**8,768,250**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Unemployment compensation		Social security benefits				Foreign-earned income exclusion		Other income			
			Total [1]		Taxable				Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**11,342,361**	**71,234,134**	**26,480,552**	**526,514,454**	**17,772,267**	**223,597,024**	**475,386**	**29,633,268**	**6,357,906**	**44,378,683**	**277,411**	**6,963,302**
No adjusted gross income	36,658	287,463	844,253	15,471,664	5,711	42,218	112,233	5,146,173	98,379	1,871,675	26,372	2,464,561
$1 under $5,000	297,423	738,867	1,856,001	29,135,172	11,983	42,077	85,425	4,482,726	315,937	614,576	13,367	288,323
$5,000 under $10,000	827,031	3,580,269	1,982,909	34,077,825	29,455	180,190	29,515	1,925,230	327,715	984,778	11,914	143,419
$10,000 under $15,000	1,327,983	6,890,828	2,435,798	42,970,196	111,450	258,244	22,844	1,341,354	325,146	1,101,064	14,334	133,379
$15,000 under $20,000	1,235,211	7,528,720	1,947,312	35,344,968	695,140	830,403	12,774	404,703	297,510	1,087,335	8,563	106,504
$20,000 under $25,000	1,086,771	7,916,670	1,751,359	33,270,816	1,336,296	2,579,746	9,444	600,604	258,618	837,887	9,739	72,044
$25,000 under $30,000	851,674	5,923,789	1,382,128	27,120,843	1,309,969	4,284,095	18,168	1,147,383	247,046	923,706	11,403	132,169
$30,000 under $40,000	1,226,563	8,196,138	2,217,595	43,378,647	2,213,594	12,330,056	9,755	706,372	496,490	1,416,020	13,016	165,157
$40,000 under $50,000	885,666	5,714,693	1,778,376	34,592,703	1,778,376	16,798,387	18,335	1,389,398	434,288	1,424,524	18,490	259,700
$50,000 under $75,000	1,526,274	10,182,494	3,880,356	75,987,725	3,878,343	55,081,709	39,169	2,764,147	906,029	3,291,807	28,459	208,885
$75,000 under $100,000	952,195	6,369,005	2,592,455	57,779,426	2,591,451	48,410,119	28,796	2,166,743	724,484	2,802,060	20,960	228,416
$100,000 under $200,000	928,080	6,697,406	2,935,564	72,380,405	2,934,477	61,513,816	40,331	3,367,003	1,226,292	7,292,324	45,183	931,467
$200,000 under $250,000	71,559	511,980	302,413	8,222,838	302,384	6,989,013	10,560	893,353	189,947	1,958,102	12,875	187,636
$250,000 under $500,000	74,743	573,530	381,060	10,853,936	380,740	9,219,963	22,068	1,849,959	288,219	4,495,407	20,283	515,159
$500,000 under $1,000,000	10,751	91,472	118,294	3,597,681	118,234	3,057,164	10,065	930,975	121,167	3,247,002	13,532	438,427
$1,000,000 under $1,500,000	2,002	15,490	30,469	925,966	30,460	786,816	2,580	217,762	36,152	1,554,825	3,508	142,357
$1,500,000 under $2,000,000	715	6,268	13,820	425,684	13,817	361,767	1,089	94,581	17,338	1,069,253	1,549	68,748
$2,000,000 under $5,000,000	903	7,825	21,317	674,483	21,317	573,287	1,717	157,637	30,169	2,642,800	2,528	188,785
$5,000,000 under $10,000,000	125	892	5,568	183,322	5,567	155,821	317	28,796	9,442	1,467,657	728	79,424
$10,000,000 or more	33	332	3,504	120,155	3,503	102,131	201	18,371	7,539	4,295,882	608	208,742
Taxable returns, total	**7,008,201**	**46,588,659**	**17,573,585**	**362,637,516**	**16,044,180**	**215,653,804**	**190,874**	**14,154,678**	**4,846,227**	**37,754,825**	**195,713**	**4,276,498**
No adjusted gross income	* 145	* 980	2,353	54,993	**	**	**	**	918	423,058	90	612,163
$1 under $5,000	18,976	38,264	17,689	180,331	--	--	--	--	55,286	73,618	--	--
$5,000 under $10,000	20,979	85,407	32,891	363,900	** 2,046	** 14,284	** 1,954	** 78,280	61,804	163,886	--	--
$10,000 under $15,000	490,991	2,901,023	789,087	11,777,230	56,240	137,559	10,599	649,954	132,641	528,890	* 6,053	* 21,180
$15,000 under $20,000	558,130	3,398,205	880,474	13,017,779	385,776	477,664	* 4,218	* 86,584	141,717	500,180	* 4,013	* 71,148
$20,000 under $25,000	570,927	4,159,119	1,067,195	18,417,980	872,436	1,738,612	* 7,524	* 471,805	139,410	332,665	* 7,145	* 68,672
$25,000 under $30,000	474,637	3,180,885	1,097,481	21,369,016	1,047,674	3,487,943	8,684	592,395	156,461	630,956	8,263	97,624
$30,000 under $40,000	775,442	5,036,630	1,934,313	37,998,229	1,932,326	10,961,866	* 3,990	* 296,907	338,840	837,337	11,481	134,528
$40,000 under $50,000	683,436	4,466,309	1,660,227	32,361,059	1,660,227	15,693,903	13,723	1,062,296	361,587	1,106,852	14,039	209,200
$50,000 under $75,000	1,392,539	9,189,766	3,744,717	73,375,993	3,742,706	53,187,473	35,621	2,414,726	837,081	2,807,022	27,118	183,773
$75,000 under $100,000	936,049	6,241,917	2,563,692	57,088,043	2,562,692	47,831,989	25,969	1,988,186	708,565	2,649,087	20,679	219,688
$100,000 under $200,000	925,311	6,684,342	2,911,037	71,736,811	2,909,978	60,967,275	35,068	2,826,671	1,215,474	7,222,603	42,874	899,134
$200,000 under $500,000	146,138	1,083,872	679,992	18,983,034	679,709	16,130,205	28,968	2,380,389	475,558	6,342,627	31,981	661,917
$500,000 under $1,000,000	10,728	91,189	117,970	3,588,994	117,916	3,049,851	9,162	838,753	120,618	3,193,634	13,229	425,730
$1,000,000 or more	3,772	30,753	74,466	2,324,123	74,454	1,975,179	5,392	467,730	100,268	10,942,412	8,749	671,741
Nontaxable returns, total	**4,334,160**	**24,645,476**	**8,906,968**	**163,876,937**	**1,728,087**	**7,943,220**	**284,513**	**15,478,591**	**1,511,680**	**6,623,858**	**81,698**	**2,686,804**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—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		Taxable health savings account distributions		Statutory adjustments			
									Total		Educator expenses deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**1,294,259**	**189,072,930**	**1,925,505**	**29,235,562**	**769,859**	**12,424,870**	**213,243**	**244,759**	**36,623,399**	**134,027,907**	**3,790,352**	**957,868**
No adjusted gross income	712,245	169,240,251	20,253	222,835	25,156	3,713,132	510	746	502,170	2,425,799	5,293	1,240
$1 under $5,000	80,997	761,828	51,886	115,969	12,967	135,641	--	--	1,458,969	1,729,536	16,655	3,329
$5,000 under $10,000	79,602	881,433	59,993	227,435	31,059	219,484	* 3,095	* 2,621	2,540,974	2,764,013	21,151	4,776
$10,000 under $15,000	57,657	766,366	88,331	416,454	34,021	285,460	* 2,003	* 1,311	2,763,016	3,331,530	58,523	12,909
$15,000 under $20,000	60,677	1,007,622	91,505	420,485	28,798	168,208	* 4,112	* 5,492	2,286,649	3,304,627	96,846	21,668
$20,000 under $25,000	44,820	792,208	96,217	418,633	42,839	258,967	* 5,019	* 3,602	1,870,255	3,323,968	87,589	20,355
$25,000 under $30,000	26,040	532,334	104,427	473,685	35,483	223,210	14,975	10,940	1,700,133	3,290,278	95,421	22,494
$30,000 under $40,000	35,193	655,674	162,462	871,092	66,034	600,778	28,310	45,327	3,293,109	6,516,406	320,637	74,018
$40,000 under $50,000	37,847	585,595	148,166	836,872	62,990	451,691	27,463	13,723	2,831,316	6,521,129	359,652	87,448
$50,000 under $75,000	58,898	1,480,784	339,594	1,807,387	131,561	1,243,050	41,886	41,948	5,652,772	14,779,846	817,403	201,427
$75,000 under $100,000	27,220	692,688	269,204	2,310,024	92,207	877,747	27,053	40,053	3,768,086	11,533,868	681,910	175,653
$100,000 under $200,000	41,514	2,081,648	355,659	4,196,706	130,128	1,726,357	47,324	55,617	5,822,207	26,901,935	1,070,966	291,871
$200,000 under $250,000	7,328	591,719	46,391	1,483,844	14,427	433,014	** 11,492	** 23,380	620,914	6,780,209	** 156,272	** 40,188
$250,000 under $500,000	10,754	1,475,039	60,727	4,042,468	22,963	593,895	**	**	936,122	16,598,146	**	**
$500,000 under $1,000,000	6,691	1,301,862	17,677	1,858,374	12,929	400,994	**	**	349,483	9,923,506	**	**
$1,000,000 under $1,500,000	2,333	796,996	5,794	1,557,455	6,175	144,655	**	**	93,053	3,491,537	947	232
$1,500,000 under $2,000,000	1,114	550,453	2,316	685,200	4,006	75,486	**	**	41,580	1,902,594	554	135
$2,000,000 under $5,000,000	2,116	1,639,351	3,477	2,332,726	9,136	327,314	**	**	63,495	3,942,886	418	99
$5,000,000 under $10,000,000	693	942,035	861	1,160,618	3,427	245,342	**	**	17,017	1,730,833	86	21
$10,000,000 or more	522	2,297,043	563	3,797,299	3,554	300,446	**	**	12,078	3,235,259	28	6
Taxable returns, total	**232,869**	**30,265,162**	**1,496,289**	**25,376,487**	**564,614**	**7,331,899**	**180,541**	**216,638**	**24,939,071**	**113,584,792**	**3,366,426**	**855,665**
No adjusted gross income	5,647	16,456,386	85	6,155	432	343,779	* 14	* 49	2,519	38,175	* 139	* 35
$1 under $5,000	* 1,006	* 15,065	* 1,987	* 1,987	* 3	–	--	--	18,954	13,903	--	--
$5,000 under $10,000	* 1,248	* 86,854	* 1,993	* 2,736	--	–	--	--	106,041	75,769	* 1,985	* 496
$10,000 under $15,000	11,774	131,299	26,892	154,787	10,020	99,920	* 1,001	* 1,005	649,317	894,563	21,006	4,485
$15,000 under $20,000	11,553	216,489	34,387	129,698	* 8,975	* 39,696	* 2,107	* 3,757	808,313	1,180,531	41,847	8,553
$20,000 under $25,000	11,031	222,751	56,498	287,372	20,402	81,961	* 2,019	* 293	962,449	1,606,501	59,415	13,475
$25,000 under $30,000	14,261	351,480	63,039	258,182	23,224	186,955	* 6,993	* 6,145	1,013,385	1,873,812	58,149	12,996
$30,000 under $40,000	18,736	282,858	116,375	562,476	39,825	204,125	20,273	38,302	2,274,497	4,284,109	229,226	52,332
$40,000 under $50,000	25,146	303,663	127,901	636,273	50,086	264,780	22,418	9,894	2,310,036	5,148,492	308,530	75,057
$50,000 under $75,000	43,388	910,479	318,177	1,540,244	117,135	1,081,722	40,877	41,580	5,205,934	13,275,968	748,064	184,050
$75,000 under $100,000	20,885	547,923	259,230	1,934,378	91,399	875,564	26,044	36,635	3,673,214	11,063,183	672,324	172,774
$100,000 under $200,000	37,852	1,684,389	353,626	4,002,105	127,164	1,675,872	47,312	55,616	5,785,802	26,623,660	1,067,533	290,760
$200,000 under $500,000	17,175	1,848,758	105,909	5,208,344	36,954	998,329	** 11,483	** 23,363	1,553,112	23,319,818	** 156,174	** 40,159
$500,000 under $1,000,000	6,534	1,237,803	17,384	1,666,668	12,820	398,880	**	**	348,743	9,908,007	**	**
$1,000,000 or more	6,633	5,968,963	12,805	8,985,083	26,176	1,080,316	**	**	226,755	14,278,302	2,033	493
Nontaxable returns, total	**1,061,390**	**158,807,768**	**429,216**	**3,859,075**	**205,245**	**5,092,971**	**32,702**	**28,121**	**11,684,328**	**20,443,115**	**423,926**	**102,203**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments -- continued											
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	**143,148**	**520,781**	**1,083,379**	**3,355,278**	**1,136,801**	**3,087,642**	**18,671,438**	**27,535,555**	**923,165**	**20,849,020**	**3,902,030**	**25,677,807**
No adjusted gross income	* 2,326	* 11,841	14,344	44,766	8,789	39,635	285,559	353,087	3,868	53,130	130,069	762,548
$1 under $5,000	* 3,534	* 2,546	3,877	17,082	23,504	48,348	1,156,845	279,415	* 3,560	* 48,652	113,682	389,900
$5,000 under $10,000	* 7,012	* 42,647	6,052	14,674	41,510	70,197	2,049,142	1,060,526	4,599	27,736	131,816	492,958
$10,000 under $15,000	* 6,981	* 32,254	12,876	36,442	60,008	115,402	2,161,617	1,615,582	7,203	53,272	152,306	527,891
$15,000 under $20,000	* 7,001	* 6,575	17,589	42,603	47,069	60,117	1,521,207	1,369,048	8,211	88,250	153,019	622,138
$20,000 under $25,000	8,208	22,897	31,697	59,377	71,193	148,184	981,911	1,029,671	6,965	32,871	154,688	671,777
$25,000 under $30,000	* 7,962	* 22,184	28,006	58,844	79,079	196,301	758,215	825,891	7,233	43,239	156,889	635,754
$30,000 under $40,000	9,985	36,670	57,264	94,793	145,651	289,644	1,306,729	1,530,863	14,794	70,055	277,298	1,273,237
$40,000 under $50,000	13,066	37,697	72,121	161,155	128,706	316,031	1,060,045	1,341,265	25,219	140,874	235,210	1,233,603
$50,000 under $75,000	24,026	131,396	169,427	366,904	195,650	444,083	2,082,172	2,891,191	59,145	692,502	529,613	2,831,347
$75,000 under $100,000	18,048	30,651	153,891	418,881	119,446	338,525	1,521,516	2,474,329	87,634	883,376	380,392	2,242,366
$100,000 under $200,000	29,101	111,088	282,231	940,089	159,331	657,141	2,358,636	5,371,829	268,369	4,259,080	745,248	5,809,480
$200,000 under $250,000	2,551	12,309	58,206	241,781	25,491	139,297	390,509	1,266,299	86,838	2,081,433	175,646	1,521,930
$250,000 under $500,000	2,885	13,633	103,475	484,201	25,311	168,667	640,977	2,834,730	202,420	6,183,211	317,875	3,432,310
$500,000 under $1,000,000	* 360	* 3,601	48,727	249,311	** 6,063	** 56,069	242,520	1,472,420	87,290	3,634,545	147,147	1,831,543
$1,000,000 under $1,500,000	* 79	* 619	11,566	61,396	**	**	63,919	520,230	22,235	1,054,239	42,995	565,863
$1,500,000 under $2,000,000	* 16	* 122	4,584	24,320	**	**	27,849	271,718	9,111	516,347	18,403	252,871
$2,000,000 under $5,000,000	* 3	* 20	5,679	29,458	**	**	42,405	536,968	13,434	746,694	28,171	405,633
$5,000,000 under $10,000,000	** 3	** 2,033	1,151	6,017	**	**	11,451	193,770	3,056	145,312	6,936	101,496
$10,000,000 or more	**	**	616	3,182	**	**	8,214	296,724	1,980	94,202	4,627	73,162
Taxable returns, total	**111,435**	**347,862**	**968,583**	**3,002,218**	**884,401**	**2,494,031**	**10,186,622**	**20,667,157**	**885,131**	**20,454,915**	**2,940,589**	**20,992,068**
No adjusted gross income	--	--	74	379	**	**	1,870	11,974	25	1,062	878	11,657
$1 under $5,000	--	--	--	--	--	--	12,967	1,863	--	--	--	--
$5,000 under $10,000	* 1,020	* 1,134	* 196	* 1,404	** 4,000	** 10,047	85,930	26,613	--	--	* 1,340	* 5,817
$10,000 under $15,000	* 4,987	* 11,712	* 4,113	* 6,369	30,997	52,466	358,926	236,060	* 3,583	* 11,162	42,990	128,463
$15,000 under $20,000	* 2,984	* 2,611	* 8,127	* 14,059	24,999	23,753	363,575	292,035	* 4,684	* 59,277	67,711	224,893
$20,000 under $25,000	* 4,991	* 14,919	16,559	22,674	42,052	75,470	394,232	371,073	* 5,018	* 14,748	73,135	285,398
$25,000 under $30,000	* 4,978	* 17,601	14,975	27,261	54,455	89,578	369,388	373,730	* 6,785	* 33,676	89,378	346,598
$30,000 under $40,000	* 5,990	* 12,399	44,723	65,765	111,018	210,399	744,244	837,171	12,007	61,901	191,544	794,312
$40,000 under $50,000	11,060	32,955	57,479	109,528	106,533	267,845	762,135	919,117	20,263	123,786	165,931	810,821
$50,000 under $75,000	23,612	85,337	161,269	332,605	180,997	420,602	1,851,174	2,522,294	53,153	610,135	468,259	2,434,871
$75,000 under $100,000	17,042	29,155	148,039	400,187	115,406	328,282	1,475,894	2,385,231	86,336	850,259	363,179	2,060,710
$100,000 under $200,000	28,877	107,712	279,377	924,133	157,251	652,995	2,341,387	5,310,113	267,236	4,245,091	736,179	5,721,003
$200,000 under $500,000	5,432	25,932	161,386	724,456	50,665	306,882	1,029,216	4,092,639	289,014	8,255,749	492,167	4,941,492
$500,000 under $1,000,000	* 360	* 3,601	48,691	249,134	** 6,029	** 55,713	242,095	1,470,211	87,243	3,632,803	146,917	1,829,038
$1,000,000 or more	* 101	* 2,794	23,576	124,263	**	**	153,589	1,817,033	49,783	2,555,268	100,981	1,396,996
Nontaxable returns, total	**31,713**	**172,919**	**114,797**	**353,060**	**252,400**	**593,612**	**8,484,816**	**6,868,399**	**38,034**	**394,105**	**961,441**	**4,685,739**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—continued											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	**769,136**	**456,333**	**623,082**	**11,156,210**	**2,575,337**	**11,795,245**	**10,764,802**	**10,693,660**	**2,112,590**	**4,686,828**	**659,401**	**11,158,127**
No adjusted gross income	18,783	4,768	16,682	427,357	13,838	56,485	70,952	89,602	93,044	301,129	10,473	270,219
$1 under $5,000	42,039	43,308	7,283	141,140	15,631	45,952	128,964	101,863	155,666	477,965	5,298	2,701
$5,000 under $10,000	40,138	41,718	9,038	77,777	21,524	55,916	262,024	209,566	229,962	604,926	6,656	21,071
$10,000 under $15,000	51,561	64,221	12,533	105,355	49,923	149,126	401,371	346,971	109,352	256,236	6,474	6,621
$15,000 under $20,000	43,426	5,742	18,576	86,213	73,848	227,321	550,605	492,617	105,342	245,298	11,681	11,377
$20,000 under $25,000	43,295	4,880	16,244	109,323	92,256	321,950	624,992	608,417	92,999	218,646	16,631	37,870
$25,000 under $30,000	44,056	14,455	15,114	131,644	124,981	474,275	682,474	667,608	77,779	158,658	11,945	23,032
$30,000 under $40,000	71,630	68,963	26,066	227,764	266,482	953,095	1,430,756	1,483,560	135,793	297,906	27,356	55,889
$40,000 under $50,000	58,153	12,718	53,253	466,335	267,286	1,040,681	1,212,830	1,335,415	116,226	212,902	19,950	51,472
$50,000 under $75,000	111,535	94,887	118,797	1,275,542	565,543	2,606,500	2,315,797	2,204,385	305,407	562,867	69,219	215,547
$75,000 under $100,000	93,299	20,070	84,527	1,016,295	379,739	1,696,347	1,373,492	1,512,626	137,007	244,879	70,763	211,833
$100,000 under $200,000	108,028	48,546	150,774	2,413,749	571,502	3,021,587	1,710,546	1,641,031	554,012	1,105,416	174,090	817,833
$200,000 under $250,000	14,063	2,170	25,904	725,834	41,777	340,826	–	--	--	--	36,540	273,453
$250,000 under $500,000	19,286	9,321	40,798	1,596,352	61,143	534,023	–	--	--	--	82,801	1,106,849
$500,000 under $1,000,000	6,247	15,514	16,818	1,050,953	19,163	172,583	–	--	--	--	51,140	1,305,382
$1,000,000 under $1,500,000	1,501	2,068	4,228	379,438	4,916	44,933	–	--	--	--	18,543	831,343
$1,500,000 under $2,000,000	727	891	1,995	217,770	2,064	19,062	–	--	--	--	10,002	568,764
$2,000,000 under $5,000,000	994	879	2,994	348,294	2,872	26,803	–	--	--	--	18,906	1,782,696
$5,000,000 under $10,000,000	231	787	883	179,743	602	5,552	–	--	--	--	6,038	1,083,457
$10,000,000 or more	144	428	574	179,334	246	2,227	–	--	--	--	4,892	2,480,717
Taxable returns, total	**565,928**	**325,012**	**551,669**	**10,164,385**	**2,208,035**	**10,413,074**	**8,871,426**	**9,011,155**	**1,286,085**	**2,439,060**	**576,747**	**10,648,461**
No adjusted gross income	38	75	85	6,821	35	302	53	123	* 119	* 279	71	5,351
$1 under $5,000	* 4,990	* 11,732	* 3	* 292	--	–	–	--	--	--	* 994	* 15
$5,000 under $10,000	* 1,998	* 10,985	--	--	* 5,992	* 12,823	* 3,971	* 2,103	* 2,979	* 4,122	* 994	* 121
$10,000 under $15,000	23,021	59,791	* 8,168	* 73,966	12,028	33,889	216,416	190,966	41,298	81,854	* 1,786	* 735
$15,000 under $20,000	22,852	2,761	11,162	52,833	31,494	70,529	339,302	310,296	41,769	89,378	6,896	4,378
$20,000 under $25,000	27,417	4,221	10,056	53,512	51,272	198,390	424,682	424,824	40,828	74,296	7,737	19,302
$25,000 under $30,000	32,003	12,408	10,819	96,630	76,091	287,742	483,590	505,797	30,905	49,959	8,327	14,590
$30,000 under $40,000	58,907	16,953	21,572	190,915	195,479	645,701	1,127,700	1,201,137	69,873	141,385	15,804	25,641
$40,000 under $50,000	48,726	11,975	50,785	434,148	227,112	903,408	1,062,792	1,198,433	89,920	156,306	8,566	23,873
$50,000 under $75,000	101,967	93,641	111,402	1,198,924	533,883	2,452,705	2,164,334	2,055,163	284,547	506,765	59,998	143,459
$75,000 under $100,000	93,280	20,044	83,492	1,014,198	374,626	1,665,393	1,345,084	1,487,830	133,078	240,576	67,647	195,000
$100,000 under $200,000	107,670	48,448	150,331	2,390,476	567,609	2,999,127	1,703,500	1,634,481	550,769	1,094,139	169,795	802,931
$200,000 under $500,000	33,251	11,430	66,413	2,307,535	102,643	872,646	–	--	--	--	118,825	1,374,350
$500,000 under $1,000,000	6,224	15,503	16,748	1,046,000	19,096	172,046	–	--	--	--	51,034	1,303,171
$1,000,000 or more	3,586	5,046	10,633	1,298,134	10,674	98,373	–	--	--	--	58,274	6,735,545
Nontaxable returns, total	**203,208**	**131,321**	**71,413**	**991,826**	**367,302**	**1,382,171**	**1,893,376**	**1,682,505**	**826,505**	**2,247,768**	**82,654**	**509,666**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction		Total itemized deductions	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total	**4,740**	**6,932**	**8,055**	**136,044**	**148,885**	**1,954,575**	**97,208,513**	**773,692,650**	**13,701,861**	**23,709,341**	**45,581,697**	**1,238,693,453**
No adjusted gross income	--	–	* 5	* 54	2,056	9,939	--	–	--	--	–	--
$1 under $5,000	--	–	* 2,121	* 17,972	* 2,864	* 109,362	10,034,155	51,296,063	1,193,557	1,942,811	343,685	5,254,023
$5,000 under $10,000	* 993	* 40	** 1,062	** 12,354	** 8,855	** 36,378	11,453,603	78,129,145	1,335,698	2,210,396	504,532	8,038,587
$10,000 under $15,000	--	–	**	**	**	**	11,774,919	86,793,164	1,674,769	2,763,273	855,280	13,069,740
$15,000 under $20,000	--	–	* 4	* 39	* 4,309	* 25,621	10,634,096	81,900,726	1,319,652	2,247,733	979,496	14,832,123
$20,000 under $25,000	--	–	** 5	** 108	** 12,269	** 53,539	9,035,104	72,099,050	1,178,920	2,070,678	1,131,529	17,065,870
$25,000 under $30,000	--	–	**	**	**	**	7,417,273	59,724,012	863,380	1,484,921	1,317,207	20,259,536
$30,000 under $40,000	--	–	--	--	16,956	59,949	11,244,777	93,753,879	1,376,666	2,428,614	3,206,077	49,009,021
$40,000 under $50,000	--	–	* 306	* 5,804	15,117	77,730	7,367,778	64,197,034	990,919	1,762,384	3,503,887	56,019,162
$50,000 under $75,000	* 1,008	* 1,966	1,369	18,968	34,089	240,335	10,490,147	101,178,455	1,846,954	3,217,100	8,494,231	153,913,453
$75,000 under $100,000	* 219	* 721	18	304	21,559	267,012	4,558,031	49,071,163	1,064,361	1,969,403	7,545,860	154,821,733
$100,000 under $200,000	* 1,347	* 2,386	845	20,396	20,390	390,411	2,927,666	32,645,470	776,159	1,458,658	12,718,966	334,445,855
$200,000 under $250,000	* 639	* 741	** 1,690	** 30,729	3,268	141,118	126,356	1,373,907	35,728	69,138	1,680,199	63,700,012
$250,000 under $500,000	* 490	* 936	**	**	5,293	205,757	108,955	1,159,852	35,381	66,284	2,238,587	115,833,837
$500,000 under $1,000,000	--	–	**	**	** 1,862	** 337,423	26,333	276,515	7,135	13,427	678,651	61,939,846
$1,000,000 under $1,500,000	** 29	** 112	** 406	** 19,289	**	**	5,016	51,181	1,437	2,484	164,396	24,567,573
$1,500,000 under $2,000,000	**	**	**	**	**	**	1,554	15,897	400	723	70,320	15,114,599
$2,000,000 under $5,000,000	* 9	* 6	183	8,191	**	**	2,223	22,172	618	1,093	104,472	37,569,828
$5,000,000 under $10,000,000	** 6	** 24	24	1,017	**	**	383	3,649	92	159	26,784	21,309,722
$10,000,000 or more	**	**	16	818	**	**	145	1,317	35	61	17,539	71,928,935
Taxable returns, total	**3,748**	**6,892**	**4,606**	**100,030**	**118,865**	**1,662,807**	**53,232,374**	**425,928,268**	**8,826,096**	**15,230,221**	**39,865,286**	**1,101,805,881**
No adjusted gross income	--	–	--	--	**	**	--	–	--	--	–	--
$1 under $5,000	--	–	--	--	–	--	255,086	427,098	* 2,997	* 4,346	5,252	9,376
$5,000 under $10,000	--	–	--	--	** 995	** 218	2,012,246	11,574,787	* 3,980	* 6,616	21,607	61,001
$10,000 under $15,000	--	–	--	--	* 1,020	* 2,646	4,887,156	28,925,851	601,548	875,209	136,031	987,681
$15,000 under $20,000	--	–	--	--	* 4,011	* 25,175	4,894,871	29,583,557	643,274	939,242	403,621	3,694,496
$20,000 under $25,000	--	–	--	--	* 4,995	* 34,201	4,798,384	32,487,065	774,151	1,259,102	588,650	6,178,919
$25,000 under $30,000	--	–	--	--	* 999	* 5,245	4,401,728	31,054,487	783,217	1,354,970	777,673	9,280,278
$30,000 under $40,000	--	–	--	--	* 8,966	* 28,097	7,985,263	60,105,226	1,296,938	2,295,921	2,302,851	29,644,730
$40,000 under $50,000	--	–	* 302	* 5,721	14,082	75,518	6,267,461	51,833,688	966,423	1,718,373	2,891,979	40,945,023
$50,000 under $75,000	* 1,008	* 1,966	* 1,361	* 18,850	32,080	214,601	10,030,392	95,911,219	1,835,077	3,198,909	7,767,003	130,064,201
$75,000 under $100,000	* 219	* 721	* 6	* 85	21,121	212,739	4,520,506	48,649,344	1,063,168	1,968,008	7,365,269	146,169,460
$100,000 under $200,000	* 1,347	* 2,386	* 741	* 18,407	20,202	381,458	2,914,666	32,530,534	774,963	1,456,919	12,638,332	327,615,728
$200,000 under $500,000	* 1,129	* 1,677	** 1,584	** 28,154	8,538	345,551	230,383	2,488,070	70,747	134,825	3,907,992	177,087,644
$500,000 under $1,000,000	--	–	**	**	** 1,857	** 337,357	25,416	267,699	7,075	13,332	676,700	61,220,214
$1,000,000 or more	44	142	612	28,813	**	**	8,816	89,644	2,539	4,450	382,325	168,847,130
Nontaxable returns, total	*** 993**	*** 40**	**3,449**	**36,014**	**30,020**	**291,768**	**43,976,139**	**347,764,382**	**4,875,765**	**8,479,120**	**5,716,412**	**136,887,572**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	**287,733,123**	**1,092,429,351**	**157**	**108,841**	**108,995,860**	**6,394,527,770**	**4,224,741**	**32,770,139**	**108,117,666**	**1,260,955,131**
No adjusted gross income	3,156,629	11,957,003	--	--	--	--	6,848	191,454	8,341	193,142
$1 under $5,000	8,210,192	31,132,525	--	--	424,831	447,303	* 25	* 1,813	266,636	34,067
$5,000 under $10,000	14,534,545	55,150,863	--	--	2,220,703	3,867,540	* 1,248	* 4,641	2,183,010	402,466
$10,000 under $15,000	20,676,525	78,485,310	--	--	6,674,518	21,015,599	4,150	2,004	6,538,067	2,096,540
$15,000 under $20,000	21,749,991	82,559,298	--	--	7,121,634	46,290,061	4,016	10,339	7,040,272	4,657,357
$20,000 under $25,000	19,679,815	74,705,611	--	--	8,201,179	72,371,843	4,328	12,072	8,044,148	8,007,142
$25,000 under $30,000	17,434,286	66,183,281	--	--	7,878,597	96,914,012	3,502	11,933	7,800,386	11,274,793
$30,000 under $40,000	29,232,223	110,989,646	--	--	13,928,578	250,562,904	** 4,063	** 40,485	13,837,642	30,369,944
$40,000 under $50,000	22,227,118	84,403,268	--	--	10,737,542	282,157,579	**	**	10,680,356	35,843,929
$50,000 under $75,000	42,067,077	159,739,029	--	--	18,869,125	753,666,074	30,621	50,505	18,815,369	106,797,612
$75,000 under $100,000	30,300,684	115,072,966	--	--	12,072,663	726,400,946	74,454	142,159	12,051,513	108,229,853
$100,000 under $200,000	43,207,129	164,107,390	--	--	15,622,059	1,568,729,628	644,466	1,498,796	15,606,293	277,714,579
$200,000 under $250,000	5,217,448	19,816,412	**	**	1,803,914	316,757,816	787,156	2,196,553	1,803,781	68,413,205
$250,000 under $500,000	6,776,871	25,737,005	** 4	** 912	2,344,481	643,201,142	2,028,650	14,798,246	2,344,938	167,805,011
$500,000 under $1,000,000	2,112,010	8,020,368	* 43	* 8,151	703,886	407,699,527	504,976	6,801,209	704,413	117,906,140
$1,000,000 under $1,500,000	504,019	1,914,055	* 43	* 3,249	169,120	178,419,553	59,178	1,316,908	169,260	52,014,773
$1,500,000 under $2,000,000	211,252	802,231	* 41	* 17,705	71,730	107,859,899	21,041	702,119	71,802	31,437,165
$2,000,000 under $5,000,000	307,542	1,167,909	* 12	* 13,280	106,523	279,261,944	30,898	1,610,429	106,621	80,076,469
$5,000,000 under $10,000,000	76,796	291,630	* 6	* 11,015	27,114	164,348,456	8,438	874,367	27,147	44,855,141
$10,000,000 or more	50,973	193,551	* 7	* 54,528	17,663	474,555,944	6,685	2,504,106	17,669	112,825,803
Taxable returns, total	**175,257,373**	**665,498,080**	**153**	**107,929**	**93,083,368**	**6,246,314,009**	**4,213,148**	**32,736,229**	**93,109,721**	**1,244,390,979**
No adjusted gross income	15,406	58,483	--	--	--	--	5,685	181,634	6,708	183,280
$1 under $5,000	* 2,028	* 7,708	--	--	259,324	325,120	* 15	* 1,804	260,338	33,723
$5,000 under $10,000	114,169	432,565	--	--	2,031,611	3,776,575	* 1,248	* 4,641	2,033,853	400,246
$10,000 under $15,000	3,981,213	15,110,102	--	--	5,024,138	17,890,141	* 4,141	* 1,829	5,025,180	1,808,907
$15,000 under $20,000	5,161,239	19,585,586	--	--	5,298,172	39,059,779	3,988	10,297	5,299,487	3,968,220
$20,000 under $25,000	6,214,066	23,588,510	--	--	5,386,972	57,636,265	4,293	12,002	5,388,034	6,522,776
$25,000 under $30,000	6,399,783	24,291,184	--	--	5,178,324	76,391,032	3,502	11,933	5,179,401	9,204,320
$30,000 under $40,000	14,287,726	54,234,847	--	--	10,286,813	213,268,824	** 3,732	** 40,229	10,288,411	26,581,663
$40,000 under $50,000	15,045,856	57,128,729	--	--	9,160,351	259,352,892	**	**	9,160,454	33,521,514
$50,000 under $75,000	36,676,751	139,271,219	--	--	17,795,838	730,136,279	25,960	46,947	17,797,395	104,260,985
$75,000 under $100,000	29,266,902	111,147,736	--	--	11,884,310	720,022,763	73,329	141,250	11,885,774	107,557,667
$100,000 under $200,000	42,886,471	162,891,767	--	--	15,548,865	1,563,973,103	641,034	1,491,445	15,552,998	277,072,254
$200,000 under $500,000	11,955,245	45,405,507	--	--	4,136,280	957,340,281	2,815,160	16,988,896	4,138,375	235,556,128
$500,000 under $1,000,000	2,104,490	7,991,933	* 43	* 8,151	701,571	406,331,526	504,862	6,798,152	702,156	117,506,643
$1,000,000 or more	1,146,029	4,352,205	109	99,777	390,798	1,200,809,430	126,201	7,005,171	391,157	320,212,651
Nontaxable returns, total	**112,475,751**	**426,931,271**	*** 4**	*** 912**	**15,912,492**	**148,213,761**	**11,593**	**33,910**	**15,007,945**	**16,564,152**

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

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

[1] Not included in total income.

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.01**	**0.09**	**0.02**	**0.09**	**0.11**	**0.16**	**0.32**	**0.83**	**0.99**	**1.29**	**0.44**	**0.61**
No adjusted gross income	1.50	0.69	1.46	0.70	2.83	3.25	2.27	1.96	5.74	5.56	2.70	2.56
$1 under $5,000	0.90	1.04	0.90	1.13	1.06	2.58	2.24	6.89	8.61	18.56	2.83	5.01
$5,000 under $10,000	0.84	0.85	0.84	0.86	0.97	1.23	2.29	5.66	8.66	15.17	3.10	5.40
$10,000 under $15,000	0.82	0.82	0.82	0.82	0.96	1.07	2.12	6.48	7.67	20.35	2.97	5.41
$15,000 under $20,000	0.86	0.86	0.86	0.86	0.97	1.02	2.25	6.85	8.07	24.51	3.11	6.02
$20,000 under $25,000	0.93	0.93	0.93	0.93	1.03	1.07	2.26	6.40	7.95	21.51	3.08	6.01
$25,000 under $30,000	1.01	1.02	1.01	1.02	1.10	1.15	2.31	7.07	8.08	19.74	3.30	6.67
$30,000 under $40,000	0.76	0.77	0.76	0.77	0.82	0.85	1.65	5.59	5.65	13.03	2.38	5.23
$40,000 under $50,000	0.89	0.89	0.89	0.89	0.97	1.00	1.66	6.38	5.47	10.76	2.34	5.51
$50,000 under $75,000	0.52	0.53	0.52	0.53	0.59	0.62	1.00	4.28	3.37	6.90	1.42	3.40
$75,000 under $100,000	0.79	0.79	0.79	0.79	0.86	0.91	1.15	4.66	3.50	6.84	1.55	3.91
$100,000 under $200,000	0.45	0.46	0.45	0.45	0.51	0.54	0.70	3.16	2.08	3.98	0.93	2.50
$200,000 under $250,000	1.07	1.08	1.07	1.08	1.15	1.24	1.24	5.85	2.88	6.52	1.48	4.15
$250,000 under $500,000	0.79	0.75	0.79	0.75	0.87	0.96	0.86	3.56	1.68	3.61	0.98	2.66
$500,000 under $1,000,000	0.95	0.87	0.95	0.87	1.07	1.24	0.98	3.46	1.56	2.94	1.07	2.65
$1,000,000 under $1,500,000	1.18	1.17	1.18	1.16	1.35	1.76	1.20	3.27	1.73	3.07	1.28	3.14
$1,500,000 under $2,000,000	0.82	0.82	0.82	0.81	0.95	1.31	0.83	2.73	1.16	2.98	0.88	2.36
$2,000,000 under $5,000,000	0.51	0.45	0.51	0.45	0.60	0.85	0.52	1.36	0.69	1.43	0.54	1.36
$5,000,000 under $10,000,000	0.59	0.51	0.59	0.51	0.67	0.99	0.59	1.06	0.71	1.05	0.61	1.30
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.16**	**0.11**	**0.16**	**0.11**	**0.20**	**0.19**	**0.35**	**0.89**	**1.05**	**1.33**	**0.48**	**0.63**
No adjusted gross income	18.95	1.33	13.78	1.32	18.26	11.19	14.84	2.41	11.83	7.98	14.02	7.35
$1 under $5,000	6.14	6.58	6.14	6.60	8.97	10.57	9.03	15.76	28.82	47.73	9.04	12.84
$5,000 under $10,000	2.16	2.19	2.16	2.19	2.21	2.36	6.20	22.05	28.15	44.51	8.22	15.14
$10,000 under $15,000	1.35	1.36	1.35	1.36	1.50	1.61	3.52	12.18	15.79	41.71	5.21	11.99
$15,000 under $20,000	1.32	1.32	1.32	1.33	1.45	1.50	3.28	10.13	11.87	20.41	4.51	9.16
$20,000 under $25,000	1.31	1.32	1.31	1.32	1.45	1.51	2.91	8.36	11.20	22.15	4.19	8.41
$25,000 under $30,000	1.34	1.35	1.34	1.35	1.49	1.55	2.74	8.26	9.56	24.86	3.93	8.12
$30,000 under $40,000	0.93	0.93	0.93	0.93	1.01	1.05	1.86	6.23	6.39	13.46	2.67	5.67
$40,000 under $50,000	0.98	0.98	0.98	0.98	1.07	1.11	1.78	6.35	5.91	12.46	2.53	5.56
$50,000 under $75,000	0.55	0.56	0.55	0.56	0.62	0.66	1.04	4.37	3.54	7.85	1.47	3.55
$75,000 under $100,000	0.80	0.80	0.80	0.80	0.87	0.91	1.16	4.78	3.57	7.60	1.57	4.02
$100,000 under $200,000	0.45	0.46	0.45	0.46	0.51	0.55	0.71	3.22	2.11	4.27	0.94	2.55
$200,000 under $500,000	0.54	0.53	0.54	0.52	0.61	0.68	0.63	3.10	1.42	3.23	0.75	2.24
$500,000 under $1,000,000	0.95	0.88	0.95	0.87	1.07	1.24	0.99	3.51	1.56	2.96	1.07	2.68
$1,000,000 or more	0.51	0.19	0.51	0.19	0.60	0.50	0.52	0.48	0.69	0.77	0.55	0.45
Nontaxable returns, total	**0.29**	**0.66**	**0.29**	**0.65**	**0.38**	**0.58**	**0.93**	**2.29**	**3.03**	**4.67**	**1.24**	**2.34**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession			
							Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	**0.46**	**0.67**	**0.54**	**0.70**	**4.61**	**6.25**	**0.36**	**0.74**	**1.08**	**1.53**
No adjusted gross income	2.85	2.87	7.32	5.88	34.97	40.11	4.09	4.70	2.99	3.24
$1 under $5,000	2.98	5.69	11.50	19.15	28.82	32.13	2.62	4.37	9.28	19.03
$5,000 under $10,000	3.29	6.49	8.43	12.14	30.70	32.16	2.00	2.32	6.63	9.86
$10,000 under $15,000	3.14	6.36	7.19	10.19	16.16	18.59	1.96	2.26	6.31	9.44
$15,000 under $20,000	3.31	6.81	6.23	9.62	19.97	25.22	2.40	2.90	5.65	8.31
$20,000 under $25,000	3.27	6.82	5.41	8.21	16.71	19.67	3.09	3.85	5.78	8.53
$25,000 under $30,000	3.49	7.74	4.49	7.04	16.31	19.70	3.62	4.75	5.77	8.84
$30,000 under $40,000	2.51	6.20	2.66	3.78	12.79	15.30	2.67	3.76	4.44	7.33
$40,000 under $50,000	2.47	6.39	2.45	3.45	13.76	17.13	2.94	4.53	4.62	6.91
$50,000 under $75,000	1.50	3.98	1.40	2.01	10.20	13.26	1.95	3.21	3.22	5.23
$75,000 under $100,000	1.63	4.41	1.45	2.07	16.86	20.81	2.36	3.80	3.73	6.20
$100,000 under $200,000	0.98	2.88	0.94	1.62	15.97	18.64	1.62	2.32	2.75	4.26
$200,000 under $250,000	1.52	4.74	1.84	2.84	** 15.51	** 18.29	2.84	4.28	4.77	8.67
$250,000 under $500,000	1.00	3.04	1.74	2.91	**	**	1.92	2.58	3.72	5.94
$500,000 under $1,000,000	1.09	2.99	2.18	3.64	**	**	2.24	2.96	4.28	6.23
$1,000,000 under $1,500,000	1.31	3.61	2.20	3.98	**	**	2.86	4.18	4.95	6.40
$1,500,000 under $2,000,000	0.89	2.67	1.50	3.36	**	**	2.15	4.05	3.84	7.04
$2,000,000 under $5,000,000	0.55	1.54	0.88	1.60	**	**	1.40	2.56	2.23	3.23
$5,000,000 under $10,000,000	0.62	1.47	0.92	1.61	**	**	1.49	2.85	2.03	1.69
$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**0.50**	**0.69**	**0.56**	**0.71**	**5.45**	**6.91**	**0.72**	**0.96**	**1.35**	**1.89**
No adjusted gross income	14.83	5.31	42.28	19.60	91.85	91.85	27.42	19.79	20.01	9.87
$1 under $5,000	9.31	15.35	--	--	--	--	40.80	51.16	70.56	64.37
$5,000 under $10,000	8.36	17.12	24.98	48.97	--	--	11.16	14.43	32.65	46.03
$10,000 under $15,000	5.61	15.25	13.73	19.35	30.40	35.85	5.29	6.41	11.02	14.66
$15,000 under $20,000	4.82	9.77	9.30	12.74	33.30	40.96	5.15	6.88	10.00	14.74
$20,000 under $25,000	4.51	9.01	7.12	10.05	25.80	29.47	4.95	6.46	9.22	14.47
$25,000 under $30,000	4.18	8.86	5.57	7.67	20.78	23.11	5.32	7.17	8.92	13.35
$30,000 under $40,000	2.82	6.17	3.05	4.16	14.28	17.10	3.59	5.20	5.66	9.14
$40,000 under $50,000	2.66	6.13	2.66	3.73	14.32	17.75	3.51	5.63	5.32	7.94
$50,000 under $75,000	1.56	4.19	1.46	2.07	10.60	13.82	2.09	3.46	3.44	5.56
$75,000 under $100,000	1.65	4.52	1.47	2.10	16.87	20.82	2.41	3.87	3.80	6.40
$100,000 under $200,000	0.99	2.94	0.94	1.58	16.19	18.51	1.62	2.33	2.77	4.34
$200,000 under $500,000	0.77	2.58	1.22	2.05	** 15.56	** 18.38	1.55	2.18	2.93	5.04
$500,000 under $1,000,000	1.09	3.02	2.18	3.67	**	**	2.25	2.97	4.29	6.28
$1,000,000 or more	0.56	0.49	0.89	0.76	**	**	1.36	1.45	2.15	1.42
Nontaxable returns, total	**1.31**	**2.72**	**2.24**	**3.50**	**8.73**	**14.24**	**0.69**	**1.20**	**2.03**	**2.56**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D				Sales of property other than capital assets			
			Taxable net gain		Taxable net loss		Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**1.87**	**5.91**	**0.82**	**0.39**	**0.76**	**0.81**	**2.36**	**1.65**	**2.21**	**2.57**
No adjusted gross income	17.65	30.62	5.09	2.01	2.49	2.61	6.84	4.37	4.79	3.63
$1 under $5,000	8.39	14.30	5.49	16.18	4.17	4.46	27.53	32.68	20.15	29.01
$5,000 under $10,000	9.58	19.51	6.05	9.23	4.63	4.96	24.31	26.30	17.40	34.74
$10,000 under $15,000	9.34	18.49	5.72	9.30	4.64	5.00	23.24	28.04	17.96	30.11
$15,000 under $20,000	10.50	27.80	5.69	13.27	5.24	5.59	18.55	24.07	19.11	30.09
$20,000 under $25,000	10.42	30.71	5.72	10.79	4.99	5.41	19.14	27.83	17.51	27.68
$25,000 under $30,000	10.98	19.45	6.01	10.72	5.26	5.78	16.81	23.39	16.68	28.95
$30,000 under $40,000	7.31	15.30	4.31	8.55	3.85	4.17	12.79	17.22	12.88	22.61
$40,000 under $50,000	8.10	17.24	4.22	9.06	3.92	4.30	13.49	19.40	13.38	22.39
$50,000 under $75,000	4.95	15.17	2.62	5.26	2.52	2.76	8.64	12.62	8.59	15.45
$75,000 under $100,000	5.32	18.62	2.76	5.45	2.65	2.92	8.72	12.53	9.68	16.22
$100,000 under $200,000	3.85	12.79	1.69	3.16	1.68	1.85	5.52	8.28	5.15	9.78
$200,000 under $250,000	6.02	39.46	2.37	4.60	2.42	2.65	7.46	13.79	6.89	14.30
$250,000 under $500,000	4.83	13.47	1.53	2.65	1.63	1.74	4.14	8.69	4.08	8.12
$500,000 under $1,000,000	7.03	18.11	1.53	2.40	1.78	1.85	3.42	7.63	3.16	6.24
$1,000,000 under $1,500,000	11.26	60.22	1.72	2.62	2.18	2.24	3.42	10.25	3.34	6.23
$1,500,000 under $2,000,000	8.70	13.14	1.18	1.82	1.63	1.66	2.42	6.57	2.40	7.47
$2,000,000 under $5,000,000	6.91	19.50	0.70	0.92	1.10	1.12	1.29	3.19	1.42	3.80
$5,000,000 under $10,000,000	9.09	20.06	0.72	0.78	1.29	1.31	1.15	1.97	1.39	2.16
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**2.04**	**6.62**	**0.89**	**0.40**	**0.89**	**0.96**	**2.61**	**1.77**	**2.58**	**3.76**
No adjusted gross income	55.86	60.08	11.93	1.61	18.11	17.41	24.27	6.12	10.51	8.41
$1 under $5,000	20.77	28.27	13.95	17.73	24.06	26.94	--	--	57.62	59.38
$5,000 under $10,000	22.91	41.91	12.90	18.12	15.72	18.88	99.95	99.95	49.97	64.13
$10,000 under $15,000	15.22	31.84	10.36	18.81	8.67	9.51	43.01	57.66	47.91	82.80
$15,000 under $20,000	14.27	22.15	8.42	16.80	8.26	9.14	34.95	38.12	36.93	46.41
$20,000 under $25,000	12.83	24.40	8.21	19.91	6.88	7.56	31.22	36.89	31.08	59.26
$25,000 under $30,000	12.54	21.35	7.31	13.40	6.45	7.19	21.91	30.94	22.80	55.89
$30,000 under $40,000	8.01	16.61	5.08	9.88	4.35	4.76	18.23	21.92	18.10	39.83
$40,000 under $50,000	8.51	18.86	4.68	8.93	4.28	4.71	17.02	23.91	16.29	31.22
$50,000 under $75,000	5.03	15.36	2.77	5.57	2.64	2.91	9.40	14.49	9.29	18.81
$75,000 under $100,000	5.33	18.66	2.83	5.73	2.70	2.97	9.26	13.71	10.08	18.35
$100,000 under $200,000	3.86	12.81	1.70	3.27	1.69	1.86	5.62	8.61	5.24	10.29
$200,000 under $500,000	3.78	18.64	1.25	2.31	1.33	1.44	3.69	7.50	3.59	7.68
$500,000 under $1,000,000	7.06	18.17	1.53	2.41	1.78	1.85	3.42	7.69	3.17	6.32
$1,000,000 or more	6.59	34.41	0.71	0.26	1.09	1.11	1.23	1.06	1.38	1.87
Nontaxable returns, total	**4.64**	**11.02**	**2.28**	**2.60**	**1.59**	**1.65**	**5.63**	**4.68**	**4.28**	**3.44**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable IRA distributions		Pensions and annuities				Rent			
			Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**0.75**	**1.08**	**0.46**	**0.59**	**0.49**	**0.72**	**1.20**	**1.52**	**1.10**	**1.28**
No adjusted gross income	5.53	6.76	4.42	5.70	4.72	5.61	5.31	4.77	3.60	3.16
$1 under $5,000	5.57	8.94	3.52	8.31	3.66	5.66	8.72	10.96	8.87	10.93
$5,000 under $10,000	4.03	5.23	2.74	4.75	2.80	3.65	7.36	10.04	8.14	10.00
$10,000 under $15,000	3.56	4.61	2.21	3.60	2.24	2.63	6.93	10.15	7.50	9.12
$15,000 under $20,000	3.72	4.95	2.34	3.33	2.39	2.82	7.11	9.29	7.41	8.99
$20,000 under $25,000	3.77	5.26	2.41	3.22	2.47	2.99	7.01	10.45	7.73	10.38
$25,000 under $30,000	3.91	5.26	2.57	3.32	2.62	3.26	7.23	10.14	7.79	10.50
$30,000 under $40,000	2.98	4.13	1.88	2.52	1.93	2.43	5.47	8.19	4.94	6.94
$40,000 under $50,000	3.18	4.54	1.99	2.62	2.06	2.62	5.39	8.33	5.08	7.07
$50,000 under $75,000	2.00	2.98	1.29	1.68	1.33	1.78	3.54	5.61	3.29	4.28
$75,000 under $100,000	2.30	3.35	1.53	1.84	1.61	2.13	3.84	6.07	3.37	4.61
$100,000 under $200,000	1.73	2.58	1.13	1.32	1.24	1.73	2.54	3.98	2.29	2.88
$200,000 under $250,000	2.96	4.77	2.12	2.58	2.38	3.48	3.92	6.86	3.42	5.00
$250,000 under $500,000	2.23	3.76	1.68	1.92	1.97	3.13	2.53	4.32	2.44	3.36
$500,000 under $1,000,000	2.53	4.51	2.07	2.38	2.56	5.07	2.64	4.72	2.67	3.69
$1,000,000 under $1,500,000	2.98	6.23	2.50	3.22	3.02	7.23	2.97	5.11	3.17	4.66
$1,500,000 under $2,000,000	2.14	4.49	1.87	3.44	2.25	6.03	2.29	4.77	2.31	4.49
$2,000,000 under $5,000,000	1.36	2.91	1.17	2.10	1.41	4.03	1.40	2.68	1.51	2.58
$5,000,000 under $10,000,000	1.40	3.46	1.23	2.13	1.45	5.18	1.42	3.24	1.52	1.65
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.84**	**1.15**	**0.52**	**0.62**	**0.56**	**0.77**	**1.36**	**1.66**	**1.26**	**1.50**
No adjusted gross income	29.77	28.01	26.24	30.97	28.50	40.51	22.76	5.75	24.74	12.96
$1 under $5,000	44.61	45.06	23.55	44.12	24.24	27.25	59.66	77.35	55.14	54.10
$5,000 under $10,000	40.80	56.80	17.39	26.51	18.24	24.12	64.75	55.01	99.95	99.95
$10,000 under $15,000	6.43	8.41	3.66	5.64	3.71	4.20	12.66	15.57	16.60	20.96
$15,000 under $20,000	5.34	7.17	3.31	4.40	3.37	3.87	10.87	14.37	12.79	16.79
$20,000 under $25,000	4.84	6.67	3.02	3.91	3.08	3.59	10.28	15.66	11.58	15.93
$25,000 under $30,000	4.43	5.94	2.91	3.61	2.96	3.55	9.29	12.55	10.25	14.22
$30,000 under $40,000	3.18	4.40	2.05	2.68	2.11	2.57	6.57	9.67	6.22	9.45
$40,000 under $50,000	3.33	4.76	2.09	2.71	2.15	2.70	6.00	9.35	5.84	7.77
$50,000 under $75,000	2.05	3.04	1.32	1.71	1.36	1.81	3.70	5.79	3.47	4.58
$75,000 under $100,000	2.32	3.38	1.53	1.85	1.61	2.13	3.90	6.19	3.45	4.78
$100,000 under $200,000	1.74	2.60	1.14	1.32	1.24	1.73	2.56	4.01	2.30	2.92
$200,000 under $500,000	1.76	2.95	1.28	1.53	1.49	2.30	2.14	3.67	1.99	2.81
$500,000 under $1,000,000	2.53	4.51	2.08	2.38	2.56	5.08	2.65	4.73	2.68	3.72
$1,000,000 or more	1.35	1.87	1.15	1.40	1.39	2.83	1.36	1.77	1.48	1.77
Nontaxable returns, total	**1.83**	**2.64**	**1.19**	**1.95**	**1.23**	**1.77**	**2.76**	**3.68**	**2.39**	**2.56**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Royalty				Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	**1.93**	**2.76**	**10.08**	**14.06**	**4.34**	**6.76**	**9.09**	**15.37**	**1.03**	**1.35**	**1.25**	**1.51**
No adjusted gross income	8.75	10.66	40.65	12.33	24.65	21.50	33.35	48.40	4.78	4.62	3.60	3.87
$1 under $5,000	12.83	29.47	61.84	67.78	30.42	35.86	44.65	53.92	7.17	10.36	9.10	12.23
$5,000 under $10,000	14.58	25.83	--	--	25.88	45.28	44.73	52.62	6.53	9.00	8.14	10.42
$10,000 under $15,000	12.88	22.94	91.37	78.33	20.60	26.69	37.09	50.69	6.00	9.01	7.58	10.12
$15,000 under $20,000	11.53	24.13	80.68	80.68	20.49	30.13	70.63	84.63	5.99	8.60	7.44	9.87
$20,000 under $25,000	11.79	23.17	54.22	97.48	22.23	36.35	57.71	94.18	6.02	9.49	7.72	10.83
$25,000 under $30,000	12.58	29.36	50.00	61.46	24.98	36.24	67.48	62.05	6.23	9.35	7.75	10.41
$30,000 under $40,000	9.71	22.08	53.19	71.12	17.89	26.12	** 22.52	** 29.28	4.77	7.43	4.97	7.27
$40,000 under $50,000	9.36	27.51	79.75	62.43	20.88	30.40	**	**	4.75	7.86	5.10	7.13
$50,000 under $75,000	6.11	14.92	29.67	50.64	11.52	18.37	23.27	36.16	3.08	5.21	3.29	4.33
$75,000 under $100,000	6.60	16.47	36.43	49.45	12.37	22.23	27.18	51.51	3.34	5.76	3.37	4.35
$100,000 under $200,000	4.09	9.71	22.78	33.69	8.76	13.67	21.01	43.71	2.21	3.71	2.80	3.64
$200,000 under $250,000	5.99	15.18	31.23	34.40	14.66	27.92	48.05	49.55	3.51	6.50	6.35	10.22
$250,000 under $500,000	3.57	9.33	17.48	29.82	10.88	22.27	24.53	43.41	2.18	4.11	4.08	5.53
$500,000 under $1,000,000	3.17	8.03	15.58	25.50	10.45	26.30	20.08	34.59	2.17	4.23	3.75	5.40
$1,000,000 under $1,500,000	3.14	8.63	14.27	31.03	12.77	19.79	24.33	30.12	2.34	4.74	4.19	5.77
$1,500,000 under $2,000,000	2.17	8.36	10.47	45.58	9.30	23.67	22.92	41.15	1.68	4.51	3.05	5.92
$2,000,000 under $5,000,000	1.18	4.71	5.18	17.13	** 5.17	** 19.64	** 8.39	** 22.11	0.97	2.63	1.82	3.41
$5,000,000 under $10,000,000	1.05	3.10	4.17	7.21	**	**	**	**	0.94	2.29	1.76	2.31
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**2.10**	**2.87**	**11.07**	**16.61**	**4.76**	**7.17**	**10.35**	**17.83**	**1.16**	**1.45**	**1.49**	**1.81**
No adjusted gross income	8.20	4.11	20.58	6.93	25.28	30.74	51.29	47.35	17.30	4.23	24.72	13.74
$1 under $5,000	80.68	80.68	--	--	--	--	--	--	59.66	60.82	55.14	52.99
$5,000 under $10,000	70.68	73.42	--	--	--	--	--	--	47.78	52.83	99.95	99.95
$10,000 under $15,000	20.47	34.87	--	--	30.11	34.35	99.95	99.95	10.34	13.43	17.50	22.90
$15,000 under $20,000	15.91	34.63	--	--	31.59	47.82	99.95	99.95	8.89	12.95	12.96	18.40
$20,000 under $25,000	16.70	32.78	99.95	99.95	31.60	48.78	99.95	99.95	8.61	14.03	11.79	17.05
$25,000 under $30,000	14.22	31.23	57.74	59.40	25.81	38.90	67.68	62.09	7.58	11.20	10.13	14.56
$30,000 under $40,000	10.75	24.41	53.27	71.18	18.92	28.69	** 22.52	** 29.31	5.57	8.73	6.25	9.25
$40,000 under $50,000	10.32	30.12	98.24	98.24	21.61	30.64	**	**	5.26	8.76	5.86	8.03
$50,000 under $75,000	6.34	15.66	34.26	56.92	11.77	18.84	23.32	36.26	3.21	5.40	3.48	4.70
$75,000 under $100,000	6.75	17.47	38.33	71.95	12.59	22.70	27.22	51.53	3.39	5.87	3.44	4.49
$100,000 under $200,000	4.13	9.86	23.07	34.64	8.80	13.72	21.17	44.18	2.22	3.75	2.82	3.66
$200,000 under $500,000	3.11	8.00	15.70	29.60	8.94	17.52	22.14	39.14	1.86	3.48	3.50	5.06
$500,000 under $1,000,000	3.19	8.06	15.65	25.76	10.46	26.34	20.11	34.93	2.18	4.24	3.76	5.46
$1,000,000 or more	1.13	2.25	4.71	8.71	5.93	11.16	11.59	13.53	0.95	1.45	1.78	2.08
Nontaxable returns, total	**4.95**	**9.31**	**24.01**	**26.34**	**10.70**	**14.60**	**18.93**	**30.32**	**2.45**	**3.52**	**2.40**	**2.79**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Partnership and S corporation				Estate and trust				Farm			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	**1.02**	**0.56**	**1.54**	**0.98**	**3.40**	**2.53**	**9.99**	**2.92**	**2.86**	**2.46**	**1.68**	**2.29**
No adjusted gross income	5.28	3.19	3.29	1.58	15.19	10.48	29.44	4.86	11.20	8.16	5.81	4.68
$1 under $5,000	11.68	19.58	13.31	20.33	26.82	41.09	62.34	72.18	16.85	22.11	18.13	26.99
$5,000 under $10,000	9.80	14.24	12.41	19.34	27.28	38.34	57.69	66.80	20.15	22.10	18.63	24.80
$10,000 under $15,000	9.06	11.93	11.68	21.74	25.56	36.04	63.13	56.53	18.84	20.07	14.46	18.71
$15,000 under $20,000	8.60	12.02	11.36	20.43	26.08	36.76	93.84	76.48	18.90	21.22	13.55	18.61
$20,000 under $25,000	7.96	11.54	10.86	16.63	23.97	29.45	95.87	78.64	17.54	18.33	12.26	20.20
$25,000 under $30,000	8.52	11.67	11.50	21.22	29.48	43.38	64.52	85.97	17.52	21.13	13.75	16.28
$30,000 under $40,000	6.12	8.38	7.38	11.37	21.04	33.60	46.96	56.42	12.74	14.35	8.91	12.57
$40,000 under $50,000	6.07	8.16	7.76	13.21	20.20	28.55	56.88	42.68	13.01	15.52	10.11	12.50
$50,000 under $75,000	3.74	5.34	5.25	8.57	10.43	16.46	30.03	38.19	8.48	9.56	6.21	8.91
$75,000 under $100,000	3.87	5.70	5.49	8.48	12.26	20.91	45.35	53.16	8.97	9.13	6.89	9.30
$100,000 under $200,000	2.13	2.78	3.36	4.55	6.88	11.92	25.25	27.12	6.23	5.73	4.94	6.12
$200,000 under $250,000	2.78	3.94	4.68	7.49	9.09	16.06	26.85	39.58	11.05	11.01	8.72	11.53
$250,000 under $500,000	1.61	2.10	3.04	4.21	5.78	10.14	19.48	25.32	7.21	6.35	6.20	7.50
$500,000 under $1,000,000	1.48	1.78	2.93	3.61	5.53	9.98	14.73	20.97	8.15	8.36	6.57	7.16
$1,000,000 under $1,500,000	1.68	2.14	3.26	3.51	5.87	11.16	12.29	13.57	9.86	10.29	7.47	7.70
$1,500,000 under $2,000,000	1.18	1.57	2.26	3.38	4.10	8.02	9.38	17.43	8.56	12.73	5.55	8.12
$2,000,000 under $5,000,000	0.73	0.89	1.32	1.65	2.23	4.29	4.41	9.35	5.14	7.97	3.42	4.32
$5,000,000 under $10,000,000	0.80	0.96	1.21	0.54	2.00	3.70	3.05	2.10	5.36	3.33	3.29	2.20
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.08**	**0.57**	**1.85**	**1.12**	**3.61**	**2.59**	**11.43**	**3.36**	**3.47**	**2.69**	**2.22**	**2.72**
No adjusted gross income	19.14	4.41	17.70	2.09	11.35	11.31	11.15	11.57	27.35	13.56	21.99	11.67
$1 under $5,000	30.13	33.73	98.73	63.05	37.77	55.25	--	--	--	--	--	--
$5,000 under $10,000	31.05	33.97	70.67	72.28	70.54	95.69	--	--	99.95	99.95	86.20	74.79
$10,000 under $15,000	14.52	17.94	31.88	41.42	35.56	45.97	--	--	40.68	32.42	34.53	36.53
$15,000 under $20,000	13.16	16.60	23.94	39.20	36.62	44.79	--	--	36.51	36.66	23.50	34.69
$20,000 under $25,000	11.79	16.91	18.25	29.39	31.60	38.19	91.85	91.85	24.33	27.01	18.34	22.83
$25,000 under $30,000	11.60	14.83	15.73	35.31	35.32	47.23	99.85	97.13	22.49	29.31	17.43	22.68
$30,000 under $40,000	7.87	11.32	9.27	14.59	23.25	37.79	70.68	72.62	15.61	18.05	10.73	15.25
$40,000 under $50,000	7.27	9.75	9.61	16.94	22.15	29.42	70.42	26.45	16.08	20.05	11.18	14.64
$50,000 under $75,000	3.96	5.66	5.86	10.27	10.77	17.01	32.87	45.62	9.27	10.63	6.50	9.20
$75,000 under $100,000	3.97	5.89	5.78	9.40	12.50	21.21	45.82	67.19	9.35	8.77	7.06	9.09
$100,000 under $200,000	2.15	2.80	3.41	4.86	6.96	12.03	25.74	31.10	6.29	5.78	4.96	6.22
$200,000 under $500,000	1.38	1.84	2.59	3.98	4.94	8.61	16.32	25.08	6.08	5.55	5.09	6.33
$500,000 under $1,000,000	1.49	1.79	2.94	3.74	5.54	10.02	14.97	21.75	8.17	8.39	6.59	7.21
$1,000,000 or more	0.73	0.45	1.27	0.48	2.15	1.73	3.48	1.85	4.75	4.66	3.31	2.42
Nontaxable returns, total	**3.14**	**3.61**	**2.83**	**1.64**	**10.12**	**9.40**	**20.55**	**5.38**	**6.02**	**7.16**	**4.15**	**4.52**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Unemployment compensation		Social security benefits				Foreign-earned income exclusion		Other income			
			Total [1]		Taxable				Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**0.86**	**1.21**	**0.49**	**0.56**	**0.61**	**0.74**	**3.61**	**3.96**	**1.11**	**2.06**	**4.98**	**5.65**
No adjusted gross income	10.40	12.94	2.87	3.14	34.38	37.53	8.47	9.83	6.16	5.67	15.99	8.23
$1 under $5,000	5.73	7.15	2.24	2.52	28.33	30.27	10.30	12.64	5.48	18.30	27.11	44.36
$5,000 under $10,000	3.43	4.22	2.17	2.40	18.16	21.76	17.91	19.68	5.42	8.08	28.45	44.62
$10,000 under $15,000	2.69	3.52	1.95	2.15	9.26	16.69	20.89	23.66	5.46	8.89	25.82	33.16
$15,000 under $20,000	2.80	3.69	2.20	2.45	3.73	7.21	27.47	33.12	5.73	9.89	33.30	53.11
$20,000 under $25,000	2.99	4.05	2.33	2.57	2.68	3.51	30.99	32.82	6.15	11.27	31.31	67.07
$25,000 under $30,000	3.39	4.64	2.64	2.92	2.71	3.24	23.15	25.04	6.28	12.22	29.44	45.97
$30,000 under $40,000	2.81	3.87	2.06	2.30	2.06	2.29	30.20	33.11	4.42	9.94	27.15	38.70
$40,000 under $50,000	3.33	4.50	2.29	2.58	2.29	2.45	22.79	23.77	4.72	11.61	22.82	27.92
$50,000 under $75,000	2.49	3.43	1.48	1.68	1.48	1.61	15.11	15.91	3.24	8.56	17.67	25.43
$75,000 under $100,000	3.18	4.33	1.85	2.04	1.85	2.02	15.72	15.42	3.61	9.11	19.96	27.68
$100,000 under $200,000	3.01	4.06	1.55	1.72	1.55	1.72	9.23	8.95	2.53	7.10	11.28	25.50
$200,000 under $250,000	6.22	8.22	2.94	3.24	2.94	3.24	14.89	15.37	3.76	11.88	14.27	24.57
$250,000 under $500,000	5.51	7.01	2.25	2.45	2.25	2.45	8.05	8.01	2.63	8.44	8.89	13.41
$500,000 under $1,000,000	8.86	11.20	2.54	2.78	2.54	2.79	8.14	8.06	2.53	8.06	7.55	10.64
$1,000,000 under $1,500,000	12.39	16.21	2.94	3.17	2.94	3.17	10.58	11.13	2.74	10.25	9.09	14.41
$1,500,000 under $2,000,000	9.80	14.08	2.15	2.36	2.15	2.36	7.66	7.95	1.92	6.96	6.53	12.59
$2,000,000 under $5,000,000	7.66	9.75	1.34	1.44	1.34	1.44	5.03	5.20	1.10	4.26	4.06	8.99
$5,000,000 under $10,000,000	10.68	13.14	1.36	1.45	1.36	1.45	5.85	5.94	1.04	4.09	3.75	1.83
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.13**	**1.56**	**0.63**	**0.69**	**0.65**	**0.77**	**5.61**	**5.60**	**1.27**	**2.31**	**5.71**	**6.97**
No adjusted gross income	94.95	96.42	45.55	36.85	**	**	**	**	13.40	6.29	17.68	0.34
$1 under $5,000	22.92	25.52	23.46	25.29	–	--	--	--	13.34	17.14	--	--
$5,000 under $10,000	21.80	28.24	17.38	19.26	** 69.1	** 65.5	** 70.65	** 97.55	12.67	20.74	--	--
$10,000 under $15,000	4.47	5.74	3.50	3.71	13.21	24.63	31.49	35.84	8.60	13.34	40.81	47.90
$15,000 under $20,000	4.20	5.67	3.31	3.60	5.04	10.11	49.77	55.87	8.35	14.90	49.90	75.16
$20,000 under $25,000	4.15	5.68	3.01	3.30	3.34	4.35	35.54	38.20	8.42	17.28	37.09	70.35
$25,000 under $30,000	4.55	6.43	2.97	3.27	3.05	3.58	33.76	36.00	7.93	15.54	34.55	53.36
$30,000 under $40,000	3.55	4.94	2.22	2.46	2.22	2.44	46.53	51.44	5.37	12.17	29.37	45.40
$40,000 under $50,000	3.80	5.14	2.38	2.68	2.38	2.54	26.49	27.67	5.20	12.49	26.24	31.64
$50,000 under $75,000	2.62	3.60	1.51	1.71	1.51	1.64	16.05	17.21	3.38	9.15	18.45	28.06
$75,000 under $100,000	3.21	4.38	1.86	2.05	1.86	2.04	16.51	16.45	3.66	9.45	20.23	28.78
$100,000 under $200,000	3.02	4.07	1.56	1.73	1.56	1.73	10.54	10.53	2.54	7.17	11.65	26.41
$200,000 under $500,000	4.13	5.36	1.78	1.95	1.78	1.95	8.17	8.46	2.16	7.01	8.04	12.53
$500,000 under $1,000,000	8.88	11.24	2.55	2.79	2.55	2.79	8.95	8.94	2.54	8.20	7.72	10.96
$1,000,000 or more	7.08	9.01	1.31	1.39	1.31	1.39	5.48	5.65	1.08	1.98	4.00	4.17
Nontaxable returns, total	**1.45**	**1.98**	**0.95**	**1.08**	**2.31**	**3.46**	**4.97**	**5.90**	**2.42**	**4.30**	**9.94**	**9.57**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
									Total		Educator expenses deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**2.04**	**0.77**	**2.12**	**2.89**	**3.28**	**3.94**	**6.57**	**11.35**	**0.36**	**0.66**	**1.54**	**1.61**
No adjusted gross income	2.26	0.81	14.47	14.63	10.89	6.07	54.93	58.28	3.20	4.28	23.78	24.52
$1 under $5,000	10.25	13.67	13.59	18.36	26.92	36.23	--	--	2.49	7.89	24.06	26.03
$5,000 under $10,000	10.62	17.76	12.71	16.56	17.50	26.49	55.87	62.47	1.83	3.75	21.60	21.96
$10,000 under $15,000	12.34	17.20	10.51	15.01	16.96	29.34	70.57	80.01	1.76	3.37	13.02	13.40
$15,000 under $20,000	11.99	17.55	10.36	15.14	18.31	28.98	49.95	65.54	2.00	3.54	10.13	10.46
$20,000 under $25,000	14.19	21.94	10.15	14.99	15.02	29.06	44.67	55.62	2.25	3.87	10.65	10.96
$25,000 under $30,000	18.18	22.32	9.71	13.72	16.58	31.47	25.80	36.31	2.37	4.19	10.19	10.55
$30,000 under $40,000	14.78	20.14	7.76	12.37	12.11	25.23	18.72	43.42	1.69	2.96	5.55	5.74
$40,000 under $50,000	15.06	17.86	8.09	16.00	12.40	21.47	19.00	29.42	1.81	3.21	5.25	5.34
$50,000 under $75,000	11.85	13.68	5.34	9.63	8.52	15.84	15.40	19.59	1.21	2.56	3.44	3.57
$75,000 under $100,000	16.28	16.48	5.98	12.19	10.22	15.53	18.98	27.21	1.51	2.92	3.78	3.96
$100,000 under $200,000	10.72	9.79	4.81	10.51	7.97	12.91	13.57	19.99	1.04	1.76	2.84	3.06
$200,000 under $250,000	16.39	15.93	7.77	14.56	13.60	23.10	** 13.84	** 20.10	2.00	3.68	** 4.07	** 4.31
$250,000 under $500,000	10.41	7.89	5.95	10.46	9.09	14.93	**	**	1.34	2.06	**	**
$500,000 under $1,000,000	8.26	6.94	6.79	13.40	7.16	17.90	**	**	1.40	2.08	**	**
$1,000,000 under $1,500,000	8.49	5.89	7.27	13.77	6.33	13.14	**	**	1.65	2.52	17.65	17.93
$1,500,000 under $2,000,000	6.78	6.87	5.36	10.43	4.28	21.38	**	**	1.16	2.15	12.94	13.09
$2,000,000 under $5,000,000	3.67	2.91	3.47	6.16	1.99	6.12	**	**	0.72	1.24	10.99	11.13
$5,000,000 under $10,000,000	2.84	0.83	3.55	6.34	1.63	1.50	**	**	0.76	1.24	13.65	13.77
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**5.42**	**1.57**	**2.39**	**3.15**	**3.81**	**5.16**	**7.09**	**12.46**	**0.50**	**0.74**	**1.63**	**1.71**
No adjusted gross income	13.92	1.61	34.52	42.85	8.96	7.46	60.23	79.90	16.28	19.85	99.64	99.64
$1 under $5,000	98.73	57.19	70.67	70.67	80.68	80.68	--	--	22.92	51.44	--	--
$5,000 under $10,000	82.05	73.03	70.68	77.25	--	--	--	--	9.68	22.20	70.67	70.67
$10,000 under $15,000	27.93	42.72	19.22	24.50	31.48	46.07	99.95	99.95	3.87	7.04	21.81	22.47
$15,000 under $20,000	27.53	31.89	16.91	24.72	33.31	45.50	70.77	87.92	3.48	6.37	15.41	16.32
$20,000 under $25,000	29.20	51.15	13.27	19.60	21.95	29.81	70.68	99.60	3.17	5.45	12.92	13.25
$25,000 under $30,000	25.03	30.81	12.47	17.54	20.45	36.23	37.78	53.36	3.09	5.36	13.06	13.50
$30,000 under $40,000	21.01	26.56	9.18	14.49	15.69	20.24	22.07	50.74	2.05	3.49	6.58	6.81
$40,000 under $50,000	18.62	23.66	8.72	17.10	14.04	26.39	21.02	29.16	2.02	3.62	5.68	5.77
$50,000 under $75,000	14.19	17.69	5.53	9.93	9.05	17.66	15.58	19.74	1.27	2.69	3.61	3.73
$75,000 under $100,000	19.02	19.66	6.10	11.95	10.30	15.57	19.33	28.25	1.54	2.96	3.81	3.99
$100,000 under $200,000	11.53	11.26	4.83	10.45	8.08	13.26	13.58	19.99	1.05	1.78	2.85	3.07
$200,000 under $500,000	9.56	8.07	4.81	9.11	7.74	13.39	** 13.85	** 20.12	1.09	1.79	** 4.07	** 4.31
$500,000 under $1,000,000	8.46	7.28	6.91	14.94	7.22	18.00	**	**	1.40	2.08	**	**
$1,000,000 or more	3.41	1.29	3.56	3.09	1.77	2.98	**	**	0.71	0.76	9.24	9.46
Nontaxable returns, total	**2.20**	**0.88**	**4.66**	**7.09**	**6.47**	**6.10**	**17.33**	**23.43**	**0.70**	**1.68**	**4.78**	**4.96**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments -- continued											
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	**8.08**	**13.94**	**2.53**	**2.64**	**2.85**	**4.15**	**0.40**	**0.71**	**2.04**	**1.74**	**1.23**	**1.30**
No adjusted gross income	62.14	65.54	16.59	16.49	26.72	36.88	3.78	4.66	32.09	19.62	5.96	6.41
$1 under $5,000	51.30	72.06	46.50	46.52	20.48	35.54	2.78	3.95	49.93	60.64	9.03	11.47
$5,000 under $10,000	37.78	49.05	37.94	50.15	15.46	21.65	2.00	2.29	44.44	46.76	8.40	10.19
$10,000 under $15,000	37.77	57.16	27.41	34.87	12.90	20.50	1.96	2.22	35.44	48.50	7.90	9.90
$15,000 under $20,000	37.78	46.81	22.87	27.99	14.57	20.63	2.41	2.84	33.45	38.94	7.84	9.63
$20,000 under $25,000	34.45	36.73	17.25	23.18	11.84	17.17	3.06	3.74	36.14	41.93	7.56	9.19
$25,000 under $30,000	35.34	51.52	18.45	24.15	11.19	22.20	3.50	4.57	35.51	36.12	7.63	9.29
$30,000 under $40,000	31.61	45.58	12.83	16.85	8.26	12.98	2.63	3.59	24.28	29.84	5.75	7.02
$40,000 under $50,000	27.72	37.44	11.50	14.46	8.81	12.78	2.87	4.22	18.73	22.36	6.11	7.54
$50,000 under $75,000	20.17	40.94	7.50	9.88	7.13	10.50	1.94	3.01	11.74	15.79	4.00	4.94
$75,000 under $100,000	23.56	29.43	7.72	9.07	9.10	12.48	2.29	3.46	9.46	11.18	4.55	5.48
$100,000 under $200,000	17.34	22.83	4.96	5.36	7.24	10.03	1.54	2.13	4.07	4.45	2.66	3.13
$200,000 under $250,000	33.78	70.73	6.80	7.56	10.66	14.69	2.50	3.72	5.27	6.49	3.75	4.54
$250,000 under $500,000	27.63	44.78	4.26	4.54	9.48	15.14	1.61	2.19	2.80	3.22	2.22	2.60
$500,000 under $1,000,000	55.45	90.59	4.11	4.36	** 11.04	** 14.45	1.69	2.31	2.81	3.20	2.15	2.44
$1,000,000 under $1,500,000	69.81	78.95	4.98	5.28	**	**	2.01	2.97	3.45	4.01	2.45	2.84
$1,500,000 under $2,000,000	66.25	67.27	3.82	4.08	**	**	1.46	2.35	2.67	3.81	1.83	2.17
$2,000,000 under $5,000,000	82.18	82.18	2.78	2.98	**	**	0.91	1.51	1.76	2.57	1.16	1.40
$5,000,000 under $10,000,000	** 0.00	** 0.00	3.13	3.36	**	**	0.95	1.77	1.98	2.86	1.23	1.50
$10,000,000 or more	**	**	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**9.12**	**13.19**	**2.65**	**2.71**	**3.21**	**4.50**	**0.70**	**0.89**	**2.04**	**1.75**	**1.38**	**1.41**
No adjusted gross income	--	--	16.48	16.34	**	**	19.01	20.71	26.81	20.23	28.44	44.67
$1 under $5,000	--	--	--	--	--	--	27.71	32.27	--	--	--	--
$5,000 under $10,000	99.95	99.95	99.75	99.75	** 49.86	** 70.90	10.77	13.56	--	--	77.99	78.03
$10,000 under $15,000	44.70	59.06	49.92	54.71	17.95	31.08	5.18	6.16	51.20	51.31	14.88	16.84
$15,000 under $20,000	57.71	75.79	34.03	39.48	19.98	25.13	5.16	6.42	44.46	48.65	12.06	15.30
$20,000 under $25,000	44.70	49.35	24.40	34.87	15.41	23.02	4.91	6.19	44.70	54.27	11.25	13.63
$25,000 under $30,000	44.70	61.20	25.29	31.88	13.50	18.84	5.07	6.73	37.54	41.31	10.21	11.95
$30,000 under $40,000	40.81	47.45	14.59	19.47	9.48	14.53	3.54	4.94	27.17	32.52	6.98	8.49
$40,000 under $50,000	30.13	40.45	12.93	16.38	9.69	14.08	3.44	5.19	20.95	24.82	7.34	9.01
$50,000 under $75,000	20.48	33.85	7.70	10.29	7.42	10.94	2.08	3.23	12.32	16.95	4.29	5.33
$75,000 under $100,000	24.25	30.51	7.88	9.27	9.25	12.76	2.34	3.53	9.58	11.25	4.67	5.49
$100,000 under $200,000	17.46	23.34	5.00	5.40	7.28	10.08	1.54	2.14	4.08	4.46	2.68	3.17
$200,000 under $500,000	21.61	41.00	3.66	3.93	7.14	10.66	1.33	1.88	2.50	2.90	1.94	2.27
$500,000 under $1,000,000	55.45	90.59	4.11	4.37	** 11.10	** 14.54	1.70	2.31	2.81	3.20	2.16	2.45
$1,000,000 or more	55.50	17.75	2.64	2.82	**	**	0.89	1.02	1.67	1.96	1.13	1.27
Nontaxable returns, total	**17.41**	**32.55**	**8.50**	**10.01**	**6.22**	**10.44**	**0.74**	**1.24**	**14.18**	**16.61**	**2.89**	**3.53**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—continued											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	**3.42**	**18.04**	**3.55**	**3.34**	**1.82**	**2.10**	**0.91**	**1.21**	**2.13**	**2.56**	**2.64**	**1.17**
No adjusted gross income	17.80	26.68	16.79	15.80	20.30	22.90	9.99	12.49	9.73	10.51	14.24	8.66
$1 under $5,000	15.32	45.38	34.96	41.88	24.42	29.08	8.75	11.52	7.92	8.63	32.66	42.62
$5,000 under $10,000	15.61	60.95	32.16	34.08	21.41	27.94	6.13	8.34	6.55	7.55	35.28	71.18
$10,000 under $15,000	13.86	45.77	27.87	29.71	13.96	18.32	4.96	6.62	9.49	11.31	35.66	42.28
$15,000 under $20,000	15.08	33.58	23.00	28.73	11.54	14.82	4.24	5.56	9.68	11.53	26.22	28.64
$20,000 under $25,000	14.97	44.54	24.70	29.06	10.21	12.85	3.97	5.21	10.31	12.06	22.41	32.80
$25,000 under $30,000	14.88	56.49	25.02	29.58	8.82	10.91	3.80	4.99	11.28	13.84	24.63	29.69
$30,000 under $40,000	11.65	72.33	19.28	21.76	6.06	7.64	2.61	3.38	8.52	10.38	17.46	20.90
$40,000 under $50,000	12.99	33.89	13.57	17.94	6.02	7.48	2.84	3.63	9.27	11.72	18.80	21.01
$50,000 under $75,000	9.34	35.34	9.07	12.27	4.11	5.18	2.01	2.69	5.68	7.03	10.37	13.72
$75,000 under $100,000	10.14	28.46	10.71	14.64	4.93	5.81	2.65	3.36	8.44	10.67	9.97	12.10
$100,000 under $200,000	8.74	66.40	7.10	7.88	3.67	3.97	2.26	3.03	4.07	4.97	5.69	6.96
$200,000 under $250,000	14.12	39.13	10.35	13.17	7.95	8.53	--	--	--	--	8.23	10.90
$250,000 under $500,000	10.69	35.11	6.99	8.31	5.74	5.97	--	--	--	--	4.36	5.45
$500,000 under $1,000,000	11.73	60.12	6.58	7.43	6.22	6.51	--	--	--	--	3.62	4.40
$1,000,000 under $1,500,000	13.54	71.71	7.94	9.48	7.57	7.88	--	--	--	--	3.61	4.66
$1,500,000 under $2,000,000	9.56	41.09	5.81	8.18	5.69	5.98	--	--	--	--	2.55	3.68
$2,000,000 under $5,000,000	6.84	19.36	3.60	4.68	3.89	4.09	--	--	--	--	1.36	1.89
$5,000,000 under $10,000,000	7.06	23.16	3.62	3.59	4.73	4.93	--	--	--	--	1.26	1.70
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	--	--	--	--	0.00	0.00
Taxable returns, total	**3.95**	**18.16**	**3.76**	**3.51**	**1.96**	**2.22**	**1.00**	**1.33**	**2.72**	**3.38**	**2.77**	**1.17**
No adjusted gross income	25.67	46.69	16.36	16.48	27.60	35.28	55.28	58.67	86.96	80.85	43.10	9.54
$1 under $5,000	44.70	60.71	80.68	80.68	--	--	--	--	--	--	99.95	99.95
$5,000 under $10,000	70.67	99.05	--	--	40.81	56.80	49.97	71.06	57.71	60.67	99.95	99.95
$10,000 under $15,000	20.84	49.09	34.79	36.70	28.85	35.67	6.76	9.05	15.46	19.42	61.06	51.50
$15,000 under $20,000	20.71	37.82	29.79	36.87	17.73	23.64	5.40	6.99	15.42	18.68	36.81	45.20
$20,000 under $25,000	18.86	51.24	31.59	36.00	13.75	15.99	4.82	6.25	15.61	19.23	34.51	49.46
$25,000 under $30,000	17.36	65.00	29.58	36.57	11.36	13.24	4.52	5.78	17.95	22.64	30.48	36.58
$30,000 under $40,000	12.88	49.14	21.33	24.66	7.09	8.65	2.95	3.77	11.94	15.02	23.70	30.60
$40,000 under $50,000	14.18	35.82	13.92	18.80	6.54	8.01	3.04	3.85	10.55	13.56	27.86	32.87
$50,000 under $75,000	9.77	35.80	9.37	12.82	4.24	5.33	2.08	2.79	5.90	7.35	11.33	14.58
$75,000 under $100,000	10.14	28.50	10.78	14.67	4.96	5.86	2.68	3.39	8.58	10.82	10.29	12.79
$100,000 under $200,000	8.77	66.53	7.12	7.94	3.68	3.99	2.26	3.04	4.09	4.99	5.74	7.06
$200,000 under $500,000	8.60	29.58	5.88	7.08	4.69	4.93	--	--	--	--	3.94	4.89
$500,000 under $1,000,000	11.77	60.17	6.61	7.46	6.24	6.53	--	--	--	--	3.63	4.40
$1,000,000 or more	6.30	30.67	3.50	3.37	3.81	3.94	--	--	--	--	1.29	0.86
Nontaxable returns, total	**6.81**	**43.69**	**10.73**	**10.90**	**5.06**	**6.61**	**2.25**	**3.03**	**3.41**	**3.88**	**8.69**	**7.59**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction		Total itemized deductions	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total	**38.62**	**42.82**	**28.03**	**23.51**	**7.70**	**11.01**	**0.14**	**0.19**	**0.77**	**0.81**	**0.30**	**0.29**
No adjusted gross income	--	--	0.00	0.00	68.36	49.24	--	--	--	--	--	--
$1 under $5,000	--	--	70.52	71.27	53.60	81.97	0.92	1.06	2.83	2.92	5.11	6.10
$5,000 under $10,000	99.95	99.95	** 99.67	** 99.64	** 32.72	** 52.78	0.86	0.89	2.67	2.77	4.29	5.79
$10,000 under $15,000	--	--	**	**	**	**	0.85	0.89	2.38	2.46	3.34	4.28
$15,000 under $20,000	--	--	0.00	0.00	47.03	62.94	0.90	0.95	2.70	2.81	3.11	4.00
$20,000 under $25,000	--	--	** 0.00	** 0.00	** 28.26	** 54.94	0.99	1.04	2.87	2.99	2.90	3.37
$25,000 under $30,000	--	--	**	**	**	**	1.11	1.16	3.37	3.50	2.70	3.25
$30,000 under $40,000	--	--	--	--	24.24	44.35	0.88	0.93	2.65	2.76	1.70	2.13
$40,000 under $50,000	--	--	98.53	98.42	25.69	46.76	1.11	1.17	3.12	3.24	1.63	1.90
$50,000 under $75,000	99.95	99.95	80.38	84.72	17.01	39.32	0.83	0.87	2.25	2.35	0.96	1.21
$75,000 under $100,000	68.29	75.15	31.99	25.81	21.08	35.74	1.40	1.43	2.97	3.09	1.05	1.19
$100,000 under $200,000	77.51	84.74	53.01	79.40	18.61	23.97	1.64	1.67	3.26	3.38	0.57	0.69
$200,000 under $250,000	66.43	64.18	** 24.02	** 24.78	28.98	45.34	4.61	4.71	8.70	9.02	1.13	1.30
$250,000 under $500,000	49.37	61.93	**	**	19.52	21.60	4.40	4.51	7.91	8.18	0.82	0.94
$500,000 under $1,000,000	--	--	**	**	** 16.18	** 12.96	5.82	6.02	11.45	12.07	0.97	1.11
$1,000,000 under $1,500,000	** 47.2	** 46.97	** 48.91	** 49.00	**	**	7.85	8.10	14.81	15.02	1.20	1.46
$1,500,000 under $2,000,000	**	**	**	**	**	**	6.51	6.76	13.04	13.65	0.83	1.17
$2,000,000 under $5,000,000	83.47	81.04	16.04	18.60	**	**	4.50	4.68	8.78	8.89	0.52	0.69
$5,000,000 under $10,000,000	** 41.63	** 35.09	20.81	25.66	**	**	5.61	6.06	11.91	12.48	0.59	0.71
$10,000,000 or more	**	**	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**41.05**	**43.07**	**28.78**	**26.61**	**8.56**	**11.31**	**0.32**	**0.35**	**0.99**	**1.02**	**0.32**	**0.28**
No adjusted gross income	--	--	--	--	**	**	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	6.21	7.51	57.70	57.70	40.69	41.60
$5,000 under $10,000	--	--	--	--	** 99.75	** 96.85	2.17	2.19	49.97	51.17	21.58	30.45
$10,000 under $15,000	--	--	--	--	99.95	99.95	1.37	1.37	4.02	4.04	8.48	8.93
$15,000 under $20,000	--	--	--	--	49.98	64.03	1.37	1.38	3.89	3.91	4.93	5.14
$20,000 under $25,000	--	--	--	--	44.70	82.90	1.39	1.46	3.55	3.68	4.06	4.25
$25,000 under $30,000	--	--	--	--	99.95	99.95	1.46	1.54	3.54	3.67	3.53	3.75
$30,000 under $40,000	--	--	--	--	33.32	72.11	1.07	1.13	2.74	2.84	2.03	2.19
$40,000 under $50,000	0.00	0.00	99.83	99.83	26.63	48.06	1.21	1.27	3.16	3.28	1.81	1.98
$50,000 under $75,000	99.95	99.95	80.86	85.25	17.53	42.40	0.85	0.90	2.25	2.36	1.01	1.13
$75,000 under $100,000	68.29	75.15	91.86	91.86	21.46	41.00	1.41	1.44	2.97	3.09	1.07	1.17
$100,000 under $200,000	77.51	84.74	60.45	87.98	18.77	24.45	1.64	1.67	3.26	3.39	0.58	0.68
$200,000 under $500,000	43.28	44.71	** 31.21	** 39.63	16.41	22.55	3.26	3.32	5.90	6.12	0.57	0.70
$500,000 under $1,000,000	--	--	**	**	** 16.22	** 12.96	6.03	6.22	11.55	12.15	0.98	1.12
$1,000,000 or more	35.86	37.66	16.33	19.48	**	**	4.71	4.88	8.90	8.95	0.52	0.27
Nontaxable returns, total	**99.95**	**99.95**	**53.08**	**49.28**	**17.61**	**35.89**	**0.33**	**0.37**	**1.36**	**1.42**	**1.24**	**1.63**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	**0.16**	**0.16**	**37.65**	**15.92**	**0.13**	**0.11**	**0.66**	**0.60**	**0.13**	**0.13**
No adjusted gross income	1.71	1.71	--	--	--	--	12.42	6.63	15.93	6.60
$1 under $5,000	1.42	1.42	--	--	4.78	6.44	38.97	82.41	6.05	9.69
$5,000 under $10,000	1.12	1.12	--	--	2.06	2.71	82.05	69.77	2.08	3.16
$10,000 under $15,000	1.01	1.01	--	--	1.16	1.40	48.99	46.98	1.17	1.47
$15,000 under $20,000	1.04	1.04	--	--	1.13	1.23	45.65	41.43	1.13	1.27
$20,000 under $25,000	1.12	1.12	--	--	1.05	1.20	46.38	64.99	1.06	1.24
$25,000 under $30,000	1.23	1.23	--	--	1.07	1.19	50.39	58.58	1.08	1.24
$30,000 under $40,000	0.94	0.94	--	--	0.78	0.85	** 38.68	** 52.16	0.78	0.89
$40,000 under $50,000	1.09	1.09	--	--	0.90	0.95	**	**	0.90	0.99
$50,000 under $75,000	0.68	0.68	--	--	0.52	0.56	17.25	21.03	0.53	0.60
$75,000 under $100,000	0.92	0.92	--	--	0.79	0.81	11.15	14.80	0.79	0.85
$100,000 under $200,000	0.57	0.57	--	--	0.45	0.47	3.06	4.86	0.45	0.50
$200,000 under $250,000	1.22	1.22	**	**	1.07	1.09	1.73	2.60	1.07	1.11
$250,000 under $500,000	0.91	0.91	** 0.00	** 0.00	0.79	0.76	0.85	1.04	0.79	0.76
$500,000 under $1,000,000	1.09	1.09	91.94	97.87	0.95	0.88	1.23	1.51	0.95	0.89
$1,000,000 under $1,500,000	1.37	1.37	91.86	79.31	1.18	1.19	2.14	3.20	1.18	1.21
$1,500,000 under $2,000,000	0.95	0.95	41.89	69.12	0.82	0.83	1.71	2.82	0.82	0.85
$2,000,000 under $5,000,000	0.61	0.61	41.06	56.84	0.51	0.46	1.10	1.61	0.51	0.48
$5,000,000 under $10,000,000	0.68	0.68	41.63	43.82	0.59	0.53	1.09	1.43	0.59	0.55
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.20**	**0.20**	**38.64**	**16.06**	**0.16**	**0.12**	**0.66**	**0.60**	**0.16**	**0.14**
No adjusted gross income	19.32	19.34	--	--	--	--	13.84	6.94	18.95	6.91
$1 under $5,000	69.62	69.62	--	--	6.15	7.76	47.27	82.83	6.14	9.77
$5,000 under $10,000	9.63	9.63	--	--	2.16	2.75	82.05	69.77	2.16	3.18
$10,000 under $15,000	1.54	1.54	--	--	1.35	1.57	49.10	51.08	1.35	1.64
$15,000 under $20,000	1.40	1.40	--	--	1.32	1.38	45.97	41.60	1.32	1.41
$20,000 under $25,000	1.42	1.42	--	--	1.31	1.40	46.76	65.37	1.31	1.44
$25,000 under $30,000	1.46	1.46	--	--	1.34	1.42	50.39	58.58	1.34	1.45
$30,000 under $40,000	1.03	1.03	--	--	0.93	0.97	** 41.34	** 52.49	0.93	0.99
$40,000 under $50,000	1.12	1.12	--	--	0.98	1.01	**	**	0.98	1.04
$50,000 under $75,000	0.69	0.69	--	--	0.55	0.58	18.75	22.10	0.55	0.61
$75,000 under $100,000	0.93	0.93	--	--	0.80	0.81	11.23	14.89	0.80	0.85
$100,000 under $200,000	0.57	0.57	--	--	0.45	0.47	3.07	4.87	0.45	0.50
$200,000 under $500,000	0.65	0.65	--	--	0.54	0.54	0.68	0.93	0.54	0.55
$500,000 under $1,000,000	1.09	1.09	91.94	97.87	0.95	0.89	1.23	1.51	0.95	0.90
$1,000,000 or more	0.62	0.62	39.72	15.42	0.51	0.19	1.06	0.77	0.51	0.22
Nontaxable returns, total	**0.42**	**0.42**	**0.00**	**0.00**	**0.72**	**0.98**	**25.37**	**16.47**	**0.74**	**1.06**

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

[1] Not included in total income.

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**9,761,666**	**644,856,734**	**10,479,764**	**24,186,446**	**5,173,576**	**42,407,627**	**6,199,316**	**243,353,260**	**5,649,218**	**29,858,389**	**3,844,072**	**34,824,541**
No adjusted gross income	145,954	14,428,895	654,420	1,698,801	86,316	1,465,126	371,827	28,362,851	136,614	1,162,455	128,260	2,900,204
$1 under $5,000	321,771	599,710	451,499	911,128	166,835	127,111	247,166	4,842,762	189,851	179,545	114,939	1,231,098
$5,000 under $10,000	266,748	630,108	388,979	879,207	129,481	232,276	187,389	3,853,315	142,410	271,593	95,170	489,116
$10,000 under $15,000	299,076	748,177	398,994	900,166	139,920	163,439	178,116	3,419,332	157,042	216,069	100,674	636,089
$15,000 under $20,000	299,755	1,279,980	309,649	734,811	127,356	177,426	148,887	3,940,676	137,164	247,801	88,306	378,579
$20,000 under $25,000	298,077	1,432,750	348,097	788,896	154,558	259,006	172,001	3,826,110	163,975	350,739	104,747	561,170
$25,000 under $30,000	270,177	1,100,583	319,742	707,355	129,357	133,725	153,143	5,584,436	137,401	146,411	94,263	2,073,852
$30,000 under $40,000	520,044	2,512,381	587,411	1,352,215	251,283	399,266	303,268	7,620,863	265,107	476,613	195,984	1,083,035
$40,000 under $50,000	539,717	3,081,809	572,506	1,278,055	255,690	364,705	308,808	5,911,795	276,368	451,557	208,180	772,693
$50,000 under $75,000	1,333,465	8,891,564	1,349,913	3,050,597	701,424	1,190,880	702,360	19,073,956	737,582	1,461,178	442,881	4,121,700
$75,000 under $100,000	1,200,181	10,748,796	1,227,117	2,780,738	628,535	1,374,844	657,707	16,250,759	669,249	1,531,005	424,808	2,126,060
$100,000 under $200,000	2,471,413	35,335,539	2,374,228	5,363,662	1,353,073	3,852,887	1,477,541	42,591,083	1,462,229	4,863,079	1,005,382	5,639,699
$200,000 under $250,000	461,858	13,267,372	435,990	1,018,670	268,776	1,413,958	324,590	12,121,083	301,878	1,652,653	218,310	1,449,339
$250,000 under $500,000	784,283	45,081,406	693,622	1,725,888	468,068	4,029,828	567,024	27,774,546	517,498	4,127,148	373,956	3,383,926
$500,000 under $1,000,000	318,548	50,833,277	242,703	648,225	182,730	3,103,181	236,009	19,799,445	210,016	3,247,343	145,326	2,433,372
$1,000,000 under $1,500,000	89,849	31,555,733	58,428	159,467	51,493	1,804,562	67,032	8,320,784	58,807	1,520,092	41,959	1,170,886
$1,500,000 under $2,000,000	41,012	22,251,623	23,896	67,385	23,014	1,309,742	30,105	4,932,690	26,185	1,027,049	18,266	551,610
$2,000,000 under $5,000,000	66,558	75,234,491	32,420	92,099	37,144	4,036,651	46,289	10,539,214	40,996	2,454,330	29,008	1,456,913
$5,000,000 under $10,000,000	19,168	60,547,450	6,835	19,583	10,483	3,006,882	12,281	5,516,715	11,208	1,374,062	8,060	692,990
$10,000,000 or more	14,013	265,295,090	3,316	9,497	8,042	13,962,130	7,772	9,070,844	7,636	3,097,667	5,593	1,672,210
Taxable returns, total	**8,084,168**	**618,538,416**	**7,949,300**	**18,154,276**	**4,390,618**	**39,579,696**	**4,817,884**	**177,968,055**	**4,726,946**	**26,811,464**	**3,180,145**	**23,413,993**
No adjusted gross income	1,396	3,694,676	2,141	5,620	636	318,930	1,987	1,778,851	870	108,990	770	208,964
$1 under $5,000	51,165	109,671	15,262	25,957	33,203	42,329	10,076	22,081	33,712	46,272	7,572	4,968
$5,000 under $10,000	59,986	142,096	37,053	55,895	29,625	29,442	20,107	40,112	28,591	22,410	10,881	7,453
$10,000 under $15,000	92,096	225,194	115,265	242,319	53,359	70,797	44,447	643,464	53,224	68,118	29,150	141,445
$15,000 under $20,000	139,365	322,386	130,530	285,526	63,517	33,605	63,467	972,733	64,534	45,479	40,158	76,505
$20,000 under $25,000	145,830	386,461	189,849	415,046	80,853	157,453	90,223	1,455,993	78,777	188,615	59,013	121,843
$25,000 under $30,000	184,792	501,172	217,289	463,338	97,043	106,337	94,727	1,862,107	97,082	103,942	61,494	158,149
$30,000 under $40,000	381,340	1,177,408	469,425	1,060,509	194,679	254,894	226,630	4,803,388	203,693	297,054	144,440	731,249
$40,000 under $50,000	442,449	1,619,703	488,735	1,080,154	213,040	223,698	255,436	4,278,241	233,621	329,261	172,664	577,594
$50,000 under $75,000	1,211,224	6,357,996	1,248,766	2,801,223	633,298	1,040,256	640,642	12,865,449	666,763	1,248,810	414,630	1,537,556
$75,000 under $100,000	1,149,756	9,226,525	1,194,444	2,702,025	603,542	1,222,232	634,410	14,009,131	648,277	1,390,065	411,579	1,913,337
$100,000 under $200,000	2,435,753	33,267,119	2,349,982	5,293,528	1,341,541	3,700,846	1,450,370	38,978,610	1,447,675	4,653,250	990,416	5,333,541
$200,000 under $500,000	1,241,378	57,545,538	1,124,683	2,731,501	734,226	5,336,875	887,376	38,790,116	816,242	5,698,361	589,975	4,721,655
$500,000 under $1,000,000	317,704	50,547,722	241,618	645,373	182,249	3,070,003	235,124	19,515,700	209,419	3,221,195	144,861	2,390,161
$1,000,000 or more	229,935	453,414,748	124,259	346,262	129,806	23,972,000	162,861	37,952,078	144,465	9,389,642	102,543	5,489,572
Nontaxable returns, total	**1,677,498**	**26,318,318**	**2,530,463**	**6,032,171**	**782,958**	**2,827,930**	**1,381,432**	**65,385,205**	**922,272**	**3,046,925**	**663,927**	**11,410,547**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	With basis reported									
	Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain		Net short-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All returns, total	**7,508,473**	**1,767,384,400**	**7,421,242**	**1,828,009,842**	**991,063**	**57,062,864**	**4,096,338**	**17,364,934**	**2,986,053**	**20,927,517**
No adjusted gross income	198,214	120,331,649	197,896	124,766,378	32,157	3,740,938	98,040	628,652	87,632	1,322,416
$1 under $5,000	225,027	17,758,946	223,218	19,185,167	30,137	726,523	124,953	138,780	81,902	838,477
$5,000 under $10,000	190,629	19,536,887	186,307	20,467,573	25,792	805,559	100,741	219,392	74,174	344,520
$10,000 under $15,000	196,029	14,479,535	188,968	14,813,554	23,374	152,568	104,040	145,151	71,825	326,601
$15,000 under $20,000	177,176	43,025,714	175,355	43,791,570	26,940	654,918	97,095	156,558	74,500	267,495
$20,000 under $25,000	202,802	18,453,554	201,036	19,257,648	21,402	550,607	115,150	128,895	79,183	382,382
$25,000 under $30,000	189,226	24,876,220	184,849	27,386,533	21,372	618,715	99,115	79,873	70,453	1,971,471
$30,000 under $40,000	333,196	61,730,916	335,051	63,393,068	48,609	1,379,411	181,930	271,916	136,409	554,657
$40,000 under $50,000	362,325	23,794,200	355,961	24,347,728	48,445	420,852	190,441	249,512	150,166	382,188
$50,000 under $75,000	938,135	75,631,206	926,420	77,762,652	103,715	1,670,596	526,832	904,842	349,239	1,365,692
$75,000 under $100,000	875,549	75,328,778	858,957	76,833,205	87,816	1,299,141	500,716	948,618	326,443	1,153,904
$100,000 under $200,000	1,960,438	332,371,097	1,936,178	341,658,581	229,230	8,810,618	1,056,839	3,206,772	785,059	3,683,639
$200,000 under $250,000	416,919	115,469,437	413,387	118,713,316	66,249	3,289,966	224,365	1,098,716	174,622	1,052,659
$250,000 under $500,000	736,582	256,004,411	733,525	261,107,331	115,570	5,481,864	399,665	2,570,242	308,556	2,191,299
$500,000 under $1,000,000	294,809	175,801,237	293,653	180,459,135	57,360	4,788,505	161,705	1,782,903	123,345	1,652,296
$1,000,000 under $1,500,000	86,114	84,491,864	85,781	85,612,235	19,036	1,303,697	46,150	951,346	38,083	768,020
$1,500,000 under $2,000,000	37,685	42,248,788	37,550	42,885,920	9,066	813,642	20,721	527,503	16,219	350,994
$2,000,000 under $5,000,000	59,731	120,330,195	59,391	129,842,895	15,678	9,892,741	32,707	1,282,739	25,895	902,698
$5,000,000 under $10,000,000	16,635	49,604,511	16,560	50,556,819	5,142	1,149,710	9,094	655,471	7,301	458,070
$10,000,000 or more	11,252	96,115,254	11,198	105,168,534	3,974	9,512,294	6,040	1,417,054	5,048	958,040
Taxable returns, total	**6,316,869**	**1,457,656,305**	**6,242,849**	**1,504,501,263**	**814,280**	**47,699,347**	**3,470,814**	**15,555,227**	**2,492,074**	**14,700,810**
No adjusted gross income	1,064	3,054,123	1,066	3,168,518	215	118,897	709	29,142	351	24,613
$1 under $5,000	32,803	1,295,560	32,803	1,266,997	* 3,189	* 8,468	24,842	40,800	6,968	3,769
$5,000 under $10,000	30,983	477,516	30,983	468,987	* 3,495	* 2,614	16,852	17,888	10,971	6,746
$10,000 under $15,000	63,342	2,447,175	62,345	2,458,549	5,140	24,127	33,073	44,527	19,278	31,774
$15,000 under $20,000	78,500	15,686,790	76,604	15,954,145	10,157	239,957	46,670	30,058	29,940	57,456
$20,000 under $25,000	101,926	6,322,075	100,488	6,427,310	8,638	114,757	54,329	63,080	43,028	53,557
$25,000 under $30,000	135,886	11,242,233	131,515	11,602,026	13,072	302,592	65,162	45,868	51,074	103,069
$30,000 under $40,000	257,343	37,635,869	258,187	38,165,317	40,289	423,753	146,171	180,560	99,634	286,255
$40,000 under $50,000	304,401	15,971,243	298,070	16,361,260	37,076	276,305	163,841	173,140	124,091	286,851
$50,000 under $75,000	867,839	56,461,364	857,447	57,705,864	92,386	913,996	486,879	759,757	320,947	1,090,261
$75,000 under $100,000	848,071	70,042,093	831,480	71,443,759	84,518	1,202,236	486,407	851,509	315,457	1,050,938
$100,000 under $200,000	1,939,991	308,825,267	1,915,769	317,552,414	225,134	8,344,090	1,048,123	3,119,715	773,491	3,502,773
$200,000 under $500,000	1,149,640	364,524,941	1,143,088	372,553,438	180,946	8,473,789	621,939	3,630,719	481,489	3,185,427
$500,000 under $1,000,000	294,107	173,003,602	292,964	177,552,231	57,231	4,688,027	161,333	1,764,702	123,021	1,625,304
$1,000,000 or more	210,974	390,666,454	210,039	411,820,448	52,794	22,565,738	114,484	4,803,760	92,334	3,392,017
Nontaxable returns, total	**1,191,605**	**309,728,095**	**1,178,393**	**323,508,580**	**176,782**	**9,363,517**	**625,524**	**1,809,708**	**493,979**	**6,226,707**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	With no basis reported									
	Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain		Net short-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**5,325,072**	**485,232,800**	**5,022,692**	**485,190,563**	**325,599**	**2,458,922**	**3,247,173**	**9,873,038**	**1,775,142**	**7,372,052**
No adjusted gross income	162,841	25,844,918	155,445	26,618,877	11,690	517,408	83,554	416,304	66,007	672,855
$1 under $5,000	173,707	2,706,114	166,429	3,014,841	11,416	29,450	102,194	48,528	61,443	327,805
$5,000 under $10,000	127,478	1,896,064	120,403	1,937,080	5,056	25,790	76,540	54,901	42,522	70,127
$10,000 under $15,000	145,437	2,338,709	136,036	2,399,367	9,097	3,609	87,190	82,590	50,005	139,639
$15,000 under $20,000	105,248	2,829,048	97,991	2,830,439	4,356	24,515	67,695	75,053	29,211	51,929
$20,000 under $25,000	139,786	2,865,418	131,414	2,882,061	8,781	41,579	84,147	92,036	46,888	67,100
$25,000 under $30,000	119,297	2,028,101	108,803	2,054,544	7,458	41,358	73,540	68,488	37,517	53,573
$30,000 under $40,000	228,059	5,462,390	216,072	5,493,022	14,601	8,748	127,688	91,344	92,417	113,228
$40,000 under $50,000	258,492	6,316,663	248,729	6,421,051	12,613	57,312	155,137	158,619	91,494	205,694
$50,000 under $75,000	625,403	17,859,023	592,454	17,890,672	30,384	114,946	394,997	512,959	190,275	429,662
$75,000 under $100,000	599,867	15,188,573	562,843	15,114,367	31,184	-39,402	368,962	482,883	201,696	448,078
$100,000 under $200,000	1,370,668	56,223,014	1,287,659	56,236,260	82,104	128,401	845,660	1,356,283	440,467	1,241,128
$200,000 under $250,000	302,543	15,872,249	284,759	15,585,036	24,149	-161,058	185,956	514,807	99,039	388,825
$250,000 under $500,000	542,399	48,204,069	510,769	47,399,468	39,556	-343,194	333,114	1,361,653	181,396	900,246
$500,000 under $1,000,000	240,454	40,999,552	227,298	40,584,309	18,496	115,247	148,339	1,148,013	81,422	617,523
$1,000,000 under $1,500,000	71,248	20,052,919	67,654	19,818,403	5,072	-36,962	44,453	509,711	23,655	312,157
$1,500,000 under $2,000,000	32,707	16,134,253	31,403	15,940,958	2,527	-6,691	19,992	401,462	11,603	214,859
$2,000,000 under $5,000,000	53,299	46,500,708	51,254	46,566,564	4,444	608,057	32,347	973,351	18,729	431,150
$5,000,000 under $10,000,000	15,270	60,712,833	14,768	60,271,372	1,400	-113,813	9,161	550,847	5,448	223,199
$10,000,000 or more	10,869	95,198,182	10,510	96,131,872	1,216	1,443,622	6,506	973,209	3,908	463,277
Taxable returns, total	**4,428,780**	**432,001,036**	**4,176,954**	**430,755,920**	**271,672**	**1,799,028**	**2,708,055**	**8,849,215**	**1,471,184**	**5,805,072**
No adjusted gross income	1,111	2,318,618	946	2,260,716	58	424	756	66,192	335	7,865
$1 under $5,000	18,686	158,988	17,693	158,139	* 994	* 994	12,025	4,000	* 4,585	* 2,156
$5,000 under $10,000	22,639	82,283	21,640	79,600	* 514	* 1	18,574	3,441	* 4,065	* 757
$10,000 under $15,000	42,367	472,825	40,395	524,695	* 2,119	* -4,183	22,378	18,944	15,027	74,997
$15,000 under $20,000	45,272	602,144	40,577	609,396	* 2,548	* 14,916	29,018	16,732	14,263	9,069
$20,000 under $25,000	74,730	1,058,792	70,708	1,102,523	* 4,432	* 28,293	42,274	26,763	28,117	42,201
$25,000 under $30,000	77,831	1,138,559	72,832	1,134,072	* 4,091	* 31,490	48,585	55,334	24,172	19,357
$30,000 under $40,000	170,819	3,489,493	164,263	3,497,380	12,952	6,625	94,190	58,075	68,748	59,337
$40,000 under $50,000	217,340	4,440,781	208,806	4,546,234	12,104	64,057	127,282	101,467	79,392	142,864
$50,000 under $75,000	563,928	13,910,436	532,987	13,932,538	25,673	99,226	349,070	438,857	177,885	361,733
$75,000 under $100,000	579,656	11,367,568	543,850	11,295,095	30,407	-55,443	353,074	438,382	197,602	421,352
$100,000 under $200,000	1,350,050	52,510,692	1,268,025	52,501,539	79,225	125,225	833,670	1,285,672	433,341	1,151,294
$200,000 under $500,000	841,536	62,461,453	792,313	61,374,396	63,485	-513,812	516,950	1,842,108	279,287	1,268,863
$500,000 under $1,000,000	239,852	40,705,168	226,733	40,288,848	18,454	114,150	147,992	1,141,354	81,186	610,884
$1,000,000 or more	182,964	237,283,235	175,188	237,450,751	14,614	1,887,066	112,216	3,351,893	63,179	1,632,342
Nontaxable returns, total	**896,292**	**53,231,764**	**845,738**	**54,434,643**	**53,927**	**659,894**	**539,118**	**1,023,823**	**303,959**	**1,566,980**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	With no Form 1099-B										Net short-term gain from other forms (2119, 4797, etc.)	
	Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain		Net short-term loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	**825,318**	**142,795,148**	**811,731**	**151,359,669**	**109,930**	**4,810,604**	**428,215**	**6,147,678**	**400,243**	**9,914,151**	**307,326**	**4,019,012**
No adjusted gross income	28,800	17,979,573	29,021	18,850,119	4,521	134,173	15,472	290,251	14,335	1,033,357	12,343	226,100
$1 under $5,000	19,404	840,475	17,420	1,004,914	2,210	83,789	13,054	13,761	5,362	94,412	10,210	8,279
$5,000 under $10,000	14,299	267,501	12,030	341,539	* 2,195	* 3,837	7,576	14,968	6,730	85,169	9,286	13,768
$10,000 under $15,000	18,379	2,812,456	18,247	2,994,041	1,739	86,409	10,492	14,097	8,740	110,766	5,965	13,776
$15,000 under $20,000	15,614	3,711,623	15,934	4,064,513	* 2,112	* 307,189	8,978	34,230	4,341	79,930	4,614	8,252
$20,000 under $25,000	21,150	1,941,167	22,419	1,864,403	652	-58,173	14,737	155,946	9,288	137,355	6,726	3,701
$25,000 under $30,000	18,192	522,761	22,427	558,798	2,279	-4,763	4,556	8,447	14,550	49,247	5,559	13,734
$30,000 under $40,000	49,140	2,617,828	49,158	2,663,103	8,648	-265,916	19,918	115,863	25,912	427,167	9,151	5,712
$40,000 under $50,000	31,876	2,469,615	34,342	2,740,463	3,312	107,483	15,968	84,381	17,097	247,745	11,274	4,604
$50,000 under $75,000	91,248	4,908,965	89,346	4,848,829	9,096	-2,345,637	49,529	243,451	43,272	2,528,952	23,324	18,645
$75,000 under $100,000	86,080	6,434,603	79,810	6,919,730	12,566	75,323	48,123	234,127	41,682	643,932	29,057	61,876
$100,000 under $200,000	212,103	15,251,778	207,755	15,916,263	36,815	192,156	100,572	719,759	106,412	1,192,121	68,007	122,942
$200,000 under $250,000	53,775	7,285,892	52,126	7,526,317	7,050	263,006	27,323	340,257	25,405	318,533	12,438	66,420
$250,000 under $500,000	86,425	11,506,680	83,921	16,337,497	9,738	4,693,860	45,060	592,872	43,595	729,936	42,193	253,308
$500,000 under $1,000,000	41,008	10,773,470	39,952	11,444,947	3,462	821,261	23,915	746,416	16,723	596,632	25,073	231,774
$1,000,000 under $1,500,000	13,346	4,765,302	13,556	4,818,386	1,226	25,028	7,784	286,702	5,996	314,758	10,197	164,361
$1,500,000 under $2,000,000	6,414	4,773,351	6,276	5,046,609	573	385,352	3,885	225,447	2,767	114,100	5,299	115,007
$2,000,000 under $5,000,000	11,231	8,448,092	11,040	8,597,975	1,090	224,578	7,047	526,058	4,853	453,472	10,103	402,580
$5,000,000 under $10,000,000	3,703	8,377,057	3,731	8,255,911	312	33,161	2,256	373,114	1,689	218,808	3,505	357,758
$10,000,000 or more	3,129	27,106,960	3,221	26,565,314	332	48,489	1,972	1,127,530	1,494	537,758	3,004	1,926,414
Taxable returns, total	**686,913**	**113,120,758**	**672,989**	**120,023,698**	**93,050**	**6,438,355**	**353,480**	**5,520,991**	**333,774**	**5,992,870**	**250,122**	**3,643,466**
No adjusted gross income	195	164,282	466	321,072	38	943	127	24,843	346	187,422	175	18,286
$1 under $5,000	* 3,501	* 16,663	* 1,511	* 14,375	* 3	* 8	* 3,498	* 2,392	* 3	* 97	* 999	* 13
$5,000 under $10,000	* 994	* 1,131	--	--	--	--	* 994	* 1,131	--	--	* 2,077	* 179
$10,000 under $15,000	* 5,594	* 372,370	* 3,607	* 409,007	* 1,058	* 14,640	* 2,986	* 7,210	* 1,609	* 29,207	* 2,546	* 9,626
$15,000 under $20,000	9,457	1,239,393	10,456	1,399,799	* 1,006	* 148,234	* 5,145	* 840	* 3,228	* 13,012	** 5,204	** 2,510
$20,000 under $25,000	10,130	946,609	10,568	875,640	* 488	* 1,716	8,330	108,008	* 4,630	* 35,322	**	**
$25,000 under $30,000	9,980	449,766	12,186	474,908	* 2,061	* -7,842	* 3,575	* 5,436	7,285	38,419	* 4,107	* 9,617
$30,000 under $40,000	35,610	1,580,239	35,287	1,631,127	6,443	-269,054	12,376	65,044	20,628	385,100	* 5,332	* 4,159
$40,000 under $50,000	25,340	2,317,028	24,823	2,537,209	2,290	104,978	12,910	81,523	11,646	196,726	6,150	2,053
$50,000 under $75,000	81,795	4,072,403	81,823	3,911,039	8,783	-199,844	43,991	229,021	39,015	267,501	19,834	13,064
$75,000 under $100,000	81,798	5,989,713	76,236	6,378,573	11,822	65,782	45,669	222,458	39,363	545,536	26,498	15,774
$100,000 under $200,000	205,045	14,314,839	203,729	14,967,897	35,399	161,016	95,503	607,610	104,251	1,099,651	66,181	105,899
$200,000 under $500,000	139,124	17,855,942	134,999	22,840,311	16,711	4,893,517	71,771	911,700	68,485	1,002,636	54,124	302,201
$500,000 under $1,000,000	40,732	10,643,228	39,688	11,307,410	3,443	821,338	23,767	740,017	16,604	582,862	24,933	225,268
$1,000,000 or more	37,619	53,157,152	37,611	52,955,333	3,506	702,922	22,838	2,513,757	16,683	1,609,379	31,963	2,934,815
Nontaxable returns, total	**138,405**	**29,674,390**	**138,742**	**31,335,971**	**16,880**	**-1,627,751**	**74,735**	**626,687**	**66,469**	**3,921,281**	**57,204**	**375,546**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Short-term loss carryover		Net long-term capital gain		Net long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**321,878**	**1,596,731**	**754,631**	**20,575,971**	**456,311**	**6,554,186**	**3,119,661**	**212,423,683**	**9,387,727**	**637,405,965**	**8,784,456**	**379,475,979**
No adjusted gross income	14,065	151,627	26,475	1,093,516	19,647	997,158	301,828	25,330,808	166,954	15,602,417	562,085	45,058,831
$1 under $5,000	4,860	1,763	13,827	21,446	8,433	43,079	169,742	3,648,979	306,899	634,814	393,129	8,763,714
$5,000 under $10,000	4,735	2,440	12,144	10,541	6,495	47,115	113,980	3,378,270	265,465	686,341	339,073	9,650,121
$10,000 under $15,000	4,514	2,985	12,651	7,568	4,981	20,139	98,216	2,834,093	292,669	775,447	346,057	9,489,372
$15,000 under $20,000	4,129	18,059	11,257	37,077	7,430	45,077	81,164	3,614,666	276,434	1,353,460	265,664	8,257,114
$20,000 under $25,000	3,402	4,246	15,637	9,869	7,845	5,780	79,832	3,360,218	273,498	1,538,099	301,190	8,890,841
$25,000 under $30,000	2,244	2,515	14,081	20,513	5,412	14,710	77,685	3,540,292	250,047	1,113,016	266,211	6,750,496
$30,000 under $40,000	9,992	9,603	19,523	50,820	14,753	31,363	134,942	6,630,742	470,407	2,525,616	499,193	14,224,696
$40,000 under $50,000	9,963	12,649	20,898	41,199	13,077	27,799	128,937	5,231,310	516,814	3,061,457	472,921	14,620,057
$50,000 under $75,000	25,039	29,908	62,731	139,519	43,399	220,832	313,185	15,129,978	1,270,518	8,836,880	1,147,025	38,282,902
$75,000 under $100,000	23,847	45,523	72,618	158,959	38,238	171,473	296,733	14,284,700	1,116,058	10,678,730	1,045,269	30,581,584
$100,000 under $200,000	65,613	70,675	164,891	631,725	103,081	442,105	643,774	38,203,463	2,365,396	35,382,589	1,926,311	68,991,930
$200,000 under $250,000	18,615	66,630	39,675	225,218	29,790	166,691	146,663	10,968,757	452,230	13,249,955	351,869	17,332,852
$250,000 under $500,000	49,011	89,314	110,497	960,185	65,753	408,119	290,150	25,204,000	789,364	45,604,231	565,937	39,422,277
$500,000 under $1,000,000	33,978	133,535	69,575	985,661	43,020	456,827	139,288	18,137,444	332,035	51,871,552	200,089	24,810,395
$1,000,000 under $1,500,000	14,044	60,664	27,844	777,035	14,907	330,096	41,160	7,416,064	94,227	31,864,508	48,073	8,853,015
$1,500,000 under $2,000,000	7,565	40,452	14,989	569,676	8,101	282,915	19,361	4,459,703	43,713	22,327,144	19,704	4,860,685
$2,000,000 under $5,000,000	15,477	160,882	28,007	2,288,450	13,868	692,930	29,865	9,337,197	70,221	74,847,180	26,571	10,251,250
$5,000,000 under $10,000,000	5,537	144,706	9,198	1,907,174	4,648	503,397	8,148	4,807,734	20,197	59,550,188	5,456	4,147,075
$10,000,000 or more	5,248	548,557	8,113	10,639,818	3,431	1,646,582	5,009	6,905,264	14,581	255,902,340	2,628	6,236,773
Taxable returns, total	**274,231**	**1,386,516**	**642,033**	**19,270,779**	**389,350**	**5,163,085**	**2,201,642**	**158,150,609**	**7,737,111**	**608,778,956**	**6,607,383**	**272,389,786**
No adjusted gross income	335	11,511	592	254,981	302	92,578	1,588	1,529,126	1,490	3,682,903	1,519	2,113,101
$1 under $5,000	* 517	* 143	* 2,507	* 175	* 6	* 3	* 5,697	* 21,098	44,204	99,235	14,268	144,700
$5,000 under $10,000	* 994	* 2	* 3,161	* 7,733	* 1,280	* 215	7,155	33,323	52,015	122,925	34,056	204,057
$10,000 under $15,000	* 2,095	* 1,791	* 3,621	* 2,952	* 759	* 8,530	20,094	501,597	84,407	176,469	100,345	1,825,841
$15,000 under $20,000	** 563	** 1,245	7,121	7,579	* 3,882	* 7,291	29,084	907,511	124,821	334,225	113,091	2,413,100
$20,000 under $25,000	**	**	8,469	3,552	6,109	4,924	35,607	1,366,084	131,695	303,532	160,246	3,698,236
$25,000 under $30,000	* 141	* 31	9,306	16,131	* 3,720	* 9,861	44,795	1,717,420	167,126	481,323	179,228	3,780,027
$30,000 under $40,000	6,005	5,101	16,211	41,135	7,788	13,684	98,850	4,140,808	342,845	1,158,865	399,546	9,556,527
$40,000 under $50,000	7,630	8,873	13,020	6,270	7,357	7,372	106,105	3,798,289	424,518	1,579,112	407,969	10,802,726
$50,000 under $75,000	22,735	25,232	51,194	87,926	39,546	129,418	268,761	11,482,788	1,159,630	6,254,553	1,056,819	32,110,703
$75,000 under $100,000	22,193	42,561	61,718	108,388	35,473	145,267	279,970	12,199,961	1,065,585	8,987,242	1,019,042	27,314,936
$100,000 under $200,000	62,423	61,977	159,195	535,135	100,758	381,373	628,286	34,795,157	2,328,856	33,042,733	1,906,265	65,266,673
$200,000 under $500,000	66,995	152,294	148,647	1,124,498	94,752	518,650	433,850	35,185,703	1,236,534	57,946,547	913,868	54,796,738
$500,000 under $1,000,000	33,855	132,654	69,339	965,529	42,835	444,871	138,685	17,890,139	331,152	51,578,237	199,203	24,413,201
$1,000,000 or more	47,752	943,104	87,931	16,108,794	44,782	3,399,048	103,114	32,581,606	242,234	443,031,055	101,918	33,949,219
Nontaxable returns, total	**47,647**	**210,215**	**112,598**	**1,305,192**	**66,961**	**1,391,101**	**918,019**	**54,273,074**	**1,650,615**	**28,627,009**	**2,177,074**	**107,086,193**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Net long-term loss from sales of capital assets		Net long-term loss from sales of capital assets		With basis reported									
					Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**8,221,887**	**316,685,526**	**4,200,708**	**60,658,149**	**4,833,512**	**243,979,916**	**4,768,167**	**231,349,123**	**316,565**	**3,782,460**	**2,672,408**	**30,487,953**	**1,937,095**	**14,074,753**
No adjusted gross income	177,097	6,185,709	183,462	6,578,685	119,853	7,651,758	118,906	8,353,826	10,199	-9,663	45,272	584,375	70,362	1,296,550
$1 under $5,000	290,972	784,823	169,130	914,081	138,892	2,970,263	136,478	3,128,155	12,029	9,595	72,768	134,544	59,887	282,841
$5,000 under $10,000	251,047	708,993	141,102	1,236,394	152,730	4,055,429	152,518	4,280,732	11,237	-3,158	76,022	228,950	70,785	457,211
$10,000 under $15,000	252,912	753,309	147,758	1,020,878	158,023	3,210,014	153,545	3,247,431	8,542	-25,531	87,285	186,662	61,055	249,611
$15,000 under $20,000	230,848	1,167,415	112,683	675,722	134,489	3,750,424	132,694	3,490,694	5,588	1,075	75,321	392,393	47,840	131,588
$20,000 under $25,000	219,992	1,256,864	132,755	916,456	143,708	4,216,542	136,933	4,304,355	7,992	-1,118	72,907	201,980	58,794	290,911
$25,000 under $30,000	212,862	922,979	129,194	826,288	149,646	3,066,054	145,766	3,055,151	8,418	14,762	74,233	223,433	65,445	197,767
$30,000 under $40,000	399,504	2,527,391	241,755	1,821,575	228,225	5,272,351	228,253	5,612,060	11,254	285,442	126,053	350,976	91,140	405,244
$40,000 under $50,000	422,829	2,328,475	225,520	2,082,625	241,077	5,915,082	238,978	6,478,190	13,995	225,621	126,473	378,039	99,269	715,526
$50,000 under $75,000	1,112,367	6,921,541	589,126	7,422,213	668,865	30,673,578	660,090	31,352,977	36,000	625,493	380,386	1,326,216	253,945	1,380,122
$75,000 under $100,000	921,048	7,946,330	528,444	4,391,759	567,177	15,574,652	558,270	15,322,019	29,424	-157,317	303,340	1,426,549	230,057	1,331,234
$100,000 under $200,000	2,097,665	26,245,832	980,330	9,229,771	1,170,910	37,538,267	1,157,176	36,774,752	77,018	1,268,616	675,126	4,292,530	452,171	2,260,397
$200,000 under $250,000	411,098	8,969,497	170,689	2,895,380	232,021	13,715,334	230,148	13,330,089	17,793	132,588	133,226	1,544,191	90,878	1,026,169
$250,000 under $500,000	714,798	29,431,128	283,363	6,100,661	412,837	31,430,356	406,109	28,926,238	31,758	281,011	241,571	3,987,066	159,172	1,201,937
$500,000 under $1,000,000	294,915	29,164,032	102,755	5,282,659	177,445	19,954,428	175,721	17,989,536	17,399	379,913	101,141	3,282,621	72,137	937,817
$1,000,000 under $1,500,000	83,116	16,468,313	26,437	1,624,228	53,606	12,063,580	53,270	11,014,338	6,012	225,591	30,535	1,793,603	21,949	518,770
$1,500,000 under $2,000,000	38,745	11,454,631	11,339	1,061,090	24,867	5,703,152	24,651	4,907,639	3,026	15,297	14,940	1,014,569	9,611	203,762
$2,000,000 under $5,000,000	60,867	35,067,018	17,534	2,142,266	39,874	14,605,068	39,537	12,344,725	5,590	100,436	24,019	2,880,108	15,350	519,330
$5,000,000 under $10,000,000	17,167	25,502,900	4,430	1,236,646	11,367	7,774,425	11,268	6,533,792	1,816	311,666	6,937	1,853,118	4,294	300,819
$10,000,000 or more	12,039	102,878,345	2,904	3,198,773	7,900	14,839,163	7,855	10,902,423	1,475	102,141	4,854	4,406,028	2,957	367,147
Taxable returns, total	**6,735,185**	**298,719,109**	**3,312,814**	**47,234,678**	**3,969,751**	**212,401,257**	**3,919,694**	**198,736,617**	**249,676**	**3,396,182**	**2,226,692**	**27,889,948**	**1,559,125**	**10,829,094**
No adjusted gross income	1,055	767,805	590	269,144	564	372,721	573	345,839	114	-15,043	345	38,105	215	26,234
$1 under $5,000	38,644	63,853	11,262	55,382	18,721	669,159	18,721	693,216	* 1,993	* 6,870	12,017	14,688	* 5,710	* 31,874
$5,000 under $10,000	42,729	98,489	19,338	33,072	21,763	221,511	22,762	224,575	--	--	* 8,098	* 11,606	12,587	14,671
$10,000 under $15,000	66,728	126,090	42,316	256,351	48,159	845,237	46,194	895,154	* 2,003	* -7,285	25,019	28,788	18,985	85,991
$15,000 under $20,000	100,761	271,415	52,542	236,862	55,574	676,860	55,679	666,420	* 2,000	* 6	29,047	74,218	21,539	63,772
$20,000 under $25,000	110,176	282,316	69,407	362,307	76,225	2,403,832	72,615	2,403,048	* 4,074	* 441	40,962	83,304	26,806	82,079
$25,000 under $30,000	137,109	380,215	88,932	517,853	99,095	1,617,066	98,408	1,626,546	* 4,684	* 875	48,740	97,260	42,561	105,865
$30,000 under $40,000	289,279	1,191,445	187,105	1,176,311	168,125	3,564,138	167,060	3,946,207	8,789	284,738	87,049	191,601	71,952	288,932
$40,000 under $50,000	356,940	1,409,179	190,151	1,618,626	202,217	4,439,089	200,126	4,694,527	8,494	27,254	104,044	263,512	86,199	491,696
$50,000 under $75,000	1,017,150	5,424,752	543,888	6,699,254	617,536	28,815,172	609,369	29,389,639	30,661	562,513	358,215	1,133,642	227,126	1,145,595
$75,000 under $100,000	880,909	6,611,607	517,242	4,150,837	551,754	14,632,997	542,901	14,513,091	27,127	-165,270	292,710	1,241,732	225,606	1,287,095
$100,000 under $200,000	2,067,165	24,641,735	973,228	8,678,528	1,153,654	35,458,063	1,140,232	34,830,144	75,254	1,264,896	665,150	4,089,062	445,070	2,196,247
$200,000 under $500,000	1,121,115	37,823,154	452,097	8,795,032	642,082	44,187,856	633,516	41,198,366	49,258	301,812	373,309	5,475,067	248,793	2,183,765
$500,000 under $1,000,000	294,092	28,972,631	102,335	5,226,424	176,971	19,788,800	175,254	17,836,473	17,348	379,032	100,866	3,259,645	71,952	928,285
$1,000,000 or more	211,332	190,654,424	62,382	9,158,694	137,311	54,708,755	136,284	45,473,373	17,877	755,344	81,123	11,887,716	54,022	1,896,991
Nontaxable returns, total	**1,486,702**	**17,966,417**	**887,894**	**13,423,471**	**863,761**	**31,578,659**	**848,473**	**32,612,506**	**66,888**	**386,278**	**445,716**	**2,598,005**	**377,970**	**3,245,659**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	With no basis reported									
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**9,280,727**	**1,049,216,821**	**8,912,503**	**881,781,101**	**530,247**	**-686,881**	**6,091,634**	**194,374,984**	**2,826,286**	**27,737,284**
No adjusted gross income	260,701	33,961,894	250,688	32,214,971	14,250	-34,902	137,729	3,591,035	116,480	1,880,642
$1 under $5,000	354,948	6,611,504	342,141	6,518,416	22,714	-102,588	213,825	439,385	120,702	448,886
$5,000 under $10,000	282,267	7,518,507	266,531	7,506,162	10,872	10,513	173,199	433,128	84,438	430,268
$10,000 under $15,000	273,599	8,484,225	256,976	8,486,797	15,053	1,415	164,386	447,015	99,299	470,544
$15,000 under $20,000	259,067	9,226,043	242,646	8,990,114	15,106	-12,083	160,508	707,315	80,436	483,469
$20,000 under $25,000	266,865	11,215,336	254,695	10,589,074	17,917	-14,478	162,272	1,047,462	80,279	435,677
$25,000 under $30,000	235,840	8,569,839	225,783	8,339,088	8,327	1,335	145,802	631,168	70,253	399,081
$30,000 under $40,000	457,630	22,034,607	429,382	21,014,839	25,071	3,716	281,311	1,835,114	153,558	811,629
$40,000 under $50,000	459,777	20,122,380	436,399	19,374,152	28,927	-24,932	304,243	1,535,407	145,023	812,111
$50,000 under $75,000	1,205,972	56,864,160	1,161,518	57,379,529	57,989	26,857	772,088	4,581,131	384,330	5,069,642
$75,000 under $100,000	1,066,903	54,939,947	1,020,242	51,053,433	59,340	-43,657	664,955	5,634,757	354,138	1,791,901
$100,000 under $200,000	2,325,714	161,665,884	2,243,203	148,771,023	122,825	-41,086	1,587,950	17,737,924	675,091	4,917,329
$200,000 under $250,000	450,322	48,548,324	435,965	44,261,795	26,311	-45,169	319,956	5,584,119	119,402	1,343,631
$250,000 under $500,000	810,103	129,312,003	786,292	113,217,914	56,578	-32,679	576,159	19,210,620	213,068	3,153,960
$500,000 under $1,000,000	335,094	108,047,390	328,461	90,766,647	25,803	-92,504	248,066	18,760,279	78,866	1,573,407
$1,000,000 under $1,500,000	93,433	52,635,982	91,642	43,688,782	8,264	79,582	69,559	9,792,544	21,209	765,762
$1,500,000 under $2,000,000	42,791	35,239,084	42,113	28,893,736	3,845	97,120	32,757	6,926,478	9,125	487,516
$2,000,000 under $5,000,000	67,746	87,786,393	66,485	68,287,150	6,960	-155,670	51,758	20,446,295	14,418	1,103,323
$5,000,000 under $10,000,000	18,830	49,864,561	18,493	36,373,729	2,223	-85,791	14,795	13,938,012	3,634	532,970
$10,000,000 or more	13,125	136,568,756	12,848	76,053,750	1,871	-221,879	10,316	61,095,798	2,538	825,535
Taxable returns, total	**7,553,245**	**930,123,472**	**7,263,250**	**769,220,424**	**428,216**	**-564,416**	**5,036,419**	**183,069,004**	**2,233,510**	**22,791,235**
No adjusted gross income	1,280	2,426,443	1,232	2,233,592	96	5,739	819	337,248	422	138,916
$1 under $5,000	36,314	478,090	34,321	457,661	--	--	28,101	42,255	7,220	21,826
$5,000 under $10,000	49,484	1,003,338	46,499	930,094	* 1,507	* -4,915	34,680	89,599	9,827	21,271
$10,000 under $15,000	69,854	1,192,594	68,858	1,166,477	* 2,993	* 70	41,619	93,782	26,234	67,596
$15,000 under $20,000	119,891	2,852,294	108,908	2,807,599	* 6,363	* -785	75,412	208,510	33,512	164,599
$20,000 under $25,000	140,160	3,470,123	136,988	3,463,098	8,584	-20,683	80,804	174,304	43,555	187,962
$25,000 under $30,000	157,176	4,705,184	152,168	4,704,407	* 5,571	* 299	92,606	263,457	47,573	262,380
$30,000 under $40,000	343,178	11,370,544	320,157	11,034,132	18,439	6,264	207,634	895,575	116,045	552,900
$40,000 under $50,000	386,383	13,734,232	365,352	13,365,897	25,665	-14,515	257,096	972,254	118,097	618,434
$50,000 under $75,000	1,100,942	45,447,426	1,058,094	46,658,368	50,452	20,069	700,283	3,518,517	355,354	4,709,391
$75,000 under $100,000	1,028,597	48,703,672	982,080	45,721,501	57,307	-49,798	636,458	4,670,068	345,528	1,737,695
$100,000 under $200,000	2,294,692	151,887,989	2,212,302	139,811,272	119,819	-46,933	1,561,931	16,647,009	669,539	4,650,363
$200,000 under $500,000	1,255,553	174,550,201	1,217,490	154,453,199	82,537	-77,932	892,571	24,435,288	331,232	4,420,822
$500,000 under $1,000,000	334,326	107,377,300	327,707	90,163,341	25,761	-92,290	247,568	18,679,539	78,598	1,557,870
$1,000,000 or more	235,414	360,924,041	231,093	252,249,786	23,121	-289,004	178,837	112,041,598	50,772	3,679,212
Nontaxable returns, total	**1,727,482**	**119,093,349**	**1,649,253**	**112,560,677**	**102,032**	**-122,465**	**1,055,215**	**11,305,981**	**592,777**	**4,946,049**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	With no Form 1099-B									
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**1,802,724**	**358,226,884**	**1,672,421**	**278,427,718**	**521,292**	**-7,261,420**	**949,294**	**97,623,827**	**560,997**	**25,086,081**
No adjusted gross income	70,096	16,577,460	66,644	18,346,301	16,630	462,913	29,486	2,365,104	29,381	3,671,033
$1 under $5,000	53,941	7,930,354	44,597	8,169,293	19,129	298,090	26,728	231,038	11,098	171,888
$5,000 under $10,000	37,929	2,239,756	29,067	2,436,308	8,094	-99,310	23,460	65,459	9,440	361,321
$10,000 under $15,000	48,162	5,676,713	45,254	6,663,063	13,384	803,822	22,141	115,398	14,106	297,926
$15,000 under $20,000	46,179	3,241,154	45,980	2,814,275	14,642	-415,201	19,377	108,249	9,067	96,571
$20,000 under $25,000	42,963	3,979,419	46,239	3,992,063	13,708	-143,509	15,197	90,875	19,848	247,028
$25,000 under $30,000	41,695	3,234,161	37,704	3,321,761	10,168	-81,396	17,094	93,466	17,576	262,463
$30,000 under $40,000	95,810	7,614,665	84,573	7,803,973	36,395	-119,043	36,716	376,743	38,144	685,094
$40,000 under $50,000	100,653	8,728,466	87,914	8,744,016	29,726	-144,661	48,821	446,344	26,739	606,555
$50,000 under $75,000	223,172	20,183,020	215,470	19,957,680	73,102	-223,225	111,544	1,123,607	61,366	1,121,492
$75,000 under $100,000	200,332	20,043,276	185,068	19,657,911	64,117	-763,557	103,987	1,165,495	66,454	1,543,687
$100,000 under $200,000	439,432	51,810,030	415,590	47,319,951	124,331	-2,502,266	241,905	4,886,074	133,136	2,898,262
$200,000 under $250,000	89,507	15,174,272	84,692	13,070,597	24,734	-790,443	50,246	2,114,668	28,675	801,435
$250,000 under $500,000	155,109	34,009,026	143,139	27,974,143	41,084	-1,662,118	95,023	6,966,614	47,834	2,593,849
$500,000 under $1,000,000	79,118	28,280,420	70,778	23,420,558	16,600	-496,703	50,723	7,849,735	25,459	3,486,577
$1,000,000 under $1,500,000	27,028	15,299,120	24,393	10,401,435	5,820	-305,140	18,720	5,326,653	7,575	734,109
$1,500,000 under $2,000,000	13,447	9,430,500	11,781	6,029,359	2,595	-279,585	9,598	3,766,894	3,945	645,338
$2,000,000 under $5,000,000	23,298	26,442,466	20,363	14,772,560	4,442	-459,453	17,400	12,414,644	6,799	1,204,191
$5,000,000 under $10,000,000	8,002	18,467,364	7,118	9,125,354	1,374	-70,297	5,958	10,067,518	2,355	795,805
$10,000,000 or more	6,852	59,865,243	6,058	24,407,115	1,217	-270,337	5,170	38,049,247	2,002	2,861,457
Taxable returns, total	**1,436,684**	**306,935,574**	**1,346,619**	**226,096,547**	**415,424**	**-7,238,326**	**758,739**	**92,919,045**	**459,283**	**19,318,344**
No adjusted gross income	517	903,764	473	628,106	98	-5,012	363	400,612	223	129,966
$1 under $5,000	* 5,034	* 258,615	* 4,040	* 239,725	* 1,010	* -13,942	* 3,495	* 7,015	* 532	* 2,068
$5,000 under $10,000	* 994	* 4,778	* 994	* 4,625	--	--	* 994	* 153	--	--
$10,000 under $15,000	12,803	1,237,858	13,765	1,257,730	* 3,013	* -79,466	* 5,455	* 5,517	6,991	104,854
$15,000 under $20,000	16,354	781,255	17,057	667,656	* 4,990	* -133,402	* 5,368	* 7,424	* 4,000	* 27,228
$20,000 under $25,000	17,589	1,677,009	18,750	1,755,349	6,020	10,782	4,545	33,790	8,370	101,348
$25,000 under $30,000	25,242	1,359,273	22,606	1,516,156	* 5,446	* 25,642	9,922	31,820	10,822	163,061
$30,000 under $40,000	65,278	5,217,189	59,359	6,214,951	27,555	766,446	21,086	130,601	28,042	361,917
$40,000 under $50,000	77,191	5,219,426	66,149	5,564,012	18,477	-7,151	35,699	188,738	24,451	540,475
$50,000 under $75,000	198,198	16,939,674	192,299	17,632,332	66,674	549,155	91,597	852,427	56,544	995,930
$75,000 under $100,000	187,035	19,581,308	176,750	18,674,335	62,711	-1,311,730	93,311	972,935	64,153	1,377,693
$100,000 under $200,000	431,009	49,174,647	408,693	44,637,321	122,066	-2,641,306	236,068	4,516,563	131,459	2,620,543
$200,000 under $500,000	242,551	48,107,960	225,963	39,988,454	65,447	-2,512,055	143,873	8,886,153	75,822	3,278,703
$500,000 under $1,000,000	78,635	27,934,045	70,348	23,133,931	16,527	-489,532	50,380	7,757,869	25,314	3,447,287
$1,000,000 or more	78,256	128,538,776	69,373	64,181,863	15,390	-1,396,756	56,582	69,127,428	22,558	6,167,271
Nontaxable returns, total	**366,040**	**51,291,310**	**325,803**	**52,331,171**	**105,868**	**-23,094**	**190,555**	**4,704,781**	**101,714**	**5,767,737**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term gain from partnership/S corporation		Net long-term loss from partnership/S corporation		Schedule D capital gain distributions		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	**2,036,695**	**166,227,473**	**283,371**	**2,078,989**	**1,504,861**	**202,064,315**	**575,943**	**10,412,598**	**7,932,852**	**15,612,711**	**6,971,435**	**369,510,303**
No adjusted gross income	86,228	9,366,058	11,923	202,688	50,391	5,405,112	29,602	2,268,365	211,225	300,871	489,997	41,664,426
$1 under $5,000	37,469	324,873	4,825	2,506	23,837	44,242	14,614	117,756	256,965	134,739	317,026	8,383,235
$5,000 under $10,000	34,095	255,543	3,727	3,805	31,441	81,787	11,697	63,270	234,828	153,056	267,931	8,859,690
$10,000 under $15,000	41,975	209,574	4,481	3,380	24,713	66,025	7,315	52,255	244,688	204,898	278,463	8,871,219
$15,000 under $20,000	52,484	557,144	4,227	83,963	22,108	111,453	7,736	131,988	209,375	215,928	208,371	8,063,920
$20,000 under $25,000	70,930	618,787	4,725	24,050	27,069	79,263	11,969	168,933	218,620	205,391	227,335	8,403,608
$25,000 under $30,000	51,068	326,892	3,249	3,710	22,157	132,500	11,959	139,160	198,784	211,881	184,870	6,262,574
$30,000 under $40,000	91,016	639,690	10,982	14,013	42,641	228,333	14,214	276,209	378,850	395,552	374,069	13,378,250
$40,000 under $50,000	98,797	893,623	10,808	18,552	50,061	370,359	23,690	200,381	426,154	408,385	369,717	13,257,884
$50,000 under $75,000	236,741	2,811,633	24,047	78,555	141,572	800,066	58,117	527,631	1,007,661	1,126,117	823,403	33,076,978
$75,000 under $100,000	231,908	3,439,600	25,572	49,669	156,949	1,210,261	62,534	497,516	946,584	1,268,845	778,576	28,828,945
$100,000 under $200,000	465,109	11,507,669	56,821	75,539	356,626	3,782,670	140,901	1,485,043	1,977,484	3,234,916	1,493,215	67,590,077
$200,000 under $250,000	97,282	4,544,950	17,344	88,107	84,378	1,721,194	28,210	290,918	388,389	896,293	290,905	16,940,426
$250,000 under $500,000	214,062	14,445,020	40,001	121,313	200,315	8,341,929	78,760	823,654	700,863	2,200,814	529,337	41,191,309
$500,000 under $1,000,000	113,435	16,827,563	27,986	176,743	127,532	10,412,200	40,898	770,210	310,196	1,379,754	210,964	24,492,779
$1,000,000 under $1,500,000	41,085	10,436,983	10,256	76,020	47,136	7,478,834	13,120	442,221	88,712	573,758	55,579	9,803,928
$1,500,000 under $2,000,000	19,354	6,778,896	5,551	46,180	25,176	5,903,203	6,461	311,383	40,051	388,034	23,602	5,639,651
$2,000,000 under $5,000,000	34,399	21,542,872	10,355	196,988	44,576	22,573,912	9,793	743,118	63,885	810,272	34,713	12,315,771
$5,000,000 under $10,000,000	10,941	15,507,526	3,444	176,009	14,358	20,789,576	2,694	338,204	17,594	441,169	8,460	5,087,198
$10,000,000 or more	8,317	45,192,577	3,047	637,200	11,825	112,531,396	1,659	764,382	11,946	1,062,039	4,902	7,398,434
Taxable returns, total	**1,608,997**	**152,575,822**	**236,554**	**1,668,773**	**1,277,914**	**194,799,977**	**478,976**	**6,952,092**	**6,524,351**	**13,917,430**	**5,163,811**	**267,767,625**
No adjusted gross income	1,179	2,196,821	223	4,391	1,033	1,165,281	360	138,963	1,101	13,235	1,609	2,160,839
$1 under $5,000	* 1,008	* 16,016	* 517	* 215	* 2,508	* 16,922	* 2,507	* 28	30,947	15,729	8,242	102,361
$5,000 under $10,000	* 3,334	* 14,439	* 994	* 4	* 8,225	* 7,020	* 994	* 109	37,187	29,282	21,121	197,176
$10,000 under $15,000	3,886	14,344	* 1,083	* 1,624	8,119	23,270	* 2,057	* 28,012	64,552	65,436	73,959	1,592,527
$15,000 under $20,000	15,857	111,356	* 560	* 1,837	10,522	24,341	* 2,822	* 24,443	98,955	50,746	82,948	2,273,592
$20,000 under $25,000	21,085	74,798	* 1,001	* 19	13,260	18,076	* 3,371	* 40,649	105,800	70,871	117,596	3,437,790
$25,000 under $30,000	31,180	155,589	* 140	* 37	14,574	69,503	7,394	58,876	127,656	123,996	120,736	3,451,241
$30,000 under $40,000	60,205	215,941	6,998	7,653	25,864	65,455	10,923	116,333	290,208	271,445	294,387	8,841,652
$40,000 under $50,000	70,001	391,654	8,584	13,169	28,235	82,399	20,824	126,168	359,656	310,094	309,050	9,658,977
$50,000 under $75,000	202,514	1,607,166	21,765	37,615	127,239	504,985	50,293	327,520	925,833	935,569	757,143	27,264,232
$75,000 under $100,000	211,296	2,671,492	23,460	45,511	144,731	790,543	58,256	436,705	917,613	1,206,873	751,128	24,975,155
$100,000 under $200,000	451,408	10,711,676	53,886	63,554	341,647	3,181,778	138,505	1,357,999	1,948,537	3,117,418	1,472,581	63,776,467
$200,000 under $500,000	309,253	18,661,093	56,869	202,501	282,169	9,769,688	106,324	1,034,772	1,085,038	3,065,504	816,459	56,137,325
$500,000 under $1,000,000	113,040	16,730,169	27,901	176,014	127,119	10,300,807	40,732	740,853	309,569	1,373,848	210,113	24,069,129
$1,000,000 or more	113,749	99,003,268	32,572	1,114,629	142,668	168,779,910	33,614	2,520,661	221,699	3,267,383	126,739	39,829,164
Nontaxable returns, total	**427,697**	**13,651,651**	**46,817**	**410,216**	**226,947**	**7,264,338**	**96,967**	**3,460,506**	**1,408,501**	**1,695,281**	**1,807,624**	**101,742,677**

Footnotes at end of table.

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**144,928,472**	**9,100,131,381**	**144,519,302**	**9,234,159,288**	**119,851,043**	**6,301,357,591**	**47,972,509**	**111,789,613**	**5,954,819**	**71,066,052**	**27,974,976**	**260,393,306**
Under 18	1,843,211	9,533,728	1,834,227	9,640,182	1,435,748	5,470,183	298,312	276,076	42,276	104,697	358,454	1,229,344
18 under 26	22,583,622	367,892,554	22,546,812	372,223,348	21,698,003	347,473,180	2,265,688	1,041,941	85,763	241,697	1,364,437	2,097,762
26 under 35	25,640,836	1,108,640,780	25,551,415	1,122,019,189	24,010,397	1,022,520,607	4,429,152	2,334,417	169,838	565,517	2,049,700	5,596,758
35 under 45	24,787,770	1,787,034,824	24,735,533	1,809,978,470	22,860,477	1,516,504,707	6,245,046	8,640,788	384,220	2,619,926	3,104,133	16,334,000
45 under 55	26,068,595	2,275,678,267	25,993,819	2,311,280,898	23,656,138	1,772,863,771	9,127,593	19,904,787	828,975	8,228,891	5,021,214	44,584,848
55 under 65	21,766,010	1,970,866,069	21,703,161	2,009,645,912	18,180,509	1,288,483,300	10,512,873	25,505,873	1,406,317	16,194,002	6,156,505	63,603,636
65 and over	22,238,429	1,580,485,159	22,154,335	1,599,371,289	8,009,771	348,041,843	15,093,845	54,085,731	3,037,431	43,111,322	9,920,533	126,946,958

Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
							Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**25,490,820**	**204,401,524**	**22,005,269**	**27,462,015**	**440,401**	**8,936,487**	**17,571,840**	**356,450,905**	**5,462,886**	**52,259,366**	**2,479,539**	**2,216,531**
Under 18	346,455	903,820	9,280	4,228	--	--	53,727	216,581	* 3,203	* 15,241	45,758	30,645
18 under 26	1,270,942	1,625,701	264,634	142,874	* 994	* 2,484	1,397,483	10,727,383	210,141	1,084,758	189,475	99,647
26 under 35	1,892,738	4,442,737	2,681,512	2,321,214	15,193	78,335	3,030,471	40,018,340	809,989	5,869,198	243,297	104,643
35 under 45	2,828,910	12,769,397	4,956,744	5,801,600	74,935	1,160,628	3,857,231	73,167,197	1,125,262	10,764,636	280,357	139,313
45 under 55	4,573,684	35,309,669	6,064,868	7,754,153	145,358	3,508,463	4,037,596	96,241,999	1,291,188	12,781,298	453,567	384,387
55 under 65	5,596,490	49,857,295	5,153,557	6,837,353	123,276	2,767,220	3,222,810	90,702,116	1,139,217	12,044,457	507,022	461,368
65 and over	8,981,601	99,492,905	2,874,674	4,600,594	80,645	1,419,356	1,972,523	45,377,289	883,885	9,699,778	760,062	996,528

Age [1]	Sales of capital assets reported on Form 1040, Schedule D				Sale of property other than capital assets				Taxable IRA distributions	
	Taxable net gain		Taxable net loss		Net gain		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns	**9,761,666**	**644,856,734**	**10,479,764**	**24,186,446**	**907,834**	**20,400,068**	**1,131,272**	**29,758,025**	**13,195,644**	**230,783,461**
Under 18	122,040	1,469,746	147,332	282,319	5,603	27,497	5,356	1,241	* 530	* 388
18 under 26	429,118	4,342,751	431,302	758,381	17,275	67,008	17,678	42,824	71,732	214,552
26 under 35	787,887	17,519,306	631,882	1,099,209	58,183	693,833	78,680	1,275,788	309,424	2,550,383
35 under 45	1,170,239	75,440,979	1,139,078	2,391,918	130,288	3,274,306	189,120	4,550,243	654,188	8,412,426
45 under 55	1,784,369	155,565,682	1,876,895	4,256,700	199,228	5,228,633	257,153	8,307,821	1,132,897	18,979,978
55 under 65	2,151,863	170,021,990	2,438,755	5,873,384	223,054	5,508,024	287,029	8,315,015	2,218,037	48,940,426
65 and over	3,316,151	220,496,281	3,814,520	9,524,536	274,203	5,600,768	296,257	7,265,094	8,808,838	151,685,308

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Pensions and annuities				Rent				Royalty			
	Total		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns	**29,516,878**	**975,274,407**	**27,289,708**	**612,544,219**	**4,775,857**	**72,441,439**	**5,644,506**	**58,053,980**	**1,893,327**	**24,536,102**	**63,618**	**322,818**
Under 18	17,146	247,274	16,152	141,320	* 2,091	* 4,419	**	**	8,205	2,477	**	**
18 under 26	398,687	1,343,806	342,665	804,562	28,487	135,172	** 23,712	** 142,048	24,110	154,917	** 1,541	** 1,239
26 under 35	1,365,666	13,115,895	1,042,458	5,668,724	209,896	1,203,946	452,985	3,339,739	60,178	701,140	2,603	33,373
35 under 45	2,034,815	40,445,795	1,574,172	15,618,477	540,694	4,898,607	1,085,993	10,721,786	125,978	1,576,847	6,445	22,662
45 under 55	3,160,321	102,100,244	2,573,698	41,389,877	934,650	12,131,467	1,386,626	15,727,298	312,818	3,726,429	9,845	84,364
55 under 65	6,829,947	298,591,006	6,295,342	160,345,889	1,264,853	19,971,202	1,376,260	14,785,053	481,236	6,749,460	17,057	72,990
65 and over	15,710,295	519,430,387	15,445,222	388,575,370	1,795,186	34,096,626	1,318,930	13,338,056	880,802	11,624,832	26,127	108,190

Age [1]	Farm rental				Total rental and royalty				Partnership and S corporation			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns	**443,853**	**6,435,646**	**104,110**	**626,099**	**6,429,886**	**100,870,058**	**4,839,610**	**47,800,377**	**5,598,302**	**648,247,827**	**2,708,096**	**113,240,964**
Under 18	* 994	* 875	--	--	11,290	7,771	**	**	24,555	750,340	8,599	123,903
18 under 26	--	--	* 7	* 114	51,593	282,721	** 24,199	** 126,068	89,648	2,340,274	34,135	682,406
26 under 35	5,221	55,623	* 1,177	* 2,327	263,293	1,886,958	395,720	2,857,082	455,619	24,637,816	191,209	4,069,325
35 under 45	18,017	182,105	5,165	78,812	635,557	6,322,702	867,801	8,725,431	1,073,298	119,674,623	464,561	16,001,253
45 under 55	46,426	362,678	13,366	101,469	1,176,603	15,532,855	1,119,743	12,173,387	1,458,968	203,578,392	629,124	30,113,584
55 under 65	80,526	934,802	25,001	160,557	1,660,327	26,954,142	1,181,428	11,748,726	1,361,551	180,369,528	657,981	30,688,100
65 and over	292,670	4,899,562	59,394	282,821	2,631,224	49,882,908	1,250,719	12,169,684	1,134,663	116,896,855	722,488	31,562,393

Age [1]	Estate and trust				Farm				Unemployment compensation		Social security benefits	
	Net income		Net loss		Net income		Net loss				Total [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns	**586,046**	**27,906,059**	**60,049**	**2,724,256**	**589,072**	**18,185,618**	**1,246,616**	**23,717,305**	**11,342,361**	**71,234,134**	**26,480,552**	**526,514,454**
Under 18	10,886	230,134	**	**	* 4,285	* 1,564	* 887	* 3,597	* 1,998	* 15,862	80,711	795,594
18 under 26	23,388	597,575	** 2,059	** 5,667	34,539	465,664	20,027	220,571	995,400	4,025,169	127,907	952,557
26 under 35	28,138	1,356,931	2,986	59,822	51,982	1,099,857	81,251	1,231,490	2,381,551	13,646,940	185,759	1,932,990
35 under 45	35,484	1,733,047	8,236	257,378	62,284	1,925,421	137,402	2,939,489	2,442,849	15,821,777	415,989	5,483,447
45 under 55	99,813	5,210,198	8,182	522,550	120,765	4,432,026	285,868	5,540,290	2,720,411	18,278,319	1,068,970	16,090,112
55 under 65	135,529	6,860,396	13,620	766,619	139,487	5,769,895	335,377	6,753,565	2,060,864	14,233,100	4,190,114	65,273,475
65 and over	252,807	11,917,778	24,965	1,112,220	175,731	4,491,191	385,803	7,028,303	739,288	5,212,967	20,411,101	435,986,279

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Social security benefits—continued		Foreign-earned income exclusion		Other income				Net operating loss		Gambling earnings	
	Taxable				Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns	**17,772,267**	**223,597,024**	**475,386**	**29,633,268**	**6,357,906**	**44,378,683**	**277,411**	**6,963,302**	**1,294,259**	**189,072,930**	**1,925,505**	**29,235,562**
Under 18	* 2,315	* 14,984	--	--	45,762	239,426	* 1,079	* 2,381	10,095	98,829	* 8	* 20,075
18 under 26	* 5,210	* 42,724	31,430	1,176,726	529,481	1,879,384	4,406	16,628	24,129	723,144	59,190	375,457
26 under 35	59,870	400,637	104,462	5,568,704	813,773	4,280,474	42,526	508,890	50,684	4,116,411	138,434	1,362,599
35 under 45	183,514	1,404,422	114,041	8,111,417	998,627	6,521,095	56,088	1,564,444	138,273	19,113,803	252,826	4,187,929
45 under 55	600,330	5,333,089	121,437	8,377,531	1,327,500	10,866,416	65,787	1,778,476	236,410	43,873,279	410,561	5,618,466
55 under 65	2,818,553	27,654,598	80,827	5,200,177	1,236,856	9,494,296	46,647	1,308,813	290,235	54,502,776	506,755	8,800,941
65 and over	14,102,475	188,746,570	23,189	1,198,714	1,405,907	11,097,593	60,877	1,783,670	544,432	66,644,688	557,730	8,870,095

Age [1]	Cancellation of debt		Taxable health savings account distributions		Statutory adjustments							
					Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns	**769,859**	**12,424,870**	**213,243**	**244,759**	**36,623,399**	**134,027,907**	**3,790,352**	**957,868**	**143,148**	**520,781**	**1,083,379**	**3,355,278**
Under 18	* 1,650	* 21,530	--	--	64,932	106,454	--	--	* 529	* 179	--	--
18 under 26	17,439	31,648	* 7,151	* 5,760	3,583,223	4,330,794	169,638	37,205	13,978	24,874	17,297	9,768
26 under 35	83,975	556,404	59,554	39,930	8,046,875	13,378,409	768,658	189,626	45,002	161,830	130,229	215,495
35 under 45	167,018	2,257,434	55,214	55,612	7,635,261	22,943,646	981,610	254,711	34,970	83,132	228,760	676,223
45 under 55	209,729	3,652,387	51,103	97,087	7,612,911	35,602,631	911,370	235,435	36,831	158,506	305,767	981,298
55 under 65	174,507	3,500,359	29,186	33,092	6,281,296	38,779,842	749,768	190,788	10,061	37,195	332,838	1,282,059
65 and over	115,540	2,405,109	11,035	13,279	3,398,901	18,886,130	209,308	50,103	1,777	55,066	68,487	190,434

Age [1]	Statutory adjustments—continued											
	Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns	**1,136,801**	**3,087,642**	**18,671,438**	**27,535,555**	**923,165**	**20,849,020**	**3,902,030**	**25,677,807**	**769,136**	**456,333**	**623,082**	**11,156,210**
Under 18	--	--	53,716	18,847	--	--	--	--	* 5,977	* 21,744	--	--
18 under 26	152,044	195,573	1,436,900	805,858	3,328	51,280	19,758	35,779	41,923	82,317	* 3,027	* 12,040
26 under 35	415,025	870,875	3,069,542	3,066,133	32,710	504,578	308,184	1,157,229	47,922	72,953	24,470	175,373
35 under 45	255,915	880,514	4,103,641	5,952,534	150,704	3,320,635	661,576	4,152,114	64,110	29,921	79,320	1,199,622
45 under 55	196,807	691,063	4,297,399	7,406,502	257,202	6,104,615	969,195	7,463,642	105,801	56,826	194,594	3,535,792
55 under 65	93,501	342,479	3,574,258	6,900,757	323,717	7,594,645	1,039,717	8,550,341	158,745	59,451	177,035	3,959,047
65 and over	23,509	107,138	2,135,982	3,384,925	155,504	3,273,267	903,601	4,318,701	344,658	133,120	144,636	2,274,337

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Statutory adjustments—continued											
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns	**2,575,337**	**11,795,245**	**10,764,802**	**10,693,660**	**2,112,590**	**4,686,828**	**659,401**	**11,158,127**	**4,740**	**6,932**	**8,055**	**136,044**
Under 18	* 3,012	* 10,308	--	--	--	--	2,720	55,377	--	--	--	--
18 under 26	87,756	211,437	1,656,638	1,746,060	404,526	1,024,171	13,290	63,989	* 993	* 40	--	--
26 under 35	267,410	722,382	4,206,809	4,261,398	606,994	1,439,635	45,704	364,886	* 298	* 298	2,144	23,150
35 under 45	347,089	1,285,321	2,347,436	2,196,754	412,619	889,135	99,716	1,317,555	* 301	* 411	2,188	51,651
45 under 55	656,296	2,847,631	1,421,959	1,375,776	420,020	811,382	183,079	3,317,060	* 432	* 586	1,395	26,581
55 under 65	855,984	4,747,539	935,860	912,457	226,617	474,366	172,854	3,368,823	2,668	5,539	2,297	33,500
65 and over	357,790	1,970,628	196,099	201,215	41,815	48,139	142,040	2,670,438	* 49	* 59	30	1,162

Age [1]	Statutory adjustments—continued									
	Other adjustments		Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns	**148,885**	**1,954,575**	**97,208,513**	**773,692,650**	**13,701,861**	**23,709,341**	**45,581,697**	**1,238,693,453**	**287,733,123**	**1,092,429,351**
Under 18	--	--	1,702,747	5,420,109	--	--	42,008	561,179	108,064	407,105
18 under 26	* 7,665	* 30,405	21,751,692	132,887,124	10,954	15,279	657,854	9,105,370	22,813,992	86,628,144
26 under 35	20,796	152,565	20,205,106	160,926,305	10,004	13,303	5,220,526	100,355,892	54,735,104	207,811,019
35 under 45	37,114	653,412	15,291,028	133,772,120	32,112	42,171	9,263,164	239,592,028	69,632,698	264,329,869
45 under 55	34,060	589,938	14,069,805	122,637,817	91,294	111,590	11,632,790	326,645,421	63,543,356	241,215,093
55 under 65	35,042	320,857	10,980,801	98,533,780	447,296	531,302	10,363,837	290,790,068	41,403,456	157,225,106
65 and over	14,209	207,398	13,207,335	119,515,396	13,110,201	22,995,696	8,401,517	271,643,496	35,496,454	134,813,015

Age [1]	Capital construction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns	**157**	**108,841**	**108,995,860**	**6,394,527,770**	**4,224,741**	**32,770,139**	**108,117,666**	**1,260,955,131**
Under 18	--	--	512,672	4,232,142	9,119	20,983	437,308	768,188
18 under 26	--	--	13,568,597	170,968,463	14,086	69,679	13,433,731	23,071,366
26 under 35	**	**	19,227,907	686,841,910	225,415	1,160,654	19,207,168	115,549,745
35 under 45	** 53	** 19,769	19,615,173	1,209,138,558	988,734	6,234,397	19,583,086	239,536,266
45 under 55	68	57,003	21,639,771	1,663,323,131	1,346,304	9,861,928	21,570,532	348,361,340
55 under 65	* 16	* 25,475	18,473,424	1,504,940,099	979,366	8,060,979	18,342,724	310,826,864
65 and over	* 19	* 6,684	15,958,316	1,155,083,466	661,717	7,361,518	15,543,117	222,841,363

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

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

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

[2] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income

(All figures are estimates based on samples)

Age [1]	All returns	No adjusted gross income	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $30,000	$30,000 under $40,000	$40,000 under $50,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**144,928,472**	**2,128,548**	**10,378,183**	**11,958,135**	**12,632,192**	**11,615,578**	**10,168,630**	**8,734,480**	**14,451,152**	**10,873,672**
Under 18	1,843,211	98,456	1,262,897	336,680	80,338	22,983	11,466	* 5,963	* 8,972	* 2,007
18 under 26	22,583,621	173,084	4,459,770	4,878,354	3,998,885	2,904,254	1,987,906	1,274,179	1,440,266	695,815
26 under 35	25,640,836	213,218	1,130,651	1,947,902	2,401,787	2,589,807	2,296,279	2,153,233	3,546,165	2,386,332
35 under 45	24,787,770	232,212	726,778	1,160,093	1,640,044	1,765,512	1,710,231	1,571,464	2,740,743	2,188,918
45 under 55	26,068,594	361,690	763,556	1,175,445	1,425,598	1,533,030	1,542,731	1,449,835	2,634,319	2,240,116
55 under 65	21,766,010	420,315	719,320	922,109	1,021,584	1,111,034	1,133,681	1,109,717	2,183,509	1,791,638
65 and over	22,238,430	629,573	1,315,212	1,537,551	2,063,957	1,688,958	1,486,336	1,170,088	1,897,177	1,568,846
Returns of married persons filing jointly, total	**53,718,396**	**649,242**	**742,270**	**1,082,806**	**1,633,275**	**1,954,372**	**2,234,946**	**2,097,107**	**4,144,944**	**3,817,484**
Under 26	1,221,355	3,743	26,158	47,303	96,865	124,463	151,290	124,054	229,365	157,245
26 under 35	6,942,917	32,406	62,656	121,971	196,235	294,682	311,397	369,337	790,780	648,827
35 under 45	10,624,886	67,145	59,170	95,193	228,330	307,736	353,546	359,308	695,350	740,441
45 under 55	12,132,579	119,192	100,847	145,471	215,252	309,448	337,591	338,761	744,881	751,136
55 under 65	11,369,589	164,144	148,991	202,015	244,342	291,264	346,206	352,431	703,521	728,612
65 and over	11,427,073	262,612	344,447	470,852	652,251	626,779	734,916	553,216	981,047	791,224
Returns of married persons filing separately, total	**2,663,017**	**100,723**	**153,539**	**145,241**	**156,758**	**173,404**	**202,105**	**191,319**	**415,384**	**327,871**
Under 26	136,087	* 331	16,061	24,836	23,883	19,889	23,844	10,926	10,940	* 3,017
26 under 35	454,372	10,606	27,807	**	** 38,440	35,113	44,837	39,917	92,725	73,015
35 under 45	578,226	20,694	26,758	**	** 62,543	28,145	41,812	46,955	90,748	74,230
45 under 55	652,954	26,396	32,873	32,595	30,172	39,432	41,879	45,961	93,559	92,102
55 under 65	535,404	25,013	32,608	25,168	24,447	33,508	28,755	31,910	83,087	65,007
65 and over	305,978	17,683	17,432	22,073	17,843	17,319	20,980	15,650	44,325	20,499
Returns of heads of households, total	**21,814,184**	**80,008**	**633,558**	**1,817,998**	**3,028,122**	**3,141,608**	**2,569,899**	**2,112,536**	**2,999,359**	**1,761,729**
Under 26	2,388,047	* 6	139,053	443,284	607,634	501,319	289,942	183,892	158,032	* 38,088
26 under 35	5,686,518	13,774	162,116	519,558	940,237	1,004,417	800,068	603,213	831,552	356,184
35 under 45	6,434,621	19,075	157,820	415,874	758,077	816,986	739,340	650,873	1,011,851	637,500
45 under 55	4,893,024	25,300	109,318	278,690	515,293	545,553	510,076	475,877	663,807	504,197
55 under 65	1,841,715	15,480	44,070	114,752	140,203	187,214	183,746	161,181	265,933	184,032
65 and over	570,256	6,372	21,181	45,840	66,677	86,120	46,727	37,501	68,184	41,727
Returns of surviving spouses, total	**77,021**	**2,253**	**3,985**	**2,987**	*** 8,116**	*** 4,949**	*** 2,988**	*** 1,687**	**6,991**	**15,169**
Under 26	--	--	--	--	--	--	--	--	--	--
26 under 35	8,288	--	--	**	** 3,974	--	--	* 993	* 993	* 1,007
35 under 45	16,923	* 1,102	* 994	**	** 3,015	* 994	* 994	* 8	* 993	* 994
45 under 55	31,478	* 115	* 2,992	--	* 3,013	* 947	* 1,002	* 343	4,013	* 11,170
55 under 65	15,966	* 1,007	--	--	* 102	* 1,020	* 993	* 343	* 994	* 1,999
65 and over	4,368	* 29	--	* 999	--	* 1,988	--	--	--	--
Returns of single persons, total	**66,655,855**	**1,296,321**	**8,844,831**	**8,909,102**	**7,805,921**	**6,341,245**	**5,158,692**	**4,331,831**	**6,884,473**	**4,951,418**
Under 26	20,681,344	267,459	5,541,394	4,699,610	3,350,841	2,281,566	1,534,297	961,270	1,050,902	499,472
26 under 35	12,548,743	156,432	878,071	1,292,895	1,236,378	1,255,596	1,139,977	1,139,774	1,830,116	1,307,300
35 under 45	7,133,115	124,197	482,036	619,946	617,159	611,652	574,539	514,320	941,801	735,753
45 under 55	8,358,562	190,687	517,526	718,689	661,867	637,651	652,184	588,893	1,128,059	881,509
55 under 65	8,003,334	214,670	493,651	580,174	612,490	598,028	573,981	563,853	1,129,974	811,988
65 and over	9,930,754	342,876	932,152	997,788	1,327,185	956,752	683,713	563,721	803,620	715,396

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples)

Age [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $1,500,000	$1,500,000 under $2,000,000	$2,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**18,985,371**	**12,103,891**	**15,646,648**	**4,154,112**	**705,029**	**169,413**	**71,874**	**106,711**	**27,167**	**17,685**
Under 18	* 5,725	* 3,067	* 2,494	1,100	853	* 87	* 35	65	* 11	12
18 under 26	571,095	131,111	57,727	7,806	1,790	667	232	509	112	59
26 under 35	3,403,464	1,751,145	1,563,769	223,816	21,370	5,029	2,052	3,277	956	584
35 under 45	3,882,029	2,576,185	3,486,150	902,262	144,970	28,761	10,851	14,759	3,538	2,270
45 under 55	4,183,387	2,917,874	4,257,427	1,245,098	218,046	53,637	22,202	31,963	7,625	5,015
55 under 65	3,726,855	2,568,671	3,681,100	1,077,442	188,156	46,357	20,496	30,969	8,039	5,018
65 and over	3,212,815	2,155,838	2,597,981	696,589	129,844	34,876	16,007	25,169	6,886	4,727
Returns of married persons filing jointly, total	**9,589,642**	**8,484,178**	**12,807,960**	**3,550,133**	**603,943**	**142,111**	**60,363**	**87,501**	**21,981**	**14,139**
Under 26	173,295	54,924	31,366	790	401	9	25	35	19	5
26 under 35	1,596,907	1,121,702	1,201,020	172,912	14,935	3,317	1,229	1,780	508	316
35 under 45	1,962,674	1,834,004	2,945,830	795,795	128,622	25,107	9,382	12,534	2,893	1,826
45 under 55	2,089,750	2,076,067	3,528,986	1,080,759	190,639	46,656	19,283	27,257	6,407	4,196
55 under 65	2,050,282	1,871,286	3,072,017	935,535	164,653	39,460	17,842	26,123	6,749	4,116
65 and over	1,716,735	1,526,195	2,028,741	564,343	104,693	27,562	12,602	19,774	5,404	3,680
Returns of married persons filing separately, total	**** 598,347**	**	**140,404**	**41,743**	**** 16,178**	**	**	**	**	**
Under 26	* 1,007	--	** 1,311	**	** 42	**	**	**	**	**
26 under 35	61,312	22,169	** 7,884	**	* 188	* 121	37	134	43	24
35 under 45	104,973	45,549	25,231	7,797	** 2,791	**	**	**	**	**
45 under 55	** 154,942	**	45,722	12,080	2,593	1,015	492	709	248	184
55 under 65	** 133,597	**	35,961	12,377	** 3,966	**	**	**	**	**
65 and over	56,474	18,324	** 33,784	**	1,401	626	354	685	244	282
Returns of heads of households, total	**2,217,512**	**776,697**	**544,952**	**105,839**	**15,059**	**4,206**	**1,502**	**2,469**	**679**	**450**
Under 26	* 23,153	3,020	** 603	**	** 21	**	**	**	**	**
26 under 35	342,979	63,791	** 47,898	**	453	* 57	75	93	24	29
35 under 45	774,234	265,916	160,275	22,105	** 4,695	**	**	**	**	**
45 under 55	724,496	284,149	195,937	48,777	7,037	2,092	758	1,179	291	197
55 under 65	265,302	127,977	121,766	23,611	** 6,448	**	**	**	**	**
65 and over	87,347	31,844	** 29,819	**	477	212	67	85	46	30
Returns of surviving spouses, total	**** 18,865**	**	**6,291**	**2,426**	**** 313**	**	**	**	**	**
Under 26	--	--	--	--	--	--	--	--	--	--
26 under 35	1,007	--	** 311	**	--	--	--	* 3	--	--
35 under 45	* 5,019	* 2,019	* 506	* 276	** 9	**	**	**	**	**
45 under 55	** 3,688	**	* 2,810	1,235	* 89	* 16	--	* 34	* 7	* 4
55 under 65	** 7.092	**	* 1,362	* 914	** 140	**	**	**	**	**
65 and over	40	--	** 1,303	**	--	* 3	--	* 6	--	--
Returns of single persons, total	**6,730,748**	**2,673,273**	**2,147,042**	**453,971**	**78,147**	**20,233**	**8,577**	**14,162**	**3,585**	**2,283**
Under 26	379,366	76,234	27,544	7,514	2,202	745	243	522	101	62
26 under 35	1,401,259	543,483	314,028	43,533	5,794	1,534	710	1,268	380	215
35 under 45	1,035,129	428,698	354,308	76,288	11,607	2,609	920	1,479	402	272
45 under 55	1,251,086	517,084	483,973	102,248	17,688	3,858	1,669	2,785	672	434
55 under 65	1,311,690	528,300	449,993	105,005	17,583	5,014	2,050	3,488	837	565
65 and over	1,352,218	579,474	517,197	119,383	23,273	6,473	2,985	4,620	1,193	735

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

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**45,581,697**	**6,225,504,755**	**45,581,697**	**6,318,081,376**	**38,080,559**	**3,927,146,724**	**25,754,783**	**84,272,314**	**4,079,460**	**60,558,239**	**16,049,765**	**219,747,624**
Under $5,000	343,685	821,920	343,685	1,161,628	94,089	1,206,281	186,708	243,370	23,577	81,739	119,985	345,854
$5,000 under $10,000	504,532	3,850,978	504,532	4,184,460	173,964	1,800,824	269,663	261,863	33,019	114,098	171,173	442,633
$10,000 under $15,000	855,280	10,794,081	855,280	11,355,910	333,135	4,334,347	435,898	601,118	50,563	424,990	245,029	867,006
$15,000 under $20,000	979,496	17,180,039	979,496	17,770,482	501,121	8,366,445	436,646	564,332	61,827	516,033	257,735	836,045
$20,000 under $25,000	1,131,529	25,519,703	1,131,529	26,293,270	686,405	14,020,933	465,661	612,580	56,071	412,919	270,753	969,675
$25,000 under $30,000	1,317,207	36,257,843	1,317,207	37,268,907	926,009	23,658,243	507,867	637,480	60,859	530,769	278,159	1,004,583
$30,000 under $35,000	1,484,122	48,288,048	1,484,122	49,427,047	1,165,777	34,994,566	568,164	517,847	58,816	332,454	279,750	966,249
$35,000 under $40,000	1,721,955	64,717,105	1,721,955	65,979,921	1,393,307	47,384,343	635,224	745,356	72,011	548,373	325,870	1,168,852
$40,000 under $45,000	1,713,738	72,852,527	1,713,738	74,103,074	1,415,485	55,373,105	700,325	704,622	86,261	691,318	365,296	1,245,396
$45,000 under $50,000	1,790,149	85,058,322	1,790,149	86,466,998	1,478,087	63,812,881	723,953	719,067	85,488	553,161	389,729	1,395,312
$50,000 under $55,000	1,721,555	90,344,156	1,721,555	91,678,961	1,446,998	68,776,543	761,965	747,216	82,611	360,528	410,902	1,558,209
$55,000 under $60,000	1,740,077	100,033,035	1,740,077	101,602,840	1,462,179	74,997,827	781,696	968,180	92,461	579,511	407,285	1,369,713
$60,000 under $75,000	5,032,599	340,005,698	5,032,599	344,774,563	4,321,142	257,267,303	2,465,457	2,405,054	284,946	2,259,713	1,311,965	5,258,117
$75,000 under $100,000	7,545,860	655,601,696	7,545,860	663,225,935	6,704,196	512,248,944	4,131,295	4,446,316	471,745	3,204,805	2,305,433	9,532,053
$100,000 under $200,000	12,718,966	1,733,509,737	12,718,966	1,755,877,007	11,558,260	1,352,420,257	8,382,447	11,120,592	1,203,741	10,151,816	5,425,845	28,261,086
$200,000 under $250,000	1,680,199	373,473,282	1,680,199	379,796,345	1,528,842	274,583,204	1,342,025	3,528,814	284,245	3,278,147	1,001,823	8,877,903
$250,000 under $500,000	2,238,587	750,272,931	2,238,587	766,285,126	1,995,836	499,394,094	1,946,246	9,342,444	574,820	8,980,782	1,585,322	23,678,643
$500,000 under $1,000,000	678,651	459,814,620	678,651	469,559,944	581,468	251,296,829	637,739	7,543,060	274,983	7,635,958	554,813	20,913,664
$1,000,000 under $1,500,000	164,396	198,840,309	164,396	202,284,711	135,923	89,052,547	159,841	3,812,347	83,640	3,531,591	143,049	10,481,826
$1,500,000 under $2,000,000	70,320	121,048,111	70,320	122,936,371	57,566	48,265,426	68,950	2,671,376	40,150	2,440,378	62,719	7,703,850
$2,000,000 under $5,000,000	104,472	311,301,678	104,472	315,203,058	84,653	104,506,321	103,029	7,479,225	65,176	5,589,049	95,196	21,260,628
$5,000,000 under $10,000,000	26,784	183,184,398	26,784	184,908,179	21,870	51,984,631	26,521	5,387,136	18,819	2,983,378	25,065	14,476,025
$10,000,000 or more	17,539	542,734,540	17,539	545,936,639	14,247	87,400,828	17,466	19,212,919	13,632	5,356,731	16,870	57,134,300
Taxable returns, total	**39,865,286**	**6,038,805,436**	**39,865,286**	**6,125,090,281**	**34,543,501**	**3,802,664,409**	**23,088,538**	**78,879,025**	**3,683,149**	**55,353,415**	**14,487,776**	**208,507,410**
Nontaxable returns, total	**5,716,412**	**186,699,319**	**5,716,412**	**192,991,095**	**3,537,058**	**124,482,315**	**2,666,245**	**5,393,289**	**396,311**	**5,204,825**	**1,561,989**	**11,240,214**

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**14,823,222**	**175,769,562**	**19,533,898**	**25,838,462**	**196,616**	**5,948,013**	**8,743,035**	**190,792,820**	**13,535,024**	**572,873,663**	**1,289,998**	**3,653,102**
Under $5,000	101,781	184,271	22,058	18,582	* 1,008	* 1,004	86,750	146,920	118,528	-97,525	11,885	-271,940
$5,000 under $10,000	154,728	252,232	58,249	32,070	--	--	148,526	488,724	162,854	-88,452	19,346	-201,141
$10,000 under $15,000	223,902	506,521	87,627	58,381	* 6,919	* 57,959	189,492	1,551,601	217,484	-51,734	14,121	-201,476
$15,000 under $20,000	223,577	519,588	144,019	85,753	* 5,970	* 90,579	216,192	1,515,264	217,214	212,519	12,775	-145,896
$20,000 under $25,000	243,886	599,871	210,334	105,461	8,830	107,355	234,273	1,755,499	242,811	163,788	21,726	-233,618
$25,000 under $30,000	254,554	579,491	332,299	207,404	* 5,999	* 92,666	255,370	1,797,417	238,765	-53,833	18,306	-79,353
$30,000 under $35,000	255,409	582,903	437,111	240,446	9,715	142,803	264,994	1,920,246	231,684	162,741	17,544	-133,815
$35,000 under $40,000	303,782	609,999	608,863	375,671	* 6,974	* 87,018	275,657	2,617,819	287,656	129,101	26,333	-261,261
$40,000 under $45,000	328,848	687,427	624,829	394,243	13,172	188,460	270,506	2,155,708	279,743	598,657	27,228	-96,337
$45,000 under $50,000	358,171	920,908	715,962	460,454	9,142	184,719	282,973	2,701,394	299,866	246,157	21,200	-70,272
$50,000 under $55,000	374,813	1,038,966	756,263	553,246	21,720	316,768	298,879	2,246,912	319,767	445,892	25,175	-174,612
$55,000 under $60,000	371,491	902,545	762,163	561,668	16,130	443,692	284,987	3,238,390	326,496	377,016	25,208	-104,111
$60,000 under $75,000	1,175,096	3,420,850	2,401,584	1,979,337	28,012	589,861	868,948	8,662,506	1,017,209	2,367,252	71,240	-408,229
$75,000 under $100,000	2,109,658	6,509,008	3,919,433	3,636,130	25,584	763,271	1,391,077	15,671,579	1,833,560	4,562,610	117,254	-340,321
$100,000 under $200,000	5,010,800	20,584,482	6,702,612	8,178,452	28,856	1,664,372	2,445,776	48,937,411	4,414,833	22,613,984	341,283	-657,488
$200,000 under $250,000	950,369	6,678,110	739,350	1,349,368	4,367	413,901	389,128	14,807,765	908,318	10,011,706	84,795	-218,991
$250,000 under $500,000	1,512,805	18,547,635	689,049	1,838,962	2,854	498,608	570,205	39,275,578	1,504,911	38,039,906	183,910	191,630
$500,000 under $1,000,000	536,137	16,918,868	166,975	958,535	956	131,726	175,151	19,260,624	560,748	46,187,563	122,091	65,541
$1,000,000 under $1,500,000	138,534	8,562,353	58,436	615,656	* 144	* 9,934	39,897	6,030,942	146,849	29,567,610	44,162	181,388
$1,500,000 under $2,000,000	61,144	6,377,792	28,526	451,964	74	40,865	17,345	3,320,417	64,552	21,302,197	22,194	239,876
$2,000,000 under $5,000,000	92,735	17,717,251	46,604	1,241,565	132	47,131	25,303	6,384,018	98,079	72,845,240	39,788	785,858
$5,000,000 under $10,000,000	24,474	12,374,869	12,647	715,947	37	26,978	6,868	2,363,421	25,861	59,538,909	12,369	685,355
$10,000,000 or more	16,525	50,693,623	8,906	1,779,167	21	48,341	4,739	3,942,668	17,238	263,792,359	10,066	5,102,314
Taxable returns, total	**13,398,253**	**168,104,061**	**18,279,299**	**24,523,394**	**163,385**	**5,309,418**	**7,222,183**	**178,618,329**	**12,068,979**	**564,706,587**	**1,124,185**	**5,784,884**
Nontaxable returns, total	**1,424,969**	**7,665,501**	**1,254,599**	**1,315,068**	**33,231**	**638,595**	**1,520,852**	**12,174,491**	**1,466,045**	**8,167,076**	**165,813**	**-2,131,783**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable IRA distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**6,562,509**	**157,660,732**	**11,898,022**	**337,449,754**	**3,584,757**	**73,692,717**	**2,889,132**	**30,450,945**	**257,261**	**3,589,922**	**5,645,952**	**541,697,498**
Under $5,000	48,764	293,825	65,833	245,709	22,011	109,324	29,724	331,501	4,562	-8,746	27,351	-191,987
$5,000 under $10,000	107,103	548,100	176,698	1,375,586	48,924	226,261	47,006	398,646	* 5,005	* 19,174	48,767	-8,515
$10,000 under $15,000	174,556	895,997	372,599	3,291,230	64,925	311,420	64,222	525,707	* 4,203	* 3,458	48,258	-249,366
$15,000 under $20,000	190,072	1,568,600	375,667	4,317,484	79,440	675,511	77,461	767,905	9,399	52,219	61,309	-94,494
$20,000 under $25,000	199,590	1,842,729	362,008	4,771,478	93,572	718,987	64,097	594,231	7,410	41,391	88,646	407,465
$25,000 under $30,000	211,396	1,985,549	356,480	5,206,785	84,757	593,296	69,556	750,006	* 4,976	* 53,448	81,405	211,821
$30,000 under $35,000	186,719	1,906,469	371,602	6,044,432	66,221	476,721	83,062	815,636	* 1,459	* 9,281	88,821	123,718
$35,000 under $40,000	208,482	2,207,349	404,254	7,028,899	83,690	721,797	95,201	938,236	12,165	71,577	96,553	573,466
$40,000 under $45,000	187,167	2,236,692	392,536	7,208,829	85,167	724,205	81,111	961,918	* 3,620	* 42,770	111,750	173,316
$45,000 under $50,000	221,393	2,689,408	445,063	9,591,840	102,314	718,530	114,093	1,106,219	7,352	26,297	103,354	260,692
$50,000 under $55,000	219,799	3,028,347	418,022	8,476,904	105,485	1,125,241	114,432	1,093,838	9,273	152,671	104,446	535,961
$55,000 under $60,000	216,700	3,137,233	420,060	10,011,863	92,149	1,064,135	92,762	990,043	* 2,022	* 27,850	118,940	796,076
$60,000 under $75,000	691,308	9,843,831	1,340,143	33,263,203	287,439	2,998,355	297,356	2,952,358	21,763	145,462	347,075	3,678,532
$75,000 under $100,000	1,001,434	17,506,597	1,957,827	55,276,425	483,890	5,060,663	585,444	4,913,913	40,200	237,188	634,121	7,116,396
$100,000 under $200,000	1,844,705	49,162,196	3,335,214	123,498,631	1,086,275	15,542,003	824,665	7,023,586	81,641	1,239,179	1,734,056	43,526,629
$200,000 under $250,000	277,983	10,958,153	419,408	19,850,728	183,504	4,367,732	59,500	991,753	11,781	311,393	425,551	21,822,221
$250,000 under $500,000	379,701	18,797,083	496,088	25,285,340	347,751	12,406,114	102,856	2,058,316	17,170	655,979	840,754	81,701,387
$500,000 under $1,000,000	121,176	10,236,869	118,410	6,471,934	145,475	8,958,793	47,947	1,359,720	8,331	225,074	397,257	90,464,413
$1,000,000 under $1,500,000	30,782	4,004,647	29,373	1,933,665	45,112	3,649,370	14,775	503,332	2,065	75,557	114,348	49,003,921
$1,500,000 under $2,000,000	13,752	2,861,733	12,812	982,907	21,330	2,256,631	6,898	267,709	852	70,732	52,725	30,675,014
$2,000,000 under $5,000,000	20,829	6,606,889	19,506	1,872,032	35,904	4,721,743	11,254	572,350	** 1,805	** 117,591	82,392	81,462,168
$5,000,000 under $10,000,000	5,557	2,481,421	5,075	760,530	10,973	2,567,007	3,275	231,885	**	**	22,313	40,260,484
$10,000,000 or more	3,541	2,861,015	3,344	683,320	8,451	3,698,877	2,435	302,136	207	20,378	15,759	89,448,181
Taxable returns, total	**5,707,884**	**149,568,508**	**10,416,022**	**319,896,775**	**3,143,678**	**69,645,907**	**2,382,521**	**24,381,730**	**225,023**	**3,431,888**	**5,030,244**	**541,819,940**
Nontaxable returns, total	**854,626**	**8,092,224**	**1,482,000**	**17,552,979**	**441,079**	**4,046,810**	**506,611**	**6,069,216**	**32,238**	**158,034**	**615,708**	**-122,442**

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**437,800**	**23,111,956**	**729,600**	**-3,095,186**	**3,290,978**	**23,915,232**	**8,548,723**	**129,931,069**	**334,769**	**16,908,539**	**388,864**	**5,952,191**
Under $5,000	* 1,347	* 26	4,267	-48,162	14,907	45,452	5,898	19,060	32,144	504,123	3,357	116,831
$5,000 under $10,000	6,602	18,484	6,129	-39,007	32,304	218,742	8,292	46,616	35,347	546,887	7,926	83,155
$10,000 under $15,000	2,501	15,502	14,421	-144,834	91,076	568,985	38,055	134,951	26,402	502,056	5,332	82,711
$15,000 under $20,000	6,568	58,038	20,622	-225,352	106,808	784,099	236,907	347,271	30,725	653,542	5,559	16,851
$20,000 under $25,000	4,853	26,623	19,562	-337,411	131,428	1,262,945	378,404	880,565	24,941	522,373	9,804	104,988
$25,000 under $30,000	8,517	27,955	14,971	-77,070	155,374	1,392,207	406,869	1,472,901	13,373	359,312	10,240	87,424
$30,000 under $35,000	5,725	40,451	12,040	-117,594	139,724	1,020,381	322,211	1,720,806	10,792	231,964	5,480	84,508
$35,000 under $40,000	4,881	10,964	18,332	-74,450	166,030	1,188,992	360,912	2,612,287	7,860	203,479	13,160	150,160
$40,000 under $45,000	3,829	52,885	13,976	-96,173	126,535	833,287	346,711	3,196,249	11,445	150,417	12,113	91,062
$45,000 under $50,000	6,709	134,871	24,883	-248,542	147,515	1,065,921	345,255	3,776,642	11,491	219,502	10,896	164,153
$50,000 under $55,000	9,270	107,889	21,190	-257,195	115,484	933,635	350,171	4,303,932	8,875	230,010	9,914	77,403
$55,000 under $60,000	8,477	30,603	24,323	-242,524	131,798	868,496	345,560	4,789,248	8,085	374,591	8,198	111,270
$60,000 under $75,000	33,480	413,076	58,222	-402,468	405,373	2,850,151	1,057,729	16,544,550	27,228	610,886	50,339	504,002
$75,000 under $100,000	42,901	505,506	117,229	-644,033	607,106	4,179,690	1,425,081	26,031,427	20,751	553,388	60,550	539,927
$100,000 under $200,000	143,767	2,834,896	230,139	-771,656	765,688	5,552,326	2,124,202	44,550,926	36,258	1,903,650	101,897	1,302,964
$200,000 under $250,000	32,655	1,006,258	35,944	191,349	68,019	487,575	265,983	6,200,732	6,383	532,525	13,210	411,886
$250,000 under $500,000	60,290	2,732,423	57,834	253,181	71,481	541,830	346,715	8,454,117	9,748	1,382,672	21,906	542,232
$500,000 under $1,000,000	26,442	2,142,040	20,868	263,842	10,626	90,506	111,282	2,913,646	6,402	1,255,789	12,882	398,950
$1,000,000 under $1,500,000	8,797	1,435,874	5,915	79,500	1,986	15,407	29,303	763,625	2,212	784,335	6,079	138,261
$1,500,000 under $2,000,000	4,695	912,269	2,602	42,540	698	5,772	13,435	354,106	1,085	534,585	3,986	74,714
$2,000,000 under $5,000,000	9,253	2,818,396	4,154	19,455	863	7,645	20,781	561,803	2,021	1,622,158	9,063	327,054
$5,000,000 under $10,000,000	3,199	2,042,090	1,181	-81,597	125	892	5,491	154,122	681	936,403	3,421	245,272
$10,000,000 or more	3,041	5,744,837	795	-136,984	30	296	3,478	101,488	519	2,293,891	3,551	296,411
Taxable returns, total	**404,508**	**22,966,389**	**632,352**	**-1,736,150**	**2,732,799**	**19,661,728**	**7,639,401**	**124,086,824**	**140,515**	**12,437,226**	**327,159**	**4,965,411**
Nontaxable returns, total	**33,292**	**145,567**	**97,248**	**-1,359,036**	**558,179**	**4,253,503**	**909,323**	**5,844,245**	**194,254**	**4,471,313**	**61,704**	**986,780**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**109,747**	**133,832**	**93,380**	**7,385,392**	**1,064,885**	**25,418,753**	**3,292,171**	**26,684,983**	**15,020,222**	**92,576,621**
Under $5,000	--	--	* 2,979	* 177,488	5,762	30,763	31,018	-38,646	81,614	339,708
$5,000 under $10,000	* 104	* 151	* 2,020	* 152,348	9,635	47,613	27,988	28,633	147,518	333,482
$10,000 under $15,000	* 1,004	* 1,011	1,069	76,154	26,650	208,969	46,247	126,047	208,810	561,829
$15,000 under $20,000	* 6	* 38	1,173	107,712	19,162	180,040	45,089	146,514	220,153	590,443
$20,000 under $25,000	* 3	* 1	1,090	83,068	27,117	157,083	58,228	155,818	278,522	773,568
$25,000 under $30,000	* 2,004	* 846	3,321	200,704	33,235	218,759	57,784	193,850	327,147	1,011,064
$30,000 under $35,000	* 3,009	* 3,998	580	44,792	28,516	239,016	64,019	165,446	407,428	1,138,999
$35,000 under $40,000	* 1,297	* 322	1,442	41,779	35,371	294,651	93,259	202,082	459,801	1,262,816
$40,000 under $45,000	* 3,360	* 1,320	1,703	110,075	32,905	214,534	84,672	125,423	458,347	1,250,547
$45,000 under $50,000	* 4,026	* 1,583	4,566	350,304	33,892	327,021	107,780	211,192	486,709	1,408,676
$50,000 under $55,000	* 4,048	* 5,368	2,839	244,862	44,492	210,840	78,531	229,172	490,553	1,334,805
$55,000 under $60,000	* 7,075	* 8,798	2,125	192,239	44,351	419,795	92,736	312,345	525,999	1,569,805
$60,000 under $75,000	13,514	11,824	8,868	774,755	107,257	716,650	284,572	569,656	1,630,774	4,768,865
$75,000 under $100,000	21,926	31,996	10,495	939,050	183,059	1,850,143	490,477	1,656,968	2,448,238	7,624,239
$100,000 under $200,000	36,924	43,437	19,956	1,522,890	300,147	3,857,904	1,018,321	4,688,211	4,802,918	22,367,270
$200,000 under $250,000	3,810	8,171	5,464	446,611	44,199	1,408,353	186,062	1,700,407	580,370	6,323,063
$250,000 under $500,000	6,225	11,219	12,497	921,531	58,933	3,939,080	289,480	3,723,772	900,277	16,012,196
$500,000 under $1,000,000	754	2,016	6,812	625,266	17,462	1,826,873	128,758	2,673,295	341,315	9,745,324
$1,000,000 under $1,500,000	362	992	1,753	141,165	5,668	1,557,061	38,421	1,378,969	91,033	3,444,402
$1,500,000 under $2,000,000	113	273	847	72,806	2,300	685,144	18,456	964,396	40,992	1,888,260
$2,000,000 under $5,000,000	148	304	1,344	120,579	3,367	2,183,887	32,095	2,386,784	62,763	3,901,380
$5,000,000 under $10,000,000	17	85	267	23,947	846	1,135,714	10,091	1,355,991	16,903	1,723,780
$10,000,000 or more	16	80	169	15,268	558	3,708,862	8,088	3,728,657	12,036	3,202,099
Taxable returns, total	**107,577**	**130,005**	**76,139**	**6,085,465**	**935,935**	**22,602,353**	**2,934,111**	**25,393,555**	**13,203,221**	**86,284,845**
Nontaxable returns, total	**2,170**	**3,827**	**17,241**	**1,299,927**	**128,950**	**2,816,400**	**358,060**	**1,291,428**	**1,817,001**	**6,291,776**

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Medical and dental expenses limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**1,238,693,453**	**2,470**	**13,659**	**10,215,951**	**85,312,586**	**10,215,951**	**129,825,203**	**10,211,954**	**44,512,617**	**45,233,072**	**483,081,704**
Under $5,000	5,254,023	--	--	246,348	2,203,061	246,348	2,248,084	242,351	45,023	314,799	1,213,997
$5,000 under $10,000	8,038,587	--	--	358,909	3,487,466	358,909	3,692,324	358,909	204,857	484,736	1,573,532
$10,000 under $15,000	13,069,740	--	--	615,989	5,147,198	615,989	5,730,339	615,989	583,142	813,446	2,531,271
$15,000 under $20,000	14,832,123	--	--	585,452	4,862,302	585,452	5,629,112	585,452	766,810	945,750	3,020,392
$20,000 under $25,000	17,065,870	--	--	572,525	4,563,915	572,525	5,533,065	572,525	969,150	1,105,075	3,786,589
$25,000 under $30,000	20,259,536	--	--	628,706	4,647,531	628,706	5,941,887	628,706	1,294,356	1,292,329	4,403,341
$30,000 under $35,000	22,007,317	--	--	589,562	4,016,861	589,562	5,452,953	589,562	1,436,092	1,462,440	4,974,128
$35,000 under $40,000	27,001,703	--	--	613,868	4,230,359	613,868	5,962,081	613,868	1,731,722	1,698,322	6,433,168
$40,000 under $45,000	26,976,012	--	--	564,710	3,933,571	564,710	5,733,523	564,710	1,799,952	1,689,585	7,029,158
$45,000 under $50,000	29,043,150	--	--	527,409	4,031,979	527,409	5,907,286	527,409	1,875,306	1,773,069	7,820,645
$50,000 under $55,000	29,127,696	--	--	506,730	3,779,006	506,730	5,774,715	506,730	1,995,708	1,707,271	8,330,688
$55,000 under $60,000	30,584,482	--	--	450,076	3,906,750	450,076	5,846,435	450,076	1,939,685	1,727,845	8,753,553
$60,000 under $75,000	94,201,275	--	--	1,256,775	9,750,578	1,256,775	16,073,892	1,256,775	6,323,314	5,017,426	28,942,119
$75,000 under $100,000	154,821,733	**	**	1,331,772	11,009,592	1,331,772	19,626,166	1,331,772	8,616,574	7,520,111	53,139,748
$100,000 under $200,000	334,445,855	** 1,032	** 131	1,231,101	12,251,820	1,231,101	24,097,675	1,231,101	11,845,855	12,704,125	137,692,229
$200,000 under $250,000	63,700,012	961	576	74,130	1,383,529	74,130	2,613,283	74,130	1,229,755	1,679,773	29,445,569
$250,000 under $500,000	115,833,837	378	443	51,532	1,416,158	51,532	2,660,660	51,532	1,244,503	2,236,448	57,670,615
$500,000 under $1,000,000	61,939,846	67	378	9,027	540,627	9,027	984,209	9,027	443,582	677,641	33,897,549
$1,000,000 under $1,500,000	24,567,573	* 9	* 60	750	68,291	750	136,553	750	68,262	164,178	14,061,618
$1,500,000 under $2,000,000	15,114,599	* 3	* 23	307	29,416	307	68,229	307	38,813	70,195	8,482,575
$2,000,000 under $5,000,000	37,569,828	* 7	* 183	259	50,493	259	103,187	259	52,694	104,271	20,757,989
$5,000,000 under $10,000,000	21,309,722	* 4	* 250	** 14	** 2,082	** 14	** 9,544	** 14	** 7,462	26,746	11,315,992
$10,000,000 or more	71,928,935	* 8	* 11,614	**	**	**	**	**	**	17,492	27,805,240
Taxable returns, total	**1,101,805,881**	**2,276**	**13,192**	**7,132,777**	**47,814,429**	**7,132,777**	**86,158,846**	**7,132,777**	**38,344,417**	**39,677,803**	**456,099,369**
Nontaxable returns, total	**136,887,572**	**194**	**466**	**3,083,174**	**37,498,157**	**3,083,174**	**43,666,357**	**3,079,177**	**6,168,200**	**5,555,269**	**26,982,335**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**43,907,077**	**299,502,963**	**33,424,186**	**282,963,547**	**10,482,891**	**16,539,416**	**39,251,103**	**173,308,015**	**19,888,727**	**8,462,130**	**2,492,156**	**1,804,338**
Under $5,000	254,438	220,722	66,672	126,505	187,766	94,217	250,672	948,754	108,476	31,200	14,520	13,322
$5,000 under $10,000	439,299	297,610	135,322	128,284	303,977	169,326	371,434	1,220,120	148,309	43,233	17,168	12,569
$10,000 under $15,000	742,588	659,164	263,154	379,148	479,433	280,016	594,824	1,775,619	283,502	82,062	39,578	14,426
$15,000 under $20,000	865,485	708,254	379,890	376,011	485,595	332,244	717,914	2,151,560	350,580	90,499	43,812	70,078
$20,000 under $25,000	1,040,337	1,019,305	521,425	575,674	518,912	443,631	825,133	2,519,817	419,901	176,136	53,648	71,330
$25,000 under $30,000	1,225,184	1,497,609	708,219	1,032,194	516,965	465,415	949,589	2,666,755	522,575	203,830	54,303	34,880
$30,000 under $35,000	1,386,979	1,826,542	904,813	1,375,653	482,166	450,888	1,098,380	2,907,480	584,136	189,161	80,463	50,945
$35,000 under $40,000	1,630,806	2,580,036	1,144,655	2,055,401	486,152	524,635	1,307,769	3,602,709	657,607	203,811	91,761	46,613
$40,000 under $45,000	1,621,737	2,839,934	1,141,771	2,277,700	479,967	562,234	1,353,494	3,875,258	714,412	261,637	87,987	50,110
$45,000 under $50,000	1,711,814	3,426,405	1,211,486	2,765,026	500,328	661,379	1,463,181	4,102,846	758,737	256,856	94,713	34,539
$50,000 under $55,000	1,648,224	3,658,613	1,247,358	3,142,278	400,866	516,335	1,449,718	4,376,727	744,294	238,414	86,602	55,726
$55,000 under $60,000	1,680,037	3,995,157	1,282,725	3,456,344	397,312	538,813	1,436,588	4,428,210	790,453	305,359	70,208	24,826
$60,000 under $75,000	4,890,331	14,108,791	3,832,926	12,588,158	1,057,405	1,520,633	4,333,436	13,884,868	2,225,585	838,779	242,208	109,680
$75,000 under $100,000	7,363,920	27,981,496	5,992,183	25,601,279	1,371,737	2,380,217	6,693,841	23,538,462	3,484,652	1,409,534	422,200	210,257
$100,000 under $200,000	12,485,449	79,083,608	10,474,246	74,684,331	2,011,203	4,399,277	11,777,627	55,392,609	5,990,696	2,839,033	746,116	376,979
$200,000 under $250,000	1,656,787	18,348,746	1,397,062	17,524,648	259,725	824,098	1,561,513	10,615,883	766,335	398,343	109,706	82,033
$250,000 under $500,000	2,213,952	38,932,449	1,850,107	37,774,137	363,845	1,158,313	2,071,690	18,052,835	938,563	548,147	151,248	137,183
$500,000 under $1,000,000	669,674	25,325,990	554,057	24,858,124	115,617	467,865	634,260	8,275,031	264,481	194,923	52,376	101,605
$1,000,000 under $1,500,000	162,990	11,281,952	135,290	11,127,021	27,700	154,931	154,010	2,661,273	60,949	55,279	13,993	63,114
$1,500,000 under $2,000,000	69,651	7,028,085	57,582	6,945,161	12,069	82,924	66,178	1,395,795	24,616	25,405	6,319	33,290
$2,000,000 under $5,000,000	103,471	17,995,083	86,143	17,814,455	17,328	180,628	97,917	2,659,332	34,922	40,813	9,395	62,761
$5,000,000 under $10,000,000	26,539	10,242,517	22,276	10,151,075	4,263	91,442	25,290	1,016,114	9,058	14,161	2,274	43,200
$10,000,000 or more	17,385	26,444,896	14,824	26,204,941	2,561	239,956	16,643	1,239,958	5,888	15,515	1,556	104,870
Taxable returns, total	**38,731,108**	**290,735,925**	**30,773,177**	**276,586,357**	**7,957,931**	**14,149,567**	**34,821,037**	**156,275,506**	**17,735,493**	**7,546,631**	**2,216,510**	**1,537,050**
Nontaxable returns, total	**5,175,969**	**8,767,039**	**2,651,009**	**6,377,190**	**2,524,960**	**2,389,849**	**4,430,067**	**17,032,509**	**2,153,234**	**915,500**	**275,646**	**267,288**

Size of adjusted gross income	Itemized deductions—continued									
	Interest paid deduction									
	Total		Home mortgage interest						Deductible points	
			Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns, total	**35,416,360**	**354,057,732**	**34,838,306**	**332,610,540**	**34,322,419**	**326,143,983**	**1,157,823**	**6,466,556**	**2,719,082**	**1,661,068**
Under $5,000	182,707	1,414,288	179,275	1,377,168	176,253	1,369,596	* 4,372	* 7,572	14,895	6,625
$5,000 under $10,000	270,575	1,885,585	258,773	1,845,106	254,399	1,793,064	11,898	52,042	16,601	6,992
$10,000 under $15,000	433,031	3,124,017	426,756	3,015,039	418,396	2,964,163	9,456	50,877	20,533	8,794
$15,000 under $20,000	562,358	4,031,508	552,609	3,886,079	538,490	3,795,795	16,268	90,283	26,621	9,655
$20,000 under $25,000	671,766	4,747,247	665,165	4,601,202	650,925	4,493,382	23,441	107,820	36,931	9,419
$25,000 under $30,000	815,164	6,071,872	802,503	5,663,208	787,416	5,533,462	20,268	129,746	35,262	20,031
$30,000 under $35,000	1,000,711	6,834,568	988,575	6,573,105	971,452	6,467,726	27,880	105,378	43,682	15,385
$35,000 under $40,000	1,191,911	8,532,678	1,179,149	8,192,037	1,158,831	7,992,089	33,965	199,948	48,395	28,356
$40,000 under $45,000	1,240,249	8,875,120	1,223,445	8,462,860	1,202,034	8,235,463	32,310	227,397	67,340	57,451
$45,000 under $50,000	1,331,873	9,740,014	1,315,265	9,340,129	1,297,351	9,170,796	31,121	169,333	57,713	20,170
$50,000 under $55,000	1,319,426	10,155,474	1,302,207	9,698,403	1,283,639	9,544,822	30,965	153,581	73,507	38,854
$55,000 under $60,000	1,306,244	10,118,675	1,291,622	9,615,032	1,265,003	9,376,355	37,535	238,677	80,023	70,430
$60,000 under $75,000	3,959,281	32,193,940	3,917,697	31,064,934	3,864,404	30,635,979	96,583	428,955	220,441	109,527
$75,000 under $100,000	6,219,476	55,141,734	6,155,142	53,027,339	6,067,327	52,059,338	203,060	968,001	450,499	220,453
$100,000 under $200,000	10,841,881	114,345,894	10,715,718	112,502,098	10,577,253	110,374,510	421,799	2,127,588	1,009,592	607,793
$200,000 under $250,000	1,409,719	19,404,427	1,378,674	18,755,145	1,361,272	18,421,145	52,842	333,999	175,980	145,189
$250,000 under $500,000	1,822,576	30,444,447	1,750,380	28,824,122	1,727,316	28,225,354	72,127	598,769	** 308,676	** 247,833
$500,000 under $1,000,000	540,043	12,159,764	495,234	10,406,165	486,876	10,134,162	20,261	272,003	**	**
$1,000,000 under $1,500,000	126,746	3,460,157	111,438	2,567,864	108,832	2,484,949	5,377	82,915	15,661	20,819
$1,500,000 under $2,000,000	54,120	1,690,321	44,357	1,061,836	43,156	1,022,013	2,209	39,823	6,342	6,354
$2,000,000 under $5,000,000	80,932	3,336,935	61,958	1,543,021	60,221	1,486,557	2,958	56,464	7,915	7,989
$5,000,000 under $10,000,000	21,177	1,536,747	14,329	372,299	13,869	358,044	705	14,255	1,687	1,632
$10,000,000 or more	14,394	4,812,321	8,035	216,349	7,704	205,219	423	11,129	787	1,318
Taxable returns, total	**31,589,859**	**315,083,262**	**31,084,889**	**296,120,080**	**30,637,226**	**290,467,279**	**1,041,101**	**5,652,802**	**2,510,073**	**1,534,872**
Nontaxable returns, total	**3,826,502**	**38,974,470**	**3,753,417**	**36,490,459**	**3,685,194**	**35,676,705**	**116,722**	**813,755**	**209,009**	**126,195**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		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	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**4,114,661**	**5,366,230**	**1,560,983**	**14,419,894**	**37,367,247**	**199,270,460**	**34,200,602**	**152,157,640**	**22,182,567**	**49,047,100**	**565,569**	**31,938,858**
Under $5,000	13,648	12,790	10,825	17,706	187,221	120,094	161,521	180,605	70,291	42,664	38,212	103,409
$5,000 under $10,000	27,068	27,952	14,284	5,535	305,855	429,099	262,772	404,850	130,734	80,276	27,451	156,826
$10,000 under $15,000	57,169	76,432	10,453	23,752	528,947	978,199	480,077	917,110	214,283	149,792	36,317	410,296
$15,000 under $20,000	79,227	119,264	13,831	16,510	652,396	1,304,530	588,140	1,100,131	297,331	243,853	28,803	271,182
$20,000 under $25,000	102,563	123,256	13,760	13,369	780,633	1,719,035	703,026	1,451,683	398,358	268,507	34,866	634,383
$25,000 under $30,000	138,401	371,281	16,331	17,352	954,744	2,169,428	851,944	1,771,361	500,527	383,431	36,740	203,820
$30,000 under $35,000	193,644	208,877	20,483	37,202	1,077,334	2,480,188	951,526	1,938,550	581,079	489,393	25,159	193,574
$35,000 under $40,000	245,274	276,845	24,573	35,439	1,248,648	3,022,120	1,117,342	2,481,415	659,576	548,586	30,134	365,582
$40,000 under $45,000	267,412	324,239	19,767	30,569	1,284,840	3,159,771	1,141,194	2,475,979	693,719	3,305,927	21,698	320,834
$45,000 under $50,000	281,072	358,349	22,418	21,366	1,351,870	3,364,123	1,196,171	2,737,420	756,786	726,073	14,624	58,616
$50,000 under $55,000	285,070	363,874	18,462	54,343	1,318,646	3,322,750	1,181,010	2,708,040	770,205	558,577	21,575	68,944
$55,000 under $60,000	268,111	331,441	22,532	101,771	1,362,507	3,783,646	1,205,520	3,090,253	812,197	639,747	17,918	165,635
$60,000 under $75,000	724,331	905,762	83,776	113,717	4,094,087	11,988,198	3,670,303	9,790,683	2,385,367	2,071,973	42,774	662,776
$75,000 under $100,000	1,138,160	1,629,899	140,948	264,044	6,295,200	20,058,770	5,713,122	16,374,916	3,837,437	3,348,782	65,647	775,584
$100,000 under $200,000	292,404	234,237	437,644	1,001,767	11,307,226	44,540,853	10,520,596	37,244,155	7,304,377	7,592,562	72,691	2,489,735
$200,000 under $250,000	* 653	* 613	125,641	503,479	1,536,146	8,724,860	1,465,039	7,257,942	998,466	1,576,627	12,396	1,047,587
$250,000 under $500,000	** 439	** 1,114	264,553	1,447,971	2,072,367	17,789,352	1,997,082	14,847,688	1,253,952	2,554,974	18,392	1,554,241
$500,000 under $1,000,000	**	**	150,111	1,677,005	640,992	10,899,352	630,238	9,019,326	341,071	2,434,874	9,113	2,408,449
$1,000,000 under $1,500,000	--	--	49,523	871,475	157,067	5,045,757	155,315	4,012,462	78,136	966,835	3,129	1,439,588
$1,500,000 under $2,000,000	* 8	* 1	26,727	622,129	67,339	3,413,069	66,591	2,663,567	32,316	756,928	1,847	1,892,192
$2,000,000 under $5,000,000	* 8	* 3	47,612	1,785,922	100,133	9,509,288	99,311	6,332,112	46,334	3,476,232	3,606	3,815,474
$5,000,000 under $10,000,000	--	--	14,933	1,162,816	25,918	6,422,181	25,720	4,037,947	11,864	2,555,050	1,306	2,386,691
$10,000,000 or more	--	--	11,798	4,594,654	17,130	35,025,797	17,040	19,319,446	8,161	14,275,438	1,171	10,513,440
Taxable returns, total	**3,470,059**	**4,227,737**	**1,406,746**	**13,200,572**	**33,362,460**	**187,195,026**	**30,602,119**	**141,406,556**	**20,227,374**	**44,060,749**	**327,575**	**27,060,984**
Nontaxable returns, total	**644,602**	**1,138,493**	**154,237**	**1,219,322**	**4,004,788**	**12,075,433**	**3,598,482**	**10,751,084**	**1,955,194**	**4,986,351**	**237,994**	**4,877,874**

Size of adjusted gross income	Itemized deductions—continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**159,624**	**4,945,470**	**11,851,076**	**90,388,804**	**14,604,311**	**81,428,583**	**21,717,122**	**7,223,334**	**7,719,312**	**40,383,958**	**28,307,259**	**129,035,875**
Under $5,000	* 1,008	* 2,504	146,107	265,074	27,213	101,087	111,480	32,435	66,868	139,135	157,580	272,657
$5,000 under $10,000	* 4,125	* 27,475	166,230	588,102	57,675	268,539	187,398	53,253	72,663	297,831	236,884	619,623
$10,000 under $15,000	* 5,162	* 180,201	250,958	922,367	128,106	722,210	321,483	77,207	131,489	210,058	428,522	1,009,476
$15,000 under $20,000	* 3,998	* 17,811	279,213	1,445,441	200,040	1,125,930	397,178	99,095	132,384	358,142	531,537	1,583,166
$20,000 under $25,000	* 5,349	* 44,884	352,439	2,027,329	277,631	1,653,045	478,085	114,166	168,731	475,634	663,616	2,242,845
$25,000 under $30,000	12,005	149,250	446,885	2,612,532	423,973	2,385,370	563,799	125,474	188,620	413,017	765,768	2,923,861
$30,000 under $35,000	* 8,012	* 61,361	499,587	3,356,605	516,156	3,099,045	640,121	140,722	192,735	521,688	870,075	3,761,455
$35,000 under $40,000	5,523	154,479	594,612	3,903,895	613,314	3,701,726	802,356	180,666	248,953	589,730	1,081,257	4,472,122
$40,000 under $45,000	8,028	17,575	546,364	3,578,257	606,507	3,441,641	765,115	174,363	227,413	558,032	1,027,293	4,174,037
$45,000 under $50,000	* 5,049	* 135,400	527,233	3,583,570	606,409	3,569,937	834,097	189,737	229,273	479,252	1,089,534	4,238,926
$50,000 under $55,000	6,128	96,798	485,940	3,218,862	605,410	3,182,698	813,150	185,180	217,522	541,064	1,056,795	3,908,942
$55,000 under $60,000	9,352	92,868	516,428	3,507,819	634,714	3,614,618	832,069	188,455	238,602	494,331	1,095,095	4,297,404
$60,000 under $75,000	20,513	825,932	1,442,393	9,745,511	1,835,720	10,026,781	2,450,110	563,194	709,039	1,753,709	3,198,298	12,343,684
$75,000 under $100,000	**	**	1,971,152	13,383,973	2,720,056	14,488,273	3,759,058	900,785	1,088,442	2,677,224	4,798,025	18,066,282
$100,000 under $200,000	** 51,893	** 1,490,556	2,864,926	20,811,380	4,397,041	23,273,147	6,480,788	1,919,139	2,243,858	6,761,391	8,206,698	31,953,677
$200,000 under $250,000	4,271	375,953	300,469	2,693,842	443,016	2,597,911	818,831	372,684	370,728	1,700,013	1,044,548	4,670,608
$250,000 under $500,000	7,377	711,597	318,503	4,248,995	405,154	2,786,834	997,055	742,563	667,674	4,270,375	1,337,148	7,799,771
$500,000 under $1,000,000	1,459	358,948	87,779	2,514,626	78,510	691,043	300,974	437,629	288,663	3,593,589	437,638	4,722,261
$1,000,000 under $1,500,000	154	44,114	21,233	1,058,543	13,795	166,460	69,364	162,793	88,548	1,731,185	112,711	2,060,438
$1,500,000 under $2,000,000	111	37,081	10,259	770,465	5,331	81,440	30,923	103,279	42,629	1,268,264	51,546	1,452,983
$2,000,000 under $5,000,000	96	86,219	15,390	2,064,165	6,311	182,536	44,598	214,413	69,563	3,457,898	79,395	3,854,846
$5,000,000 under $10,000,000	** 11	** 34,465	4,231	1,171,747	1,457	115,825	11,556	93,383	20,254	2,064,392	21,976	2,273,600
$10,000,000 or more	**	**	2,745	2,915,704	773	152,486	7,535	152,719	14,660	6,028,005	15,319	6,333,210
Taxable returns, total	**110,673**	**2,432,473**	**9,816,971**	**75,921,407**	**13,074,081**	**70,389,784**	**19,259,541**	**6,433,193**	**6,756,863**	**36,035,660**	**25,012,878**	**112,858,637**
Nontaxable returns, total	**48,952**	**2,512,997**	**2,034,104**	**14,467,397**	**1,530,231**	**11,038,798**	**2,457,580**	**790,141**	**962,449**	**4,348,298**	**3,294,381**	**16,177,238**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued						Exemptions		Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions											
	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	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**1,264,044**	**21,650,355**	**929,310**	**17,809,053**	**333,976**	**2,567,987**	**106,771,488**	**405,479,130**	**42,283,414**	**4,626,384,684**	**4,078,614**	**32,166,319**
Under $5,000	7,139	35,003	5,564	27,068	1,713	7,936	460,773	1,746,201	11,250	8,725	* 18	* 1,810
$5,000 under $10,000	13,680	47,327	9,293	38,397	4,416	8,930	723,777	2,744,757	24,400	83,545	* 1,207	* 4,537
$10,000 under $15,000	28,493	186,486	23,324	175,820	5,169	10,667	1,186,355	4,501,918	189,699	455,752	* 1,102	* 1,262
$15,000 under $20,000	19,339	150,139	16,676	148,707	2,663	1,432	1,512,378	5,737,338	480,389	2,262,442	2,904	8,960
$20,000 under $25,000	29,285	176,872	24,007	130,821	4,272	6,587	1,790,543	6,796,883	713,085	5,325,475	1,296	8,379
$25,000 under $30,000	35,330	205,582	27,881	175,035	7,449	30,547	2,283,077	8,667,793	1,019,812	10,093,712	* 2,063	* 8,764
$30,000 under $35,000	31,824	283,608	26,369	222,821	5,455	60,787	2,562,045	9,725,779	1,302,627	18,079,634	664	3,011
$35,000 under $40,000	43,085	725,005	33,318	262,837	10,794	462,168	3,064,261	11,634,363	1,599,912	27,933,227	* 896	* 4,718
$40,000 under $45,000	39,281	382,561	27,700	172,065	10,914	56,200	3,188,395	12,106,623	1,637,524	34,775,196	* 1,080	* 7,536
$45,000 under $50,000	39,034	367,419	28,652	295,855	9,365	25,780	3,284,642	12,473,669	1,743,326	44,282,934	371	22,336
$50,000 under $55,000	50,557	224,118	41,471	189,541	10,098	34,576	3,346,214	12,704,474	1,681,454	49,171,414	2,741	5,226
$55,000 under $60,000	48,281	421,172	37,871	341,644	10,410	22,882	3,452,915	13,112,972	1,707,044	56,930,124	4,737	4,338
$60,000 under $75,000	106,957	754,997	91,732	572,871	14,915	51,851	10,947,202	41,572,513	4,990,494	206,091,799	17,514	32,339
$75,000 under $100,000	194,599	1,635,028	164,335	1,536,176	31,573	94,523	18,841,875	71,561,558	7,514,632	430,150,983	68,910	131,396
$100,000 under $200,000	314,512	3,766,142	253,143	3,213,200	59,800	337,144	35,530,093	134,954,392	12,694,376	1,265,495,243	620,041	1,461,016
$200,000 under $250,000	58,059	1,672,407	39,920	1,249,401	18,842	179,293	4,904,940	18,629,566	1,677,551	291,592,945	769,139	2,168,968
$250,000 under $500,000	98,534	3,553,116	52,604	3,011,612	45,128	375,107	6,516,601	24,749,252	2,235,516	610,204,982	1,963,489	14,585,867
$500,000 under $1,000,000	46,165	1,569,358	14,678	1,230,408	31,544	243,128	2,047,315	7,774,879	677,508	390,547,268	496,954	6,723,734
$1,000,000 under $1,500,000	17,655	829,152	4,668	708,005	12,968	105,559	491,421	1,866,377	164,103	172,548,933	57,666	1,303,562
$1,500,000 under $2,000,000	9,758	691,695	2,037	584,791	7,837	77,918	207,475	787,907	70,177	105,265,117	20,567	697,659
$2,000,000 under $5,000,000	19,274	1,764,921	2,937	1,564,243	16,517	155,173	302,520	1,148,898	104,284	272,732,942	30,274	1,604,408
$5,000,000 under $10,000,000	6,809	845,221	684	755,787	6,148	73,681	76,000	288,613	26,731	161,726,213	8,328	873,055
$10,000,000 or more	6,393	1,363,025	445	1,201,948	5,987	146,120	50,670	192,404	17,517	470,626,077	6,651	2,503,437
Taxable returns, total	**1,105,265**	**17,273,106**	**817,569**	**15,198,831**	**288,192**	**1,714,400**	**91,917,668**	**349,099,220**	**39,848,715**	**4,589,257,655**	**4,069,309**	**32,142,441**
Nontaxable returns, total	**158,779**	**4,377,248**	**111,742**	**2,610,222**	**45,784**	**853,587**	**14,853,819**	**56,379,910**	**2,434,699**	**37,127,029**	**9,305**	**23,878**

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns, total	**42,026,215**	**1,002,279,639**	**18,950,480**	**40,778,261**	**39,865,286**	**961,501,378**	**39,865,286**	**961,501,378**
Under $5,000	6,423	2,573	* 2,208	* 117	5,252	2,455	5,252	2,455
$5,000 under $10,000	24,704	19,351	10,514	694	21,607	18,656	21,607	18,656
$10,000 under $15,000	173,698	47,626	62,332	9,862	136,031	37,764	136,031	37,764
$15,000 under $20,000	450,674	220,811	104,511	24,969	403,621	195,841	403,621	195,841
$20,000 under $25,000	691,466	550,935	220,424	72,035	588,650	478,900	588,650	478,900
$25,000 under $30,000	987,226	1,117,927	369,874	188,699	777,673	929,228	777,673	929,228
$30,000 under $35,000	1,285,478	2,126,275	459,494	351,435	1,008,268	1,774,840	1,008,268	1,774,840
$35,000 under $40,000	1,581,281	3,376,699	614,516	534,168	1,294,582	2,842,531	1,294,582	2,842,531
$40,000 under $45,000	1,614,674	4,289,304	640,474	607,862	1,377,398	3,681,442	1,377,398	3,681,442
$45,000 under $50,000	1,727,033	5,641,026	647,851	708,417	1,514,580	4,932,608	1,514,580	4,932,608
$50,000 under $55,000	1,673,914	6,449,544	697,645	789,642	1,503,716	5,659,901	1,503,716	5,659,901
$55,000 under $60,000	1,701,302	7,812,900	696,998	936,661	1,545,096	6,876,238	1,545,096	6,876,238
$60,000 under $75,000	4,958,562	29,696,851	2,117,985	3,317,626	4,718,192	26,379,225	4,718,192	26,379,225
$75,000 under $100,000	7,496,533	64,621,457	3,716,551	6,639,611	7,365,269	57,981,846	7,365,269	57,981,846
$100,000 under $200,000	12,678,636	224,477,371	6,206,959	9,745,109	12,638,332	214,732,263	12,638,332	214,732,263
$200,000 under $250,000	1,677,426	63,009,653	663,131	760,717	1,675,419	62,248,936	1,675,419	62,248,936
$250,000 under $500,000	2,235,987	159,839,315	1,036,767	2,419,468	2,232,573	157,419,847	2,232,573	157,419,847
$500,000 under $1,000,000	678,036	113,307,087	405,306	2,667,699	676,700	110,639,388	676,700	110,639,388
$1,000,000 under $1,500,000	164,243	50,427,950	112,370	1,406,344	163,922	49,021,606	163,922	49,021,606
$1,500,000 under $2,000,000	70,248	30,760,710	50,367	983,794	70,065	29,776,916	70,065	29,776,916
$2,000,000 under $5,000,000	104,382	78,349,029	78,116	2,600,943	104,159	75,748,086	104,159	75,748,086
$5,000,000 under $10,000,000	26,764	44,175,610	21,243	1,474,943	26,699	42,700,667	26,699	42,700,667
$10,000,000 or more	17,523	111,959,636	14,844	4,537,444	17,480	107,422,192	17,480	107,422,192
Taxable returns, total	**39,865,286**	**997,872,641**	**16,789,551**	**36,371,263**	**39,865,286**	**961,501,378**	**39,865,286**	**961,501,378**
Nontaxable returns, total	**2,160,929**	**4,406,998**	**2,160,929**	**4,406,998**	--	--	–	--

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.30**	**0.19**	**0.30**	**0.18**	**0.35**	**0.29**	**0.45**	**0.91**	**1.13**	**1.36**	**0.58**	**0.64**
Under $5,000	5.11	6.06	5.11	7.44	9.80	18.04	6.83	19.95	18.08	18.33	8.29	11.44
$5,000 under $10,000	4.29	4.38	4.29	4.48	7.34	12.41	5.84	11.19	16.28	18.72	7.18	11.71
$10,000 under $15,000	3.34	3.36	3.34	3.40	5.37	7.02	4.66	13.12	13.32	31.19	6.15	9.39
$15,000 under $20,000	3.11	3.12	3.11	3.13	4.39	5.38	4.64	12.67	11.98	32.62	5.99	9.94
$20,000 under $25,000	2.90	2.91	2.90	2.91	3.75	4.28	4.49	11.16	12.59	27.48	5.84	9.57
$25,000 under $30,000	2.70	2.70	2.70	2.71	3.23	3.58	4.34	12.20	12.28	28.15	5.81	10.00
$30,000 under $35,000	2.53	2.54	2.53	2.54	2.87	3.02	4.07	13.77	12.03	23.47	5.73	11.09
$35,000 under $40,000	2.35	2.35	2.35	2.36	2.63	2.75	3.87	12.63	11.08	19.37	5.35	10.24
$40,000 under $45,000	2.36	2.36	2.36	2.36	2.61	2.70	3.70	16.98	10.31	19.91	5.07	9.85
$45,000 under $50,000	2.30	2.30	2.30	2.30	2.55	2.66	3.63	12.93	10.32	16.65	4.92	11.71
$50,000 under $55,000	2.34	2.34	2.34	2.34	2.57	2.69	3.54	13.53	10.56	13.16	4.79	10.43
$55,000 under $60,000	2.33	2.33	2.33	2.33	2.55	2.66	3.49	15.68	9.94	16.47	4.82	10.12
$60,000 under $75,000	1.31	1.31	1.31	1.31	1.43	1.50	1.92	7.74	5.61	10.89	2.64	5.94
$75,000 under $100,000	1.05	1.05	1.05	1.05	1.13	1.18	1.46	6.17	4.31	8.17	1.96	4.84
$100,000 under $200,000	0.57	0.57	0.57	0.57	0.63	0.66	0.82	3.42	2.30	4.34	1.06	2.74
$200,000 under $250,000	1.13	1.13	1.13	1.13	1.20	1.29	1.30	6.10	2.99	6.72	1.54	4.26
$250,000 under $500,000	0.82	0.78	0.82	0.77	0.90	0.98	0.89	3.60	1.72	3.67	1.01	2.69
$500,000 under $1,000,000	0.97	0.90	0.97	0.89	1.09	1.26	1.01	3.36	1.58	2.97	1.09	2.69
$1,000,000 under $1,500,000	1.20	1.19	1.20	1.19	1.37	1.79	1.22	3.31	1.75	3.09	1.30	3.17
$1,500,000 under $2,000,000	0.83	0.83	0.83	0.83	0.96	1.33	0.84	2.73	1.17	2.99	0.89	2.38
$2,000,000 under $5,000,000	0.52	0.45	0.52	0.45	0.61	0.85	0.52	1.36	0.69	1.44	0.55	1.37
$5,000,000 under $10,000,000	0.59	0.52	0.59	0.52	0.68	0.99	0.60	1.03	0.72	1.05	0.62	1.30
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.32**	**0.19**	**0.32**	**0.19**	**0.36**	**0.30**	**0.47**	**0.92**	**1.16**	**1.36**	**0.60**	**0.65**
Nontaxable returns, total	**1.24**	**1.46**	**1.24**	**1.45**	**1.61**	**1.89**	**1.82**	**4.88**	**4.51**	**6.27**	**2.34**	**3.80**

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.60**	**0.70**	**0.57**	**0.73**	**6.81**	**8.45**	**0.68**	**1.26**	**0.62**	**0.40**	**1.89**	**14.45**
Under $5,000	8.93	12.95	19.76	27.71	99.32	99.72	10.06	68.82	8.07	31.92	25.21	37.79
$5,000 under $10,000	7.51	14.26	12.78	15.86	--	--	7.81	27.32	7.25	45.90	21.31	44.80
$10,000 under $15,000	6.43	11.40	10.48	14.25	37.78	44.03	7.05	12.52	6.45	93.85	23.68	42.86
$15,000 under $20,000	6.42	11.44	8.17	12.20	40.79	43.72	6.57	16.28	6.38	51.23	23.30	59.45
$20,000 under $25,000	6.15	10.45	6.77	10.58	32.44	37.75	6.28	14.48	6.05	59.10	19.01	43.29
$25,000 under $30,000	6.07	11.36	5.43	8.41	40.80	47.50	6.07	16.91	6.17	110.07	21.80	52.41
$30,000 under $35,000	5.99	12.60	4.72	6.50	31.34	35.78	5.92	16.26	6.15	70.21	20.83	43.70
$35,000 under $40,000	5.54	10.48	4.00	5.54	37.76	46.77	5.83	12.11	5.62	69.25	18.29	47.66
$40,000 under $45,000	5.34	11.27	3.95	5.49	27.32	30.76	5.85	14.42	5.69	33.44	17.96	68.43
$45,000 under $50,000	5.14	13.49	3.69	5.27	32.85	40.20	5.69	13.74	5.53	46.24	19.88	129.17
$50,000 under $55,000	5.01	12.51	3.58	5.34	21.01	29.51	5.54	16.47	5.35	28.01	18.45	67.40
$55,000 under $60,000	5.04	11.48	3.57	4.96	24.83	29.20	5.69	12.47	5.32	28.80	18.20	102.19
$60,000 under $75,000	2.78	6.62	1.97	2.72	18.66	24.53	3.13	7.23	2.96	13.38	10.65	38.35
$75,000 under $100,000	2.05	5.34	1.52	2.16	19.12	23.57	2.39	5.76	2.18	9.55	8.22	45.25
$100,000 under $200,000	1.11	3.13	0.96	1.65	16.88	19.32	1.40	2.87	1.18	4.23	4.13	38.55
$200,000 under $250,000	1.58	4.85	1.86	2.86	25.91	33.13	2.46	4.90	1.62	5.27	5.36	50.51
$250,000 under $500,000	1.03	3.08	1.75	2.92	26.20	34.17	1.69	2.80	1.03	2.85	2.98	81.52
$500,000 under $1,000,000	1.11	3.03	2.19	3.65	31.23	41.02	1.97	3.20	1.08	2.48	2.31	179.78
$1,000,000 under $1,500,000	1.32	3.65	2.20	3.98	48.26	53.48	2.48	4.63	1.28	2.67	2.38	49.05
$1,500,000 under $2,000,000	0.91	2.68	1.50	3.37	29.61	51.03	1.85	4.53	0.88	1.85	1.67	17.56
$2,000,000 under $5,000,000	0.56	1.55	0.88	1.60	19.89	43.67	1.16	2.94	0.54	0.93	0.92	7.80
$5,000,000 under $10,000,000	0.62	1.47	0.92	1.61	21.72	55.64	1.19	3.57	0.60	0.79	0.87	3.20
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.62**	**0.70**	**0.59**	**0.74**	**7.42**	**8.93**	**0.75**	**1.30**	**0.64**	**0.39**	**1.95**	**7.51**
Nontaxable returns, total	**2.45**	**4.30**	**2.74**	**4.46**	**17.08**	**26.07**	**2.35**	**5.97**	**2.36**	**6.40**	**6.59**	**14.08**

Footnotes at end of table

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable IRA distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1.06**	**1.33**	**0.78**	**1.05**	**1.33**	**1.55**	**1.63**	**1.93**	**5.46**	**9.93**	**0.95**	**0.65**
Under $5,000	13.35	21.28	11.75	23.36	18.99	23.70	15.81	19.55	44.61	98.57	16.94	52.47
$5,000 under $10,000	9.33	13.26	7.34	11.08	13.65	23.28	13.35	15.58	44.55	129.05	13.41	1,113.33
$10,000 under $15,000	7.41	9.23	5.11	5.80	12.05	15.98	11.87	15.05	47.76	465.80	13.38	69.08
$15,000 under $20,000	7.09	8.96	5.06	6.21	10.85	14.27	10.77	13.49	31.96	52.66	11.86	170.30
$20,000 under $25,000	6.92	9.13	5.18	6.29	9.93	13.30	11.87	16.24	36.02	57.67	10.10	42.05
$25,000 under $30,000	6.74	8.80	5.22	6.32	10.58	15.01	11.53	14.08	44.68	57.00	10.70	110.40
$30,000 under $35,000	7.12	9.49	5.11	6.30	11.90	18.63	10.45	15.27	73.07	83.86	10.01	152.96
$35,000 under $40,000	6.77	9.00	4.89	6.01	10.46	14.86	9.79	12.59	27.68	50.70	9.58	36.96
$40,000 under $45,000	7.15	9.39	4.97	6.33	10.40	16.22	10.55	13.45	50.24	76.94	9.07	158.68
$45,000 under $50,000	6.59	9.19	4.66	5.89	9.55	15.12	9.07	13.18	35.84	73.22	9.36	87.10
$50,000 under $55,000	6.61	9.22	4.80	6.17	9.41	15.83	9.04	11.44	32.39	67.60	9.33	43.19
$55,000 under $60,000	6.67	9.44	4.79	6.07	9.94	16.78	10.07	13.26	70.28	102.44	8.74	36.69
$60,000 under $75,000	3.70	5.31	2.64	3.45	5.61	8.90	5.53	6.91	20.78	43.76	5.09	14.24
$75,000 under $100,000	3.04	4.38	2.16	2.89	4.29	7.25	3.94	4.98	15.18	45.31	3.73	9.91
$100,000 under $200,000	2.00	2.91	1.46	2.03	2.50	4.22	3.05	3.95	9.88	19.04	1.93	3.55
$200,000 under $250,000	3.09	4.98	2.51	3.64	3.72	6.70	6.59	10.46	15.15	29.62	2.45	4.63
$250,000 under $500,000	2.30	3.87	2.04	3.20	2.25	4.17	4.16	5.62	10.33	24.65	1.41	2.31
$500,000 under $1,000,000	2.57	4.55	2.61	4.98	2.22	4.23	3.79	5.47	9.79	21.74	1.30	1.91
$1,000,000 under $1,500,000	3.02	6.28	3.07	7.25	2.37	4.79	4.23	5.81	11.58	23.04	1.47	2.28
$1,500,000 under $2,000,000	2.16	4.53	2.27	6.09	1.70	4.50	3.07	5.99	8.94	25.47	1.00	1.70
$2,000,000 under $5,000,000	1.37	2.94	1.42	4.07	0.98	2.64	1.83	3.42	** 4.45	** 22.12	0.60	0.96
$5,000,000 under $10,000,000	1.40	3.50	1.46	5.19	0.94	2.28	1.76	2.32	**	**	0.65	1.07
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.12**	**1.38**	**0.83**	**1.09**	**1.40**	**1.59**	**1.79**	**2.07**	**5.75**	**10.27**	**0.98**	**0.64**
Nontaxable returns, total	**3.27**	**4.55**	**2.51**	**3.46**	**4.43**	**6.79**	**4.08**	**5.08**	**16.91**	**33.72**	**3.65**	**552.62**

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**3.68**	**2.80**	**2.53**	**16.05**	**1.64**	**2.19**	**0.92**	**1.03**	**4.59**	**2.83**	**4.39**	**5.78**
Under $5,000	78.37	222.74	43.55	97.79	24.35	28.09	39.27	40.29	15.12	18.40	52.55	41.65
$5,000 under $10,000	37.63	62.26	38.11	65.91	17.36	22.65	34.22	38.68	15.62	24.42	33.87	48.51
$10,000 under $15,000	58.62	67.37	24.88	42.81	10.35	13.71	15.78	25.07	18.00	22.42	42.22	77.83
$15,000 under $20,000	35.94	46.56	21.37	35.61	9.61	12.03	6.36	11.66	16.43	22.31	41.24	43.33
$20,000 under $25,000	42.09	50.60	21.12	51.37	8.63	10.91	5.03	6.81	18.88	29.81	31.01	63.92
$25,000 under $30,000	33.56	125.81	24.42	51.73	7.96	10.29	4.86	5.80	24.79	28.96	30.92	53.56
$30,000 under $35,000	37.53	49.52	26.37	56.12	8.36	11.43	5.44	6.07	25.06	27.67	41.24	43.94
$35,000 under $40,000	41.81	52.31	20.96	70.14	7.68	9.80	5.14	5.48	28.16	33.88	26.82	59.42
$40,000 under $45,000	46.74	75.09	25.02	48.31	8.81	11.59	5.25	5.59	27.42	28.98	27.65	41.57
$45,000 under $50,000	37.18	46.37	18.93	45.16	8.17	10.65	5.27	5.55	27.06	29.25	29.54	41.83
$50,000 under $55,000	31.16	48.59	20.41	28.76	9.20	11.98	5.22	5.54	29.39	31.16	30.77	40.41
$55,000 under $60,000	32.71	45.98	19.14	30.47	8.64	11.34	5.28	5.56	29.81	27.73	33.03	49.19
$60,000 under $75,000	16.59	29.44	11.89	40.49	4.89	6.64	2.96	3.18	17.56	22.66	13.71	24.14
$75,000 under $100,000	14.68	23.52	8.08	25.15	3.99	5.37	2.53	2.76	18.68	18.81	12.51	18.65
$100,000 under $200,000	7.19	13.50	4.76	32.44	3.32	4.45	1.84	2.02	11.37	10.37	8.93	14.56
$200,000 under $250,000	9.04	17.62	8.01	70.32	6.39	8.48	3.14	3.45	17.34	16.11	14.13	23.95
$250,000 under $500,000	5.66	10.44	5.17	68.99	5.63	7.14	2.35	2.55	10.82	8.25	9.26	15.94
$500,000 under $1,000,000	5.28	11.43	5.48	39.88	8.95	11.29	2.61	2.86	8.31	7.07	7.18	17.99
$1,000,000 under $1,500,000	5.38	12.13	6.23	50.22	12.48	16.29	2.99	3.22	8.57	5.84	6.36	13.05
$1,500,000 under $2,000,000	3.78	8.39	4.82	74.76	9.91	13.17	2.19	2.39	6.85	6.87	4.29	21.58
$2,000,000 under $5,000,000	1.99	4.67	2.90	193.44	7.78	9.90	1.35	1.46	3.67	2.92	1.99	6.13
$5,000,000 under $10,000,000	1.68	3.96	2.83	7.24	10.68	13.14	1.36	1.46	2.86	0.84	1.63	1.50
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**3.79**	**2.81**	**2.71**	**24.48**	**1.79**	**2.41**	**0.98**	**1.06**	**6.56**	**2.92**	**4.71**	**6.05**
Nontaxable returns, total	**14.94**	**31.17**	**8.98**	**19.50**	**4.15**	**5.38**	**3.16**	**4.32**	**6.34**	**6.97**	**11.97**	**17.06**

Footnotes at end of table

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**8.84**	**11.93**	**7.33**	**7.33**	**2.77**	**3.18**	**1.46**	**2.74**	**0.64**	**0.84**
Under $5,000	--	--	55.80	56.88	37.07	47.84	17.04	306.51	10.31	18.01
$5,000 under $10,000	99.52	99.52	70.73	70.99	31.37	34.61	17.82	132.58	7.88	13.77
$10,000 under $15,000	99.65	99.40	99.02	98.01	19.15	23.90	14.25	28.76	6.75	12.22
$15,000 under $20,000	91.85	91.85	90.58	93.51	22.25	26.96	14.63	32.99	6.54	11.00
$20,000 under $25,000	82.94	82.94	97.11	93.46	18.98	24.30	12.80	24.58	5.80	9.47
$25,000 under $30,000	70.68	91.05	53.86	58.57	17.14	21.93	12.73	26.26	5.40	8.60
$30,000 under $35,000	57.71	58.81	64.91	69.10	18.22	24.15	12.08	32.61	4.83	8.88
$35,000 under $40,000	80.33	94.56	71.20	63.07	16.60	24.58	10.19	29.00	4.57	7.41
$40,000 under $45,000	52.51	61.09	67.03	57.13	16.90	32.27	10.66	43.14	4.57	8.10
$45,000 under $50,000	49.97	67.26	46.73	47.63	16.85	29.11	9.35	41.69	4.43	7.84
$50,000 under $55,000	49.97	57.69	55.18	58.77	14.76	19.61	11.04	22.38	4.42	8.33
$55,000 under $60,000	37.56	41.76	55.74	57.34	14.91	24.26	10.15	27.84	4.27	8.20
$60,000 under $75,000	26.93	31.99	32.20	31.64	9.52	15.24	5.77	15.49	2.38	4.96
$75,000 under $100,000	21.05	28.03	25.31	24.87	7.25	13.94	4.39	11.18	1.91	3.83
$100,000 under $200,000	15.25	23.73	12.92	12.63	5.20	11.05	2.75	8.63	1.17	1.97
$200,000 under $250,000	27.54	40.03	21.38	22.42	7.96	14.51	3.80	13.34	2.08	3.87
$250,000 under $500,000	18.74	29.36	11.32	11.10	6.04	10.59	2.61	9.53	1.37	2.11
$500,000 under $1,000,000	30.79	30.07	9.98	9.89	6.86	13.53	2.44	8.99	1.42	2.10
$1,000,000 under $1,500,000	29.51	32.88	12.66	13.16	7.34	13.77	2.65	11.14	1.67	2.54
$1,500,000 under $2,000,000	24.54	36.54	8.76	9.16	5.38	10.43	1.85	7.51	1.17	2.16
$2,000,000 under $5,000,000	18.10	28.70	5.71	5.83	3.50	6.21	1.06	4.68	0.72	1.23
$5,000,000 under $10,000,000	25.25	42.93	6.43	6.48	3.57	6.48	1.00	4.26	0.76	1.24
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**8.92**	**12.00**	**7.85**	**8.10**	**2.93**	**3.38**	**1.53**	**2.77**	**0.68**	**0.87**
Nontaxable returns, total	**65.39**	**89.46**	**19.63**	**17.53**	**8.46**	**9.36**	**4.96**	**15.34**	**2.20**	**3.77**

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Medical and dental expenses limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**0.29**	**47.53**	**3.83**	**0.91**	**1.66**	**0.91**	**1.29**	**0.91**	**1.03**	**0.30**	**0.26**
Under $5,000	6.10	--	--	6.04	9.37	6.04	9.26	6.08	7.13	5.33	7.12
$5,000 under $10,000	5.79	--	--	5.10	9.31	5.10	8.95	5.10	5.20	4.38	6.11
$10,000 under $15,000	4.28	--	--	3.94	6.90	3.94	6.43	3.94	3.96	3.42	6.66
$15,000 under $20,000	4.00	--	--	4.03	7.70	4.03	6.95	4.03	4.05	3.17	4.46
$20,000 under $25,000	3.37	--	--	4.08	6.79	4.08	6.06	4.08	4.09	2.94	3.89
$25,000 under $30,000	3.25	--	--	3.92	6.30	3.92	5.50	3.92	3.92	2.73	3.65
$30,000 under $35,000	2.84	--	--	4.03	6.15	4.03	5.28	4.03	4.04	2.55	3.12
$35,000 under $40,000	3.14	--	--	3.95	7.36	3.95	5.91	3.95	3.95	2.37	2.99
$40,000 under $45,000	2.76	--	--	4.13	6.73	4.13	5.50	4.13	4.13	2.38	3.07
$45,000 under $50,000	2.66	--	--	4.27	7.61	4.27	6.05	4.27	4.27	2.31	2.88
$50,000 under $55,000	2.68	--	--	4.35	7.41	4.35	5.86	4.35	4.35	2.35	2.71
$55,000 under $60,000	2.70	--	--	4.62	9.14	4.62	7.01	4.62	4.63	2.34	2.66
$60,000 under $75,000	1.67	--	--	2.74	4.82	2.74	3.65	2.74	2.74	1.31	1.54
$75,000 under $100,000	1.19	**	**	2.64	5.00	2.64	3.55	2.64	2.65	1.05	1.17
$100,000 under $200,000	0.69	** 97.63	** 90.82	2.56	4.99	2.56	3.31	2.56	2.51	0.57	0.68
$200,000 under $250,000	1.30	54.15	54.69	6.01	9.84	6.01	7.16	6.01	6.02	1.13	1.26
$250,000 under $500,000	0.94	79.49	69.39	6.35	9.59	6.35	7.21	6.35	6.18	0.82	0.91
$500,000 under $1,000,000	1.11	57.70	67.58	9.89	11.86	9.89	10.02	9.89	9.41	0.97	1.13
$1,000,000 under $1,500,000	1.46	0.00	0.00	18.91	25.26	18.91	19.95	18.91	18.74	1.20	1.50
$1,500,000 under $2,000,000	1.17	0.00	0.00	14.41	22.70	14.41	16.03	14.41	14.44	0.83	1.14
$2,000,000 under $5,000,000	0.69	0.00	0.00	13.76	21.16	13.76	15.66	13.76	13.05	0.52	0.67
$5,000,000 under $10,000,000	0.71	0.00	0.00	** 31.03	** 50.00	** 31.03	** 27.55	** 31.03	** 24.09	0.59	0.76
$10,000,000 or more	0.00	0.00	0.00	**	**	**	**	**	**	0.00	0.00
Taxable returns, total	**0.28**	**51.58**	**3.96**	**1.10**	**1.71**	**1.10**	**1.32**	**1.10**	**1.15**	**0.32**	**0.26**
Nontaxable returns, total	**1.63**	**0.00**	**0.00**	**1.71**	**3.11**	**1.71**	**2.85**	**1.72**	**2.15**	**1.26**	**1.83**

Footnotes at end of table

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**0.31**	**0.28**	**0.38**	**0.30**	**0.87**	**1.24**	**0.34**	**0.40**	**0.57**	**1.30**	**1.79**	**4.61**
Under $5,000	5.89	12.61	11.54	20.35	6.86	11.25	5.94	7.78	9.02	14.56	24.97	73.33
$5,000 under $10,000	4.60	8.06	8.28	16.62	5.54	6.50	4.98	6.72	7.88	36.38	22.58	57.41
$10,000 under $15,000	3.58	19.55	6.02	33.70	4.48	5.94	4.00	5.27	5.85	15.25	15.65	41.34
$15,000 under $20,000	3.31	4.54	5.04	6.96	4.43	5.67	3.64	4.86	5.23	12.18	14.90	70.00
$20,000 under $25,000	3.03	5.16	4.30	6.23	4.29	8.69	3.39	4.43	4.77	13.66	13.36	33.43
$25,000 under $30,000	2.80	5.04	3.71	6.70	4.31	6.58	3.18	4.16	4.31	12.96	13.32	39.73
$30,000 under $35,000	2.62	3.36	3.26	3.99	4.45	6.11	2.95	3.88	4.07	8.03	11.02	24.42
$35,000 under $40,000	2.42	3.65	2.90	4.33	4.44	5.97	2.71	3.48	3.84	7.33	10.34	21.50
$40,000 under $45,000	2.43	2.95	2.91	3.24	4.48	7.08	2.66	4.08	3.68	12.33	10.52	22.28
$45,000 under $50,000	2.35	3.69	2.82	3.40	4.39	12.90	2.55	3.35	3.58	6.93	10.14	27.32
$50,000 under $55,000	2.39	2.81	2.77	3.10	4.90	6.54	2.56	3.41	3.60	6.47	10.61	20.35
$55,000 under $60,000	2.37	2.73	2.73	3.03	4.92	5.90	2.57	3.32	3.50	8.17	11.78	19.94
$60,000 under $75,000	1.33	1.72	1.53	1.88	2.98	3.78	1.42	1.84	2.04	4.39	6.33	13.23
$75,000 under $100,000	1.07	1.24	1.20	1.33	2.60	3.32	1.13	1.43	1.62	3.47	4.78	16.67
$100,000 under $200,000	0.58	0.78	0.69	0.83	1.94	2.79	0.62	0.84	1.04	2.23	3.30	7.92
$200,000 under $250,000	1.14	1.33	1.27	1.39	3.21	3.86	1.18	1.53	1.82	3.17	5.04	13.76
$250,000 under $500,000	0.83	1.00	0.93	1.03	2.37	3.15	0.87	1.07	1.44	2.17	3.77	11.72
$500,000 under $1,000,000	0.98	1.25	1.11	1.28	2.63	4.23	1.02	1.26	1.75	2.81	4.03	11.18
$1,000,000 under $1,500,000	1.21	1.63	1.36	1.65	3.22	5.71	1.25	1.64	2.17	3.46	4.62	13.68
$1,500,000 under $2,000,000	0.84	1.23	0.96	1.25	2.30	6.32	0.86	1.27	1.60	3.32	3.24	8.75
$2,000,000 under $5,000,000	0.52	0.71	0.60	0.72	1.55	5.02	0.54	0.83	1.05	2.13	2.14	4.84
$5,000,000 under $10,000,000	0.60	0.79	0.67	0.80	1.59	4.25	0.61	0.81	1.11	1.99	2.20	7.76
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.33**	**0.28**	**0.40**	**0.30**	**0.99**	**1.24**	**0.36**	**0.41**	**0.60**	**1.30**	**1.88**	**3.90**
Nontaxable returns, total	**1.31**	**3.11**	**1.86**	**3.95**	**1.90**	**4.48**	**1.42**	**1.89**	**2.07**	**5.64**	**5.79**	**21.54**

Size of adjusted gross income	Itemized deductions—continued									
	Interest paid deduction									
	Total		Home mortgage interest						Deductible points	
			Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns, total	**0.37**	**0.47**	**0.37**	**0.48**	**0.38**	**0.49**	**2.64**	**3.80**	**1.64**	**4.51**
Under $5,000	6.96	7.90	7.04	7.98	7.09	8.02	46.24	44.53	23.78	61.68
$5,000 under $10,000	5.81	7.22	5.95	7.28	6.01	7.36	27.57	36.66	23.37	49.34
$10,000 under $15,000	4.70	5.81	4.74	5.84	4.79	5.90	32.00	35.55	21.22	53.96
$15,000 under $20,000	4.11	5.13	4.15	5.19	4.20	5.26	24.57	30.63	18.80	37.29
$20,000 under $25,000	3.77	4.59	3.80	4.62	3.84	4.67	20.33	25.86	16.13	43.73
$25,000 under $30,000	3.44	5.42	3.47	4.23	3.50	4.26	22.15	28.54	16.51	39.50
$30,000 under $35,000	3.09	3.70	3.12	3.73	3.14	3.76	18.72	24.06	14.62	31.70
$35,000 under $40,000	2.84	3.42	2.86	3.46	2.88	3.43	17.03	34.90	14.07	25.15
$40,000 under $45,000	2.78	3.33	2.81	3.36	2.83	3.39	17.18	21.35	11.87	25.85
$45,000 under $50,000	2.68	3.34	2.70	3.37	2.72	3.39	17.53	23.50	12.96	29.38
$50,000 under $55,000	2.69	3.51	2.71	3.55	2.73	3.58	17.67	24.50	11.44	22.65
$55,000 under $60,000	2.70	3.29	2.72	3.24	2.75	3.25	16.00	23.76	10.98	31.06
$60,000 under $75,000	1.50	2.55	1.51	2.61	1.52	2.63	10.00	15.12	6.61	19.91
$75,000 under $100,000	1.18	1.42	1.18	1.43	1.19	1.44	6.91	10.65	4.60	12.11
$100,000 under $200,000	0.66	0.87	0.67	0.87	0.68	0.88	4.45	7.10	2.78	7.79
$200,000 under $250,000	1.26	1.66	1.28	1.65	1.29	1.66	7.29	11.38	3.96	20.16
$250,000 under $500,000	0.95	1.24	0.98	1.25	0.99	1.25	5.51	8.58	** 2.38	** 6.79
$500,000 under $1,000,000	1.14	1.63	1.21	1.55	1.23	1.56	6.51	11.31	**	**
$1,000,000 under $1,500,000	1.41	2.06	1.54	1.99	1.57	2.02	7.65	11.14	4.38	22.26
$1,500,000 under $2,000,000	1.00	2.04	1.14	1.46	1.15	1.48	5.98	8.85	3.25	9.53
$2,000,000 under $5,000,000	0.62	1.31	0.75	0.96	0.77	0.98	3.74	4.87	2.38	7.47
$5,000,000 under $10,000,000	0.68	1.13	0.87	1.07	0.88	1.10	3.94	4.91	2.65	6.13
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.39**	**0.44**	**0.39**	**0.46**	**0.40**	**0.46**	**2.77**	**3.93**	**1.69**	**4.71**
Nontaxable returns, total	**1.53**	**2.49**	**1.55**	**2.53**	**1.56**	**2.57**	**8.86**	**12.81**	**6.58**	**15.58**

Footnotes at end of table

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		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	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**1.51**	**4.46**	**1.70**	**1.52**	**0.35**	**0.47**	**0.38**	**0.66**	**0.52**	**5.67**	**3.76**	**4.64**
Under $5,000	25.92	32.47	26.49	26.98	6.82	9.17	7.32	13.20	11.10	18.19	14.56	24.92
$5,000 under $10,000	18.76	20.30	22.08	25.44	5.50	7.51	5.94	9.81	8.44	14.28	17.73	28.83
$10,000 under $15,000	13.15	19.47	27.12	67.87	4.25	6.13	4.46	8.01	6.71	15.19	16.04	32.72
$15,000 under $20,000	11.13	18.52	23.47	31.25	3.82	5.75	4.02	7.02	5.66	15.22	17.67	28.16
$20,000 under $25,000	9.79	13.32	22.81	38.33	3.49	5.33	3.68	6.35	4.92	10.41	16.28	56.65
$25,000 under $30,000	8.47	57.64	22.38	35.33	3.18	4.87	3.37	5.64	4.41	8.37	15.91	30.78
$30,000 under $35,000	7.13	9.74	19.71	40.08	2.98	4.64	3.17	5.16	4.08	7.98	18.75	36.62
$35,000 under $40,000	6.35	8.13	18.92	26.95	2.77	4.42	2.93	6.34	3.83	8.08	17.28	40.59
$40,000 under $45,000	6.09	8.94	21.27	45.63	2.73	4.44	2.90	4.91	3.74	81.77	20.43	50.38
$45,000 under $50,000	5.94	9.18	18.89	33.89	2.65	4.24	2.82	4.70	3.58	19.90	25.11	37.74
$50,000 under $55,000	5.90	8.25	21.10	61.31	2.69	4.28	2.84	4.73	3.54	6.54	20.29	26.22
$55,000 under $60,000	6.09	7.70	18.69	76.77	2.64	4.36	2.81	4.83	3.45	7.42	22.29	52.48
$60,000 under $75,000	3.68	4.82	9.88	19.80	1.47	2.53	1.56	2.85	1.97	5.14	14.35	30.20
$75,000 under $100,000	2.92	3.96	7.72	20.20	1.16	2.01	1.23	2.19	1.53	3.26	11.81	30.04
$100,000 under $200,000	5.74	8.25	3.83	9.40	0.64	1.32	0.69	1.96	0.91	2.25	9.80	30.05
$200,000 under $250,000	66.41	63.23	4.52	11.42	1.20	2.40	1.23	2.70	1.56	10.63	13.86	27.19
$250,000 under $500,000	** 75.17	** 85.01	2.58	6.52	0.86	1.81	0.88	1.86	1.22	4.21	9.31	14.03
$500,000 under $1,000,000	**	**	2.17	6.26	1.01	2.12	1.02	2.54	1.52	18.68	7.83	17.46
$1,000,000 under $1,500,000	--	--	2.27	5.05	1.24	2.76	1.25	3.00	1.89	6.76	7.70	32.13
$1,500,000 under $2,000,000	93.68	93.68	1.51	4.64	0.86	2.25	0.86	2.53	1.38	6.12	5.55	26.33
$2,000,000 under $5,000,000	93.68	93.68	0.84	2.24	0.53	1.31	0.54	1.48	0.90	8.12	3.01	19.33
$5,000,000 under $10,000,000	--	--	0.80	1.41	0.60	1.12	0.61	1.30	0.95	2.20	2.36	5.07
$10,000,000 or more	--	--	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.65**	**2.30**	**1.74**	**1.46**	**0.37**	**0.48**	**0.39**	**0.59**	**0.54**	**1.42**	**4.84**	**4.66**
Nontaxable returns, total	**3.89**	**19.25**	**6.69**	**8.51**	**1.49**	**2.44**	**1.58**	**5.25**	**2.18**	**54.31**	**5.96**	**16.00**

Size of adjusted gross income	Itemized deductions—continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**7.42**	**11.54**	**0.81**	**1.14**	**0.72**	**1.24**	**0.54**	**0.78**	**0.92**	**1.12**	**0.45**	**0.88**
Under $5,000	99.32	94.38	7.69	18.54	18.62	32.85	8.79	10.57	11.10	25.38	7.42	18.10
$5,000 under $10,000	48.70	62.70	7.41	27.03	12.92	22.63	7.03	16.46	11.04	49.15	6.26	25.74
$10,000 under $15,000	43.49	88.06	6.15	10.72	8.71	12.99	5.45	8.26	8.46	14.75	4.72	10.02
$15,000 under $20,000	49.95	55.24	5.82	13.14	7.01	16.31	4.90	6.84	8.31	14.36	4.24	12.16
$20,000 under $25,000	42.40	47.82	5.19	7.58	5.95	8.50	4.48	6.16	7.38	14.10	3.80	7.11
$25,000 under $30,000	28.84	36.08	4.66	6.36	4.82	6.66	4.14	5.15	7.08	12.80	3.55	5.98
$30,000 under $35,000	35.34	42.40	4.39	5.99	4.35	6.20	3.88	6.28	6.92	11.15	3.32	5.63
$35,000 under $40,000	41.10	52.67	4.04	5.48	4.00	5.70	3.47	4.81	6.18	10.26	2.99	5.09
$40,000 under $45,000	35.32	57.48	4.22	5.75	4.02	5.92	3.56	7.42	6.44	10.60	3.07	5.28
$45,000 under $50,000	44.69	55.52	4.29	6.08	4.02	6.07	3.41	5.42	6.44	13.19	2.97	5.51
$50,000 under $55,000	40.13	56.15	4.47	6.50	4.02	6.47	3.45	5.73	6.59	13.39	3.01	5.77
$55,000 under $60,000	32.63	46.93	4.34	6.13	3.93	6.07	3.41	5.02	6.30	11.81	2.96	5.44
$60,000 under $75,000	** 21.59	** 47.32	2.56	4.00	2.27	3.85	1.94	3.25	3.62	8.26	1.68	3.43
$75,000 under $100,000	**	**	2.18	3.35	1.85	3.20	1.55	2.49	2.90	5.28	1.36	2.77
$100,000 under $200,000	12.92	20.62	1.63	2.65	1.28	2.39	0.99	1.62	1.78	3.84	0.84	1.97
$200,000 under $250,000	24.75	20.41	2.99	4.52	2.47	4.15	1.75	3.25	2.63	5.63	1.52	3.22
$250,000 under $500,000	17.20	18.77	2.53	3.71	2.35	4.60	1.39	2.64	1.63	3.05	1.15	2.47
$500,000 under $1,000,000	22.09	24.41	2.93	4.22	3.45	6.32	1.63	2.66	1.54	3.17	1.27	2.70
$1,000,000 under $1,500,000	37.97	19.37	3.41	4.46	4.81	12.37	2.00	4.13	1.69	3.08	1.50	2.91
$1,500,000 under $2,000,000	23.42	25.73	2.49	3.71	3.75	9.42	1.42	3.19	1.14	2.54	1.02	2.38
$2,000,000 under $5,000,000	18.31	20.30	1.53	2.26	2.68	5.64	0.91	1.68	0.66	1.49	0.62	1.42
$5,000,000 under $10,000,000	** 22.84	** 2.44	1.48	1.50	2.90	5.56	0.96	1.48	0.69	1.05	0.66	1.03
$10,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**8.81**	**10.24**	**0.89**	**1.18**	**0.75**	**1.29**	**0.57**	**0.78**	**0.97**	**0.99**	**0.48**	**0.88**
Nontaxable returns, total	**13.73**	**20.44**	**2.12**	**3.65**	**2.51**	**4.11**	**1.93**	**3.43**	**3.01**	**6.42**	**1.66**	**3.39**

Footnotes at end of table

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued						Exemptions		Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions											
	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	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns, total	**2.42**	**3.85**	**2.97**	**3.68**	**3.97**	**17.41**	**0.36**	**0.36**	**0.31**	**0.19**	**0.67**	**0.61**
Under $5,000	33.75	45.12	38.23	53.27	66.56	81.18	5.77	5.77	28.15	35.60	41.67	82.56
$5,000 under $10,000	26.62	33.65	32.36	36.73	46.49	82.84	4.93	4.93	20.36	24.56	84.73	71.32
$10,000 under $15,000	18.56	24.33	20.54	25.65	43.38	46.98	3.87	3.87	7.17	10.12	98.25	66.24
$15,000 under $20,000	22.15	28.19	24.04	28.46	56.61	49.03	3.74	3.74	4.50	5.17	50.93	45.42
$20,000 under $25,000	18.24	29.18	20.09	25.27	48.24	57.98	3.39	3.39	3.69	4.18	78.98	89.12
$25,000 under $30,000	16.64	23.72	18.77	23.72	35.99	83.79	3.20	3.20	3.08	3.50	68.93	75.50
$30,000 under $35,000	17.24	24.90	18.96	24.84	41.47	72.13	2.98	2.98	2.71	3.01	64.15	60.02
$35,000 under $40,000	14.98	58.89	17.10	25.33	29.64	91.24	2.79	2.79	2.45	2.67	47.11	55.51
$40,000 under $45,000	15.50	43.53	18.37	33.39	29.32	45.32	2.82	2.82	2.42	2.61	93.06	56.19
$45,000 under $50,000	15.73	27.42	18.31	30.15	32.30	38.49	2.75	2.75	2.33	2.49	81.50	90.70
$50,000 under $55,000	13.87	19.46	15.27	21.14	31.41	48.45	2.80	2.80	2.37	2.50	53.57	36.84
$55,000 under $60,000	14.34	23.82	16.18	24.74	30.96	45.10	2.76	2.76	2.35	2.46	43.17	48.73
$60,000 under $75,000	9.47	20.92	10.29	15.36	24.61	32.70	1.56	1.56	1.32	1.37	23.15	28.76
$75,000 under $100,000	6.97	13.76	7.64	14.37	16.65	35.52	1.23	1.23	1.05	1.08	11.67	15.62
$100,000 under $200,000	4.98	10.72	5.66	11.68	10.57	24.78	0.69	0.69	0.57	0.59	3.13	4.96
$200,000 under $250,000	6.83	11.71	8.38	15.09	11.63	29.38	1.27	1.27	1.13	1.14	1.75	2.63
$250,000 under $500,000	4.51	9.61	6.39	11.00	6.42	18.43	0.93	0.93	0.82	0.79	0.87	1.05
$500,000 under $1,000,000	3.90	10.29	7.33	12.56	4.60	14.85	1.12	1.12	0.97	0.91	1.24	1.52
$1,000,000 under $1,500,000	3.87	13.60	8.02	15.66	4.42	19.09	1.39	1.39	1.20	1.21	2.16	3.23
$1,500,000 under $2,000,000	2.56	9.46	5.71	10.85	2.86	20.22	0.96	0.96	0.83	0.84	1.73	2.84
$2,000,000 under $5,000,000	1.36	6.00	3.78	6.63	1.46	9.99	0.62	0.62	0.52	0.46	1.11	1.61
$5,000,000 under $10,000,000	1.17	7.17	3.88	7.99	1.23	4.79	0.68	0.68	0.59	0.53	1.09	1.44
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**2.55**	**3.66**	**3.14**	**3.99**	**4.08**	**7.75**	**0.37**	**0.37**	**0.32**	**0.19**	**0.67**	**0.61**
Nontaxable returns, total	**7.50**	**12.46**	**9.11**	**9.64**	**13.34**	**50.00**	**1.49**	**1.49**	**1.95**	**2.26**	**29.50**	**22.59**

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns, total	**0.31**	**0.19**	**0.56**	**0.79**	**0.32**	**0.19**	**0.32**	**0.19**
Under $5,000	35.12	60.70	46.27	49.67	40.69	63.28	40.69	63.28
$5,000 under $10,000	20.13	28.84	31.17	50.44	21.58	29.59	21.58	29.59
$10,000 under $15,000	7.51	11.87	12.62	19.26	8.48	13.22	8.48	13.22
$15,000 under $20,000	4.66	5.65	9.69	14.15	4.93	6.02	4.93	6.02
$20,000 under $25,000	3.75	4.57	6.67	10.65	4.06	4.77	4.06	4.77
$25,000 under $30,000	3.13	3.72	5.15	7.18	3.53	4.11	3.53	4.11
$30,000 under $35,000	2.73	3.16	4.59	5.87	3.09	3.53	3.09	3.53
$35,000 under $40,000	2.46	2.77	3.96	5.04	2.73	3.07	2.73	3.07
$40,000 under $45,000	2.44	2.72	3.89	4.93	2.64	2.97	2.64	2.97
$45,000 under $50,000	2.34	2.60	3.86	4.81	2.51	2.82	2.51	2.82
$50,000 under $55,000	2.38	2.60	3.72	4.76	2.52	2.80	2.52	2.80
$55,000 under $60,000	2.36	2.56	3.72	4.63	2.48	2.76	2.48	2.76
$60,000 under $75,000	1.32	1.44	2.09	2.59	1.36	1.53	1.36	1.53
$75,000 under $100,000	1.06	1.13	1.55	1.99	1.07	1.20	1.07	1.20
$100,000 under $200,000	0.58	0.62	1.00	1.67	0.58	0.63	0.58	0.63
$200,000 under $250,000	1.13	1.16	1.90	7.38	1.13	1.17	1.13	1.17
$250,000 under $500,000	0.82	0.79	1.23	5.23	0.82	0.79	0.82	0.79
$500,000 under $1,000,000	0.97	0.91	1.24	4.95	0.98	0.93	0.98	0.93
$1,000,000 under $1,500,000	1.20	1.23	1.45	6.22	1.21	1.24	1.21	1.24
$1,500,000 under $2,000,000	0.83	0.86	0.99	4.37	0.83	0.87	0.83	0.87
$2,000,000 under $5,000,000	0.52	0.48	0.60	2.35	0.52	0.49	0.52	0.49
$5,000,000 under $10,000,000	0.59	0.56	0.66	2.40	0.60	0.56	0.60	0.56
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.32**	**0.19**	**0.59**	**0.85**	**0.32**	**0.19**	**0.32**	**0.19**
Nontaxable returns, total	**2.09**	**2.24**	**2.09**	**2.24**	**--**	**--**	**--**	**--**

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

[1] Not included in total income.

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	45,581,697	6,225,504,755	25,887,574	4,607,211,543	1,149,825	136,865,058
Total income	45,581,697	6,318,081,376	25,887,574	4,677,438,319	1,149,825	138,554,950
Salaries and wages	38,080,559	3,927,146,724	22,756,072	2,911,711,341	957,212	69,321,030
Taxable interest	25,754,783	84,272,314	16,450,581	59,334,210	438,242	3,370,804
Tax-exempt interest [1]	4,079,460	60,558,239	2,571,670	40,426,929	58,923	1,454,710
Ordinary dividends	16,049,765	219,747,624	10,487,344	149,830,348	231,493	8,872,075
Qualified dividends [1]	14,823,222	175,769,562	9,704,685	120,266,296	213,394	7,695,342
State income tax refunds	19,533,898	25,838,462	11,824,843	18,144,059	436,393	520,319
Alimony received	196,616	5,948,013	** 17,305	** 300,639	**	**
Business or profession:						
Net income	6,060,972	215,979,124	4,464,577	168,214,360	119,439	4,188,986
Net loss	2,682,063	25,186,304	1,841,325	16,904,429	54,747	792,650
Sales of capital assets:						
Net gain in AGI	7,185,582	587,886,678	4,721,646	440,609,331	99,155	25,312,027
Net loss in AGI	6,349,442	15,013,015	4,161,655	9,908,357	93,502	115,619
Sales of property other than capital assets, net gain less loss	1,289,998	3,653,102	958,985	2,682,731	25,700	314,418
Taxable IRA distributions	6,562,509	157,660,732	4,007,602	110,399,227	86,826	1,964,860
Taxable pensions and annuities	11,898,022	337,449,754	7,002,013	220,986,640	218,351	5,946,596
Rental and royalty:						
Net income	3,584,757	73,692,717	2,432,788	52,377,041	62,386	1,655,419
Net loss	2,889,132	30,450,945	1,881,318	20,787,553	30,645	421,581
Farm rental net income less loss	257,261	3,589,922	165,906	2,182,831	3,001	59,812
Partnership and S corporation net income less loss	5,645,952	541,697,498	4,337,511	449,214,332	101,212	14,237,649
Estate and trust net income less loss	437,800	23,111,956	242,397	13,619,825	4,163	1,059,946
Farm net income less loss	729,600	-3,095,186	586,214	-2,770,672	11,311	-78,791
Unemployment compensation	3,290,978	23,915,232	2,105,035	15,578,781	67,223	494,452
Taxable social security benefits	8,548,723	129,931,069	5,252,392	92,853,894	159,559	2,085,790
Net operating loss	334,769	16,908,539	192,418	12,214,428	11,186	911,636
Cancellation of debt	388,864	5,952,191	248,981	4,274,533	12,104	243,977
Taxable health savings account distributions	109,747	133,832	** 76,406	** 103,846	**	**
Foreign-earned income exclusion	93,380	7,385,392	57,635	4,639,045	5,735	417,855
Gambling earnings	1,064,885	25,418,753	620,325	15,152,803	20,430	683,656
Other income less loss	3,292,171	26,684,983	2,294,281	19,435,826	66,987	860,114
Total statutory adjustments	15,020,222	92,576,621	10,605,945	70,226,776	234,390	1,689,891
Educator expenses deduction	2,321,843	600,017	1,684,369	448,282	48,050	11,433
Certain business expenses of reservists, performing artists, etc.	67,838	277,147	46,081	151,537	* 1,007	* 1,701
Health savings account deduction	787,882	2,664,002	599,228	2,243,152	10,530	33,044
Moving expenses adjustment	394,421	1,482,274	214,907	934,827	10,319	52,458
Deductible part of self-employment tax	6,899,341	16,373,052	5,202,997	13,073,039	124,569	273,990
Payments to a Keogh plan	786,781	19,301,002	638,075	16,056,526	7,462	194,544
Self-employed health insurance deduction	2,405,449	18,802,942	1,739,425	15,416,033	37,278	251,628
Penalty on early withdrawal of savings	326,753	154,948	194,724	51,581	7,199	1,128
Alimony paid	400,528	8,921,823	127,459	2,955,919	18,672	390,242
IRA payments	1,364,423	6,759,798	953,915	5,187,802	18,946	84,607
Student loan interest deduction	4,060,763	3,955,173	2,921,472	2,906,913	--	--
Tuition and fees deduction	803,125	1,582,464	590,901	1,164,861	--	--
Domestic production activities deduction	455,115	10,119,537	361,983	8,381,410	6,680	279,214
Archer medical savings account deduction	2,592	4,368	** 1,977	** 3,567	**	**
Foreign housing deduction	2,529	61,328	1,891	41,496	21	434
Other adjustments	83,259	1,516,746	48,956	1,209,829	3,339	115,468

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions	45,581,697	1,238,693,453	25,887,574	851,158,015	1,149,825	26,809,391
Medical and dental expenses deduction	10,215,951	85,312,586	5,198,268	43,688,098	226,646	1,195,557
Taxes paid deduction	45,233,072	483,081,704	25,838,473	351,364,281	1,131,935	10,287,317
Interest paid deduction	35,416,360	354,057,732	22,400,475	250,631,208	753,881	6,328,975
Contributions deduction	37,367,247	199,270,460	22,820,585	142,939,971	776,429	5,953,169
Casualty or theft loss deduction	159,624	4,945,470	66,894	2,995,025	4,348	68,673
Total miscellaneous deductions	12,795,017	112,039,159	6,270,590	59,541,074	287,681	2,986,719
Taxable income	42,283,414	4,626,384,684	24,566,415	3,473,090,533	1,077,742	104,810,660
Alternative minimum tax	4,078,614	32,166,319	3,100,860	25,809,081	134,918	932,104
Total tax credits [2]	18,950,480	40,778,261	13,607,479	32,294,538	276,985	1,274,979
Foreign tax credit	5,002,714	14,114,742	3,337,776	10,330,502	65,303	956,731
Child care credit	3,325,849	1,801,333	2,672,579	1,452,035	6,608	3,899
Nonrefundable education credit	3,881,811	4,873,773	2,946,417	3,928,501	--	--
Retirement savings contribution credit	975,664	168,653	544,025	108,354	18,552	4,505
Child tax credit	8,788,661	12,440,932	6,887,324	10,490,477	160,940	184,091
Residential energy credits	1,561,185	983,682	1,058,617	786,007	29,167	11,679
General business credit	372,866	2,412,646	304,434	1,969,948	5,374	58,607
Prior-year minimum tax credit	224,719	627,174	180,424	484,898	4,480	20,369
Adoption credit	21,354	119,023	18,037	110,702	--	--
Credit for the elderly or disabled	* 1,405	* 84	--	--	--	--
Alternative motor vehicle credit	4,250	11,104	1,270	8,067	--	--
Qualified electric vehicle credit	1,821	4,530	** 469	** 1,161	**	**
Alternative fuel vehicle refueling property credit	5,097	5,498	2,070	627	* 3	* 1
Qualified plug-in electric vehicle credit	18,380	104,563	** 15,749	** 88,400	**	**
Earned income credit used to offset income tax before credits	255,298	83,645	56,498	12,520	--	--
American opportunity credit used to offset income tax before credits	2,726,388	2,431,065	2,234,889	2,080,256	--	--
Regulated Investment Company credit used to offset income tax before credits	11,736	23,956	** 6,016	** 22,331	**	**
Refundable prior-year minimum tax credit used to offset income tax before credits	188,688	408,436	153,104	338,071	2,241	8,688
Health insurance tax credit used to offset income tax before credits	4,082	7,515	3,781	7,097	--	--
Mortgage interest credit	27,608	40,225	10,449	16,071	--	--
Other tax credits	3,309	32,339	1,977	11,632	* 115	* 17,652
Income tax after credits	39,865,286	961,501,378	23,288,180	732,132,562	1,037,788	22,810,601
Total income tax	39,865,286	961,501,378	23,288,180	732,132,562	1,037,788	22,810,601
Total tax liability	40,645,406	994,419,232	23,758,419	757,861,381	1,052,370	23,397,372
Total tax payments	43,448,759	1,071,218,588	25,106,037	802,873,891	1,071,653	25,377,549
Income tax withheld	41,561,019	728,255,913	24,209,588	535,750,788	1,027,599	13,123,305
Estimated tax payments	5,861,834	240,294,624	3,806,441	187,447,418	95,550	7,713,593
Overpayment refunded	31,298,799	125,371,091	16,850,757	79,103,793	727,255	2,419,486
Tax due at time of filing	11,331,593	94,274,641	7,443,888	70,732,699	362,668	2,494,502

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	3,877,508	300,646,508	31,620	3,453,772	14,635,170	1,177,327,874
Total income	3,877,508	305,443,992	31,620	3,483,710	14,635,170	1,193,160,405
Salaries and wages	3,584,319	237,648,576	26,999	1,975,032	10,755,957	706,490,745
Taxable interest	1,395,060	2,247,655	26,208	57,987	7,444,693	19,261,658
Tax-exempt interest [1]	114,315	1,035,388	3,638	67,951	1,330,915	17,573,261
Ordinary dividends	575,611	5,073,555	14,722	289,410	4,740,596	55,682,235
Qualified dividends [1]	508,697	4,016,896	13,626	263,613	4,382,819	43,527,416
State income tax refunds	1,696,466	1,860,341	13,142	21,106	5,563,054	5,292,637
Alimony received	68,967	2,264,998	--	--	110,344	3,382,376
Business or profession:						
Net income	314,379	8,965,825	3,050	115,160	1,159,527	34,494,794
Net loss	208,043	1,895,076	* 1,255	* 5,929	576,694	5,588,221
Sales of capital assets:						
Net gain in AGI	252,462	14,579,772	4,727	231,854	2,107,592	107,153,693
Net loss in AGI	255,854	600,443	2,368	7,082	1,836,063	4,381,514
Sales of property other than capital assets, net gain less loss	40,009	-215,105	839	-1,894	264,465	872,952
Taxable IRA distributions	190,028	3,638,650	3,022	39,696	2,275,032	41,618,299
Taxable pensions and annuities	533,376	10,738,793	10,006	282,828	4,134,275	99,494,898
Rental and royalty:						
Net income	119,185	1,814,018	2,617	18,119	967,781	17,828,121
Net loss	214,247	2,148,301	* 709	* 15,623	762,213	7,077,888
Farm rental net income less loss	4,577	51,850	* 40	* -551	83,737	1,295,980
Partnership and S corporation net income less loss	200,269	15,765,525	3,116	251,436	1,003,845	62,228,556
Estate and trust net income less loss	16,489	665,141	1,204	148,539	173,547	7,618,506
Farm net income less loss	16,548	-56,219	* 956	* -14,208	114,571	-175,295
Unemployment compensation	253,361	1,509,522	* 3,023	* 34,482	862,336	6,297,994
Taxable social security benefits	154,351	1,794,706	4,712	44,201	2,977,709	33,152,477
Net operating loss	17,303	608,980	--	--	113,862	3,173,495
Cancellation of debt	** 39,053	** 400,553	**	**	88,726	1,033,128
Taxable health savings account distributions	6,035	9,021	--	--	27,306	20,965
Foreign-earned income exclusion	** 8,307	** 605,377	**	**	21,703	1,723,115
Gambling earnings	** 80,232	** 1,844,692	**	**	343,898	7,737,602
Other income less loss	151,140	754,011	953	16,735	778,810	5,618,296
Total statutory adjustments	973,137	4,797,484	9,405	29,939	3,197,345	15,832,531
Educator expenses deduction	176,942	42,891	* 3,018	* 754	409,464	96,656
Certain business expenses of reservists, performing artists, etc.	* 8,040	* 37,838	--	--	12,710	86,070
Health savings account deduction	32,758	94,188	* 689	* 2,044	144,676	291,575
Moving expenses adjustment	23,284	85,523	--	--	145,911	409,466
Deductible part of self-employment tax	326,732	638,939	3,290	5,850	1,241,753	2,381,234
Payments to a Keogh plan	25,366	500,083	* 14	* 653	115,864	2,549,196
Self-employed health insurance deduction	132,008	754,405	* 331	* 2,064	496,406	2,378,811
Penalty on early withdrawal of savings	17,273	826	--	--	107,557	101,413
Alimony paid	76,369	1,662,186	--	--	178,028	3,913,475
IRA payments	79,447	247,823	* 1,359	* 8,152	310,756	1,231,414
Student loan interest deduction	264,560	255,763	* 1,999	* 692	872,732	791,804
Tuition and fees deduction	82,880	176,759	* 6	* 26	129,337	240,818
Domestic production activities deduction	17,854	231,512	376	9,704	68,221	1,217,697
Archer medical savings account deduction	* 40	* 121	--	--	* 575	* 680
Foreign housing deduction	235	10,995	--	--	382	8,404
Other adjustments	7,100	57,631	--	--	23,863	133,818

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Total itemized deductions	3,877,508	78,828,968	31,620	845,469	14,635,170	281,051,610
Medical and dental expenses deduction	803,158	4,092,787	8,265	26,711	3,979,614	36,309,433
Taxes paid deduction	3,847,444	25,808,388	31,620	323,586	14,383,600	95,298,133
Interest paid deduction	3,020,179	27,536,376	26,368	324,530	9,215,457	69,236,643
Contributions deduction	3,031,876	8,664,151	26,912	126,637	10,711,445	41,586,531
Casualty or theft loss deduction	** 30,663	** 745,980	**	**	57,719	1,135,793
Total miscellaneous deductions	1,565,924	11,981,532	7,318	43,857	4,663,505	37,485,977
Taxable income	3,490,420	190,501,104	26,213	2,352,326	13,122,623	855,630,062
Alternative minimum tax	300,499	1,470,565	1,292	13,447	541,045	3,941,123
Total tax credits [2]	2,360,064	3,580,715	12,767	17,945	2,693,184	3,610,084
Foreign tax credit	136,118	657,984	4,251	4,921	1,459,266	2,164,605
Child care credit	611,223	327,699	3,215	1,813	32,224	15,887
Nonrefundable education credit	481,038	532,970	* 1,040	* 1,315	453,317	410,987
Retirement savings contribution credit	242,723	34,117	--	--	170,364	21,678
Child tax credit	1,590,829	1,617,796	8,271	8,488	141,298	140,080
Residential energy credits	102,978	33,640	* 351	* 167	370,073	152,190
General business credit	9,765	47,680	* 17	* 194	53,276	336,218
Prior-year minimum tax credit	8,163	21,249	* 213	* 14	31,439	100,644
Adoption credit	* 2,317	* 6,965	--	--	* 1,000	* 1,356
Credit for the elderly or disabled	--	--	--	--	* 1,405	* 84
Alternative motor vehicle credit	--	--	--	--	* 2,980	* 3,037
Qualified electric vehicle credit	* 300	* 748	--	--	* 1,052	* 2,622
Alternative fuel vehicle refueling property credit	--	--	--	--	* 3,024	* 4,870
Qualified plug-in electric vehicle credit	1,052	7,816	--	--	1,578	8,347
Earned income credit used to offset income tax before credits	156,059	61,765	--	--	42,741	9,360
American opportunity credit used to offset income tax before credits	285,785	213,623	* 1,040	* 853	204,674	136,333
Regulated Investment Company credit used to offset income tax before credits	* 5	* 49	--	--	5,715	1,576
Refundable prior-year minimum tax credit used to offset income tax before credits	7,239	6,977	* 52	* 180	26,053	54,519
Health insurance tax credit used to offset income tax before credits	--	--	--	--	* 301	* 419
Mortgage interest credit	* 4,019	* 5,158	--	--	13,140	18,996
Other tax credits	* 7	* 53	--	--	1,210	3,002
Income tax after credits	2,776,123	33,509,462	24,154	458,680	12,739,041	172,590,073
Total income tax	2,776,123	33,509,462	24,154	458,680	12,739,041	172,590,073
Total tax liability	2,837,583	34,823,085	24,260	475,210	12,972,774	177,862,184
Total tax payments	3,715,046	45,428,835	29,312	557,664	13,526,711	196,980,649
Income tax withheld	3,629,405	36,912,051	28,696	358,909	12,665,732	142,110,860
Estimated tax payments	154,501	5,656,518	2,799	114,627	1,802,542	39,362,468
Overpayment refunded	3,359,618	14,673,357	26,924	129,867	10,334,246	29,044,588
Tax due at time of filing	433,488	2,979,760	3,188	57,584	3,088,361	18,010,096

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

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

[1] Not included in total income.

[2] Includes prior-year returns with the making work pay credit, first-time homebuyer credit and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total				
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
								Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**144,928,472**	**287,733,123**	**189,820,731**	**8,848,119**	**53,110,349**	**97,912,393**	**4,178,183,558**	**26,771,470**	**520,568,966**
Under $5,000	12,506,731	11,366,821	9,271,086	4,626,552	1,337,336	2,095,735	62,882,134	1,930	56,949
$5,000 under $10,000	11,958,135	14,534,545	10,472,757	2,569,167	2,795,653	4,061,788	22,667,786	1,005	1,846
$10,000 under $15,000	12,632,192	20,676,525	13,204,057	1,065,394	4,377,434	7,472,468	55,350,373	11,030	1,362
$15,000 under $20,000	11,615,578	21,749,991	13,226,749	343,202	4,644,576	8,523,242	80,842,422	155,979	45,297
$20,000 under $25,000	10,168,631	19,679,815	12,278,800	124,786	3,946,535	7,401,015	88,444,524	274,153	140,950
$25,000 under $30,000	8,734,480	17,434,286	10,784,651	49,934	3,408,192	6,649,635	93,435,899	339,009	258,254
$30,000 under $35,000	7,687,526	15,382,958	9,762,920	26,971	2,939,374	5,620,038	95,203,802	711,996	701,325
$35,000 under $40,000	6,763,626	13,849,265	8,799,210	10,971	2,568,008	5,050,056	96,164,561	1,006,056	1,390,905
$40,000 under $45,000	5,811,132	11,931,885	7,796,059	7,185	2,157,280	4,135,827	91,561,274	1,210,238	2,037,921
$45,000 under $50,000	5,062,540	10,295,233	6,887,904	3,023	1,808,745	3,407,329	85,832,360	1,194,479	2,451,157
$50,000 under $55,000	4,514,165	9,533,279	6,420,922	2,294	1,685,598	3,112,357	88,531,808	1,314,718	3,135,165
$55,000 under $60,000	4,185,696	9,052,384	6,138,226	2,013	1,570,758	2,914,158	90,168,974	1,282,412	3,532,444
$60,000 under $75,000	10,285,510	23,481,413	16,008,941	4,639	4,069,297	7,472,473	273,915,733	3,700,264	14,045,654
$75,000 under $100,000	12,103,891	30,300,684	20,582,403	5,968	5,216,032	9,718,281	452,445,446	5,041,143	30,140,236
$100,000 under $200,000	15,646,648	43,207,129	28,455,826	2,808	7,794,595	14,751,303	1,052,870,672	7,744,698	117,481,617
$200,000 under $500,000	4,154,113	11,994,319	7,704,114	1,370	2,201,944	4,290,206	630,208,741	2,195,545	122,465,791
$500,000 under $1,000,000	705,029	2,112,010	1,307,811	1,170	387,045	804,199	261,928,076	385,720	64,145,562
$1,000,000 under $1,500,000	169,413	504,019	311,136	389	90,591	192,883	109,408,108	90,209	27,714,869
$1,500,000 under $2,000,000	71,874	211,252	132,178	60	37,212	79,075	63,990,262	37,029	16,222,335
$2,000,000 under $5,000,000	106,711	307,542	194,057	171	52,617	113,485	156,108,799	52,415	39,180,191
$5,000,000 under $10,000,000	27,167	76,796	49,127	24	12,915	27,669	88,322,368	12,863	21,298,087
$10,000,000 or more	17,685	50,973	31,798	29	8,611	19,175	263,663,705	8,580	54,121,049
Taxable returns, total	**93,109,721**	**175,257,373**	**129,463,313**	**3,817,119**	**26,771,470**	**45,794,060**	**3,629,532,025**	**26,771,470**	**520,568,966**
Nontaxable returns, total	**51,818,751**	**112,475,751**	**60,357,417**	**5,031,001**	**26,338,879**	**52,118,333**	**548,651,533**	**--**	**--**

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**47,243,999**	**83,620,329**	**3,919,756,567**	**23,818,454**	**497,115,594**	**465,595**	**567,447**	**37,311,665**	**341,565**	**5,124,921**
Under $5,000	1,208,842	1,890,007	60,499,295	1,880	53,319	10,323	10,531	925,264	7	517
$5,000 under $10,000	2,350,372	3,360,982	18,962,136	--	--	11,504	18,635	94,638	--	--
$10,000 under $15,000	3,720,182	6,207,183	47,075,586	4,040	796	15,529	19,517	196,258	--	--
$15,000 under $20,000	3,911,237	6,873,270	68,017,511	32,085	10,367	18,347	25,372	328,595	2,986	1,241
$20,000 under $25,000	3,270,964	5,720,812	73,300,626	62,587	30,542	28,856	40,813	649,267	10,965	4,966
$25,000 under $30,000	2,910,889	5,149,129	79,750,021	130,561	75,823	23,186	31,171	629,725	6,961	4,949
$30,000 under $35,000	2,486,990	4,338,859	80,558,132	436,948	334,044	30,972	36,953	1,015,979	17,924	21,807
$35,000 under $40,000	2,225,842	4,069,962	83,338,451	741,143	890,293	34,008	36,022	1,272,949	25,868	49,181
$40,000 under $45,000	1,886,196	3,392,045	80,042,740	968,793	1,480,967	29,033	35,003	1,235,838	24,915	55,043
$45,000 under $50,000	1,584,386	2,799,797	75,179,214	988,266	1,834,414	21,399	26,425	1,014,368	19,388	59,579
$50,000 under $55,000	1,503,460	2,631,643	78,942,518	1,140,981	2,504,039	29,286	34,384	1,524,480	22,628	83,146
$55,000 under $60,000	1,430,996	2,542,006	82,158,263	1,146,975	2,948,081	18,305	23,343	1,043,511	17,294	69,469
$60,000 under $75,000	3,729,062	6,600,471	251,147,624	3,368,264	12,153,733	47,155	59,810	3,164,211	45,104	273,714
$75,000 under $100,000	4,878,635	8,901,745	423,348,997	4,705,880	27,257,635	55,700	66,949	4,757,988	55,641	474,498
$100,000 under $200,000	7,436,688	13,835,322	1,005,638,244	7,389,013	111,281,553	68,946	74,891	9,358,731	68,913	1,284,277
$200,000 under $500,000	2,133,798	4,107,563	610,841,459	2,127,649	118,561,326	18,691	21,410	5,343,774	18,637	1,125,680
$500,000 under $1,000,000	378,124	779,449	255,907,486	376,840	62,688,685	2,901	3,992	1,892,587	2,887	457,202
$1,000,000 under $1,500,000	88,831	187,448	107,272,321	88,498	27,170,328	578	929	701,046	576	193,121
$1,500,000 under $2,000,000	36,186	76,624	62,231,973	36,014	15,818,017	330	487	563,712	327	136,702
$2,000,000 under $5,000,000	51,305	110,379	152,275,600	51,108	38,266,164	395	593	1,188,611	393	313,210
$5,000,000 under $10,000,000	12,628	26,995	86,389,175	12,576	20,844,020	99	138	650,421	99	165,118
$10,000,000 or more	8,383	18,640	257,877,786	8,353	52,911,451	52	81	1,610,241	52	351,503
Taxable returns, total	**23,818,454**	**40,200,791**	**3,422,398,211**	**23,818,454**	**497,115,594**	**341,565**	**391,940**	**35,217,198**	**341,565**	**5,124,921**
Nontaxable returns, total	**23,425,545**	**43,419,537**	**497,358,356**	**--**	**--**	**124,030**	**175,507**	**2,094,467**	**--**	**--**

Footnotes at end of table.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**2,837,960**	**3,408,835**	**178,101,970**	**1,787,387**	**16,992,464**	**6,888,996**	**10,315,782**	**279,272,127**	**2,417,238**	**19,014,258**
Under $5,000	50,392	54,816	1,233,281	32	228	114,832	140,381	1,513,768	220	5,796
$5,000 under $10,000	71,478	79,956	595,383	--	--	508,152	602,215	4,203,926	1,005	1,846
$10,000 under $15,000	143,934	163,976	1,814,057	1,994	219	786,593	1,081,792	9,987,062	4,996	346
$15,000 under $20,000	213,247	242,489	3,778,555	57,930	14,064	901,592	1,382,112	15,711,541	63,977	19,779
$20,000 under $25,000	237,381	275,349	5,324,665	96,356	45,920	835,795	1,364,042	18,736,549	121,253	62,716
$25,000 under $30,000	204,835	254,763	5,646,904	87,877	75,663	719,722	1,214,573	19,735,594	139,578	112,790
$30,000 under $35,000	228,300	272,627	7,408,875	119,732	154,338	570,604	971,599	18,516,460	188,734	226,149
$35,000 under $40,000	197,036	235,022	7,390,316	111,618	190,948	432,186	709,050	16,206,106	197,955	331,878
$40,000 under $45,000	174,527	215,195	7,431,972	115,729	241,758	314,555	493,584	13,391,627	195,956	387,219
$45,000 under $50,000	150,591	190,566	7,132,791	113,900	275,406	259,413	390,542	12,331,800	187,554	458,790
$50,000 under $55,000	130,659	151,085	6,862,244	103,974	324,931	185,600	295,246	9,763,222	138,805	389,495
$55,000 under $60,000	95,424	118,006	5,479,444	79,371	275,192	157,513	230,804	9,017,719	127,018	447,719
$60,000 under $75,000	251,874	303,207	16,767,681	226,660	1,025,860	365,409	508,985	24,501,786	327,948	1,437,628
$75,000 under $100,000	279,722	330,297	24,149,013	267,317	1,758,921	316,058	419,290	27,207,555	303,327	2,155,716
$100,000 under $200,000	328,661	420,031	44,287,077	325,222	4,959,951	344,645	421,059	45,678,449	342,884	5,357,463
$200,000 under $500,000	67,976	86,732	19,232,407	67,782	3,750,140	63,641	74,501	17,404,121	63,441	3,353,359
$500,000 under $1,000,000	8,151	9,869	5,629,039	8,131	1,388,804	8,709	10,889	5,933,060	8,673	1,411,732
$1,000,000 under $1,500,000	1,923	2,595	2,355,613	1,918	633,684	1,645	1,911	1,986,551	1,597	496,807
$1,500,000 under $2,000,000	658	857	1,118,639	655	264,486	850	1,107	1,459,986	843	350,572
$2,000,000 under $5,000,000	865	1,017	2,531,507	863	625,086	1,087	1,495	3,171,814	1,081	764,598
$5,000,000 under $10,000,000	198	230	1,369,904	198	328,915	219	306	1,487,000	219	349,314
$10,000,000 or more	131	152	3,029,165	131	657,952	178	302	4,353,966	177	892,544
Taxable returns, total	**1,787,387**	**2,141,652**	**151,326,568**	**1,787,387**	**16,992,464**	**2,417,238**	**3,059,676**	**182,266,401**	**2,417,238**	**19,014,258**
Nontaxable returns, total	**1,050,573**	**1,267,183**	**26,775,403**	**--**	**--**	**4,471,758**	**7,256,106**	**97,005,726**	**--**	**--**

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 2.4 All Returns: Number of Exemptions, by Exemption Type and Marital Status

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

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total				
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
								Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**144,928,472**	**287,733,123**	**189,820,730**	**8,848,119**	**53,110,349**	**97,912,393**	**4,178,183,558**	**26,771,470**	**520,568,966**
Returns of married persons filing jointly	53,718,396	163,057,537	107,415,760	11,490	27,690,901	55,641,777	3,313,523,960	19,009,800	461,255,380
Returns of married persons filing separately, total:	2,663,017	3,623,709	2,684,595	9,946	595,714	939,115	45,284,926	407,881	6,925,351
Spouse filing	2,631,493	3,546,595	2,621,546	9,946	585,537	925,049	44,495,304	400,582	6,779,230
Spouse not filing	31,525	77,114	63,048	--	10,178	14,066	789,622	7,298	146,121
Returns of heads of household	21,814,184	57,586,931	21,814,184	--	21,127,629	35,772,748	710,844,463	6,284,271	43,085,548
Returns of surviving spouses	77,021	217,732	77,021	--	77,021	140,712	5,018,046	39,993	565,833
Returns of single persons	66,655,855	63,247,213	57,829,172	8,826,683	3,619,084	5,418,042	103,512,164	1,029,526	8,736,855

Marital status	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns	**47,243,999**	**83,620,329**	**3,919,756,567**	**23,818,454**	**497,115,594**	**465,595**	**567,447**	**37,311,665**	**341,565**	**5,124,921**
Returns of married persons filing jointly	26,623,548	51,713,887	3,216,534,375	18,206,821	449,401,784	151,529	174,866	17,584,394	110,694	2,444,249
Returns of married persons filing separately, total:	526,917	797,470	41,246,596	353,869	6,387,967	19,241	23,555	1,069,722	14,671	160,301
Spouse filing	516,740	783,407	40,457,081	346,571	6,241,846	19,241	23,555	1,069,722	14,671	160,301
Spouse not filing	10,177	14,063	789,514	7,298	146,121	--	--	--	--	--
Returns of heads of household	17,815,526	27,889,429	603,826,204	4,885,332	36,809,531	51,017	61,577	2,708,025	26,475	258,102
Returns of surviving spouses	75,717	131,402	4,882,449	38,689	548,810	* 6	* 6	* -9,026	--	--
Returns of single persons	2,202,291	3,088,142	53,266,943	333,742	3,967,501	243,801	307,444	15,958,550	189,724	2,262,269

Marital status	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns	**2,837,960**	**3,408,835**	**178,101,970**	**1,787,387**	**16,992,464**	**6,888,996**	**10,315,782**	**279,272,127**	**2,417,238**	**19,014,258**
Returns of married persons filing jointly	1,109,460	1,384,834	105,925,941	746,393	11,529,824	1,598,467	2,368,191	123,657,614	861,623	11,970,823
Returns of married persons filing separately, total:	33,710	38,979	2,337,403	25,200	313,347	49,753	79,111	2,547,678	32,063	277,332
Spouse filing	** 33,710	** 38,979	** 2,337,403	25,200	313,347	49,753	79,111	2,547,678	32,063	277,332
Spouse not filing	**	**	**	--	--	--	--	--	--	--
Returns of heads of household	1,471,378	1,714,659	62,131,916	884,855	4,566,604	4,075,215	6,107,083	120,434,496	1,101,090	4,566,437
Returns of surviving spouses	* 3,009	* 5,014	* 191,665	* 2,009	* 9,173	* 3,296	* 4,290	* 157,788	* 1,304	* 17,022
Returns of single persons	220,403	265,350	7,515,044	128,931	573,515	1,162,264	1,757,106	32,474,550	421,158	2,182,643

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**27,848,264**	**485,736,815**	**24,297,403**	**423,484,996**	**7,243,080**	**51,695,451**	**27,845,253**	**475,364,965**	**27,848,264**	**64,128,627**
No adjusted gross income	217,141	-12,067,376	121,260	1,282,415	143,832	588,467	217,141	1,950,910	217,141	253,666
$1 under $1,000	307,480	156,565	202,641	239,865	121,660	56,088	307,480	295,954	307,480	35,180
$1,000 under $2,000	448,090	678,316	370,427	650,749	98,659	183,624	448,090	834,373	448,090	129,119
$2,000 under $3,000	486,497	1,223,693	402,499	1,026,525	125,311	289,254	486,497	1,356,915	486,497	212,457
$3,000 under $4,000	619,446	2,178,020	502,073	1,735,977	160,780	515,563	619,446	2,251,540	619,446	392,200
$4,000 under $5,000	641,309	2,909,568	507,269	2,254,051	176,426	685,533	641,309	2,939,584	641,309	545,170
$5,000 under $6,000	737,356	4,045,084	605,440	3,180,267	195,424	819,709	737,356	3,999,976	737,356	722,140
$6,000 under $7,000	842,813	5,485,158	707,259	4,371,781	221,257	1,051,086	842,813	5,423,951	842,813	1,019,165
$7,000 under $8,000	905,877	6,800,976	764,067	5,356,579	247,733	1,138,246	905,877	6,494,825	905,877	1,170,405
$8,000 under $9,000	1,065,680	9,068,032	885,946	6,812,261	318,530	1,812,006	1,065,680	8,624,267	1,065,680	1,744,301
$9,000 under $10,000	1,483,169	14,098,742	1,057,222	8,744,182	671,091	4,859,662	1,483,169	13,625,108	1,483,169	3,175,825
$10,000 under $11,000	1,137,099	11,923,483	948,436	8,883,140	366,818	2,384,203	1,137,099	11,267,343	1,137,099	2,327,865
$11,000 under $12,000	1,174,837	13,508,476	1,004,567	10,267,659	333,678	2,344,671	1,174,837	12,623,006	1,174,837	2,436,022
$12,000 under $13,000	1,274,312	15,942,318	1,077,841	11,674,444	368,852	3,192,392	1,274,312	14,894,355	1,274,312	3,144,429
$13,000 under $14,000	1,426,010	19,216,388	1,151,577	13,578,864	473,542	4,401,783	1,424,006	17,980,762	1,426,010	4,060,256
$14,000 under $15,000	845,645	12,266,005	675,047	8,478,838	307,657	3,066,114	845,645	11,544,952	845,645	3,263,083
$15,000 under $16,000	863,819	13,396,707	730,716	9,944,165	269,524	2,864,011	863,819	12,809,899	863,819	3,486,052
$16,000 under $17,000	905,293	14,927,102	786,698	11,561,174	294,345	2,666,866	905,293	14,228,039	905,293	3,721,791
$17,000 under $18,000	772,014	13,484,769	683,783	10,870,810	205,862	1,839,026	772,014	12,709,836	772,014	3,065,491
$18,000 under $19,000	716,177	13,247,496	641,503	11,195,426	165,349	1,252,039	716,177	12,447,464	716,177	2,683,915
$19,000 under $20,000	690,702	13,457,969	638,787	11,454,975	125,939	1,161,775	690,702	12,616,750	690,702	2,635,107
$20,000 under $25,000	2,974,326	66,604,519	2,763,733	58,511,375	551,501	4,671,826	2,974,326	63,183,834	2,974,326	10,349,383
$25,000 under $30,000	2,568,969	70,377,091	2,464,625	63,865,600	425,843	3,030,657	2,568,969	66,896,257	2,568,969	6,874,789
$30,000 under $35,000	2,155,202	69,843,883	2,086,724	64,407,068	347,253	2,337,852	2,155,202	66,745,260	2,155,202	3,918,956
$35,000 under $40,000	1,504,188	55,963,276	1,458,444	50,816,911	273,047	2,197,191	1,504,188	53,014,102	1,504,188	1,939,214
$40,000 under $45,000	795,285	33,411,868	776,608	30,282,554	185,586	1,637,427	795,285	31,919,981	795,285	703,080
$45,000 under $50,000	283,869	13,304,861	276,554	11,768,136	66,246	657,972	282,862	12,426,108	283,869	119,417
$50,000 and over	* 5,659	* 283,829	* 5,659	* 269,206	* 1,334	* -9,592	* 5,659	* 259,614	* 5,659	* 147

Size of adjusted gross income	All returns with earned income credit—continued									
	EIC used to offset income tax before credits		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	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**4,152,208**	**1,213,064**	**1,699,173**	**749,515**	**6,781,540**	**6,725,985**	**24,328,319**	**56,189,578**	**15,457**	**184,518**
No adjusted gross income	* 49	* 68	* 9	* 39	110,883	74,833	146,544	178,766	* 2,514	* 80,028
$1 under $1,000	--	--	--	--	65,184	10,056	253,497	25,124	--	--
$1,000 under $2,000	--	--	--	--	91,514	16,865	375,909	112,254	--	--
$2,000 under $3,000	--	--	--	--	116,670	28,190	408,710	184,267	* 999	* 41,135
$3,000 under $4,000	--	--	--	--	154,840	51,672	522,194	340,528	--	--
$4,000 under $5,000	--	--	--	--	176,310	71,950	528,753	473,221	--	--
$5,000 under $6,000	--	--	--	--	191,832	85,744	631,974	636,395	--	--
$6,000 under $7,000	--	--	--	--	211,089	108,629	735,012	910,536	* 1,985	* 1,085
$7,000 under $8,000	--	--	--	--	234,509	128,657	795,513	1,041,749	--	--
$8,000 under $9,000	--	--	--	--	312,689	212,648	971,391	1,531,653	--	--
$9,000 under $10,000	88,329	1,068	* 999	* 21	647,288	599,603	1,372,371	2,575,153	* 2,978	* 21,264
$10,000 under $11,000	353,541	25,657	9,874	258	351,211	293,433	1,039,401	2,008,776	--	--
$11,000 under $12,000	368,556	55,789	153,507	6,715	286,088	260,001	947,373	2,120,232	* 993	* 10,676
$12,000 under $13,000	385,422	41,394	375,496	61,076	313,296	379,220	871,388	2,723,816	* 999	* 27,519
$13,000 under $14,000	356,466	13,056	340,501	106,256	410,386	553,197	1,060,035	3,494,003	* 999	* 115
$14,000 under $15,000	9,961	1,284	--	--	299,930	417,095	827,102	2,844,704	--	--
$15,000 under $16,000	* 5,985	* 1,879	--	--	252,786	373,566	839,763	3,110,607	* 999	* 1,722
$16,000 under $17,000	35,062	4,373	--	--	276,501	391,212	890,346	3,326,206	--	--
$17,000 under $18,000	43,190	8,192	--	--	196,284	263,087	755,615	2,794,212	--	--
$18,000 under $19,000	37,032	9,332	--	--	155,753	209,647	699,974	2,464,936	--	--
$19,000 under $20,000	42,295	14,222	--	--	125,871	175,775	686,154	2,445,110	--	--
$20,000 under $25,000	260,344	124,055	* 999	* 556	555,801	828,035	2,902,046	9,397,293	* 1,998	* 633
$25,000 under $30,000	571,160	291,314	38,930	9,005	420,468	515,819	2,450,918	6,067,656	--	--
$30,000 under $35,000	807,954	397,898	318,136	205,070	341,281	342,060	1,724,109	3,178,998	* 994	* 340
$35,000 under $40,000	521,471	164,543	284,355	243,122	253,241	214,844	1,115,613	1,559,827	--	--
$40,000 under $45,000	226,111	52,571	153,229	105,548	152,248	100,031	560,331	550,478	--	--
$45,000 under $50,000	39,281	6,369	23,140	11,848	76,273	20,080	211,638	92,968	--	--
$50,000 and over	--	--	--	--	* 1,313	* 37	* 4,644	* 111	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—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									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	**6,875,300**	**49,513,417**	**5,724,125**	**44,310,240**	**1,853,859**	**6,999,023**	**6,873,296**	**51,310,777**	**6,875,300**	**1,837,168**
No adjusted gross income	142,615	-5,213,697	73,932	368,126	95,568	240,823	142,615	608,950	142,615	30,155
$1 under $1,000	254,732	123,401	159,018	206,614	110,984	25,678	254,732	232,292	254,732	16,335
$1,000 under $2,000	325,301	484,954	259,009	427,733	82,160	150,392	325,301	578,125	325,301	42,505
$2,000 under $3,000	337,976	847,258	269,756	708,925	99,511	217,765	337,976	926,690	337,976	69,691
$3,000 under $4,000	407,036	1,431,129	318,903	1,071,791	115,873	367,125	407,036	1,438,916	407,036	106,550
$4,000 under $5,000	393,653	1,784,304	295,312	1,338,090	128,671	447,428	393,653	1,785,518	393,653	130,688
$5,000 under $6,000	464,111	2,546,395	370,518	1,950,131	135,374	521,490	464,111	2,471,622	464,111	179,885
$6,000 under $7,000	506,385	3,291,402	413,650	2,580,608	142,373	637,028	506,385	3,218,203	506,385	220,739
$7,000 under $8,000	549,639	4,124,250	465,458	3,254,132	150,798	628,554	549,639	3,882,686	549,639	237,525
$8,000 under $9,000	541,333	4,604,736	470,223	3,772,682	133,779	555,850	541,333	4,328,532	541,333	206,702
$9,000 under $10,000	557,806	5,298,984	469,721	4,171,840	145,115	741,487	557,806	4,914,160	557,806	178,105
$10,000 under $11,000	500,065	5,245,427	438,588	4,351,010	120,234	458,125	500,065	4,809,135	500,065	134,990
$11,000 under $12,000	543,917	6,250,429	493,073	5,151,537	113,327	551,734	543,917	5,703,271	543,917	110,166
$12,000 under $13,000	518,444	6,481,075	480,801	5,340,918	85,894	472,494	518,444	5,813,412	518,444	70,794
$13,000 under $14,000	496,945	6,701,808	450,105	5,577,858	91,531	435,261	494,941	6,013,234	496,945	37,043
$14,000 under $15,000	82,455	1,199,493	70,354	837,656	25,193	142,909	82,455	980,565	82,455	26,591
$15,000 under $16,000	67,329	1,044,569	59,048	716,303	20,987	175,310	67,329	891,613	67,329	17,332
$16,000 under $17,000	58,166	962,197	51,950	676,323	18,017	93,143	58,166	769,466	58,166	11,089
$17,000 under $18,000	60,525	1,061,126	54,456	876,753	18,741	47,140	60,525	923,893	60,525	7,504
$18,000 under $19,000	57,663	1,068,263	52,243	788,563	16,503	79,859	57,663	868,423	57,663	2,721
$19,000 under $20,000	9,204	175,913	* 8,007	* 142,645	* 3,227	* 9,428	9,204	152,073	9,204	59
$20,000 under $25,000	--	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--	--
$30,000 under $35,000	--	--	--	--	--	--	--	--	--	--
$35,000 under $40,000	--	--	--	--	--	--	--	--	--	--
$40,000 under $45,000	--	--	--	--	--	--	--	--	--	--
$45,000 under $50,000	--	--	--	--	--	--	--	--	--	--
$50,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children—continued									
	EIC used to offset income tax before credits		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	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**1,534,409**	**135,177**	**880,376**	**174,326**	**1,497,472**	**410,948**	**4,704,012**	**1,291,043**	*** 3,977**	*** 1,514**
No adjusted gross income	--	--	--	--	70,193	17,511	79,059	12,644	--	--
$1 under $1,000	--	--	--	--	56,686	6,656	201,047	9,679	--	--
$1,000 under $2,000	--	--	--	--	76,562	11,025	253,257	31,480	--	--
$2,000 under $3,000	--	--	--	--	87,897	18,506	261,184	51,184	--	--
$3,000 under $4,000	--	--	--	--	111,318	29,111	309,784	77,439	--	--
$4,000 under $5,000	--	--	--	--	123,598	39,559	281,096	91,130	--	--
$5,000 under $6,000	--	--	--	--	127,165	44,503	358,954	135,382	--	--
$6,000 under $7,000	--	--	--	--	129,796	51,229	398,584	169,509	* 993	* 567
$7,000 under $8,000	--	--	--	--	141,950	51,428	439,276	186,096	--	--
$8,000 under $9,000	--	--	--	--	120,394	39,573	449,003	167,129	--	--
$9,000 under $10,000	87,336	1,059	* 999	* 21	129,518	40,092	447,145	136,953	* 1,985	* 833
$10,000 under $11,000	352,548	25,624	9,874	258	103,817	23,871	402,408	85,495	--	--
$11,000 under $12,000	366,570	55,419	153,507	6,715	71,923	8,975	316,555	45,773	--	--
$12,000 under $13,000	382,482	40,912	375,496	61,076	30,729	8,042	116,758	21,841	--	--
$13,000 under $14,000	345,472	12,164	340,501	106,256	29,476	5,518	130,978	19,362	* 999	* 115
$14,000 under $15,000	--	--	--	--	21,143	5,817	65,331	20,774	--	--
$15,000 under $16,000	--	--	--	--	17,665	4,288	49,664	13,044	--	--
$16,000 under $17,000	--	--	--	--	14,573	2,601	46,597	8,488	--	--
$17,000 under $18,000	--	--	--	--	16,061	1,916	45,468	5,588	--	--
$18,000 under $19,000	--	--	--	--	15,802	716	43,866	2,005	--	--
$19,000 under $20,000	--	--	--	--	* 1,206	* 12	* 7,999	* 47	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--	--
$30,000 under $35,000	--	--	--	--	--	--	--	--	--	--
$35,000 under $40,000	--	--	--	--	--	--	--	--	--	--
$40,000 under $45,000	--	--	--	--	--	--	--	--	--	--
$45,000 under $50,000	--	--	--	--	--	--	--	--	--	--
$50,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—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]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	**10,169,124**	**190,597,296**	**9,051,564**	**167,423,833**	**2,359,601**	**16,011,679**	**10,169,124**	**183,465,849**	**10,169,124**	**22,825,570**
No adjusted gross income	34,566	-2,155,999	21,251	312,889	21,692	137,934	34,566	450,822	34,566	72,737
$1 under $1,000	33,690	21,664	26,117	22,643	7,573	24,337	33,690	46,981	33,690	12,065
$1,000 under $2,000	70,500	108,198	67,329	147,944	6,747	63	70,500	148,007	70,500	43,929
$2,000 under $3,000	95,827	243,172	88,762	210,531	13,073	27,625	95,827	238,156	95,827	81,120
$3,000 under $4,000	136,156	479,626	116,377	417,352	28,458	115,645	136,156	532,998	136,156	170,599
$4,000 under $5,000	154,823	702,437	134,606	579,448	29,248	156,609	154,823	736,058	154,823	244,194
$5,000 under $6,000	171,803	938,027	147,563	754,728	34,277	173,801	171,803	928,528	171,803	312,779
$6,000 under $7,000	200,263	1,303,190	172,035	1,054,822	51,708	255,090	200,263	1,310,431	200,263	434,944
$7,000 under $8,000	247,187	1,858,233	203,771	1,453,358	74,675	364,915	247,187	1,818,272	247,187	602,977
$8,000 under $9,000	358,663	3,053,838	278,709	2,041,619	136,255	917,452	358,663	2,959,072	358,663	994,668
$9,000 under $10,000	726,401	6,905,632	416,148	3,081,966	465,136	3,734,118	726,401	6,816,084	726,401	2,250,131
$10,000 under $11,000	417,848	4,375,073	321,697	2,941,297	172,007	1,305,831	417,848	4,247,128	417,848	1,287,497
$11,000 under $12,000	366,000	4,209,263	306,740	3,136,350	114,595	831,879	366,000	3,968,229	366,000	1,116,520
$12,000 under $13,000	361,598	4,515,400	314,304	3,495,237	86,246	754,038	361,598	4,276,794	361,598	1,100,813
$13,000 under $14,000	386,135	5,210,067	344,328	4,163,795	79,036	654,212	386,135	4,818,007	386,135	1,178,151
$14,000 under $15,000	348,817	5,061,235	304,486	4,095,180	95,117	698,639	348,817	4,793,819	348,817	1,073,245
$15,000 under $16,000	334,946	5,191,076	306,796	4,380,926	62,275	560,753	334,946	4,943,401	334,946	1,032,127
$16,000 under $17,000	360,768	5,952,158	336,268	5,106,017	70,391	503,751	360,768	5,609,768	360,768	1,113,057
$17,000 under $18,000	306,622	5,358,475	277,443	4,586,743	64,184	522,252	306,622	5,108,995	306,622	932,099
$18,000 under $19,000	312,628	5,785,669	291,035	5,235,469	52,304	239,501	312,628	5,474,969	312,628	907,629
$19,000 under $20,000	339,438	6,611,888	322,957	5,888,180	44,811	369,995	339,438	6,258,175	339,438	949,371
$20,000 under $25,000	1,493,992	33,481,221	1,414,755	30,017,521	232,325	1,461,739	1,493,992	31,479,498	1,493,992	3,585,622
$25,000 under $30,000	1,239,825	33,996,671	1,206,704	31,462,871	166,366	841,700	1,239,825	32,304,571	1,239,825	2,083,753
$30,000 under $35,000	1,045,183	33,860,775	1,026,223	31,720,376	132,147	558,470	1,045,183	32,279,186	1,045,183	996,354
$35,000 under $40,000	500,027	18,372,577	482,029	16,421,460	89,157	621,926	500,027	17,043,386	500,027	230,292
$40,000 under $45,000	125,419	5,157,729	123,132	4,695,111	29,797	179,403	125,419	4,874,513	125,419	18,899
$45,000 under $50,000	--	--	--	--	--	--	--	--	--	--
$50,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with one qualifying child—continued									
	EIC used to offset income tax before credits		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	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**2,111,691**	**873,758**	**712,285**	**506,146**	**2,238,759**	**2,291,002**	**9,222,115**	**19,660,810**	*** 4,983**	*** 30,337**
No adjusted gross income	* 10	* 16	--	--	18,957	23,301	30,887	49,420	--	--
$1 under $1,000	--	--	--	--	* 6,395	* 2,604	33,392	9,460	--	--
$1,000 under $2,000	--	--	--	--	* 5,193	* 1,577	70,500	42,352	--	--
$2,000 under $3,000	--	--	--	--	15,060	3,852	94,834	77,267	--	--
$3,000 under $4,000	--	--	--	--	26,123	15,228	136,156	155,372	--	--
$4,000 under $5,000	--	--	--	--	32,208	20,920	154,823	223,274	--	--
$5,000 under $6,000	--	--	--	--	41,233	24,432	171,774	288,347	--	--
$6,000 under $7,000	--	--	--	--	51,671	36,109	200,263	398,835	* 993	* 518
$7,000 under $8,000	--	--	--	--	69,321	58,336	247,187	544,641	--	--
$8,000 under $9,000	--	--	--	--	139,119	125,661	357,032	869,007	--	--
$9,000 under $10,000	* 993	* 9	--	--	456,950	497,054	726,401	1,753,067	--	--
$10,000 under $11,000	* 993	* 34	--	--	166,852	183,473	417,808	1,103,990	--	--
$11,000 under $12,000	* 993	* 148	--	--	105,448	122,823	366,000	993,549	--	--
$12,000 under $13,000	* 2,941	* 482	--	--	87,233	108,215	360,400	992,116	* 999	* 27,519
$13,000 under $14,000	9,973	791	--	--	80,958	96,322	386,135	1,081,038	--	--
$14,000 under $15,000	* 8,962	* 1,045	--	--	84,712	108,839	347,500	963,360	--	--
$15,000 under $16,000	* 5,985	* 1,879	--	--	54,141	78,943	328,883	951,305	* 999	* 1,722
$16,000 under $17,000	35,062	4,373	--	--	62,653	80,878	358,702	1,027,806	--	--
$17,000 under $18,000	38,192	6,592	--	--	59,832	78,770	306,324	846,737	--	--
$18,000 under $19,000	36,040	9,239	--	--	42,649	58,680	310,566	839,710	--	--
$19,000 under $20,000	39,298	12,819	--	--	44,650	58,463	336,097	878,089	--	--
$20,000 under $25,000	231,380	113,441	* 999	* 556	248,556	283,210	1,430,356	3,188,970	* 999	* 238
$25,000 under $30,000	521,080	262,296	37,930	8,448	168,120	128,360	1,154,047	1,693,098	--	--
$30,000 under $35,000	691,688	340,121	315,139	203,435	112,199	68,426	676,287	587,806	* 994	* 340
$35,000 under $40,000	377,793	103,501	255,244	224,886	54,378	26,076	203,802	100,715	--	--
$40,000 under $45,000	110,309	16,972	102,972	68,821	* 4,148	* 450	15,960	1,477	--	--
$45,000 under $50,000	--	--	--	--	--	--	--	--	--	--
$50,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with two qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	**7,285,091**	**159,061,341**	**6,418,784**	**137,562,946**	**1,996,589**	**18,069,841**	**7,284,085**	**155,723,886**	**7,285,091**	**25,842,774**
No adjusted gross income	26,428	-2,968,145	16,002	422,497	16,653	123,193	26,428	625,718	26,428	89,474
$1 under $1,000	16,059	10,122	14,507	9,280	* 2,103	* 6,023	16,059	15,303	16,059	6,162
$1,000 under $2,000	36,959	58,646	31,781	54,405	6,729	28,377	36,959	82,782	36,959	31,211
$2,000 under $3,000	31,120	78,544	28,014	67,234	* 5,108	* 12,420	31,120	79,654	31,120	31,869
$3,000 under $4,000	56,034	195,854	49,636	186,825	12,189	16,445	56,034	203,271	56,034	81,347
$4,000 under $5,000	69,962	319,180	59,836	256,717	10,129	47,474	69,962	304,191	69,962	121,769
$5,000 under $6,000	72,204	401,396	64,062	362,266	15,814	64,581	72,204	426,847	72,204	154,506
$6,000 under $7,000	96,917	634,539	86,379	511,672	20,120	115,206	96,917	626,878	96,917	248,220
$7,000 under $8,000	74,938	560,873	66,890	458,689	13,073	88,943	74,938	547,632	74,938	219,111
$8,000 under $9,000	126,276	1,072,368	102,659	744,790	36,999	278,422	126,276	1,023,212	126,276	401,875
$9,000 under $10,000	143,809	1,370,694	123,402	1,026,179	43,548	331,133	143,809	1,357,312	143,809	526,434
$10,000 under $11,000	146,050	1,537,281	125,157	1,055,893	49,330	408,956	146,050	1,464,849	146,050	577,566
$11,000 under $12,000	191,296	2,202,855	150,430	1,442,745	75,023	696,290	191,296	2,149,712	191,296	851,172
$12,000 under $13,000	294,451	3,695,933	203,171	2,047,273	152,721	1,523,754	294,451	3,571,027	294,451	1,421,553
$13,000 under $14,000	415,053	5,579,325	266,237	2,804,109	248,916	2,700,812	415,053	5,504,921	415,053	2,129,973
$14,000 under $15,000	301,960	4,374,614	218,225	2,590,983	133,773	1,586,253	301,960	4,177,236	301,960	1,516,177
$15,000 under $16,000	349,136	5,412,866	273,728	3,638,826	141,640	1,612,020	349,136	5,250,845	349,136	1,786,918
$16,000 under $17,000	343,808	5,659,996	286,320	4,135,882	140,171	1,405,383	343,808	5,541,265	343,808	1,764,563
$17,000 under $18,000	263,657	4,610,232	232,005	3,615,289	75,037	698,838	263,657	4,314,127	263,657	1,321,896
$18,000 under $19,000	242,984	4,490,898	215,904	3,769,300	63,468	503,866	242,984	4,273,165	242,984	1,199,139
$19,000 under $20,000	240,365	4,689,857	217,901	3,881,565	50,581	432,038	240,365	4,313,603	240,365	1,125,259
$20,000 under $25,000	987,724	22,103,896	924,968	19,752,903	174,435	1,374,183	987,724	21,127,482	987,724	4,227,050
$25,000 under $30,000	905,408	24,788,747	862,939	22,277,182	162,661	1,319,709	905,408	23,596,890	905,408	3,028,379
$30,000 under $35,000	751,737	24,342,182	721,966	22,456,799	125,693	841,409	751,737	23,298,208	751,737	1,787,582
$35,000 under $40,000	619,798	23,158,511	604,870	21,349,228	109,202	900,160	619,798	22,249,388	619,798	880,532
$40,000 under $45,000	360,640	15,142,853	354,856	13,686,482	87,677	738,289	360,640	14,424,770	360,640	285,023
$45,000 under $50,000	120,318	5,537,224	116,938	4,957,933	23,796	215,665	119,311	5,173,598	120,318	28,013
$50,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with two qualifying children—continued									
	EIC used to offset income tax before credits		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	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	**453,157**	**176,929**	**97,490**	**63,978**	**2,007,000**	**2,579,332**	**7,013,432**	**23,086,513**	*** 4,505**	*** 91,100**
No adjusted gross income	* 31	* 48	* 3	* 13	12,927	19,841	24,195	69,586	* 2,514	* 80,028
$1 under $1,000	--	--	--	--	* 2,103	* 796	16,059	5,366	--	--
$1,000 under $2,000	--	--	--	--	6,736	3,615	36,822	27,595	--	--
$2,000 under $3,000	--	--	--	--	* 6,102	* 1,656	31,120	30,213	--	--
$3,000 under $4,000	--	--	--	--	13,138	5,174	56,034	76,173	--	--
$4,000 under $5,000	--	--	--	--	13,126	6,580	69,962	115,189	--	--
$5,000 under $6,000	--	--	--	--	14,477	9,377	72,204	145,128	--	--
$6,000 under $7,000	--	--	--	--	21,567	15,482	96,917	232,738	--	--
$7,000 under $8,000	--	--	--	--	14,072	11,719	74,938	207,393	--	--
$8,000 under $9,000	--	--	--	--	38,986	37,757	125,948	364,118	--	--
$9,000 under $10,000	--	--	--	--	45,535	45,580	143,809	480,853	--	--
$10,000 under $11,000	--	--	--	--	53,310	55,565	146,050	522,001	--	--
$11,000 under $12,000	* 993	* 222	--	--	75,996	92,975	191,296	757,974	* 993	* 10,676
$12,000 under $13,000	--	--	--	--	150,648	202,638	294,411	1,218,916	--	--
$13,000 under $14,000	* 1,020	* 101	--	--	245,895	369,661	415,045	1,760,211	--	--
$14,000 under $15,000	* 999	* 239	--	--	138,519	216,395	301,858	1,299,543	--	--
$15,000 under $16,000	--	--	--	--	136,677	220,574	349,136	1,566,345	--	--
$16,000 under $17,000	--	--	--	--	134,466	206,894	342,496	1,557,668	--	--
$17,000 under $18,000	* 3,998	* 1,117	--	--	74,841	106,600	262,653	1,214,179	--	--
$18,000 under $19,000	* 993	* 93	--	--	62,249	88,310	242,648	1,110,736	--	--
$19,000 under $20,000	* 1,998	* 1,060	--	--	52,716	67,491	240,365	1,056,707	--	--
$20,000 under $25,000	24,977	7,278	--	--	168,097	266,638	979,104	3,953,135	* 999	* 396
$25,000 under $30,000	46,090	26,107	* 999	* 557	167,780	233,998	880,549	2,768,274	--	--
$30,000 under $35,000	110,278	53,043	* 2,997	* 1,635	137,602	145,813	713,865	1,588,726	--	--
$35,000 under $40,000	131,674	53,511	28,112	17,200	111,468	97,546	550,261	729,475	--	--
$40,000 under $45,000	96,856	29,639	46,257	34,643	83,157	46,497	272,291	208,887	--	--
$45,000 under $50,000	33,250	4,470	19,122	9,929	24,810	4,160	83,397	19,383	--	--
$50,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Total	**3,518,749**	**86,564,761**	**3,102,930**	**74,187,978**	**1,033,031**	**10,614,907**	**3,518,749**	**84,864,452**	**3,518,749**	**13,623,115**
No adjusted gross income	13,532	-1,729,536	10,076	178,903	9,919	86,517	13,532	265,420	13,532	61,300
$1 under $1,000	* 2,999	* 1,378	* 2,999	* 1,328	* 1,001	* 50	* 2,999	* 1,378	* 2,999	* 618
$1,000 under $2,000	15,330	26,517	12,308	20,666	* 3,023	* 4,792	15,330	25,458	15,330	11,474
$2,000 under $3,000	21,573	54,719	15,967	39,835	7,618	31,444	21,573	112,415	21,573	29,777
$3,000 under $4,000	20,219	71,411	17,156	60,008	* 4,261	* 16,347	20,219	76,355	20,219	33,703
$4,000 under $5,000	22,872	103,647	17,516	79,796	8,379	34,022	22,872	113,818	22,872	48,519
$5,000 under $6,000	29,239	159,266	23,297	113,142	9,958	59,837	29,239	172,979	29,239	74,970
$6,000 under $7,000	39,248	256,027	35,195	224,679	* 7,057	* 43,762	39,248	268,440	39,248	115,263
$7,000 under $8,000	34,113	257,619	27,949	190,401	9,186	55,834	34,113	246,235	34,113	110,793
$8,000 under $9,000	39,408	337,089	34,354	253,170	11,497	60,281	39,408	313,451	39,408	141,056
$9,000 under $10,000	55,153	523,432	47,951	464,196	17,292	52,924	55,153	537,551	55,153	221,156
$10,000 under $11,000	73,135	765,702	62,994	534,940	25,248	211,291	73,135	746,231	73,135	327,813
$11,000 under $12,000	73,625	845,929	54,325	537,026	30,734	264,768	73,625	801,794	73,625	358,164
$12,000 under $13,000	99,819	1,249,909	79,565	791,016	43,990	442,106	99,819	1,233,122	99,819	551,268
$13,000 under $14,000	127,877	1,725,188	90,907	1,033,102	54,059	611,498	127,877	1,644,600	127,877	715,088
$14,000 under $15,000	112,412	1,630,662	81,983	955,019	53,573	638,314	112,412	1,593,333	112,412	647,071
$15,000 under $16,000	112,408	1,748,196	91,144	1,208,111	44,622	515,927	112,408	1,724,038	112,408	649,675
$16,000 under $17,000	142,551	2,352,750	112,160	1,642,951	65,766	664,589	142,551	2,307,540	142,551	833,082
$17,000 under $18,000	141,210	2,454,936	119,878	1,792,025	47,899	570,796	141,210	2,362,821	141,210	803,993
$18,000 under $19,000	102,902	1,902,666	82,320	1,402,094	33,075	428,813	102,902	1,830,907	102,902	574,426
$19,000 under $20,000	101,695	1,980,311	89,922	1,542,585	27,319	350,313	101,695	1,892,898	101,695	560,419
$20,000 under $25,000	492,611	11,019,401	424,009	8,740,950	144,741	1,835,904	492,611	10,576,854	492,611	2,536,711
$25,000 under $30,000	423,737	11,591,673	394,982	10,125,548	96,816	869,248	423,737	10,994,796	423,737	1,762,657
$30,000 under $35,000	358,281	11,640,927	338,535	10,229,894	89,413	937,972	358,281	11,167,866	358,281	1,135,020
$35,000 under $40,000	384,363	14,432,188	371,544	13,046,223	74,688	675,105	384,363	13,721,328	384,363	828,390
$40,000 under $45,000	309,226	13,111,286	298,620	11,900,961	68,112	719,736	309,226	12,620,697	309,226	399,158
$45,000 under $50,000	163,551	7,767,637	159,616	6,810,203	42,450	442,307	163,551	7,252,510	163,551	91,403
$50,000 and over	* 5,659	* 283,829	* 5,659	* 269,206	* 1,334	* -9,592	* 5,659	* 259,614	* 5,659	* 147

Size of adjusted gross income	Returns with three or more qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total	**52,952**	**27,200**	**9,022**	**5,066**	**1,038,308**	**1,444,702**	**3,388,760**	**12,151,213**	*** 1,992**	*** 61,567**
No adjusted gross income	* 7	* 3	* 6	* 26	8,805	14,181	12,403	47,115	--	--
$1 under $1,000	--	--	--	--	--	--	* 2,999	* 618	--	--
$1,000 under $2,000	--	--	--	--	* 3,023	* 648	15,330	10,826	--	--
$2,000 under $3,000	--	--	--	--	* 7,611	* 4,176	21,573	25,602	* 999	* 41,135
$3,000 under $4,000	--	--	--	--	* 4,261	* 2,159	20,219	31,543	--	--
$4,000 under $5,000	--	--	--	--	* 7,378	* 4,890	22,872	43,629	--	--
$5,000 under $6,000	--	--	--	--	8,957	7,432	29,042	67,538	--	--
$6,000 under $7,000	--	--	--	--	* 8,056	* 5,808	39,248	109,454	--	--
$7,000 under $8,000	--	--	--	--	9,165	7,174	34,113	103,619	--	--
$8,000 under $9,000	--	--	--	--	14,190	9,657	39,408	131,399	--	--
$9,000 under $10,000	--	--	--	--	15,285	16,876	55,016	204,280	* 993	* 20,431
$10,000 under $11,000	--	--	--	--	27,233	30,524	73,135	297,289	--	--
$11,000 under $12,000	--	--	--	--	32,721	35,229	73,523	322,935	--	--
$12,000 under $13,000	--	--	--	--	44,686	60,325	99,819	490,943	--	--
$13,000 under $14,000	--	--	--	--	54,058	81,696	127,877	633,392	--	--
$14,000 under $15,000	--	--	--	--	55,557	86,044	112,412	561,027	--	--
$15,000 under $16,000	--	--	--	--	44,303	69,761	112,080	579,914	--	--
$16,000 under $17,000	--	--	--	--	64,809	100,838	142,551	732,243	--	--
$17,000 under $18,000	* 999	* 483	--	--	45,551	75,802	141,170	727,709	--	--
$18,000 under $19,000	--	--	--	--	35,052	61,942	102,894	512,485	--	--
$19,000 under $20,000	* 999	* 343	--	--	27,298	49,809	101,695	510,267	--	--
$20,000 under $25,000	* 3,987	* 3,337	--	--	139,148	278,186	492,586	2,255,188	--	--
$25,000 under $30,000	* 3,991	* 2,911	--	--	84,569	153,462	416,322	1,606,284	--	--
$30,000 under $35,000	* 5,989	* 4,733	--	--	91,480	127,820	333,957	1,002,467	--	--
$35,000 under $40,000	12,004	7,531	* 999	* 1,036	87,395	91,222	361,550	729,637	--	--
$40,000 under $45,000	18,946	5,961	* 3,999	* 2,084	64,942	53,084	272,080	340,114	--	--
$45,000 under $50,000	* 6,031	* 1,898	* 4,018	* 1,919	51,463	15,920	128,241	73,585	--	--
$50,000 and over	--	--	--	--	* 1,313	* 37	* 4,644	* 111	--	--

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**45,581,697**	**6,225,504,755**	**45,581,697**	**6,318,081,376**	**38,080,559**	**3,927,146,724**	**25,754,783**	**84,272,314**	**4,079,460**	**60,558,239**	**16,049,765**	**219,747,624**
Under 18	42,008	2,261,781	42,008	2,285,798	9,126	156,314	26,370	98,079	12,214	38,654	31,431	632,946
18 under 26	657,854	36,286,998	657,854	36,754,454	633,479	30,598,771	144,961	323,856	15,396	126,250	79,819	836,304
26 under 35	5,220,526	485,244,743	5,220,526	489,961,520	5,100,669	432,846,179	2,085,442	1,667,034	101,050	484,940	978,750	4,182,423
35 under 45	9,263,164	1,246,560,522	9,263,164	1,262,669,138	8,947,060	1,001,865,041	4,322,091	7,606,145	317,011	2,315,910	2,327,945	14,806,808
45 under 55	11,632,790	1,765,912,010	11,632,790	1,793,404,427	11,034,759	1,284,610,233	6,254,573	17,245,534	698,554	7,399,539	3,663,863	40,465,649
55 under 65	10,363,837	1,551,462,225	10,363,837	1,581,232,684	9,044,009	937,997,123	6,540,628	21,143,042	1,077,975	14,533,697	4,122,879	56,743,474
65 and over	8,401,517	1,137,776,477	8,401,517	1,151,773,356	3,311,457	239,073,062	6,380,717	36,188,623	1,857,261	35,659,248	4,845,079	102,080,021

Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**14,823,222**	**175,769,562**	**19,533,898**	**25,838,462**	**196,616**	**5,948,013**	**8,743,035**	**190,792,820**	**13,535,024**	**572,873,663**	**1,289,998**	**3,653,102**
Under 18	31,049	445,513	4,226	3,761	--	--	* 8	* 74	28,484	717,266	5,915	-385
18 under 26	76,464	664,059	136,853	111,877	--	--	57,294	538,215	71,346	2,205,225	5,127	-10,523
26 under 35	909,382	3,460,693	2,270,421	2,101,031	* 2,144	* 5,504	791,656	9,659,489	799,283	14,093,247	62,901	-52,616
35 under 45	2,149,802	11,658,388	4,482,662	5,501,282	22,523	598,628	1,900,907	35,102,143	1,947,656	69,276,731	211,722	619,953
45 under 55	3,373,818	32,447,180	5,557,955	7,403,570	69,173	2,402,256	2,475,895	57,386,033	3,022,082	142,924,471	310,071	558,217
55 under 65	3,798,539	45,097,635	4,679,426	6,495,603	70,141	2,010,481	2,213,034	60,445,907	3,505,593	153,330,217	340,152	916,270
65 and over	4,484,168	81,996,094	2,402,355	4,221,337	32,634	931,144	1,304,242	27,660,958	4,160,580	190,326,505	354,110	1,622,186

Age [1]	Taxable IRA distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**6,562,509**	**157,660,732**	**11,898,022**	**337,449,754**	**3,584,757**	**73,692,717**	**2,889,132**	**30,450,945**	**257,261**	**3,589,922**	**5,645,952**	**541,697,498**
Under 18	**	**	* 1,034	* 25,954	3,495	1,175	**	**	--	--	10,930	492,512
18 under 26	** 3,067	** 4,028	25,065	66,987	13,381	144,000	** 6,364	** 33,340	**	**	18,295	1,118,599
26 under 35	131,338	1,390,274	301,313	2,379,382	137,199	1,028,451	222,334	1,649,943	** 1,779	** 5,753	316,599	17,033,931
35 under 45	416,547	6,486,736	800,719	9,196,317	388,292	4,918,179	566,848	5,941,251	13,065	110,470	1,075,063	101,410,735
45 under 55	723,006	14,046,360	1,425,800	26,636,749	745,419	11,700,242	737,024	8,038,921	40,154	129,637	1,549,085	174,913,066
55 under 65	1,340,945	35,497,448	3,355,162	102,013,378	1,018,934	21,044,522	743,781	7,957,019	58,568	632,622	1,453,084	153,568,330
65 and over	3,947,607	100,235,887	5,988,929	197,130,986	1,278,037	34,856,149	612,781	6,830,471	143,695	2,711,440	1,222,896	93,160,325

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**437,800**	**23,111,956**	**729,600**	**-3,095,186**	**3,290,978**	**23,915,232**	**8,548,723**	**129,931,069**	**334,769**	**16,908,539**	**388,864**	**5,952,191**
Under 18	2,530	109,519	--	--	--	--	* 186	* 2,298	* 998	* 945	* 1,349	* 134
18 under 26	2,713	337,825	4,125	-14,838	36,221	181,960	* 2,203	* 21,185	* 1,149	* 27,841	124	1,654
26 under 35	12,865	895,353	43,571	-6,083	418,820	2,387,858	26,218	203,402	9,934	334,012	22,495	186,566
35 under 45	32,189	1,453,985	95,670	-888,323	759,711	5,103,373	71,272	671,308	35,853	1,727,519	83,307	1,283,181
45 under 55	82,550	4,445,434	180,704	-626,607	1,009,357	7,594,269	279,129	3,079,101	65,812	4,242,917	114,319	1,828,719
55 under 65	109,626	5,625,776	204,965	-585,197	803,596	6,378,323	1,477,936	16,904,942	84,766	4,861,478	115,336	1,651,200
65 and over	195,327	10,244,065	200,566	-974,138	263,272	2,269,449	6,691,779	109,048,833	136,258	5,713,826	51,934	1,000,737

Age [1]	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns	**109,747**	**133,832**	**93,380**	**7,385,392**	**1,064,885**	**25,418,753**	**3,292,171**	**26,684,983**	**15,020,222**	**92,576,621**
Under 18	--	--	--	--	* 8	* 20,075	* 1,989	* 27,019	2,728	24,017
18 under 26	* 1,015	* 1,914	* 12	* 301	9,099	160,877	24,865	188,020	196,631	467,456
26 under 35	21,259	14,950	9,424	753,496	54,793	906,976	278,386	1,775,620	2,065,665	4,716,777
35 under 45	34,639	37,813	25,838	2,057,305	140,247	3,532,974	567,931	3,812,205	3,479,033	16,108,616
45 under 55	28,587	50,699	36,423	2,791,311	241,955	5,005,902	852,389	6,807,677	4,061,905	27,492,417
55 under 65	18,470	23,314	19,334	1,611,379	316,695	8,047,008	781,611	6,411,401	3,552,796	29,770,460
65 and over	5,777	5,142	2,349	171,600	302,088	7,744,941	785,000	7,663,039	1,661,464	13,996,878

Age [1]	Itemized deductions										
	Total	Itemized deductions limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of AGI limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns	**1,238,693,453**	**2,470**	**13,659**	**10,215,951**	**85,312,586**	**10,215,951**	**129,825,203**	**10,211,954**	**44,512,617**	**45,233,072**	**483,081,704**
Under 18	561,179	--	--	3,273	77,740	3,273	91,979	3,273	14,239	33,019	168,544
18 under 26	9,105,370	**	**	85,332	586,857	85,332	788,905	85,332	202,048	631,798	2,564,101
26 under 35	100,355,892	** 618	** 1,227	563,815	2,665,057	563,815	4,812,833	562,816	2,147,776	5,155,687	37,230,470
35 under 45	239,592,028	397	10,858	1,004,578	5,461,071	1,004,578	10,264,860	1,004,578	4,803,789	9,204,639	97,022,899
45 under 55	326,645,421	1,094	468	1,527,921	8,769,635	1,527,921	15,616,467	1,527,921	6,846,832	11,585,110	138,998,669
55 under 65	290,790,068	41	174	2,283,343	14,888,039	2,283,343	25,146,330	2,282,344	10,258,291	10,325,047	121,453,136
65 and over	271,643,496	320	930	4,747,689	52,864,187	4,747,689	73,103,828	4,745,690	20,239,641	8,297,772	85,643,886

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	Itemized deductions—continued									
	Taxes paid deduction—continued									
	State and local taxes						Real estate taxes		Personal property taxes	
	Total		Income tax		General sales tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns	**43,907,077**	**299,502,963**	**33,424,186**	**282,963,547**	**10,482,891**	**16,539,416**	**39,251,103**	**173,308,015**	**19,888,727**	**8,462,130**
Under 18	29,038	128,116	27,913	127,088	* 1,124	* 1,028	8,329	35,715	* 1,008	* 528
18 under 26	616,559	1,892,897	522,069	1,747,131	94,490	145,766	233,716	518,675	209,427	143,777
26 under 35	5,002,074	25,197,817	4,216,259	23,841,117	785,814	1,356,700	3,703,981	10,996,558	2,128,739	914,443
35 under 45	8,938,537	62,998,151	7,327,438	60,022,213	1,611,098	2,975,938	7,865,101	31,936,559	4,155,081	1,823,924
45 under 55	11,269,968	88,584,845	9,202,937	84,890,760	2,067,030	3,694,085	10,434,644	47,644,206	5,241,937	2,312,618
55 under 65	10,047,071	74,715,558	7,846,777	70,984,955	2,200,294	3,730,603	9,546,139	44,239,556	4,681,246	1,978,737
65 and over	8,003,832	45,985,578	4,280,792	41,350,283	3,723,040	4,635,296	7,459,193	37,936,746	3,471,289	1,288,102

Age [1]	Itemized deductions—continued											
	Taxes paid deduction—cont.		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns	**2,492,156**	**1,804,338**	**35,416,360**	**354,057,732**	**34,838,306**	**332,610,540**	**34,322,419**	**326,143,983**	**1,157,823**	**6,466,556**	**2,719,082**	**1,661,068**
Under 18	* 2,068	* 4,185	8,306	43,588	* 3,000	* 29,557	* 3,000	* 29,557	--	--	--	--
18 under 26	17,186	8,751	246,681	1,588,422	241,766	1,385,891	237,182	1,352,244	9,908	33,647	20,435	42,718
26 under 35	192,977	120,443	3,802,143	34,883,411	3,771,886	32,918,749	3,705,562	32,118,956	125,918	799,793	172,900	190,789
35 under 45	420,992	264,265	7,927,367	89,028,017	7,878,845	85,364,538	7,768,463	83,635,595	260,743	1,728,943	445,837	313,662
45 under 55	680,251	454,515	10,136,112	106,654,843	10,057,839	101,690,745	9,931,751	100,019,201	317,309	1,671,543	830,697	435,227
55 under 65	689,794	518,719	8,455,409	78,208,004	8,327,840	73,479,083	8,207,621	72,049,281	281,458	1,429,802	780,451	446,006
65 and over	488,889	433,459	4,840,342	43,651,447	4,557,130	37,741,977	4,468,840	36,939,149	162,487	802,828	468,762	232,666

Age [1]	Itemized deductions—continued											
	Interest paid deduction—continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		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	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns	**4,114,661**	**5,366,230**	**1,560,983**	**14,419,894**	**37,367,247**	**199,270,460**	**34,200,602**	**152,157,640**	**22,182,567**	**49,047,100**	**565,569**	**31,938,858**
Under 18	* 2,006	* 4,868	5,306	9,163	11,693	17,130	11,692	15,513	* 5,069	* 1,611	**	**
18 under 26	99,870	140,056	6,219	19,757	372,591	954,507	312,218	738,530	185,535	196,531	** 13,091	** 46,428
26 under 35	1,152,086	1,475,248	53,235	298,626	3,621,858	10,062,244	3,065,115	7,281,146	2,129,391	2,815,426	49,063	386,638
35 under 45	1,172,980	1,512,019	214,962	1,837,797	7,299,255	25,766,969	6,464,696	19,686,503	4,613,615	5,940,118	72,044	675,232
45 under 55	858,154	1,262,663	368,775	3,266,208	9,660,045	45,286,635	8,780,538	34,594,968	6,023,957	10,251,413	106,091	2,177,694
55 under 65	577,502	650,760	424,743	3,632,155	8,989,663	51,387,344	8,420,994	40,105,378	5,451,761	13,705,427	118,246	5,527,912
65 and over	252,063	320,616	487,743	5,356,187	7,412,142	65,795,631	7,145,348	49,735,601	3,773,238	16,136,574	207,034	23,124,954

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	Itemized deductions—continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns	**159,624**	**4,945,470**	**11,851,076**	**90,388,804**	**14,604,311**	**81,428,583**	**21,717,122**	**7,223,334**	**7,719,312**	**40,383,958**	**28,307,259**	**129,035,875**
Under 18	--	--	30,249	233,127	* 6,990	* 63,252	15,490	9,665	24,597	179,440	35,622	252,357
18 under 26	* 6,993	* 32,278	355,819	3,307,282	368,434	3,093,864	247,133	59,736	84,265	508,061	436,090	3,661,661
26 under 35	13,164	138,755	1,789,481	14,716,263	2,250,838	15,902,396	2,253,970	469,651	510,013	1,743,484	3,253,922	18,115,530
35 under 45	27,028	845,406	2,518,228	19,324,418	3,606,919	21,931,554	4,292,136	1,046,735	987,459	3,550,770	5,729,022	26,529,059
45 under 55	38,614	1,172,270	2,949,334	21,469,806	4,137,623	22,203,698	5,471,178	1,625,533	1,571,701	7,876,314	7,144,540	31,705,545
55 under 65	42,339	1,183,428	2,388,969	16,850,554	3,171,939	14,282,249	5,036,278	1,723,780	1,989,698	10,254,171	6,441,054	26,260,200
65 and over	31,487	1,573,334	1,818,995	14,487,354	1,061,568	3,951,570	4,400,937	2,288,234	2,551,579	16,271,718	5,267,009	22,511,522

Age [1]	Itemized deductions—continued						Exemptions		Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions											
	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	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
All returns	**1,264,044**	**21,650,355**	**929,310**	**17,809,053**	**333,976**	**2,567,987**	**106,771,488**	**405,479,130**	**42,283,414**	**4,626,384,684**	**4,078,614**	**32,166,319**
Under 18	2,397	21,050	* 8	* 18,911	2,389	2,139	* 2,032	* 7,723	35,916	1,751,368	4,902	15,580
18 under 26	11,772	71,925	7,013	54,745	4,759	17,179	834,939	3,172,365	594,680	24,589,116	9,671	65,078
26 under 35	72,290	660,916	42,748	569,865	29,736	90,244	11,699,900	44,438,291	5,004,913	342,272,547	217,516	1,131,064
35 under 45	161,430	2,154,106	112,915	1,824,856	49,004	314,531	28,577,553	108,527,850	8,877,935	903,481,958	962,938	6,169,459
45 under 55	281,472	4,294,033	203,803	3,477,569	80,059	569,694	31,538,468	119,753,873	11,050,437	1,326,948,287	1,306,745	9,696,804
55 under 65	368,886	6,819,738	282,138	5,872,283	85,326	636,691	20,618,840	78,307,187	9,737,446	1,190,625,760	953,331	7,936,123
65 and over	365,796	7,628,588	280,685	5,990,824	82,702	937,509	13,499,755	51,271,841	6,982,088	836,715,648	623,510	7,152,211

Age [1]	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns	**42,026,215**	**1,002,279,639**	**18,950,480**	**40,778,261**	**39,865,286**	**961,501,378**	**39,865,286**	**961,501,378**
Under 18	31,931	406,492	14,023	8,979	30,418	397,513	30,418	397,513
18 under 26	592,330	4,536,576	214,071	265,524	522,757	4,271,052	522,757	4,271,052
26 under 35	5,004,807	66,119,465	2,564,691	4,509,525	4,562,448	61,609,940	4,562,448	61,609,940
35 under 45	8,867,069	194,520,883	5,662,834	11,664,892	8,116,622	182,855,991	8,116,622	182,855,991
45 under 55	11,027,581	297,551,396	5,378,815	13,682,730	10,397,347	283,868,666	10,397,347	283,868,666
55 under 65	9,675,820	263,318,049	3,060,585	6,999,633	9,463,871	256,318,416	9,463,871	256,318,416
65 and over	6,826,678	175,826,779	2,055,462	3,646,977	6,771,823	172,179,801	6,771,823	172,179,801

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

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

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

[2] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.1 Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only [2]												
Total	**86,854,573**	**4,973,012,844**	**3,240,422,336**	**86,851,827**	**542,515,239**	**86,854,573**	**542,195,803**	**--**	*** 2,057**	*** 6,744**	**1,417,341**	**6,293,827**
Under $5,000	134,112	-301,023	113,750	133,505	11,355	134,112	11,404	--	--	--	* 8	* 749
$5,000 under $10,000	2,010,971	16,006,402	3,219,574	2,010,876	322,276	2,010,971	322,329	--	--	--	--	--
$10,000 under $15,000	6,177,644	77,253,625	19,357,929	6,175,642	1,934,786	6,177,644	1,939,464	--	--	--	* 1,021	* 440
$15,000 under $20,000	6,596,098	116,042,370	42,882,045	6,596,098	4,375,874	6,596,098	4,378,635	--	--	--	* 1,292	* 3,157
$20,000 under $25,000	7,524,889	169,221,264	67,045,805	7,524,889	7,518,848	7,524,889	7,526,723	--	--	--	* 2,039	* 3,337
$25,000 under $30,000	7,177,756	197,164,178	88,840,021	7,177,756	10,471,635	7,177,756	10,494,584	--	--	--	* 1,295	* 3,113
$30,000 under $40,000	12,530,066	435,806,846	225,657,676	12,530,064	27,759,521	12,530,066	27,773,416	--	--	--	* 1,050	* 2,900
$40,000 under $50,000	9,294,922	415,802,179	244,213,721	9,294,920	31,485,963	9,294,922	31,526,476	--	--	--	* 1,313	* 23,824
$50,000 under $75,000	15,323,111	940,506,719	607,272,638	15,323,107	86,941,725	15,323,111	87,057,478	--	* 1,011	* 4,176	23,213	28,736
$75,000 under $100,000	8,933,349	770,843,281	534,671,742	8,933,345	80,623,496	8,933,349	80,745,442	--	* 1,007	* 473	58,485	100,693
$100,000 under $200,000	9,491,923	1,241,956,411	920,379,647	9,491,916	162,422,785	9,491,923	162,641,239	--	--	--	357,272	726,594
$200,000 under $500,000	1,476,614	401,801,676	323,108,106	1,476,598	75,709,402	1,476,614	75,882,734	--	--	--	884,394	4,390,290
$500,000 under $1,000,000	138,729	92,222,918	79,085,564	138,724	23,648,145	138,729	23,585,917	--	* 39	* 2,095	80,674	866,850
$1,000,000 under $1,500,000	23,327	27,968,121	24,224,967	23,327	7,860,413	23,327	7,794,468	--	--	--	3,543	74,438
$1,500,000 under $2,000,000	8,362	14,301,291	12,498,293	8,362	4,174,441	8,362	4,131,408	--	--	--	727	20,605
$2,000,000 under $5,000,000	10,243	29,423,098	25,499,522	10,243	8,831,842	10,243	8,629,683	--	--	--	834	28,488
$5,000,000 under $10,000,000	1,775	11,995,283	10,269,285	1,775	3,698,260	1,775	3,544,508	--	--	--	137	10,532
$10,000,000 or more	681	14,998,205	12,082,051	681	4,724,471	681	4,209,895	--	--	--	46	9,081
Returns with Form 8615 tax computation [3]												
Total	**262,807**	**5,255,837**	**4,464,438**	**262,807**	**1,002,859**	**262,807**	**887,968**	**-114,891**	**--**	**--**	**5,082**	**17,380**
Under $5,000	87,351	272,486	178,331	87,351	17,845	87,351	18,357	512	--	--	--	--
$5,000 under $10,000	81,781	573,896	397,495	81,781	39,783	81,781	60,628	20,845	--	--	--	--
$10,000 under $15,000	47,270	575,668	425,318	47,270	45,365	47,270	67,158	21,793	--	--	* 2,077	* 809
$15,000 under $20,000	16,015	281,102	227,527	16,015	27,172	16,015	34,393	7,221	--	--	0	0
$20,000 under $25,000	9,480	209,191	169,073	9,480	21,467	9,480	34,656	13,189	--	--	* 994	* 357
$25,000 under $30,000	* 5,058	* 137,094	* 126,412	* 5,058	* 16,763	* 5,058	* 23,592	* 6,830	--	--	* 994	* 1,270
$30,000 under $40,000	* 3,115	* 104,683	* 96,750	* 3,115	* 13,158	* 3,115	* 18,206	* 5,048	--	--	0	0
$40,000 under $50,000	* 3	* 150	* 119	* 3	* 18	* 3	* 22	* 4	--	--	--	--
$50,000 under $75,000	* 3,908	* 242,933	* 209,788	* 3,908	* 37,706	* 3,908	* 45,740	* 8,034	--	--	* 761	* 3,872
$75,000 under $100,000	* 3,994	* 362,066	* 312,305	* 3,994	* 62,279	* 3,994	* 60,692	* -1,587	--	--	--	--
$100,000 under $200,000	* 2,388	* 327,248	* 322,817	* 2,388	* 74,774	* 2,388	* 64,636	* -10,138	--	--	0	0
$200,000 under $500,000	1,347	379,611	372,294	1,347	102,168	1,347	98,234	-3,934	--	--	0	0
$500,000 under $1,000,000	716	466,320	382,977	716	118,085	716	113,901	-4,184	--	--	* 175	* 7,737
$1,000,000 under $1,500,000	* 183	* 221,824	* 204,550	* 183	* 67,329	* 183	* 33,233	* -34,096	--	--	* 48	* 1,189
$1,500,000 under $2,000,000	* 33	* 56,813	* 54,403	* 33	* 18,281	* 33	* 12,060	* -6,221	--	--	* 8	* 54
$2,000,000 under $5,000,000	132	414,103	382,381	132	130,771	132	98,954	-31,818	--	--	* 14	* 376
$5,000,000 under $10,000,000	13	100,084	93,075	13	32,272	13	19,873	-12,399	--	--	* 6	* 355
$10,000,000 or more	20	530,565	508,823	20	177,623	20	83,634	-93,989	--	--	* 5	* 1,362
Returns with Schedule D tax computation												
Total	**21,864,778**	**3,955,173,407**	**3,199,969,600**	**21,840,337**	**812,679,228**	**20,963,012**	**684,880,071**	**-127,799,159**	*** 1,650**	*** 808**	**2,777,456**	**25,951,436**
Under $5,000	201,982	513,852	155,831	189,059	15,569	44,481	2,480	-13,089	--	--	--	--
$5,000 under $10,000	125,924	931,390	250,878	124,915	25,113	88,016	14,828	-10,285	--	--	--	--
$10,000 under $15,000	448,609	5,727,966	1,283,504	443,612	129,335	312,100	85,530	-43,805	--	--	* 994	* 111
$15,000 under $20,000	508,624	8,878,329	3,218,028	506,603	325,335	425,518	233,926	-91,409	--	--	* 1,381	* 2,379
$20,000 under $25,000	665,810	15,060,002	5,235,191	663,791	580,810	508,679	433,690	-147,120	--	--	* 199	* 49
$25,000 under $30,000	691,739	19,045,557	8,111,532	690,745	960,085	615,496	744,480	-215,605	--	--	* 137	* 33
$30,000 under $40,000	1,394,082	49,015,911	24,966,938	1,393,784	3,037,948	1,302,558	2,558,243	-479,705	--	--	* 148	* 196
$40,000 under $50,000	1,441,432	64,871,622	38,244,617	1,441,295	4,925,786	1,385,326	4,287,412	-638,374	--	--	* 78	* 423
$50,000 under $75,000	3,542,092	220,941,353	147,146,063	3,542,092	21,574,837	3,485,668	19,639,690	-1,935,147	--	--	4,061	7,255
$75,000 under $100,000	3,135,308	272,521,786	192,800,400	3,135,308	29,557,078	3,111,342	27,281,085	-2,275,993	* 3	* 2	14,497	35,574
$100,000 under $200,000	6,127,418	854,441,719	651,814,930	6,127,416	119,503,464	6,105,719	113,509,627	-5,993,837	* 1,607	* 235	282,996	731,378
$200,000 under $500,000	2,669,951	782,837,212	641,315,350	2,669,910	153,831,488	2,666,635	143,217,109	-10,614,379	--	--	1,928,939	12,546,246
$500,000 under $1,000,000	564,442	384,017,961	332,037,429	564,442	98,047,744	564,165	87,401,436	-10,646,308	* 39	* 571	423,526	5,872,499
$1,000,000 under $1,500,000	145,610	176,270,291	156,033,391	145,610	49,521,303	145,580	42,869,868	-6,651,435	--	--	55,434	1,220,741
$1,500,000 under $2,000,000	63,327	109,056,028	96,893,889	63,327	31,436,991	63,320	26,586,967	-4,850,024	--	--	20,231	667,266
$2,000,000 under $5,000,000	96,146	287,446,818	258,229,326	96,146	85,650,827	96,131	69,709,150	-15,941,677	--	--	29,945	1,547,881
$5,000,000 under $10,000,000	25,323	173,349,272	158,241,767	25,323	52,994,780	25,321	40,409,389	-12,585,391	--	--	8,262	840,281
$10,000,000 or more	16,960	530,246,337	483,990,536	16,960	160,560,737	16,958	105,895,161	-54,665,576	--	--	6,627	2,479,125

Footnotes at end of table.

Table 3.1 Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income—Continued

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

Type of tax computation by size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of Modified taxable income [1]	As a percentage of Adjusted gross income	Average income tax (dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only [2]											
Total	**86,854,573**	**548,497,354**	**36,879,155**	**52,252,787**	**72,511,587**	**496,244,567**	**72,511,587**	**496,244,567**	**15.3**	**10.0**	**5,714**
Under $5,000	134,112	12,153	1,592	174	132,527	11,978	132,527	11,978	10.5	[4]	89
$5,000 under $10,000	2,010,971	322,329	148,253	2,201	1,865,819	320,129	1,865,819	320,129	9.9	2.0	159
$10,000 under $15,000	6,177,644	1,939,904	2,517,897	394,241	4,716,191	1,545,662	4,716,191	1,545,662	8.0	2.0	250
$15,000 under $20,000	6,596,098	4,381,792	2,363,936	803,645	4,905,065	3,578,147	4,905,065	3,578,147	8.3	3.1	542
$20,000 under $25,000	7,524,889	7,530,059	3,552,042	1,679,318	4,934,908	5,850,742	4,934,908	5,850,742	8.7	3.5	778
$25,000 under $30,000	7,177,756	10,497,697	3,583,276	2,486,105	4,634,969	8,011,593	4,634,969	8,011,593	9.0	4.1	1,116
$30,000 under $40,000	12,530,066	27,776,316	5,514,084	5,801,908	9,110,426	21,974,409	9,110,426	21,974,409	9.7	5.0	1,754
$40,000 under $50,000	9,294,922	31,550,300	3,910,259	5,074,379	7,876,397	26,475,921	7,876,397	26,475,921	10.8	6.4	2,848
$50,000 under $75,000	15,323,111	87,090,391	6,577,643	11,431,300	14,415,878	75,659,090	14,415,878	75,659,090	12.5	8.0	4,938
$75,000 under $100,000	8,933,349	80,846,608	4,103,446	8,447,085	8,808,796	72,399,523	8,808,796	72,399,523	13.5	9.4	8,104
$100,000 under $200,000	9,491,923	163,367,858	4,189,932	8,584,182	9,459,760	154,783,677	9,459,760	154,783,677	16.8	12.5	16,307
$200,000 under $500,000	1,476,614	80,273,513	351,036	2,591,586	1,469,802	77,681,927	1,469,802	77,681,927	24.0	19.3	52,608
$500,000 under $1,000,000	138,729	24,454,915	46,429	1,708,665	137,362	22,746,250	137,362	22,746,250	28.8	24.7	163,962
$1,000,000 under $1,500,000	23,327	7,868,906	9,845	775,917	22,960	7,092,990	22,960	7,092,990	29.3	25.4	304,068
$1,500,000 under $2,000,000	8,362	4,152,014	3,694	419,499	8,227	3,732,515	8,227	3,732,515	29.9	26.1	446,366
$2,000,000 under $5,000,000	10,243	8,658,181	4,637	1,072,074	10,097	7,586,107	10,097	7,586,107	29.7	25.8	740,614
$5,000,000 under $10,000,000	1,775	3,555,060	765	406,885	1,737	3,148,175	1,737	3,148,175	30.7	26.2	1,773,620
$10,000,000 or more	681	4,219,357	391	573,624	667	3,645,733	667	3,645,733	30.2	24.3	5,353,499
Returns with Form 8615 tax computation [3]											
Total	**262,807**	**905,348**	**87,504**	**21,801**	**257,780**	**883,547**	**257,780**	**883,547**	**19.8**	**16.8**	**3,362**
Under $5,000	87,351	18,357	26,407	844	83,330	17,513	83,330	17,513	9.8	6.4	200
$5,000 under $10,000	81,781	60,628	24,993	2,108	80,787	58,520	80,787	58,520	14.7	10.2	716
$10,000 under $15,000	47,270	67,967	18,043	2,784	47,270	65,182	47,270	65,182	15.3	11.3	1,379
$15,000 under $20,000	16,015	34,393	* 3,076	* 371	16,015	34,022	16,015	34,022	15.0	12.1	2,124
$20,000 under $25,000	9,480	35,013	* 3,513	* 652	9,480	34,361	9,480	34,361	20.3	16.4	3,625
$25,000 under $30,000	* 5,058	* 24,862	* 2,077	* 126	* 5,058	* 24,736	* 5,058	* 24,736	* 19.6	* 18.0	* 4,890
$30,000 under $40,000	* 3,115	* 18,206	* 134	* 296	* 3,115	* 17,910	* 3,115	* 17,910	* 18.5	* 17.1	* 5,750
$40,000 under $50,000	* 3	* 22	* 3	* 1	* 3	* 21	* 3	* 21	* 17.6	* 14.0	* 7,000
$50,000 under $75,000	* 3,908	* 49,612	* 2,903	* 1,109	* 3,908	* 48,503	* 3,908	* 48,503	* 23.1	* 20.0	* 12,411
$75,000 under $100,000	* 3,994	* 60,692	* 2,994	* 1,619	* 3,994	* 59,073	* 3,994	* 59,073	* 18.9	* 16.3	* 14,790
$100,000 under $200,000	* 2,388	* 64,636	* 2,388	* 1,862	* 2,388	* 62,773	* 2,388	* 62,773	* 19.4	* 19.2	* 26,287
$200,000 under $500,000	1,347	98,234	* 308	* 840	* 1,340	* 97,394	* 1,340	* 97,394	26.2	25.7	72,304
$500,000 under $1,000,000	716	121,638	359	4,244	* 711	* 117,394	* 711	* 117,394	30.7	25.2	163,958
$1,000,000 under $1,500,000	* 183	* 34,421	* 144	* 1,270	* 183	* 33,151	* 183	* 33,151	* 16.2	* 14.9	* 181,153
$1,500,000 under $2,000,000	* 33	* 12,114	* 33	* 32	* 33	* 12,082	* 33	* 12,082	* 22.2	* 21.3	* 366,121
$2,000,000 under $5,000,000	132	99,330	100	1,142	132	98,188	132	98,188	25.7	23.7	743,848
$5,000,000 under $10,000,000	13	20,228	13	2,197	13	18,030	13	18,030	19.4	18.0	1,386,923
$10,000,000 or more	20	84,996	17	304	20	84,692	20	84,692	16.6	16.0	4,234,600
Returns with Schedule D tax computation											
Total	**20,968,544**	**710,922,396**	**10,380,805**	**20,607,289**	**20,312,555**	**690,315,107**	**20,312,555**	**690,315,134**	**21.6**	**17.5**	**31,572**
Under $5,000	44,481	2,480	13,112	218	43,482	2,262	43,482	2,262	1.5	0.4	11
$5,000 under $10,000	88,016	14,828	11,242	113	85,005	14,715	85,005	14,715	5.9	1.6	117
$10,000 under $15,000	312,100	85,641	110,292	14,590	260,677	71,051	260,677	71,051	5.5	1.2	158
$15,000 under $20,000	425,816	236,305	162,211	33,145	377,092	203,160	377,092	203,160	6.3	2.3	399
$20,000 under $25,000	508,682	433,739	221,080	55,961	442,584	377,778	442,584	377,778	7.2	2.5	567
$25,000 under $30,000	615,496	744,545	250,420	86,734	537,297	657,812	537,297	657,812	8.1	3.5	951
$30,000 under $40,000	1,302,562	2,558,439	524,657	248,097	1,173,273	2,310,341	1,173,273	2,310,341	9.3	4.7	1,657
$40,000 under $50,000	1,385,326	4,287,834	598,969	346,207	1,283,949	3,941,627	1,283,949	3,941,627	10.3	6.1	2,735
$50,000 under $75,000	3,485,729	19,646,945	1,547,371	1,253,957	3,376,046	18,392,988	3,376,046	18,392,988	12.5	8.3	5,193
$75,000 under $100,000	3,112,698	27,316,661	1,596,110	1,800,123	3,071,520	25,516,538	3,071,520	25,516,538	13.2	9.4	8,138
$100,000 under $200,000	6,107,781	114,241,240	3,273,105	3,736,670	6,086,715	110,504,570	6,086,715	110,504,570	17.0	12.9	18,034
$200,000 under $500,000	2,668,148	155,769,059	1,436,993	2,027,624	2,664,696	153,741,434	2,664,696	153,741,452	24.0	19.6	57,582
$500,000 under $1,000,000	564,366	93,275,465	372,653	2,019,075	563,501	91,256,389	563,501	91,256,399	27.5	23.8	161,675
$1,000,000 under $1,500,000	145,597	44,090,905	105,160	1,032,381	145,374	43,058,524	145,374	43,058,524	27.6	24.4	295,711
$1,500,000 under $2,000,000	63,324	27,255,212	47,533	701,881	63,193	26,553,332	63,193	26,553,332	27.4	24.3	419,305
$2,000,000 under $5,000,000	96,140	71,284,209	74,713	1,960,171	95,957	69,324,038	95,957	69,324,038	26.8	24.1	721,029
$5,000,000 under $10,000,000	25,322	41,251,800	20,663	1,184,844	25,271	40,066,955	25,271	40,066,955	25.3	23.1	1,582,236
$10,000,000 or more	16,960	108,427,088	14,521	4,105,497	16,920	104,321,592	16,920	104,321,592	21.6	19.7	6,151,037

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

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

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

[3] See table 3.1A for more details on returns with Form 8615, *Tax for Certain Children Who Have Investment Income of More Than $1,900,* tax computation.

[4] Percentage not computed.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to regular tax computation vs. with Schedule D computation	Tax generated with Form 8615 tax computation	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**262,807**	**1,002,859**	**670,914**	**-331,945**	**887,968**	**147,916**
Under $5,000	87,351	17,845	15,279	-2,566	18,357	87,863
$5,000 under $10,000	81,781	39,783	29,121	-10,662	60,628	102,626
$10,000 under $15,000	47,270	45,365	34,138	-11,227	67,158	69,063
$15,000 under $20,000	16,015	27,172	20,658	-6,514	34,393	23,236
$20,000 under $25,000	9,480	21,467	20,116	-1,351	34,656	22,669
$25,000 under $30,000	* 5,058	* 16,763	* 15,682	* -1,081	* 23,592	* 11,887
$30,000 under $40,000	* 3,115	* 13,158	* 8,926	* -4,232	* 18,206	* 8,163
$40,000 under $50,000	* 3	* 18	* 2	* -16	* 22	* 7
$50,000 under $75,000	* 3,908	* 37,706	* 21,180	* -16,526	* 45,740	* 11,942
$75,000 under $100,000	* 3,994	* 62,279	* 33,640	* -28,639	* 60,692	* 2,407
$100,000 under $200,000	* 2,388	* 74,774	* 49,300	* -25,474	* 64,636	* -7,750
$200,000 under $500,000	1,347	102,168	84,537	-17,631	98,234	-2,587
$500,000 under $1,000,000	716	118,085	99,135	-18,950	113,901	-3,468
$1,000,000 under $1,500,000	* 183	* 67,329	* 31,015	* -36,314	* 33,233	* -33,913
$1,500,000 under $2,000,000	* 33	* 18,281	* 11,389	* -6,892	* 12,060	* -6,188
$2,000,000 under $5,000,000	132	130,771	95,188	-35,583	98,954	-31,685
$5,000,000 under $10,000,000	13	32,272	19,408	-12,864	19,873	-12,386
$10,000,000 or more	20	177,623	82,200	-95,423	83,634	-93,969

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

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

NOTE: Detail may not add to totals because of rounding. Form 8615 is entitled *Tax for Certain Children Who Have Investment Income of More Than $1,900.*

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	**93,109,721**	**8,442,208,018**	**1,188,027,223**	**25,773,359**	**909,662,304**	**26,318,381**	**12,858,952**	**639,732,934**	**38,723,068**
Under $5,000	267,046	-10,372,712	207,244	187,313	519,778	10,358	27,885	73,052	4,487
$5,000 under $10,000	2,033,853	15,817,269	398,043	1,951,430	15,228,461	328,059	15,121	105,063	6,198
$10,000 under $15,000	5,025,180	63,776,661	1,684,658	4,469,278	56,466,708	1,236,195	505,012	6,668,424	367,627
$15,000 under $20,000	5,299,487	92,839,227	3,819,964	4,296,136	74,132,630	2,697,132	820,461	15,412,491	844,295
$20,000 under $25,000	5,388,034	121,136,795	6,267,171	1,681,299	37,709,086	843,462	2,946,577	65,231,805	4,031,462
$25,000 under $30,000	5,179,401	142,362,332	8,700,052	1,584,027	43,599,331	1,028,322	562,148	15,149,986	944,818
$30,000 under $40,000	10,288,411	359,521,204	24,316,689	3,533,649	123,333,923	3,654,447	958,116	34,162,808	2,028,701
$40,000 under $50,000	9,160,454	410,968,092	30,422,297	2,236,064	99,805,746	2,735,033	2,001,258	89,953,948	5,399,341
$50,000 under $75,000	17,797,395	1,098,537,250	94,110,714	3,714,604	226,350,963	6,723,486	2,460,085	151,744,700	9,192,551
$75,000 under $100,000	11,885,774	1,027,935,597	97,980,576	1,532,182	130,815,328	4,255,883	1,669,264	143,978,289	8,734,539
$100,000 under $200,000	15,552,998	2,088,085,684	265,391,097	523,394	62,217,918	2,001,329	864,742	100,728,822	6,164,686
$200,000 or more	5,231,689	3,031,600,620	654,728,717	63,982	39,482,433	804,676	28,283	16,523,544	1,004,363
Returns of married persons filing jointly									
Total	**40,153,146**	**5,714,767,526**	**845,555,060**	**9,454,805**	**544,807,134**	**15,849,865**	**5,409,019**	**408,306,117**	**24,736,854**
Under $5,000	4,419	-7,688,519	102,965	--	--	--	--	--	--
$5,000 under $10,000	* 1,190	* 8,213	* 2,705	* 994	* 6,295	* 40	--	--	--
$10,000 under $15,000	* 1,042	* 10,743	* 2,763	--	--	--	--	--	--
$15,000 under $20,000	37,995	749,754	4,663	37,853	747,311	1,347	--	--	--
$20,000 under $25,000	616,347	14,101,672	140,749	615,326	14,077,966	136,458	--	--	--
$25,000 under $30,000	841,276	23,173,208	500,506	840,173	23,141,059	489,833	--	--	--
$30,000 under $40,000	1,966,733	69,239,381	2,312,508	1,840,976	64,351,282	2,042,909	124,262	4,836,188	255,308
$40,000 under $50,000	2,559,882	115,587,357	5,248,749	1,215,165	54,423,022	1,472,794	1,194,215	53,837,305	3,233,436
$50,000 under $75,000	8,629,705	542,509,494	33,327,778	2,955,861	181,755,574	5,295,022	1,679,788	105,262,745	6,369,393
$75,000 under $100,000	8,291,965	720,950,862	55,986,844	1,414,259	121,130,496	3,934,619	1,554,812	134,498,113	8,153,218
$100,000 under $200,000	12,735,509	1,721,083,174	204,322,900	487,877	57,551,853	1,895,962	831,692	96,728,895	5,927,531
$200,000 or more	4,467,083	2,515,042,186	543,601,931	46,321	27,622,277	580,881	24,249	13,142,870	797,967
Returns of single persons									
Total	**44,043,106**	**2,095,221,157**	**268,130,727**	**13,133,294**	**237,419,058**	**6,959,476**	**5,860,402**	**154,082,269**	**9,334,591**
Under $5,000	261,123	-1,193,438	81,955	187,313	519,778	10,358	27,885	73,052	4,487
$5,000 under $10,000	2,020,686	15,709,222	392,430	1,939,462	15,131,700	325,589	14,120	95,696	5,719
$10,000 under $15,000	4,901,396	62,204,935	1,649,953	4,351,210	54,964,254	1,208,402	502,863	6,645,565	366,247
$15,000 under $20,000	4,998,438	87,387,832	3,684,223	4,017,677	69,102,690	2,589,575	802,983	15,077,595	826,077
$20,000 under $25,000	4,391,204	98,476,562	5,789,664	824,811	18,204,624	577,588	2,837,522	62,804,224	3,880,209
$25,000 under $30,000	3,931,788	107,951,872	7,689,232	502,450	13,761,284	367,193	507,023	13,637,496	855,045
$30,000 under $40,000	6,654,992	231,220,249	19,277,020	700,678	23,979,320	713,372	524,483	18,340,037	1,108,859
$40,000 under $50,000	4,871,925	217,966,079	20,917,284	291,291	12,908,392	389,349	328,979	14,581,878	894,592
$50,000 under $75,000	6,646,745	402,819,622	49,051,190	219,941	13,185,326	421,412	246,396	14,429,892	885,253
$75,000 under $100,000	2,657,235	227,143,405	33,275,608	56,892	4,688,460	139,141	42,119	3,525,446	215,403
$100,000 under $200,000	2,130,924	278,202,068	47,426,041	28,374	3,784,965	79,054	23,611	2,934,975	173,965
$200,000 or more	576,648	367,332,749	78,896,127	13,195	7,188,264	138,442	2,420	1,936,413	118,733

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns									
Total	**23,013,885**	**1,410,865,075**	**121,335,297**	**10,371,132**	**861,067,155**	**93,974,140**	**10,344,186**	**1,290,412,086**	**175,241,902**
Under $5,000	34,650	130,573	10,482	* 4,984	* 19,300	* 2,139	* 1,987	* 6,844	* 869
$5,000 under $10,000	28,590	207,413	17,492	15,370	104,909	11,792	* 8,050	* 54,247	* 7,005
$10,000 under $15,000	18,755	236,379	20,186	* 8,150	* 107,617	* 12,009	12,114	153,548	20,976
$15,000 under $20,000	167,993	3,025,897	231,959	* 3,081	* 52,252	* 5,816	* 6,966	* 124,635	* 16,472
$20,000 under $25,000	738,913	17,724,004	1,321,132	* 7,596	* 172,544	* 18,499	* 4,202	* 93,740	* 12,766
$25,000 under $30,000	2,988,851	82,357,577	6,568,341	34,859	987,952	103,358	* 994	* 26,997	* 3,782
$30,000 under $40,000	5,048,633	173,215,223	15,679,756	738,343	28,479,535	2,897,707	7,013	237,691	30,513
$40,000 under $50,000	1,773,731	79,837,704	6,837,840	2,978,268	132,994,794	14,384,033	165,353	8,123,488	993,329
$50,000 under $75,000	5,828,158	364,582,097	30,974,999	1,390,840	84,025,898	9,250,940	3,503,011	209,354,254	28,123,280
$75,000 under $100,000	3,675,908	316,771,171	27,409,486	2,369,236	208,580,566	22,356,963	1,083,753	93,250,784	12,671,302
$100,000 under $200,000	2,638,320	316,842,569	27,551,232	2,724,879	346,355,691	38,380,846	5,148,013	712,711,109	96,157,816
$200,000 or more	71,385	55,934,466	4,712,392	95,524	59,186,095	6,550,038	402,730	266,274,748	37,203,792
Returns of married persons filing jointly									
Total	**10,065,488**	**890,584,548**	**76,584,742**	**4,604,140**	**547,722,369**	**59,911,849**	**4,987,389**	**858,882,042**	**116,545,355**
Under $5,000	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	--	--	--	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--
$30,000 under $40,000	* 220	* 8,153	* 710	--	--	--	d	d	d
$40,000 under $50,000	147,249	7,180,278	519,718	* 1,010	* 41,312	* 4,165	* 2,158	* 101,542	* 13,845
$50,000 under $75,000	3,984,776	254,897,724	21,581,270	* 3,571	* 231,149	* 24,691	d	d	d
$75,000 under $100,000	3,330,957	287,879,218	24,902,326	1,943,121	172,730,301	18,375,826	41,462	4,069,122	496,043
$100,000 under $200,000	2,542,996	304,963,322	26,508,773	2,576,000	328,644,745	36,403,488	4,584,354	644,645,479	86,778,123
$200,000 or more	59,289	35,655,852	3,071,944	80,438	46,074,862	5,103,679	357,290	209,944,855	29,242,144
Returns of single persons									
Total	**10,908,116**	**404,604,150**	**34,959,810**	**5,033,693**	**259,553,784**	**28,191,825**	**4,653,451**	**352,051,082**	**47,857,893**
Under $5,000	33,651	126,969	10,215	* 4,984	* 19,300	* 2,139	* 1,987	* 6,844	* 869
$5,000 under $10,000	28,590	207,413	17,492	15,370	104,909	11,792	* 8,050	* 54,247	* 7,005
$10,000 under $15,000	16,230	200,709	17,417	* 8,150	* 107,617	* 12,009	12,114	153,548	20,976
$15,000 under $20,000	163,029	2,941,904	225,326	* 3,081	* 52,252	* 5,816	* 6,959	* 124,512	* 16,455
$20,000 under $25,000	711,944	17,094,144	1,272,717	* 4,299	* 97,921	* 10,823	* 4,202	* 93,740	* 12,766
$25,000 under $30,000	2,886,156	79,531,887	6,342,265	28,806	817,657	85,037	* 994	* 26,997	* 3,782
$30,000 under $40,000	4,740,503	162,273,089	14,737,551	682,230	26,389,520	2,680,546	d	d	d
$40,000 under $50,000	1,250,478	55,738,724	4,926,190	2,852,349	127,405,266	13,780,028	143,136	7,083,436	859,230
$50,000 under $75,000	898,338	52,336,617	4,552,490	1,116,136	66,187,815	7,334,049	d	d	d
$75,000 under $100,000	116,934	9,776,204	848,829	217,950	18,171,326	2,027,290	770,497	65,515,137	9,008,061
$100,000 under $200,000	53,071	6,824,366	599,714	87,375	10,678,877	1,192,035	342,756	41,353,360	5,724,031
$200,000 or more	9,189	17,552,123	1,409,603	12,962	9,521,323	1,050,262	37,396	39,497,522	5,565,904

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	**4,488,932**	**774,809,808**	**123,365,591**	**5,261,055**	**1,510,252,544**	**309,446,621**	**903,487**	**790,753,791**	**214,795,623**
Under $5,000	* 1,508	* 6,292	* 987	* 1,995	* 7,951	* 1,753	--	--	--
$5,000 under $10,000	* 3,097	* 26,179	* 4,257	* 7,965	* 56,278	* 11,526	4,026	32,751	9,025
$10,000 under $15,000	* 5,491	* 70,150	* 11,014	* 5,377	* 59,679	* 12,033	--	--	--
$15,000 under $20,000	* 994	* 18,865	* 3,011	* 2,375	* 45,920	* 9,142	d	d	d
$20,000 under $25,000	* 4,363	* 94,680	* 14,756	* 4,076	* 88,671	* 17,444	--	--	--
$25,000 under $30,000	* 2,076	* 61,398	* 9,665	* 5,332	* 146,670	* 30,804	d	d	d
$30,000 under $40,000	--	--	--	* 1,114	* 41,672	* 7,304	* 995	* 32,455	* 8,252
$40,000 under $50,000	* 1,029	* 42,565	* 6,473	* 4,388	* 193,185	* 39,392	* 3	* 128	* 35
$50,000 under $75,000	881,057	61,265,194	9,590,647	18,524	1,144,464	230,008	* 44	* 2,410	* 635
$75,000 under $100,000	946,990	79,972,818	12,877,092	606,918	54,425,209	9,633,455	* 1,292	* 122,225	* 33,626
$100,000 under $200,000	1,952,912	300,364,157	47,678,903	1,694,019	247,797,082	47,114,846	5,569	898,137	236,274
$200,000 or more	689,415	332,887,509	53,168,786	2,908,970	1,206,245,762	252,338,913	891,517	789,664,592	214,507,452
Returns of married persons filing jointly									
Total	**2,068,988**	**515,087,401**	**82,015,769**	**2,819,402**	**1,099,007,475**	**227,223,637**	**678,831**	**650,323,891**	**176,541,191**
Under $5,000	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	* 1,033	* 10,620	* 2,491	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	d	d	d
$20,000 under $25,000	* 1,004	* 23,330	* 3,550	* 6	* 141	* 34	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	d	d	d
$30,000 under $40,000	--	--	--	--	--	--	--	--	--
$40,000 under $50,000	* 30	* 1,421	* 241	* 3	* 139	* 32	--	--	--
$50,000 under $75,000	* 3,790	* 235,687	* 37,539	* 461	* 27,404	* 5,568	* 3	* 175	* 52
$75,000 under $100,000	* 1,445	* 125,604	* 20,594	5,687	499,568	96,394	--	--	--
$100,000 under $200,000	1,411,558	233,496,942	36,964,825	299,761	54,864,222	9,753,633	* 761	* 118,871	* 31,099
$200,000 or more	651,161	281,204,417	44,989,019	2,512,450	1,043,605,380	217,365,484	678,027	650,203,750	176,509,716
Returns of single persons									
Total	**2,139,307**	**213,902,828**	**34,065,525**	**2,131,516**	**336,098,712**	**66,796,788**	**160,380**	**99,452,553**	**27,045,564**
Under $5,000	* 1,508	* 6,292	* 987	* 1,995	* 7,951	* 1,753	--	--	--
$5,000 under $10,000	* 3,097	* 26,179	* 4,257	* 7,965	* 56,278	* 11,526	* 4,026	* 32,751	* 9,025
$10,000 under $15,000	* 5,491	* 70,150	* 11,014	* 4,344	* 49,059	* 9,542	--	--	--
$15,000 under $20,000	* 994	* 18,865	* 3,011	* 2,375	* 45,920	* 9,142	--	--	--
$20,000 under $25,000	* 3,359	* 71,350	* 11,206	* 4,070	* 88,529	* 17,410	--	--	--
$25,000 under $30,000	* 1,017	* 29,639	* 4,849	* 5,332	* 146,670	* 30,804	--	--	--
$30,000 under $40,000	--	--	--	* 1,114	* 41,672	* 7,304	* 995	* 32,455	* 8,252
$40,000 under $50,000	* 999	* 41,144	* 6,232	* 4,385	* 193,046	* 39,360	--	--	--
$50,000 under $75,000	829,877	57,733,815	9,036,024	14,632	902,954	182,160	* 41	* 2,234	* 583
$75,000 under $100,000	878,660	73,956,490	11,923,853	572,884	51,387,537	9,079,123	* 1,292	* 122,225	* 33,626
$100,000 under $200,000	383,319	46,846,498	7,511,570	1,209,650	165,366,054	32,015,601	2,138	313,067	85,458
$200,000 or more	30,986	35,102,405	5,552,522	302,769	117,813,042	25,393,063	151,888	98,949,820	26,908,620

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	**85,991**	**265,077,260**	**84,157,224**	**936**	**612,363**	**365,773**	**7,806**	**-11,037,303**	**303,603**
Under $5,000	--	--	--	--	--	--	6,723	-11,136,503	176,169
$5,000 under $10,000	--	--	--	* 6	* 49	* 25	* 196	* 1,918	* 2,665
$10,000 under $15,000	* 1,000	* 14,115	* 4,373	--	--	--	* 3	* 41	* 245
$15,000 under $20,000	* 1,300	* 23,347	* 8,249	* 39	* 748	* 572	d	d	d
$20,000 under $25,000	* 997	* 22,029	* 6,944	--	--	--	* 10	* 235	* 706
$25,000 under $30,000	* 1,062	* 31,015	* 10,077	--	--	--	d	d	d
$30,000 under $40,000	* 536	* 17,453	* 8,640	* 3	* 86	* 77	* 10	* 356	* 1,293
$40,000 under $50,000	* 6	* 297	* 122	* 39	* 1,769	* 1,651	* 314	* 14,467	* 25,046
$50,000 under $75,000	* 1,017	* 63,736	* 21,630	* 52	* 3,370	* 2,123	* 3	* 164	* 416
$75,000 under $100,000	d	d	d	d	d	d	* 7	* 667	* 1,038
$100,000 under $200,000	d	d	d	d	d	d	d	d	d
$200,000 or more	79,281	264,793,415	84,058,977	d	d	d	d	d	d
Returns of married persons filing jointly									
Total	**59,275**	**207,210,058**	**65,700,016**	**635**	**458,297**	**259,609**	**5,175**	**-7,621,805**	**186,172**
Under $5,000	--	--	--	--	--	--	4,419	-7,688,519	102,965
$5,000 under $10,000	--	--	--	--	--	--	* 196	* 1,918	* 2,665
$10,000 under $15,000	* 6	* 82	* 27	--	--	--	* 3	* 41	* 245
$15,000 under $20,000	--	--	--	--	--	--	d	d	d
$20,000 under $25,000	--	--	--	--	--	--	* 10	* 235	* 706
$25,000 under $30,000	* 1,059	* 30,937	* 10,053	--	--	--	d	d	d
$30,000 under $40,000	d	d	d	--	--	--	* 10	* 356	* 1,293
$40,000 under $50,000	--	--	--	* 39	* 1,769	* 1,651	* 12	* 569	* 2,866
$50,000 under $75,000	d	d	d	d	d	d	* 3	* 164	* 416
$75,000 under $100,000	d	d	d	d	d	d	* 7	* 667	* 1,038
$100,000 under $200,000	d	d	d	d	d	d	d	d	d
$200,000 or more	57,364	207,129,719	65,669,463	d	d	d	d	d	d
Returns of single persons									
Total	**20,546**	**39,846,491**	**12,735,771**	**277**	**133,066**	**90,122**	**2,124**	**-1,922,837**	**93,362**
Under $5,000	--	--	--	--	--	--	1,799	-1,953,625	51,146
$5,000 under $10,000	--	--	--	* 6	* 49	* 25	--	--	--
$10,000 under $15,000	* 994	* 14,033	* 4,346	--	--	--	--	--	--
$15,000 under $20,000	* 1,300	* 23,347	* 8,249	* 39	* 748	* 572	--	--	--
$20,000 under $25,000	* 997	* 22,029	* 6,944	--	--	--	--	--	--
$25,000 under $30,000	* 3	* 78	* 24	--	--	--	* 6	* 165	* 233
$30,000 under $40,000	d	d	d	* 3	* 86	* 77	--	--	--
$40,000 under $50,000	* 6	* 297	* 122	--	--	--	* 302	* 13,897	* 22,180
$50,000 under $75,000	d	d	d	d	d	d	--	--	--
$75,000 under $100,000	d	d	d	d	d	d	--	--	--
$100,000 under $200,000	d	d	d	d	d	d	d	d	d
$200,000 or more	15,751	39,643,361	12,668,212	d	d	d	d	d	d

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

d Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**144,928,472**	**47,359,402**	**72,927,936**	**7,096,246**	**19,115,247**	**6,339,717**	**3,411,987**	**10,079,053**	**10,522,539**
No adjusted gross income	2,128,548	4,109	18,767	* 9	* 12	* 8	* 4	676	1,036
$1 under $5,000	10,378,183	40,805	1,198	38,519	996	--	--	--	--
$5,000 under $10,000	11,958,135	184,494	4,423	33,433	2,122	--	--	37,821	567
$10,000 under $15,000	12,632,192	2,646,289	411,882	70,226	6,066	* 7,975	* 925	714,543	181,747
$15,000 under $20,000	11,615,578	2,530,432	837,393	104,897	9,815	151,891	33,121	729,326	431,519
$20,000 under $25,000	10,168,630	3,777,722	1,739,970	135,407	8,907	343,928	139,618	802,406	636,135
$25,000 under $30,000	8,734,480	3,836,846	2,574,741	154,447	25,496	370,395	207,668	721,150	612,674
$30,000 under $40,000	14,451,152	6,040,516	6,053,254	346,705	84,359	734,638	447,229	1,265,918	1,228,560
$40,000 under $50,000	10,873,672	4,509,289	5,421,633	374,056	71,144	543,835	288,087	1,004,599	1,121,282
$50,000 under $75,000	18,985,371	8,129,087	12,686,898	1,012,218	285,895	1,111,901	592,988	1,723,582	2,089,659
$75,000 under $100,000	12,103,891	5,702,914	10,249,278	986,384	265,211	1,005,387	558,283	1,359,934	1,718,087
$100,000 under $200,000	15,646,648	7,465,708	12,323,482	2,012,987	1,344,976	1,609,591	895,363	1,719,096	2,501,273
$200,000 under $250,000	1,806,561	708,500	1,105,612	434,743	744,279	195,944	99,369	--	--
$250,000 under $500,000	2,347,551	1,080,777	3,516,574	799,192	2,840,793	202,784	110,919	--	--
$500,000 under $1,000,000	705,029	419,554	3,734,185	346,297	3,185,213	45,852	28,279	--	--
$1,000,000 under $1,500,000	169,413	115,197	1,809,899	97,614	1,526,549	9,163	5,944	--	--
$1,500,000 under $2,000,000	71,874	51,288	1,122,093	44,650	910,341	2,496	1,594	--	--
$2,000,000 under $5,000,000	106,711	79,484	3,034,261	71,016	2,508,500	3,030	2,002	--	--
$5,000,000 under $10,000,000	27,167	21,456	1,594,049	19,616	1,279,996	596	381	--	--
$10,000,000 or more	17,685	14,934	4,688,343	13,832	4,014,578	304	214	--	--
Taxable returns, total	**93,109,721**	**32,351,457**	**56,363,784**	**6,809,715**	**16,362,774**	**4,348,747**	**2,323,806**	**6,259,547**	**7,170,223**
No adjusted gross income	6,708	2,476	8,905	* 3	* 11	**	**	579	952
$1 under $5,000	260,338	34,507	854	33,504	813	--	--	--	--
$5,000 under $10,000	2,033,853	35,337	2,203	32,344	2,108	--	--	--	--
$10,000 under $15,000	5,025,180	1,133,402	124,249	53,588	2,929	--	--	59,639	8,627
$15,000 under $20,000	5,299,487	789,646	148,256	88,686	3,710	* 1,992	* 246	128,494	37,543
$20,000 under $25,000	5,388,034	1,121,608	255,605	109,024	4,282	* 1,004	* 904	222,271	104,708
$25,000 under $30,000	5,179,401	1,215,861	504,268	124,402	10,912	** 1,201	** 128	274,882	207,874
$30,000 under $40,000	10,288,411	2,491,285	2,264,974	299,363	34,019	153,497	79,760	612,148	580,990
$40,000 under $50,000	9,160,454	2,989,387	3,099,217	342,721	27,416	264,911	120,634	596,007	618,107
$50,000 under $75,000	17,797,395	7,111,114	10,150,271	959,215	125,479	892,439	449,176	1,363,469	1,545,165
$75,000 under $100,000	11,885,774	5,537,175	9,577,091	961,221	167,030	967,318	530,175	1,296,524	1,597,762
$100,000 under $200,000	15,552,998	7,412,413	11,681,157	1,991,850	978,179	1,606,442	894,165	1,705,533	2,468,496
$200,000 under $500,000	4,138,375	1,778,933	3,960,100	1,224,238	2,949,706	398,549	210,219	--	--
$500,000 under $1,000,000	702,156	417,298	3,334,687	344,140	2,796,988	45,816	28,267	--	--
$1,000,000 or more	391,157	281,017	11,251,946	245,415	9,259,192	15,580	10,133	--	--
Nontaxable returns, total	**51,818,751**	**15,007,945**	**16,564,152**	**286,532**	**2,752,473**	**1,990,970**	**1,088,181**	**3,819,506**	**3,352,317**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Retirement savings contribution credit		Child tax credit		Residential energy credit		General business credits		Prior-year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**6,925,814**	**1,202,908**	**22,889,677**	**27,726,578**	**2,225,307**	**1,266,559**	**466,097**	**2,580,523**	**262,061**	**683,888**
No adjusted gross income	1,046	713	2,143	3,287	100	1,011	667	9,133	**	**
$1 under $5,000	* 12	* 9	* 278	* 16	--	--	* 994	* 31	* 999	* 141
$5,000 under $10,000	13,920	207	* 2,000	* 145	--	--	* 1,987	* 81	--	--
$10,000 under $15,000	301,082	51,781	60,862	4,536	17,959	3,264	* 1,997	* 852	* 1,040	* 156
$15,000 under $20,000	666,883	118,893	716,388	161,419	31,002	5,609	* 2,658	* 1,112	* 999	* 40
$20,000 under $25,000	1,118,526	168,019	1,415,508	565,820	41,772	11,491	7,307	2,971	* 1,312	* 139
$25,000 under $30,000	1,248,448	217,650	1,749,514	1,034,330	71,097	23,398	4,746	2,237	** 195	** 40
$30,000 under $40,000	1,457,434	323,113	3,476,877	3,014,940	180,223	59,468	10,944	10,079	8,312	9,323
$40,000 under $50,000	1,171,356	170,300	2,780,257	3,291,906	187,926	62,939	9,217	15,125	2,692	1,532
$50,000 under $75,000	947,108	152,224	5,352,490	8,282,366	462,355	196,658	57,612	85,841	15,449	22,522
$75,000 under $100,000	--	--	3,808,154	6,486,245	405,243	154,298	39,820	71,956	27,232	19,583
$100,000 under $200,000	--	--	3,523,358	4,880,299	630,938	434,473	137,140	320,271	106,455	154,502
$200,000 under $250,000	--	--	1,846	1,269	82,793	90,519	34,393	73,181	36,445	31,243
$250,000 under $500,000	--	--	--	--	83,931	118,796	57,702	246,898	13,888	44,937
$500,000 under $1,000,000	--	--	--	--	21,153	36,900	42,155	309,481	22,157	70,399
$1,000,000 under $1,500,000	--	--	--	--	4,185	19,535	18,288	184,814	11,914	48,754
$1,500,000 under $2,000,000	--	--	--	--	1,705	12,578	9,972	138,724	4,755	38,696
$2,000,000 under $5,000,000	--	--	--	--	2,172	17,708	17,780	380,753	6,015	85,642
$5,000,000 under $10,000,000	--	--	--	--	482	7,424	5,728	224,592	1,380	57,166
$10,000,000 or more	--	--	--	--	271	10,491	4,990	502,390	823	99,072
Taxable returns, total	**4,344,976**	**666,728**	**14,136,238**	**20,623,756**	**2,054,516**	**1,072,694**	**424,143**	**2,412,353**	**240,215**	**633,019**
No adjusted gross income	790	589	1,109	2,133	24	572	426	2,397	**	**
$1 under $5,000	* 6	* 6	--	--	--	--	* 994	* 31	--	--
$5,000 under $10,000	--	--	--	--	--	--	* 1,987	* 81	--	--
$10,000 under $15,000	164,038	21,346	* 46	* 92	* 8,990	* 1,673	* 994	* 639	* 1,040	* 156
$15,000 under $20,000	495,251	73,987	* 996	* 999	25,983	4,674	* 1,130	* 154	* 999	* 40
$20,000 under $25,000	740,873	74,794	19,973	19,980	26,149	5,345	* 5,000	* 2,146	* 1,005	* 52
$25,000 under $30,000	714,684	99,908	46,445	46,493	48,188	9,621	* 3,062	* 1,215	** 42	** 18
$30,000 under $40,000	655,347	148,429	816,370	829,391	149,443	40,469	5,719	5,260	4,063	3,478
$40,000 under $50,000	786,205	118,349	1,539,502	1,851,672	152,391	38,985	4,914	5,835	* 2,338	* 728
$50,000 under $75,000	787,782	129,320	4,518,895	6,859,932	421,613	137,850	44,194	42,148	9,577	11,779
$75,000 under $100,000	--	--	3,690,707	6,192,582	399,233	140,908	35,498	46,736	21,480	10,567
$100,000 under $200,000	--	--	3,500,354	4,819,217	626,137	385,454	129,952	263,990	102,647	140,684
$200,000 under $500,000	--	--	1,841	1,265	166,443	204,597	91,430	306,141	50,023	71,677
$500,000 under $1,000,000	--	--	--	--	21,128	35,878	42,116	308,398	22,127	69,108
$1,000,000 or more	--	--	--	--	8,794	66,669	56,728	1,427,181	24,874	324,732
Nontaxable returns, total	**2,580,838**	**536,180**	**8,753,439**	**7,102,822**	**170,791**	**193,865**	**41,954**	**168,170**	**21,847**	**50,869**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Adoption credit		Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**30,485**	**169,444**	**67,430**	**9,406**	**7,241**	**20,177**	**1,958**	**4,872**	**8,104**	**8,183**
No adjusted gross income	**	**	182	128	**	**	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	* 999	* 74	--	--	--	--	--	--
$10,000 under $15,000	--	--	43,229	6,763	--	--	--	--	--	--
$15,000 under $20,000	--	--	17,885	2,183	--	--	--	--	* 994	* 68
$20,000 under $25,000	--	--	* 5,135	* 258	* 993	* 1,588	--	--	* 999	* 300
$25,000 under $30,000	--	--	--	--	** 994	** 392	--	--	--	--
$30,000 under $40,000	* 2,992	* 6,094	--	--	* 960	* 402	--	--	--	--
$40,000 under $50,000	* 2,009	* 3,391	--	--	--	--	--	--	--	--
$50,000 under $75,000	** 6,189	** 19,418	--	--	** 4,105	** 16,401	--	--	* 3,049	* 4,904
$75,000 under $100,000	* 8,004	* 41,523	--	--	--	--	* 1,007	* 2,517	* 1,008	* 2,295
$100,000 under $200,000	10,083	89,694	--	--	**	**	* 299	* 745	* 1,338	* 456
$200,000 under $250,000	* 1,208	* 9,325	--	--	**	**	* 299	* 748	* 600	* 103
$250,000 under $500,000	--	--	--	--	**	**	* 137	* 342	--	--
$500,000 under $1,000,000	--	--	--	--	* 136	* 1,020	* 108	* 271	--	--
$1,000,000 under $1,500,000	--	--	--	--	--	--	* 56	* 141	* 39	* 10
$1,500,000 under $2,000,000	--	--	--	--	* 33	* 208	* 25	* 53	* 16	* 11
$2,000,000 under $5,000,000	--	--	--	--	* 10	* 73	* 9	* 23	* 40	* 26
$5,000,000 under $10,000,000	--	--	--	--	* 7	* 68	* 12	* 23	* 14	* 8
$10,000,000 or more	--	--	--	--	* 4	* 24	* 6	* 11	* 6	* 3
Taxable returns, total	**11,850**	**77,075**	**33,417**	**4,804**	**4,282**	**11,089**	**** 1,958**	**** 4,872**	**7,095**	**5,916**
No adjusted gross income	**	**	167	120	**	**	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	12,229	2,500	--	--	--	--	--	--
$15,000 under $20,000	--	--	16,886	1,995	--	--	--	--	* 994	* 68
$20,000 under $25,000	--	--	* 4,136	* 189	--	--	--	--	* 999	* 300
$25,000 under $30,000	--	--	--	--	** 994	** 392	--	--	--	--
$30,000 under $40,000	--	--	--	--	--	--	--	--	--	--
$40,000 under $50,000	--	--	--	--	--	--	--	--	--	--
$50,000 under $75,000	** 1,149	** 2,088	--	--	** 3,099	** 9,305	--	--	* 2,040	* 2,637
$75,000 under $100,000	* 2,021	* 4,203	--	--	--	--	** 1,007	** 2,517	* 1,008	* 2,295
$100,000 under $200,000	7,475	61,512	--	--	**	**	** 299	** 745	* 1,338	* 456
$200,000 under $500,000	* 1,204	* 9,272	--	--	**	**	** 436	** 1,090	* 600	* 103
$500,000 under $1,000,000	--	--	--	--	* 136	* 1,020	** 108	** 271	--	--
$1,000,000 or more	--	--	--	--	54	373	** 108	** 251	115	58
Nontaxable returns, total	**18,635**	**92,369**	**34,012**	**4,602**	**** 2,958**	**** 9,087**	****	****	**** 1,008**	**** 2,267**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Refundable credits used to offset income tax before credits			
							Total [1]		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**25,061**	**139,027**	**46,653**	**65,306**	**5,642**	**35,547**	**9,923,352**	**5,965,744**	**4,152,208**	**1,213,064**
No adjusted gross income	* 8	* 56	--	--	**	**	834	3,352	* 49	* 68
$1 under $5,000	--	--	--	--	--	--	* 3	* 5	--	--
$5,000 under $10,000	--	--	--	--	--	--	94,333	1,226	88,329	1,068
$10,000 under $15,000	--	--	--	--	--	--	1,556,845	155,792	1,473,946	137,180
$15,000 under $20,000	--	--	* 2,000	* 1,309	--	--	303,385	72,303	163,564	37,998
$20,000 under $25,000	--	--	* 3	* 1	--	--	551,346	204,724	260,344	124,055
$25,000 under $30,000	--	--	* 4,986	* 2,627	--	--	860,734	448,251	571,160	291,314
$30,000 under $40,000	--	--	* 4,995	* 6,266	* 999	* 1,355	1,793,348	862,068	1,329,425	562,441
$40,000 under $50,000	--	--	* 6,312	* 6,190	* 1,326	* 46	751,611	389,691	265,392	58,940
$50,000 under $75,000	* 4,029	* 18,775	15,065	24,075	* 144	* 21	1,163,852	903,150	--	--
$75,000 under $100,000	* 3,657	* 21,967	** 13,291	** 24,838	**	**	1,007,982	882,958	--	--
$100,000 under $200,000	8,465	47,544	**	**	** 2,068	** 1,879	1,671,070	1,650,609	--	--
$200,000 under $250,000	** 7,589	** 41,686	**	**	** 857	** 2,595	25,060	45,445	--	--
$250,000 under $500,000	**	**	**	**	**	**	92,022	124,590	--	--
$500,000 under $1,000,000	**	**	--	--	**	**	36,931	90,705	--	--
$1,000,000 under $1,500,000	499	3,363	--	--	* 48	* 781	6,238	20,008	--	--
$1,500,000 under $2,000,000	215	1,408	--	--	* 35	* 846	2,425	17,634	--	--
$2,000,000 under $5,000,000	328	2,282	--	--	122	7,659	3,571	29,594	--	--
$5,000,000 under $10,000,000	150	1,044	--	--	17	3,195	1,036	20,153	--	--
$10,000,000 or more	120	903	--	--	24	17,172	726	43,486	--	--
Taxable returns, total	**** 25,061**	**** 139,027**	**32,585**	**36,653**	**4,635**	**33,933**	**6,730,336**	**4,815,259**	**1,699,173**	**439,278**
No adjusted gross income	** 8	** 56	--	--	**	**	721	2,060	* 9	* 14
$1 under $5,000	--	--	--	--	--	--	* 3	* 5	--	--
$5,000 under $10,000	--	--	--	--	--	--	* 1,005	* 14	* 999	* 13
$10,000 under $15,000	--	--	--	--	--	--	913,414	86,288	879,377	77,286
$15,000 under $20,000	--	--	* 1,001	* 271	--	--	87,991	24,568	--	--
$20,000 under $25,000	--	--	--	--	--	--	132,734	42,905	* 999	* 26
$25,000 under $30,000	--	--	* 2,988	* 897	--	--	198,625	126,832	38,930	45,442
$30,000 under $40,000	--	--	* 2,991	* 3,675	--	--	978,567	539,502	602,490	280,673
$40,000 under $50,000	--	--	* 2,295	* 1,532	* 1,326	* 46	568,680	315,912	176,369	35,823
$50,000 under $75,000	** 4,029	** 18,775	11,038	12,343	* 144	* 21	1,039,165	824,479	--	--
$75,000 under $100,000	** 3,657	** 21,967	** 12,271	** 17,933	--	--	979,878	859,618	--	--
$100,000 under $200,000	** 8,465	** 47,544	**	**	** 2,064	** 1,809	1,661,865	1,618,544	--	--
$200,000 under $500,000	** 7,589	** 41,686	**	**	** 853	** 2,405	116,843	166,878	--	--
$500,000 under $1,000,000	**	**	--	--	**	**	36,864	82,945	--	--
$1,000,000 or more	** 1,312	** 9,000	--	--	246	29,653	13,980	124,706	--	--
Nontaxable returns, total	****	****	**14,068**	**28,652**	**** 1,007**	**** 1,615**	**3,193,015**	**1,150,485**	**2,453,035**	**773,786**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued								Income tax after credits	
	Refundable credits used to offset income tax before credits—continued									
	American opportunity credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Refundable prior-year minimum tax credit used to offset income tax before credits		Health insurance tax credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**5,058,762**	**4,017,534**	**19,262**	**31,750**	**190,851**	**419,495**	**9,755**	**14,447**	**93,109,721**	**1,188,027,195**
No adjusted gross income	559	605	* 6	* 11	213	2,660	--	--	6,708	174,375
$1 under $5,000	--	--	--	--	* 3	* 5	--	--	260,338	32,869
$5,000 under $10,000	--	--	--	--	* 6	* 1	--	--	2,033,853	398,043
$10,000 under $15,000	27,840	2,356	--	--	--	--	--	--	5,025,180	1,684,658
$15,000 under $20,000	87,523	15,153	* 994	* 1,003	* 42	* 35	--	--	5,299,487	3,819,964
$20,000 under $25,000	236,714	60,136	--	--	* 3	* 27	--	--	5,388,034	6,267,171
$25,000 under $30,000	243,109	136,741	--	--	--	--	--	--	5,179,401	8,700,052
$30,000 under $40,000	413,011	255,000	* 1,992	* 2,097	--	--	* 999	* 123	10,288,411	24,316,689
$40,000 under $50,000	439,429	300,257	* 1,083	* 337	**	**	* 1,343	* 903	9,160,454	30,422,297
$50,000 under $75,000	1,065,349	841,006	* 2,011	* 2,053	** 1,310	** 7,960	* 1,309	* 1,503	17,797,395	94,110,714
$75,000 under $100,000	943,673	841,121	* 3,316	* 103	803	997	* 2,026	* 6,031	11,885,774	97,980,576
$100,000 under $200,000	1,601,555	1,565,159	4,924	932	25,489	42,362	* 3,921	* 5,307	15,552,998	265,391,097
$200,000 under $250,000	--	--	** 4,936	** 25,214	** 162,981	** 365,448	--	--	1,799,801	67,307,592
$250,000 under $500,000	--	--	**	**	**	**	* 147	* 466	2,338,574	164,288,436
$500,000 under $1,000,000	--	--	**	**	**	**	--	--	702,156	114,171,955
$1,000,000 under $1,500,000	--	--	**	**	**	**	* 8	* 103	168,669	50,204,874
$1,500,000 under $2,000,000	--	--	**	**	**	**	--	--	71,531	30,315,072
$2,000,000 under $5,000,000	--	--	**	**	**	**	* 3	* 10	106,285	77,042,208
$5,000,000 under $10,000,000	--	--	**	**	**	**	--	--	27,057	43,261,092
$10,000,000 or more	--	--	**	**	**	**	--	--	17,615	108,137,460
Taxable returns, total	**4,365,502**	**3,711,169**	**18,130**	**27,199**	**187,355**	**381,841**	**9,752**	**14,440**	**93,109,721**	**1,188,027,195**
No adjusted gross income	555	603	* 6	* 11	141	1,424	--	--	6,708	174,375
$1 under $5,000	--	--	--	--	* 3	* 5	--	--	260,338	32,869
$5,000 under $10,000	--	--	--	--	* 6	* 1	--	--	2,033,853	398,043
$10,000 under $15,000	13,903	1,115	--	--	--	--	--	--	5,025,180	1,684,658
$15,000 under $20,000	42,759	7,420	--	--	* 42	* 35	--	--	5,299,487	3,819,964
$20,000 under $25,000	84,549	24,394	--	--	--	--	--	--	5,388,034	6,267,171
$25,000 under $30,000	116,525	62,390	--	--	--	--	--	--	5,179,401	8,700,052
$30,000 under $40,000	312,235	217,000	* 1,992	* 2,097	--	--	* 999	* 123	10,288,411	24,316,689
$40,000 under $50,000	337,121	250,696	* 1,083	* 337	**	**	* 1,343	* 903	9,160,454	30,422,297
$50,000 under $75,000	946,133	771,310	* 2,011	* 2,053	** 5	** 340	* 1,306	* 1,496	17,797,395	94,110,714
$75,000 under $100,000	915,814	818,275	* 3,316	* 103	* 558	* 502	* 2,026	* 6,031	11,885,774	97,980,576
$100,000 under $200,000	1,595,906	1,557,965	4,924	932	23,937	27,622	* 3,921	* 5,307	15,552,998	265,391,097
$200,000 under $500,000	--	--	** 4,798	** 21,665	** 162,663	** 351,912	* 147	* 466	4,138,375	231,596,028
$500,000 under $1,000,000	--	--	**	**	**	**	--	--	702,156	114,171,955
$1,000,000 or more	--	--	**	**	**	**	* 11	* 113	391,157	308,960,706
Nontaxable returns, total	**693,260**	**306,365**	*** 1,132**	*** 4,551**	**3,496**	**37,654**	*** 3**	*** 7**	**--**	**--**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total income tax		All other taxes							
			Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**93,109,721**	**1,188,027,223**	**25,435,040**	**56,337,384**	**18,671,438**	**48,773,186**	**111,917**	**18,590**	**5,613,766**	**5,583,667**
No adjusted gross income	6,708	174,375	329,899	722,577	285,559	622,058	* 535	* 464	37,273	61,540
$1 under $5,000	260,338	32,869	1,252,287	516,935	1,156,845	488,781	* 6,958	* 136	76,983	11,908
$5,000 under $10,000	2,033,853	398,043	2,223,675	1,907,616	2,049,142	1,857,032	11,929	1,717	142,698	28,206
$10,000 under $15,000	5,025,180	1,684,658	2,414,423	2,902,753	2,161,617	2,823,129	18,914	3,334	195,967	55,644
$15,000 under $20,000	5,299,487	3,819,964	1,809,590	2,488,329	1,521,207	2,392,300	22,929	4,143	214,058	71,031
$20,000 under $25,000	5,388,034	6,267,171	1,306,502	1,916,958	981,911	1,797,946	9,958	1,942	282,306	94,998
$25,000 under $30,000	5,179,401	8,700,052	1,138,086	1,622,828	758,215	1,442,975	* 5,516	* 1,204	315,262	145,040
$30,000 under $40,000	10,288,411	24,316,689	2,042,022	3,088,087	1,306,729	2,672,072	* 8,927	* 1,602	573,804	312,995
$40,000 under $50,000	9,160,454	30,422,297	1,671,216	2,749,168	1,060,045	2,339,600	* 5,016	* 146	505,836	312,314
$50,000 under $75,000	17,797,395	94,110,714	3,322,264	6,056,949	2,082,172	5,044,556	10,066	2,391	1,035,644	812,381
$75,000 under $100,000	11,885,774	97,980,576	2,479,591	5,310,180	1,521,516	4,314,126	* 3,007	* 234	814,180	843,931
$100,000 under $200,000	15,552,998	265,391,097	3,673,384	11,579,032	2,358,636	9,410,701	* 7,012	* 1,207	1,141,645	1,906,526
$200,000 under $250,000	1,799,801	67,307,592	522,119	2,643,721	390,509	2,240,532	* 603	* 1	115,204	331,369
$250,000 under $500,000	2,338,574	164,288,454	791,596	5,713,059	640,977	5,099,289	* 411	* 12	128,590	444,812
$500,000 under $1,000,000	702,156	114,171,965	277,939	2,972,975	242,520	2,723,734	* 136	* 57	24,847	115,333
$1,000,000 under $1,500,000	168,669	50,204,874	73,959	1,052,627	63,919	981,316	--	--	4,479	10,787
$1,500,000 under $2,000,000	71,531	30,315,072	32,030	577,132	27,849	518,832	--	--	1,684	6,862
$2,000,000 under $5,000,000	106,285	77,042,208	50,181	1,197,263	42,405	1,037,660	--	--	2,467	6,956
$5,000,000 under $10,000,000	27,057	43,261,092	13,964	466,905	11,451	378,993	--	--	532	945
$10,000,000 or more	17,615	108,137,460	10,312	852,289	8,214	587,556	--	--	308	10,089
Taxable returns, total	**93,109,721**	**1,188,027,223**	**15,587,604**	**43,549,363**	**10,186,622**	**36,772,250**	**56,549**	**7,475**	**4,469,590**	**5,101,287**
No adjusted gross income	6,708	174,375	2,176	24,847	1,870	21,942	--	--	171	299
$1 under $5,000	260,338	32,869	22,915	4,362	12,967	3,241	--	--	9,948	1,121
$5,000 under $10,000	2,033,853	398,043	108,830	51,460	85,930	46,580	* 2,978	* 102	18,938	4,276
$10,000 under $15,000	5,025,180	1,684,658	461,448	442,354	358,926	414,274	* 7,948	* 423	76,759	20,748
$15,000 under $20,000	5,299,487	3,819,964	492,779	563,989	363,575	513,820	9,971	1,391	103,671	44,122
$20,000 under $25,000	5,388,034	6,267,171	550,027	699,725	394,232	647,098	* 3,982	* 631	135,485	43,676
$25,000 under $30,000	5,179,401	8,700,052	577,742	764,142	369,388	652,998	* 4,512	* 870	168,982	94,443
$30,000 under $40,000	10,288,411	24,316,689	1,250,727	1,741,726	744,244	1,462,284	* 5,936	* 290	363,567	207,122
$40,000 under $50,000	9,160,454	30,422,297	1,256,883	1,923,848	762,135	1,604,415	* 993	* 132	403,435	256,938
$50,000 under $75,000	17,797,395	94,110,714	3,022,247	5,311,817	1,851,174	4,402,152	* 9,060	* 2,124	967,573	765,165
$75,000 under $100,000	11,885,774	97,980,576	2,423,806	5,139,446	1,475,894	4,158,868	* 3,007	* 234	804,758	834,892
$100,000 under $200,000	15,552,998	265,391,097	3,649,749	11,446,081	2,341,387	9,300,315	* 7,012	* 1,207	1,138,541	1,902,722
$200,000 under $500,000	4,138,375	231,596,046	1,310,720	8,327,968	1,029,216	7,324,805	* 1,014	* 13	243,507	775,030
$500,000 under $1,000,000	702,156	114,171,965	277,429	2,967,666	242,095	2,719,653	* 136	* 57	24,805	115,144
$1,000,000 or more	391,157	308,960,706	180,127	4,139,931	153,589	3,499,807	--	--	9,452	35,589
Nontaxable returns, total	**--**	**--**	**9,847,436**	**12,788,021**	**8,484,816**	**12,000,937**	**55,368**	**11,115**	**1,144,176**	**482,380**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All other taxes—continued				Refundable credits used to offset other taxes					
	Household employment tax		First-time homebuyer credit repayment		Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**198,535**	**921,268**	**877,513**	**540,455**	**8,016,396**	**8,246,626**	**6,781,540**	**6,725,985**	**1,221,562**	**1,180,283**
No adjusted gross income	8,817	31,270	3,906	1,539	151,446	137,766	110,883	74,833	31,816	44,413
$1 under $5,000	* 1,137	* 5,882	12,981	6,243	648,666	199,990	604,517	178,733	10,024	5,275
$5,000 under $10,000	* 1,104	* 10,289	16,447	6,745	1,711,332	1,240,573	1,597,407	1,135,281	74,765	57,537
$10,000 under $15,000	* 2,130	* 5,760	27,713	11,437	1,774,091	2,015,477	1,660,912	1,902,945	77,325	82,672
$15,000 under $20,000	2,019	2,195	28,578	11,750	1,129,772	1,568,303	1,007,195	1,413,287	89,176	121,751
$20,000 under $25,000	2,018	3,588	34,363	15,325	646,057	962,589	555,801	828,035	104,378	108,309
$25,000 under $30,000	2,160	1,568	39,427	23,514	501,827	634,981	420,468	515,819	112,804	100,693
$30,000 under $40,000	3,284	9,348	97,978	62,698	732,094	840,464	594,522	556,904	227,649	241,245
$40,000 under $50,000	4,064	5,883	108,950	74,697	391,735	382,831	228,521	120,111	223,129	205,975
$50,000 under $75,000	10,190	57,317	188,859	111,791	271,177	216,341	* 1,313	* 37	229,681	179,109
$75,000 under $100,000	8,135	16,836	144,551	99,297	46,382	37,530	--	--	34,916	27,176
$100,000 under $200,000	35,596	111,637	162,521	106,728	11,470	8,943	--	--	** 5,899	** 6,128
$200,000 under $250,000	16,078	62,005	6,668	5,195	130	213	--	--	**	**
$250,000 under $500,000	44,726	149,834	3,875	2,933	115	197	--	--	**	**
$500,000 under $1,000,000	25,393	126,214	* 504	* 219	79	172	--	--	--	--
$1,000,000 under $1,500,000	10,336	55,664	* 167	* 300	* 9	* 10	--	--	--	--
$1,500,000 under $2,000,000	4,763	40,904	--	--	* 4	* 2	--	--	--	--
$2,000,000 under $5,000,000	9,626	91,306	* 9	* 23	* 9	* 219	--	--	--	--
$5,000,000 under $10,000,000	3,475	43,264	* 12	* 13	** 3	** 26	--	--	--	--
$10,000,000 or more	3,485	90,504	* 3	* 8	**	**	--	--	--	--
Taxable returns, total	**171,095**	**781,537**	**655,976**	**428,744**	**--**	**--**	**--**	**--**	**--**	**--**
No adjusted gross income	195	2,261	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	* 993	* 496	--	--	--	--	--	--
$10,000 under $15,000	* 994	* 1,159	9,149	3,549	--	--	--	--	--	--
$15,000 under $20,000	--	--	* 6,305	* 2,665	--	--	--	--	--	--
$20,000 under $25,000	* 1,000	* 780	14,004	6,190	--	--	--	--	--	--
$25,000 under $30,000	* 1,084	* 284	12,462	10,410	--	--	--	--	--	--
$30,000 under $40,000	* 3,251	* 9,125	54,994	43,153	--	--	--	--	--	--
$40,000 under $50,000	* 3,022	* 2,951	75,616	47,316	--	--	--	--	--	--
$50,000 under $75,000	* 5,056	* 13,021	166,723	101,554	--	--	--	--	--	--
$75,000 under $100,000	6,757	12,417	142,301	98,165	--	--	--	--	--	--
$100,000 under $200,000	32,509	93,230	162,209	106,566	--	--	--	--	--	--
$200,000 under $500,000	60,265	200,624	10,526	8,117	--	--	--	--	--	--
$500,000 under $1,000,000	25,340	125,239	* 504	* 219	--	--	--	--	--	--
$1,000,000 or more	31,622	320,446	191	344	--	--	--	--	--	--
Nontaxable returns, total	**27,441**	**139,732**	**221,536**	**111,712**	**8,016,396**	**8,246,626**	**6,781,540**	**6,725,985**	**1,221,562**	**1,180,283**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Refundable credits used to offset other taxes—continued								Total tax liability	
	American opportunity credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Refundable prior-year minimum tax credit used to offset other taxes		Health insurance tax credit used to offset all other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	**514,261**	**266,288**	**1,255**	**817**	**4,942**	**9,349**	*** 997**	*** 845**	**97,096,439**	**1,235,651,479**
No adjusted gross income	12,763	9,115	231	12	** 2,630	** 5,790	--	--	273,743	757,676
$1 under $5,000	51,945	12,377	--	--	**	**	--	--	1,239,230	344,505
$5,000 under $10,000	61,666	26,412	--	--	* 41	* 42	--	--	3,006,121	1,061,669
$10,000 under $15,000	47,973	17,747	--	--	* 98	* 33	--	--	5,476,284	2,567,034
$15,000 under $20,000	49,953	26,566	--	--	* 10	* 21	--	--	5,627,689	4,736,551
$20,000 under $25,000	43,483	20,163	--	--	* 184	* 711	--	--	5,579,277	7,214,181
$25,000 under $30,000	29,460	14,028	--	--	* 10	* 3	--	--	5,322,950	9,677,409
$30,000 under $40,000	59,515	37,714	--	--	99	90	* 994	* 835	10,545,987	26,518,076
$40,000 under $50,000	82,055	55,394	--	--	* 3	* 8	--	--	9,340,192	32,727,875
$50,000 under $75,000	57,940	35,386	--	--	606	956	* 3	* 10	17,956,734	99,848,208
$75,000 under $100,000	13,290	9,434	* 1,017	* 803	179	113	--	--	11,920,691	103,154,585
$100,000 under $200,000	4,218	1,953	** 7	** 2	** 1,056	** 1,326	--	--	15,572,201	276,852,336
$200,000 under $250,000	--	--	--	--	**	**	--	--	1,801,194	69,945,906
$250,000 under $500,000	--	--	**	**	**	**	--	--	2,340,079	169,994,811
$500,000 under $1,000,000	--	--	**	**	**	**	--	--	702,603	117,144,510
$1,000,000 under $1,500,000	--	--	--	--	* 9	* 10	--	--	168,773	51,257,160
$1,500,000 under $2,000,000	--	--	--	--	* 4	* 2	--	--	71,605	30,892,203
$2,000,000 under $5,000,000	--	--	--	--	* 9	* 219	--	--	106,372	78,239,147
$5,000,000 under $10,000,000	--	--	--	--	** 3	** 26	--	--	27,078	43,727,977
$10,000,000 or more	--	--	--	--	**	**	--	--	17,637	108,989,661
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**93,109,721**	**1,231,141,794**
No adjusted gross income	--	--	--	--	--	--	--	--	6,708	199,223
$1 under $5,000	--	--	--	--	--	--	--	--	260,338	37,231
$5,000 under $10,000	--	--	--	--	--	--	--	--	2,033,853	449,007
$10,000 under $15,000	--	--	--	--	--	--	--	--	5,025,180	2,123,463
$15,000 under $20,000	--	--	--	--	--	--	--	--	5,299,487	4,381,139
$20,000 under $25,000	--	--	--	--	--	--	--	--	5,388,034	6,960,706
$25,000 under $30,000	--	--	--	--	--	--	--	--	5,179,401	9,453,784
$30,000 under $40,000	--	--	--	--	--	--	--	--	10,288,411	26,015,262
$40,000 under $50,000	--	--	--	--	--	--	--	--	9,160,454	32,298,829
$50,000 under $75,000	--	--	--	--	--	--	--	--	17,797,395	99,320,977
$75,000 under $100,000	--	--	--	--	--	--	--	--	11,885,774	103,021,857
$100,000 under $200,000	--	--	--	--	--	--	--	--	15,552,998	276,728,490
$200,000 under $500,000	--	--	--	--	--	--	--	--	4,138,375	239,912,332
$500,000 under $1,000,000	--	--	--	--	--	--	--	--	702,156	117,139,374
$1,000,000 or more	--	--	--	--	--	--	--	--	391,157	313,100,120
Nontaxable returns, total	**514,261**	**266,288**	**1,255**	**817**	**4,942**	**9,349**	*** 997**	*** 845**	**3,986,719**	**4,509,686**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments									
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	**130,025,723**	**1,391,500,161**	**126,606,913**	**1,023,112,148**	**9,275,669**	**261,962,988**	**1,851,870**	**104,569,724**	**1,384,900**	**1,697,065**
No adjusted gross income	704,289	4,162,337	588,288	2,311,496	128,687	1,507,856	26,043	317,727	4,353	7,141
$1 under $5,000	7,184,788	1,895,622	7,073,555	1,666,292	99,463	205,817	32,192	18,481	* 132	* 138
$5,000 under $10,000	9,089,745	5,185,356	8,935,569	4,837,043	170,068	300,136	30,352	34,834	* 419	* 69
$10,000 under $15,000	10,017,694	9,428,305	9,807,529	8,917,211	242,556	403,736	49,224	82,765	* 2,669	* 1,202
$15,000 under $20,000	9,930,641	13,482,133	9,751,408	12,958,312	229,107	458,211	44,301	57,414	* 1,303	* 604
$20,000 under $25,000	9,226,302	17,593,790	9,023,410	16,838,565	302,806	674,817	47,792	74,465	* 167	* 282
$25,000 under $30,000	8,211,752	20,111,558	8,041,414	19,298,728	278,898	725,501	34,958	72,738	* 1,161	* 747
$30,000 under $40,000	13,880,424	46,737,802	13,584,778	44,894,238	548,916	1,693,228	61,305	142,339	* 3,004	* 838
$40,000 under $50,000	10,563,996	49,796,621	10,335,004	47,598,914	553,091	2,027,454	52,822	162,883	* 1,246	* 1,773
$50,000 under $75,000	18,605,867	131,622,038	18,110,336	123,993,827	1,447,301	6,967,279	165,123	647,138	2,152	3,074
$75,000 under $100,000	11,949,927	125,917,646	11,641,929	116,956,685	1,197,585	8,105,415	158,430	833,233	23,991	13,209
$100,000 under $200,000	15,477,769	297,937,816	14,968,040	265,865,156	2,180,094	28,021,318	432,627	3,494,399	738,144	549,140
$200,000 under $250,000	1,784,228	69,719,350	1,688,141	57,084,302	440,112	10,624,030	118,016	1,739,488	203,978	270,415
$250,000 under $500,000	2,315,843	160,547,057	2,126,109	115,981,294	819,126	36,416,521	287,380	7,627,939	281,929	517,546
$500,000 under $1,000,000	694,125	111,622,532	608,117	65,998,954	371,822	36,104,234	160,175	9,312,045	78,227	204,154
$1,000,000 under $1,500,000	167,110	49,683,995	141,217	25,142,035	105,232	18,381,031	53,025	6,111,908	17,681	48,272
$1,500,000 under $2,000,000	71,038	30,494,986	58,691	13,847,024	48,782	12,225,227	26,645	4,401,115	7,409	21,350
$2,000,000 under $5,000,000	105,591	78,762,178	86,390	32,088,335	76,965	32,393,256	45,934	14,233,231	11,491	35,045
$5,000,000 under $10,000,000	26,994	45,486,743	22,316	16,937,701	20,590	17,865,380	14,168	10,663,053	3,188	13,797
$10,000,000 or more	17,600	121,312,296	14,675	29,896,034	14,469	46,862,541	11,358	44,542,530	2,255	8,269
Taxable returns, total	**90,533,860**	**1,335,896,875**	**87,949,518**	**973,099,235**	**8,218,997**	**257,074,686**	**1,688,060**	**103,960,734**	**1,371,160**	**1,683,475**
No adjusted gross income	4,214	261,749	3,592	74,240	1,096	96,063	867	90,786	203	318
$1 under $5,000	145,535	36,156	129,095	26,769	* 6,215	* 3,999	11,227	5,388	--	--
$5,000 under $10,000	1,907,800	1,118,071	1,888,811	1,086,545	12,004	19,380	13,160	11,415	--	--
$10,000 under $15,000	4,557,643	4,903,060	4,469,717	4,718,160	104,665	150,446	28,159	31,725	--	--
$15,000 under $20,000	4,965,989	7,830,654	4,864,799	7,555,384	136,208	234,681	31,689	39,100	--	--
$20,000 under $25,000	5,122,262	10,961,611	4,988,752	10,464,554	201,719	431,744	37,496	63,914	--	--
$25,000 under $30,000	4,975,718	13,770,929	4,852,058	13,166,329	209,810	535,886	27,341	58,749	* 1,017	* 85
$30,000 under $40,000	10,010,998	37,124,330	9,779,764	35,665,718	453,675	1,349,210	43,654	103,758	* 2,988	* 820
$40,000 under $50,000	8,983,191	44,792,074	8,784,486	42,855,742	495,566	1,783,838	46,845	146,961	* 1,214	* 1,726
$50,000 under $75,000	17,517,113	126,594,552	17,065,567	119,455,921	1,379,116	6,562,565	149,992	563,652	* 1,672	* 2,658
$75,000 under $100,000	11,763,645	124,585,712	11,472,035	115,881,671	1,171,794	7,882,504	152,748	802,620	22,529	12,569
$100,000 under $200,000	15,407,457	296,888,133	14,911,904	265,345,873	2,155,180	27,526,562	429,619	3,461,672	735,856	547,435
$200,000 under $500,000	4,092,076	229,990,598	3,808,963	172,965,485	1,255,232	46,889,809	404,393	9,343,138	485,575	787,432
$500,000 under $1,000,000	692,792	111,532,899	607,237	65,973,520	371,167	36,046,909	159,942	9,305,555	78,125	203,778
$1,000,000 or more	387,427	325,506,347	322,735	117,863,323	265,550	127,561,090	150,930	79,932,301	41,982	126,652
Nontaxable returns, total	**39,491,863**	**55,603,286**	**38,657,395**	**50,012,913**	**1,056,672**	**4,888,302**	**163,810**	**608,989**	**13,740**	**13,590**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments—continued		Refundable credits refundable portion							
	Credit for Federal tax on gasoline and special fuels		Total [1]		Earned income credit, refundable portion		Additional child tax credit, refundable portion		American opportunity credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns, total	**282,904**	**138,483**	**31,041,024**	**87,579,076**	**24,328,319**	**56,189,578**	**19,815,031**	**26,537,084**	**5,380,086**	**4,522,162**
No adjusted gross income	17,452	17,971	351,585	509,106	146,544	178,766	84,525	126,943	167,897	155,816
$1 under $5,000	11,853	4,893	2,391,079	1,610,683	2,089,064	1,135,393	394,326	89,648	449,961	377,288
$5,000 under $10,000	19,190	11,151	5,030,881	8,981,027	4,506,261	6,695,487	2,132,478	1,589,137	795,615	662,883
$10,000 under $15,000	23,253	21,495	5,501,306	18,077,378	4,745,299	13,191,531	3,474,418	4,076,860	929,639	792,260
$15,000 under $20,000	17,401	7,341	4,797,075	20,231,905	3,871,852	14,141,070	3,708,324	5,448,879	742,099	633,870
$20,000 under $25,000	14,888	5,078	3,809,986	14,470,890	2,902,046	9,397,293	3,017,337	4,477,302	606,008	504,816
$25,000 under $30,000	15,781	13,815	3,108,122	10,004,826	2,450,918	6,067,656	2,291,427	3,592,336	440,862	327,296
$30,000 under $40,000	27,708	5,965	3,617,099	9,512,238	2,839,722	4,738,825	2,695,160	4,258,217	568,582	487,913
$40,000 under $50,000	23,329	4,997	1,397,590	2,612,905	771,968	643,446	1,185,535	1,710,715	315,698	257,091
$50,000 under $75,000	38,409	7,400	872,468	1,262,525	* 4,644	* 111	717,953	992,461	298,347	259,969
$75,000 under $100,000	27,883	6,009	133,437	209,403	--	--	97,525	155,860	52,931	48,871
$100,000 under $200,000	29,675	6,799	29,518	70,846	--	--	16,014	18,713	12,447	14,089
$200,000 under $250,000	3,644	1,111	245	2,363	--	--	* 9	* 13	--	--
$250,000 under $500,000	6,890	2,754	454	8,031	--	--	--	--	--	--
$500,000 under $1,000,000	2,784	1,075	123	3,206	--	--	--	--	--	--
$1,000,000 under $1,500,000	740	749	23	472	--	--	--	--	--	--
$1,500,000 under $2,000,000	370	270	* 10	* 64	--	--	--	--	--	--
$2,000,000 under $5,000,000	971	12,282	12	1,134	--	--	--	--	--	--
$5,000,000 under $10,000,000	301	4,974	* 7	* 9,461	--	--	--	--	--	--
$10,000,000 or more	383	2,356	* 4	* 613	--	--	--	--	--	--
Taxable returns, total	**153,550**	**65,856**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
No adjusted gross income	65	206	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	* 1,001	* 731	--	--	--	--	--	--	--	--
$10,000 under $15,000	* 3,473	* 2,035	--	--	--	--	--	--	--	--
$15,000 under $20,000	* 3,425	* 1,289	--	--	--	--	--	--	--	--
$20,000 under $25,000	3,607	1,399	--	--	--	--	--	--	--	--
$25,000 under $30,000	6,860	9,849	--	--	--	--	--	--	--	--
$30,000 under $40,000	17,380	3,629	--	--	--	--	--	--	--	--
$40,000 under $50,000	14,976	3,206	--	--	--	--	--	--	--	--
$50,000 under $75,000	33,521	6,436	--	--	--	--	--	--	--	--
$75,000 under $100,000	24,239	5,137	--	--	--	--	--	--	--	--
$100,000 under $200,000	29,017	6,592	--	--	--	--	--	--	--	--
$200,000 under $500,000	10,467	3,734	--	--	--	--	--	--	--	--
$500,000 under $1,000,000	2,773	1,068	--	--	--	--	--	--	--	--
$1,000,000 or more	2,745	20,547	--	--	--	--	--	--	--	--
Nontaxable returns, total	**129,354**	**72,627**	**31,041,024**	**87,579,076**	**24,328,319**	**56,189,578**	**19,815,031**	**26,537,084**	**5,380,086**	**4,522,162**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Refundable credits refundable portion—continued						Overpayment			
	Regulated investment company credit, refundable portion		Refundable prior-year minimum tax credit, refundable portion		Health insurance tax credit, refundable portion		Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
All returns, total	**13,322**	**104,930**	**30,371**	**124,286**	*** 2,001**	*** 9,257**	**114,811,407**	**367,984,216**	**111,861,777**	**314,028,757**
No adjusted gross income	241	101	10,036	45,786	--	--	867,266	4,293,891	804,953	3,305,728
$1 under $5,000	--	--	* 1,116	* 398	--	--	7,645,039	3,421,162	7,605,106	3,359,253
$5,000 under $10,000	* 999	* 2,339	* 1,362	* 2,391	--	--	10,009,440	13,678,406	9,948,409	13,575,679
$10,000 under $15,000	--	--	* 450	* 946	* 1,005	* 2,475	10,929,972	25,724,736	10,858,575	25,571,190
$15,000 under $20,000	* 994	* 980	1,015	134	--	--	10,270,492	29,948,531	10,214,472	29,810,183
$20,000 under $25,000	* 7,950	* 79,403	2,095	3,461	--	--	8,984,710	25,915,839	8,897,438	25,754,177
$25,000 under $30,000	* 996	* 7,737	2,261	2,940	--	--	7,663,244	21,600,423	7,585,601	21,462,495
$30,000 under $40,000	* 994	* 7,594	1,226	5,983	* 994	* 6,774	12,448,904	32,429,323	12,300,867	32,091,965
$40,000 under $50,000	--	--	801	529	--	--	9,100,459	22,569,744	8,955,408	22,213,736
$50,000 under $75,000	* 35	* 9	2,749	5,335	* 3	* 8	14,769,962	42,011,835	14,349,250	40,923,039
$75,000 under $100,000	* 1,023	* 611	2,835	3,953	--	--	9,163,234	30,782,411	8,824,501	29,595,876
$100,000 under $200,000	64	24	3,582	33,231	--	--	10,336,077	46,109,256	9,681,366	41,520,800
$200,000 under $250,000	* 7	* 1	229	2,349	--	--	999,880	7,160,365	843,188	5,393,457
$250,000 under $500,000	10	11	444	8,020	--	--	1,063,549	12,415,561	738,989	6,666,685
$500,000 under $1,000,000	** 9	** 6,121	** 154	** 7,082	--	--	329,039	9,033,855	164,730	3,311,237
$1,000,000 under $1,500,000	**	**	**	**	--	--	89,321	4,834,500	39,037	1,532,590
$1,500,000 under $2,000,000	**	**	**	**	--	--	41,121	3,279,796	15,476	876,225
$2,000,000 under $5,000,000	--	--	12	1,134	--	--	66,673	8,979,858	23,466	2,184,476
$5,000,000 under $10,000,000	**	**	**	**	--	--	19,158	5,788,793	6,620	1,375,158
$10,000,000 or more	--	--	* 4	* 613	--	--	13,867	18,005,933	4,323	3,504,809
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**70,842,017**	**226,834,320**	**68,235,683**	**175,373,986**
No adjusted gross income	--	--	--	--	--	--	2,535	150,745	1,857	61,397
$1 under $5,000	--	--	--	--	--	--	103,011	22,535	95,345	19,931
$5,000 under $10,000	--	--	--	--	--	--	1,776,743	771,562	1,765,003	762,608
$10,000 under $15,000	--	--	--	--	--	--	4,196,879	3,266,899	4,161,877	3,223,225
$15,000 under $20,000	--	--	--	--	--	--	4,458,430	4,190,751	4,426,411	4,130,817
$20,000 under $25,000	--	--	--	--	--	--	4,484,206	4,932,982	4,429,939	4,850,826
$25,000 under $30,000	--	--	--	--	--	--	4,268,203	5,366,499	4,210,523	5,304,689
$30,000 under $40,000	--	--	--	--	--	--	8,484,374	13,563,688	8,359,283	13,322,086
$40,000 under $50,000	--	--	--	--	--	--	7,523,265	15,181,597	7,391,971	14,893,878
$50,000 under $75,000	--	--	--	--	--	--	13,689,230	36,059,657	13,293,708	35,176,233
$75,000 under $100,000	--	--	--	--	--	--	8,973,660	29,346,827	8,645,697	28,297,562
$100,000 under $200,000	--	--	--	--	--	--	10,268,809	45,074,094	9,625,440	40,823,629
$200,000 under $500,000	--	--	--	--	--	--	2,055,681	19,313,061	1,576,439	11,894,079
$500,000 under $1,000,000	--	--	--	--	--	--	327,744	8,945,194	163,824	3,251,457
$1,000,000 or more	--	--	--	--	--	--	229,249	40,648,228	88,366	9,361,568
Nontaxable returns, total	**13,322**	**104,930**	**30,371**	**124,286**	*** 2,001**	*** 9,257**	**43,969,390**	**141,149,896**	**43,626,094**	**138,654,771**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(All returns 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 2013 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**3,926,808**	**53,955,460**	**24,915,734**	**125,864,771**	**7,619,267**	**840,059**
No adjusted gross income	76,095	988,163	189,225	385,718	46,234	4,085
$1 under $5,000	58,485	61,909	995,511	265,138	13,683	467
$5,000 under $10,000	81,317	102,727	1,029,310	579,596	91,098	2,104
$10,000 under $15,000	98,575	153,546	1,122,202	797,618	256,231	6,631
$15,000 under $20,000	94,805	138,348	1,034,577	982,199	210,224	7,715
$20,000 under $25,000	127,644	161,662	1,002,389	1,081,422	257,313	8,724
$25,000 under $30,000	114,764	137,928	979,162	1,182,919	239,382	9,610
$30,000 under $40,000	208,156	337,358	1,928,029	2,765,724	525,781	22,129
$40,000 under $50,000	216,375	356,008	1,716,127	2,971,696	512,979	22,844
$50,000 under $75,000	570,367	1,088,796	4,154,071	9,147,185	1,414,879	68,591
$75,000 under $100,000	454,889	1,186,535	2,913,387	7,965,455	1,043,754	56,867
$100,000 under $200,000	898,192	4,588,456	5,258,485	25,220,650	1,816,663	158,868
$200,000 under $250,000	196,805	1,766,908	797,581	7,440,137	322,266	50,384
$250,000 under $500,000	382,780	5,748,875	1,265,000	22,015,062	575,889	153,274
$500,000 under $1,000,000	187,029	5,722,618	370,699	14,655,404	192,879	102,519
$1,000,000 under $1,500,000	57,064	3,301,910	78,692	6,452,610	44,251	45,086
$1,500,000 under $2,000,000	28,855	2,403,571	30,274	3,699,598	18,998	22,649
$2,000,000 under $5,000,000	48,713	6,795,382	39,385	8,500,943	26,649	45,145
$5,000,000 under $10,000,000	14,471	4,413,636	7,878	4,039,462	6,288	18,882
$10,000,000 or more	11,428	14,501,124	3,752	5,716,236	3,824	33,484
Taxable returns, total	**3,410,829**	**51,460,334**	**22,135,069**	**123,333,498**	**7,084,750**	**819,467**
No adjusted gross income	784	89,348	4,156	88,595	1,044	376
$1 under $5,000	7,870	2,603	155,327	23,610	--	--
$5,000 under $10,000	12,739	8,955	255,097	103,472	23,141	478
$10,000 under $15,000	43,379	43,673	822,323	494,475	138,111	3,625
$15,000 under $20,000	53,172	59,935	830,528	749,809	148,334	5,759
$20,000 under $25,000	81,594	82,157	895,883	945,902	214,634	7,635
$25,000 under $30,000	80,051	61,810	901,878	1,068,215	207,721	8,451
$30,000 under $40,000	169,419	241,602	1,797,711	2,517,317	456,937	19,544
$40,000 under $50,000	189,525	287,719	1,630,191	2,756,348	469,880	20,681
$50,000 under $75,000	531,976	883,424	4,094,424	8,954,152	1,380,443	66,516
$75,000 under $100,000	437,930	1,049,265	2,903,569	7,937,855	1,040,033	56,718
$100,000 under $200,000	879,100	4,250,465	5,251,755	25,181,540	1,814,069	158,400
$200,000 under $500,000	576,645	7,418,982	2,061,757	29,450,054	897,663	203,577
$500,000 under $1,000,000	186,540	5,693,737	370,560	14,654,432	192,786	102,506
$1,000,000 or more	160,105	31,286,660	159,911	28,407,720	99,953	165,202
Nontaxable returns, total	**515,978**	**2,495,125**	**2,780,665**	**2,531,273**	**534,517**	**20,591**

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

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

[1] Includes prior-year returns with the making work pay credit, first-time homebuyer credit and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**0.01**	**0.35**	**0.58**	**0.55**	**1.59**	**1.16**	**1.38**	**0.94**	**1.14**
No adjusted gross income	1.50	15.37	10.19	0.00	0.00	69.91	9.20	37.52	38.70
$1 under $5,000	0.90	15.27	24.31	15.75	25.39	--	--	--	--
$5,000 under $10,000	0.84	7.30	16.87	16.93	33.02	--	--	16.21	18.75
$10,000 under $15,000	0.82	1.90	2.48	11.63	28.55	35.34	47.27	3.70	4.31
$15,000 under $20,000	0.86	1.95	2.58	9.23	25.12	8.09	9.52	3.67	4.10
$20,000 under $25,000	0.93	1.58	2.18	8.21	25.57	5.37	6.18	3.50	4.17
$25,000 under $30,000	1.01	1.57	2.04	7.63	25.94	5.17	5.76	3.69	4.40
$30,000 under $40,000	0.76	1.23	1.48	4.99	16.01	3.66	4.17	2.78	3.23
$40,000 under $50,000	0.89	1.44	1.75	4.87	22.99	4.26	4.92	3.12	3.55
$50,000 under $75,000	0.52	0.97	1.27	2.54	14.13	2.94	3.46	2.34	2.68
$75,000 under $100,000	0.79	1.23	1.62	2.80	15.23	3.10	3.69	2.64	3.10
$100,000 under $200,000	0.45	0.87	1.59	1.44	8.40	2.25	2.74	2.21	2.52
$200,000 under $250,000	1.07	1.82	6.61	2.23	9.13	3.80	4.70	--	--
$250,000 under $500,000	0.79	1.19	4.62	1.30	5.53	3.36	4.05	--	--
$500,000 under $1,000,000	0.95	1.21	4.70	1.29	5.39	4.58	5.42	--	--
$1,000,000 under $1,500,000	1.18	1.43	5.99	1.53	6.96	6.06	7.14	--	--
$1,500,000 under $2,000,000	0.82	0.97	4.12	1.02	4.92	5.27	6.27	--	--
$2,000,000 under $5,000,000	0.51	0.59	2.31	0.62	2.72	4.01	4.68	--	--
$5,000,000 under $10,000,000	0.59	0.66	2.35	0.68	2.83	4.65	5.25	--	--
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	--	--
Taxable returns, total	**0.16**	**0.42**	**0.70**	**0.59**	**1.78**	**1.36**	**1.63**	**1.20**	**1.41**
No adjusted gross income	18.95	20.14	14.10	0.00	0.00	**	**	43.49	42.10
$1 under $5,000	6.14	16.76	26.57	17.00	27.66	--	--	--	--
$5,000 under $10,000	2.16	16.51	32.01	17.23	33.24	--	--	--	--
$10,000 under $15,000	1.35	2.93	3.78	13.41	26.53	--	--	12.90	15.59
$15,000 under $20,000	1.32	3.51	4.93	10.18	21.49	70.68	88.98	8.78	10.62
$20,000 under $25,000	1.31	2.94	5.20	9.19	17.22	99.95	99.95	6.67	8.46
$25,000 under $30,000	1.34	2.83	4.77	8.61	22.28	** 84.43	** 72.12	6.00	7.54
$30,000 under $40,000	0.93	1.96	2.52	5.44	16.46	8.05	8.83	4.01	4.79
$40,000 under $50,000	0.98	1.78	2.26	5.12	18.37	6.12	6.86	4.07	4.74
$50,000 under $75,000	0.55	1.06	1.36	2.64	14.13	3.30	3.87	2.65	3.02
$75,000 under $100,000	0.80	1.25	1.61	2.85	15.15	3.17	3.76	2.71	3.16
$100,000 under $200,000	0.45	0.88	1.54	1.46	9.57	2.25	2.75	2.22	2.53
$200,000 under $500,000	0.54	0.92	4.48	0.99	5.78	2.50	3.06	--	--
$500,000 under $1,000,000	0.95	1.22	5.26	1.30	6.14	4.59	5.42	--	--
$1,000,000 or more	0.51	0.59	1.23	0.61	1.46	3.74	4.40	--	--
Nontaxable returns, total	**0.29**	**0.74**	**1.06**	**5.32**	**3.15**	**2.20**	**2.59**	**1.58**	**1.97**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Retirement savings contribution credit		Child tax credit		Residential energy credit		General business credits		Prior-year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**1.16**	**1.62**	**0.58**	**0.70**	**1.97**	**4.69**	**3.20**	**2.59**	**4.20**	**4.37**
No adjusted gross income	43.81	49.99	20.95	25.74	31.31	37.15	17.17	14.35	**	**
$1 under $5,000	55.42	49.29	69.68	68.03	--	--	99.95	99.95	99.95	99.95
$5,000 under $10,000	26.71	30.96	70.68	85.06	--	--	70.67	98.74	--	--
$10,000 under $15,000	5.73	7.35	12.78	14.87	23.55	25.16	70.34	76.25	96.13	99.79
$15,000 under $20,000	3.84	5.34	3.70	4.51	17.92	23.95	56.82	65.26	99.31	93.87
$20,000 under $25,000	2.96	4.27	2.61	3.17	15.28	25.14	36.40	49.54	77.96	64.27
$25,000 under $30,000	2.80	4.03	2.34	2.70	11.78	21.23	42.38	49.09	** 58.87	** 39.76
$30,000 under $40,000	2.58	3.70	1.65	1.81	7.38	12.46	28.04	35.71	32.64	39.30
$40,000 under $50,000	2.88	3.31	1.86	2.02	7.25	12.49	28.58	39.51	46.30	57.16
$50,000 under $75,000	3.19	3.65	1.26	1.40	4.60	9.69	12.47	20.81	23.83	31.03
$75,000 under $100,000	--	--	1.54	1.75	4.90	11.85	14.30	26.81	17.52	36.99
$100,000 under $200,000	--	--	1.48	1.83	3.67	10.21	6.65	10.28	7.19	12.82
$200,000 under $250,000	--	--	39.81	44.37	5.83	18.23	8.52	14.40	8.56	15.19
$250,000 under $500,000	--	--	--	--	5.20	16.80	5.34	10.34	11.50	28.26
$500,000 under $1,000,000	--	--	--	--	6.60	14.84	3.86	10.71	5.14	15.77
$1,000,000 under $1,500,000	--	--	--	--	8.78	19.17	3.80	10.93	4.90	9.30
$1,500,000 under $2,000,000	--	--	--	--	6.35	16.91	2.53	7.53	3.80	8.43
$2,000,000 under $5,000,000	--	--	--	--	4.51	9.60	1.43	3.82	2.64	6.82
$5,000,000 under $10,000,000	--	--	--	--	4.88	8.87	1.30	3.23	2.81	6.87
$10,000,000 or more	--	--	--	--	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.48**	**2.02**	**0.74**	**0.85**	**2.04**	**4.80**	**3.24**	**2.45**	**4.23**	**4.40**
No adjusted gross income	51.87	59.49	27.89	27.91	31.32	62.86	25.61	7.95	**	**
$1 under $5,000	57.04	57.04	--	--	--	--	99.95	99.95	--	--
$5,000 under $10,000	--	--	--	--	--	--	70.67	98.74	--	--
$10,000 under $15,000	7.77	10.46	85.92	85.92	33.32	36.80	99.95	99.95	96.13	99.79
$15,000 under $20,000	4.45	6.12	99.75	99.45	19.56	25.78	88.68	71.08	99.31	93.87
$20,000 under $25,000	3.64	5.36	22.30	22.29	19.50	23.75	44.63	62.69	99.32	89.11
$25,000 under $30,000	3.71	5.26	14.59	14.58	14.36	22.22	56.71	72.80	** 94.02	** 31.55
$30,000 under $40,000	3.87	5.46	3.47	3.49	8.10	12.74	39.57	53.39	44.99	51.73
$40,000 under $50,000	3.53	4.04	2.52	2.67	8.07	11.23	38.72	45.31	51.72	60.03
$50,000 under $75,000	3.51	4.01	1.39	1.53	4.82	8.91	14.39	20.16	30.27	41.23
$75,000 under $100,000	--	--	1.57	1.78	4.94	12.06	15.21	20.26	19.46	31.09
$100,000 under $200,000	--	--	1.49	1.83	3.69	9.85	6.78	10.05	7.30	13.34
$200,000 under $500,000	--	--	39.91	44.53	3.89	12.65	4.64	8.86	7.00	18.91
$500,000 under $1,000,000	--	--	--	--	6.60	15.26	3.86	10.74	5.15	16.06
$1,000,000 or more	--	--	--	--	4.50	7.01	1.37	1.95	2.53	2.76
Nontaxable returns, total	**1.93**	**2.66**	**1.00**	**1.34**	**7.49**	**15.33**	**13.70**	**18.55**	**19.47**	**21.35**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Adoption credit		Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**17.34**	**19.98**	**12.08**	**13.80**	**34.50**	**44.22**	**56.27**	**56.53**	**33.36**	**47.34**
No adjusted gross income	**	**	17.73	18.87	**	**	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	99.95	99.95	--	--	--	--	--	--
$10,000 under $15,000	--	--	15.15	17.13	--	--	--	--	--	--
$15,000 under $20,000	--	--	23.37	25.80	--	--	--	--	99.95	99.95
$20,000 under $25,000	--	--	43.57	55.55	99.95	99.95	--	--	99.95	99.95
$25,000 under $30,000	--	--	--	--	** 99.85	** 98.04	--	--	--	--
$30,000 under $40,000	57.71	57.81	--	--	99.95	99.95	--	--	--	--
$40,000 under $50,000	70.67	70.69	--	--	--	--	--	--	--	--
$50,000 under $75,000	** 39.95	** 42.64	--	--	** 44.47	** 53.06	--	--	57.20	63.01
$75,000 under $100,000	35.32	38.14	--	--	--	--	99.95	99.95	99.95	99.95
$100,000 under $200,000	28.88	31.22	--	--	**	**	99.50	99.82	78.03	70.52
$200,000 under $250,000	49.75	53.63	--	--	**	**	99.50	99.50	70.59	79.23
$250,000 under $500,000	--	--	--	--	**	**	99.63	99.63	--	--
$500,000 under $1,000,000	--	--	--	--	99.63	99.63	57.55	57.55	--	--
$1,000,000 under $1,500,000	--	--	--	--	--	--	72.62	72.62	98.72	98.72
$1,500,000 under $2,000,000	--	--	--	--	46.84	48.97	54.08	55.38	66.25	74.47
$2,000,000 under $5,000,000	--	--	--	--	42.77	44.81	47.29	47.29	36.16	41.45
$5,000,000 under $10,000,000	--	--	--	--	35.75	27.88	35.72	39.87	30.71	34.09
$10,000,000 or more	--	--	--	--	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**26.33**	**31.86**	**17.05**	**19.43**	**42.59**	**46.58**	**** 56.27**	**** 56.53**	**35.36**	**53.13**
No adjusted gross income	**	**	19.32	20.17	**	**	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	28.31	30.28	--	--	--	--	--	--
$15,000 under $20,000	--	--	24.04	26.61	--	--	--	--	99.95	99.95
$20,000 under $25,000	--	--	48.41	66.47	--	--	--	--	99.95	99.95
$25,000 under $30,000	--	--	--	--	** 99.85	** 98.04	--	--	--	--
$30,000 under $40,000	--	--	--	--	--	--	--	--	--	--
$40,000 under $50,000	--	--	--	--	--	--	--	--	--	--
$50,000 under $75,000	** 88.77	** 76.53	--	--	** 49.19	** 54.26	--	--	69.74	79.67
$75,000 under $100,000	70.68	77.57	--	--	--	--	** 99.95	** 99.95	99.95	99.95
$100,000 under $200,000	33.57	38.63	--	--	**	**	** 99.5	** 99.82	78.03	70.52
$200,000 under $500,000	49.92	53.93	--	--	**	**	** 75.1	** 75.1	70.59	79.23
$500,000 under $1,000,000	--	--	--	--	99.63	99.63	** 57.55	** 57.55	--	--
$1,000,000 or more	--	--	--	--	29.86	29.17	** 40.13	** 42.78	37.21	29.04
Nontaxable returns, total	**22.90**	**25.24**	**17.13**	**19.61**	**57.70**	**80.07**	**	**	**99.95**	**99.95**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Refundable credits used to offset income tax before credits			
							Total [1]		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**15.43**	**17.21**	**14.61**	**19.54**	**36.92**	**13.18**	**0.95**	**1.25**	**1.51**	**2.19**
No adjusted gross income	42.81	42.02	--	--	**	**	30.53	9.37	60.01	53.54
$1 under $5,000	--	--	--	--	--	--	82.08	82.08	--	--
$5,000 under $10,000	--	--	--	--	--	--	10.25	12.39	10.59	12.19
$10,000 under $15,000	--	--	--	--	--	--	2.50	3.01	2.57	2.96
$15,000 under $20,000	--	--	70.68	81.90	--	--	5.72	6.91	7.80	9.77
$20,000 under $25,000	--	--	80.68	80.68	--	--	4.23	5.14	6.17	7.28
$25,000 under $30,000	--	--	44.70	55.86	--	--	3.38	4.14	4.15	5.34
$30,000 under $40,000	--	--	44.70	47.56	99.95	99.95	2.32	2.79	2.70	3.31
$40,000 under $50,000	--	--	39.15	43.98	79.59	71.25	3.62	4.36	6.10	8.09
$50,000 under $75,000	49.93	52.58	25.80	31.14	76.79	85.35	2.87	3.20	--	--
$75,000 under $100,000	49.19	63.68	** 27.43	** 37.57	**	**	3.08	3.42	--	--
$100,000 under $200,000	28.92	31.33	**	**	** 70.53	** 95.72	2.23	2.70	--	--
$200,000 under $250,000	** 16.96	** 18.03	**	**	** 34.08	** 42.72	9.94	28.43	--	--
$250,000 under $500,000	**	**	**	**	**	**	4.44	14.05	--	--
$500,000 under $1,000,000	**	**	--	--	**	**	4.73	12.96	--	--
$1,000,000 under $1,500,000	25.28	25.94	--	--	84.35	80.89	6.67	18.15	--	--
$1,500,000 under $2,000,000	17.62	18.32	--	--	43.31	53.78	5.15	15.55	--	--
$2,000,000 under $5,000,000	10.72	11.06	--	--	17.28	39.04	3.33	10.49	--	--
$5,000,000 under $10,000,000	9.20	9.51	--	--	13.69	77.31	3.05	14.20	--	--
$10,000,000 or more	0.00	0.00	--	--	0.00	0.00	0.00	0.00	--	--
Taxable returns, total	**** 15.43**	**** 17.21**	**17.45**	**22.04**	**39.44**	**13.22**	**1.15**	**1.41**	**2.40**	**3.62**
No adjusted gross income	** 42.81	** 42.02	--	--	**	**	35.05	14.54	68.76	77.57
$1 under $5,000	--	--	--	--	--	--	82.08	82.08	--	--
$5,000 under $10,000	--	--	--	--	--	--	99.32	92.44	99.95	99.95
$10,000 under $15,000	--	--	--	--	--	--	3.28	4.05	3.34	3.90
$15,000 under $20,000	--	--	99.95	99.95	--	--	10.61	11.71	--	--
$20,000 under $25,000	--	--	--	--	--	--	8.64	9.47	99.95	99.95
$25,000 under $30,000	--	--	57.71	89.05	--	--	7.07	8.18	16.00	16.35
$30,000 under $40,000	--	--	57.71	61.56	--	--	3.17	3.64	4.04	4.75
$40,000 under $50,000	--	--	62.80	61.31	79.59	71.25	4.17	4.95	7.51	9.61
$50,000 under $75,000	** 49.93	** 52.58	30.13	35.15	76.79	85.35	3.05	3.31	--	--
$75,000 under $100,000	** 49.19	** 63.68	** 28.53	** 35.15	--	--	3.13	3.46	--	--
$100,000 under $200,000	** 28.92	** 31.33	**	**	** 70.67	** 99.48	2.24	2.55	--	--
$200,000 under $500,000	** 16.96	** 18.03	**	**	** 34.24	** 46.08	4.08	12.98	--	--
$500,000 under $1,000,000	**	**	--	--	**	**	4.74	11.89	--	--
$1,000,000 or more	** 10.44	** 10.55	--	--	19.51	13.34	3.22	4.97	--	--
Nontaxable returns, total	**	**	**26.70**	**34.48**	**99.16**	**83.84**	**1.73**	**2.81**	**1.98**	**2.79**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued								Income tax after credits	
	Refundable credits used to offset income tax before credits—continued									
	American opportunity credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Refundable prior-year minimum tax credit used to offset income tax before credits		Health insurance tax credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**1.34**	**1.52**	**18.44**	**24.70**	**3.23**	**7.05**	**30.04**	**36.71**	**0.16**	**0.15**
No adjusted gross income	45.01	44.14	0.00	0.00	10.18	6.06	--	--	18.95	7.04
$1 under $5,000	--	--	--	--	82.08	82.08	--	--	6.14	9.86
$5,000 under $10,000	--	--	--	--	91.83	91.83	--	--	2.16	3.17
$10,000 under $15,000	18.88	22.26	--	--	--	--	--	--	1.35	1.70
$15,000 under $20,000	10.65	12.12	99.95	99.95	91.84	71.87	--	--	1.32	1.43
$20,000 under $25,000	6.46	7.69	--	--	81.93	81.93	--	--	1.31	1.45
$25,000 under $30,000	6.39	7.07	--	--	--	--	--	--	1.34	1.48
$30,000 under $40,000	4.90	5.59	70.68	92.82	--	--	99.95	99.95	0.93	1.03
$40,000 under $50,000	4.74	5.25	99.95	99.95	**	**	78.68	85.08	0.98	1.09
$50,000 under $75,000	3.01	3.29	70.68	90.61	** 78.97	** 77.99	80.19	74.58	0.55	0.66
$75,000 under $100,000	3.19	3.50	53.03	77.94	49.20	46.59	70.68	70.69	0.80	0.89
$100,000 under $200,000	2.29	2.58	33.65	65.52	13.42	36.58	46.36	52.91	0.45	0.52
$200,000 under $250,000	--	--	** 15.93	** 28.81	** 3.08	** 6.68	--	--	1.08	1.11
$250,000 under $500,000	--	--	**	**	**	**	94.24	95.11	0.79	0.77
$500,000 under $1,000,000	--	--	**	**	**	**	--	--	0.95	0.91
$1,000,000 under $1,500,000	--	--	**	**	**	**	93.57	93.57	1.19	1.23
$1,500,000 under $2,000,000	--	--	**	**	**	**	--	--	0.82	0.86
$2,000,000 under $5,000,000	--	--	**	**	**	**	82.18	82.18	0.51	0.48
$5,000,000 under $10,000,000	--	--	**	**	**	**	--	--	0.59	0.56
$10,000,000 or more	--	--	**	**	**	**	--	--	0.00	0.00
Taxable returns, total	**1.43**	**1.60**	**18.79**	**28.60**	**3.19**	**6.47**	**30.05**	**36.73**	**0.16**	**0.15**
No adjusted gross income	45.34	44.30	0.00	0.00	11.92	9.52	--	--	18.95	7.04
$1 under $5,000	--	--	--	--	82.08	82.08	--	--	6.14	9.86
$5,000 under $10,000	--	--	--	--	91.83	91.83	--	--	2.16	3.17
$10,000 under $15,000	26.71	31.67	--	--	--	--	--	--	1.35	1.70
$15,000 under $20,000	15.24	17.43	--	--	91.84	71.87	--	--	1.32	1.43
$20,000 under $25,000	10.83	12.46	--	--	--	--	--	--	1.31	1.45
$25,000 under $30,000	9.23	10.54	--	--	--	--	--	--	1.34	1.48
$30,000 under $40,000	5.63	6.20	70.68	92.82	--	--	99.95	99.95	0.93	1.03
$40,000 under $50,000	5.42	5.86	99.95	99.95	**	**	78.68	85.08	0.98	1.09
$50,000 under $75,000	3.20	3.45	70.68	90.61	** 48.98	** 2.99	80.37	74.94	0.55	0.66
$75,000 under $100,000	3.24	3.54	53.03	77.94	60.20	51.54	70.68	70.69	0.80	0.89
$100,000 under $200,000	2.30	2.58	33.65	65.52	13.59	27.76	46.36	52.91	0.45	0.52
$200,000 under $500,000	--	--	** 16.15	** 33.53	** 3.08	** 6.67	94.24	95.11	0.54	0.56
$500,000 under $1,000,000	--	--	**	**	**	**	--	--	0.95	0.91
$1,000,000 or more	--	--	**	**	**	**	71.36	85.72	0.51	0.22
Nontaxable returns, total	**3.76**	**4.80**	**88.57**	**22.02**	**42.88**	**43.23**	**81.63**	**81.63**	**--**	**--**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total income tax		All other taxes							
			Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**0.16**	**0.15**	**0.40**	**0.64**	**0.40**	**0.70**	**9.37**	**16.76**	**1.24**	**2.10**
No adjusted gross income	18.95	7.04	3.52	4.16	3.78	4.62	98.72	94.40	10.16	11.08
$1 under $5,000	6.14	9.86	2.68	3.96	2.78	3.96	37.78	52.66	11.25	19.58
$5,000 under $10,000	2.16	3.17	1.93	2.30	2.00	2.29	28.85	38.86	8.29	13.09
$10,000 under $15,000	1.35	1.70	1.87	2.18	1.96	2.22	22.93	38.94	7.09	12.01
$15,000 under $20,000	1.32	1.43	2.23	2.76	2.41	2.84	20.84	34.00	6.77	11.23
$20,000 under $25,000	1.31	1.45	2.67	3.56	3.06	3.74	31.61	50.22	5.91	9.94
$25,000 under $30,000	1.34	1.48	2.88	4.25	3.50	4.57	41.56	49.30	5.59	11.41
$30,000 under $40,000	0.93	1.03	2.13	3.24	2.63	3.59	33.32	61.57	4.12	6.72
$40,000 under $50,000	0.98	1.09	2.33	3.77	2.87	4.22	44.70	90.53	4.41	7.26
$50,000 under $75,000	0.55	0.66	1.58	2.66	1.94	3.02	31.60	68.88	3.04	5.05
$75,000 under $100,000	0.80	0.89	1.85	2.99	2.29	3.47	57.70	70.71	3.45	5.55
$100,000 under $200,000	0.45	0.52	1.31	1.88	1.54	2.13	37.75	50.11	2.68	4.21
$200,000 under $250,000	1.08	1.11	2.18	3.38	2.50	3.72	70.59	78.97	4.94	8.37
$250,000 under $500,000	0.79	0.77	1.48	2.07	1.61	2.19	57.53	68.18	4.22	7.47
$500,000 under $1,000,000	0.95	0.91	1.59	2.23	1.69	2.30	99.63	99.63	6.02	14.27
$1,000,000 under $1,500,000	1.19	1.23	1.87	2.85	2.01	2.98	--	--	8.25	22.27
$1,500,000 under $2,000,000	0.82	0.86	1.36	2.46	1.46	2.36	--	--	6.69	23.96
$2,000,000 under $5,000,000	0.51	0.48	0.83	1.52	0.91	1.52	--	--	4.17	15.51
$5,000,000 under $10,000,000	0.59	0.56	0.85	1.69	0.95	1.78	--	--	4.78	14.46
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	--	--	0.00	0.00
Taxable returns, total	**0.16**	**0.15**	**0.61**	**0.79**	**0.70**	**0.88**	**13.14**	**27.03**	**1.39**	**2.25**
No adjusted gross income	18.95	7.04	17.04	17.45	19.01	19.72	--	--	60.94	24.63
$1 under $5,000	6.14	9.86	20.82	25.72	27.71	32.28	--	--	31.59	36.16
$5,000 under $10,000	2.16	3.17	9.56	12.68	10.77	13.59	57.70	57.77	22.92	35.07
$10,000 under $15,000	1.35	1.70	4.58	5.88	5.18	6.16	35.34	53.70	11.35	19.25
$15,000 under $20,000	1.32	1.43	4.44	6.00	5.16	6.42	31.61	51.49	9.77	15.18
$20,000 under $25,000	1.31	1.45	4.18	5.82	4.91	6.19	49.97	68.57	8.56	14.31
$25,000 under $30,000	1.34	1.48	4.08	6.21	5.07	6.73	45.72	56.41	7.65	15.60
$30,000 under $40,000	0.93	1.03	2.76	4.37	3.54	4.94	40.81	61.56	5.19	8.65
$40,000 under $50,000	0.98	1.09	2.72	4.56	3.44	5.20	99.95	99.95	4.95	8.28
$50,000 under $75,000	0.55	0.66	1.68	2.82	2.08	3.24	33.31	76.51	3.15	5.17
$75,000 under $100,000	0.80	0.89	1.88	3.04	2.34	3.54	57.70	70.71	3.47	5.59
$100,000 under $200,000	0.45	0.52	1.31	1.89	1.54	2.14	37.75	50.11	2.69	4.22
$200,000 under $500,000	0.54	0.56	1.20	1.75	1.33	1.87	48.02	62.45	3.21	5.57
$500,000 under $1,000,000	0.95	0.91	1.59	2.24	1.70	2.30	99.63	99.63	6.03	14.30
$1,000,000 or more	0.51	0.22	0.81	0.92	0.89	1.01	--	--	4.23	8.73
Nontaxable returns, total	**--**	**--**	**0.73**	**1.21**	**0.74**	**1.24**	**13.38**	**21.35**	**2.87**	**4.85**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All other taxes—continued				Refundable credits used to offset other taxes					
	Household employment tax		First-time homebuyer credit repayment		Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**4.49**	**4.80**	**3.32**	**6.10**	**0.86**	**1.25**	**0.95**	**1.34**	**2.69**	**3.57**
No adjusted gross income	26.19	15.22	42.48	42.98	5.26	6.13	6.58	8.40	8.72	10.41
$1 under $5,000	88.17	70.23	27.71	27.98	3.79	5.09	3.94	5.27	29.06	37.18
$5,000 under $10,000	90.41	98.92	24.40	25.30	2.24	2.61	2.33	2.74	11.49	12.28
$10,000 under $15,000	66.32	78.78	18.79	19.52	2.21	2.56	2.29	2.64	11.24	12.51
$15,000 under $20,000	70.10	74.91	18.55	20.16	2.86	3.39	3.04	3.59	10.48	11.64
$20,000 under $25,000	69.96	76.32	16.96	17.53	3.85	4.90	4.17	5.25	9.58	12.80
$25,000 under $30,000	68.45	74.14	15.83	30.09	4.38	6.24	4.80	6.76	9.21	13.45
$30,000 under $40,000	53.40	64.90	10.07	20.28	3.60	5.26	4.01	5.51	6.37	8.61
$40,000 under $50,000	49.46	58.45	9.57	18.74	4.89	7.01	6.48	8.47	6.43	8.91
$50,000 under $75,000	30.31	40.91	7.25	12.60	5.79	8.08	79.93	85.95	6.31	8.90
$75,000 under $100,000	33.46	39.85	8.28	15.51	13.52	16.48	--	--	15.40	20.07
$100,000 under $200,000	13.81	20.65	7.57	13.71	22.29	22.57	--	--	** 28.87	** 29.84
$200,000 under $250,000	12.96	22.93	20.78	40.00	0.00	0.00	--	--	**	**
$250,000 under $500,000	6.73	10.36	26.63	45.32	9.56	21.73	--	--	**	**
$500,000 under $1,000,000	5.68	8.04	48.49	49.29	51.75	28.30	--	--	--	--
$1,000,000 under $1,500,000	5.29	7.24	46.87	84.60	0.00	0.00	--	--	--	--
$1,500,000 under $2,000,000	3.87	14.16	--	--	0.00	0.00	--	--	--	--
$2,000,000 under $5,000,000	2.02	3.53	47.43	72.20	0.00	0.00	--	--	--	--
$5,000,000 under $10,000,000	1.72	2.29	35.74	16.33	** 0.00	** 0.00	--	--	--	--
$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	--	--	--	--
Taxable returns, total	**4.47**	**4.43**	**3.83**	**7.20**	**--**	**--**	**--**	**--**	**--**	**--**
No adjusted gross income	16.57	9.33	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	99.95	99.95	--	--	--	--	--	--
$10,000 under $15,000	99.95	99.95	32.85	34.32	--	--	--	--	--	--
$15,000 under $20,000	--	--	39.16	40.26	--	--	--	--	--	--
$20,000 under $25,000	99.85	99.27	26.66	27.51	--	--	--	--	--	--
$25,000 under $30,000	99.86	98.09	27.90	63.17	--	--	--	--	--	--
$30,000 under $40,000	53.94	66.49	13.47	28.61	--	--	--	--	--	--
$40,000 under $50,000	57.63	77.82	11.50	21.44	--	--	--	--	--	--
$50,000 under $75,000	41.78	42.51	7.71	13.70	--	--	--	--	--	--
$75,000 under $100,000	37.29	50.00	8.36	15.67	--	--	--	--	--	--
$100,000 under $200,000	14.67	23.50	7.58	13.73	--	--	--	--	--	--
$200,000 under $500,000	6.07	10.49	16.41	30.38	--	--	--	--	--	--
$500,000 under $1,000,000	5.70	8.11	48.49	49.29	--	--	--	--	--	--
$1,000,000 or more	1.93	2.44	41.24	74.00	--	--	--	--	--	--
Nontaxable returns, total	**16.67**	**19.69**	**6.65**	**10.32**	**0.86**	**1.25**	**0.95**	**1.34**	**2.69**	**3.57**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Refundable credits used to offset other taxes—continued								Total tax liability	
	American opportunity credit used to offset other taxes		Regulated investment company credit used to offset all other taxes		Refundable prior-year minimum tax credit used to offset other taxes		Health insurance tax credit used to offset all other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	**4.25**	**5.50**	**82.65**	**98.24**	**14.14**	**14.48**	**99.65**	**98.79**	**0.16**	**0.14**
No adjusted gross income	18.06	15.46	88.80	76.70	** 17.65	** 15.46	--	--	3.91	4.00
$1 under $5,000	13.80	21.75	--	--	**	**	--	--	2.73	4.69
$5,000 under $10,000	12.72	15.21	--	--	96.37	98.63	--	--	1.76	2.86
$10,000 under $15,000	14.40	20.70	--	--	98.46	98.65	--	--	1.29	1.93
$15,000 under $20,000	14.05	17.44	--	--	61.17	80.15	--	--	1.28	1.57
$20,000 under $25,000	14.87	18.95	--	--	61.18	77.77	--	--	1.29	1.51
$25,000 under $30,000	17.95	22.79	--	--	56.44	20.67	--	--	1.32	1.52
$30,000 under $40,000	12.53	15.06	--	--	50.67	62.80	99.95	99.95	0.92	1.05
$40,000 under $50,000	10.59	13.69	--	--	0.00	0.00	--	--	0.97	1.10
$50,000 under $75,000	12.47	16.37	--	--	55.43	79.38	81.63	81.63	0.55	0.67
$75,000 under $100,000	25.63	28.06	99.95	99.95	76.28	63.31	--	--	0.80	0.89
$100,000 under $200,000	37.92	36.82	** 0.00	** 0.00	** 32.21	** 28.17	--	--	0.45	0.52
$200,000 under $250,000	--	--	--	--	**	**	--	--	1.08	1.11
$250,000 under $500,000	--	--	**	**	**	**	--	--	0.79	0.76
$500,000 under $1,000,000	--	--	**	**	**	**	--	--	0.95	0.90
$1,000,000 under $1,500,000	--	--	--	--	0.00	0.00	--	--	1.18	1.22
$1,500,000 under $2,000,000	--	--	--	--	0.00	0.00	--	--	0.82	0.86
$2,000,000 under $5,000,000	--	--	--	--	0.00	0.00	--	--	0.51	0.49
$5,000,000 under $10,000,000	--	--	--	--	** 0.00	** 0.00	--	--	0.59	0.56
$10,000,000 or more	--	--	--	--	**	**	--	--	0.00	0.00
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**0.16**	**0.14**
No adjusted gross income	--	--	--	--	--	--	--	--	18.95	7.04
$1 under $5,000	--	--	--	--	--	--	--	--	6.14	9.50
$5,000 under $10,000	--	--	--	--	--	--	--	--	2.16	3.35
$10,000 under $15,000	--	--	--	--	--	--	--	--	1.35	1.96
$15,000 under $20,000	--	--	--	--	--	--	--	--	1.32	1.59
$20,000 under $25,000	--	--	--	--	--	--	--	--	1.31	1.53
$25,000 under $30,000	--	--	--	--	--	--	--	--	1.34	1.53
$30,000 under $40,000	--	--	--	--	--	--	--	--	0.93	1.06
$40,000 under $50,000	--	--	--	--	--	--	--	--	0.98	1.11
$50,000 under $75,000	--	--	--	--	--	--	--	--	0.55	0.67
$75,000 under $100,000	--	--	--	--	--	--	--	--	0.80	0.89
$100,000 under $200,000	--	--	--	--	--	--	--	--	0.45	0.52
$200,000 under $500,000	--	--	--	--	--	--	--	--	0.54	0.55
$500,000 under $1,000,000	--	--	--	--	--	--	--	--	0.95	0.90
$1,000,000 or more	--	--	--	--	--	--	--	--	0.51	0.22
Nontaxable returns, total	**4.25**	**5.50**	**82.65**	**98.24**	**14.14**	**14.48**	**99.65**	**98.79**	**1.39**	**2.34**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments									
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	**0.08**	**0.14**	**0.09**	**0.18**	**0.81**	**0.43**	**1.69**	**0.44**	**1.93**	**2.03**
No adjusted gross income	2.61	3.33	2.91	3.36	5.78	6.80	12.09	9.32	16.51	15.78
$1 under $5,000	1.09	3.48	1.10	2.96	9.52	20.72	17.53	24.17	80.84	89.41
$5,000 under $10,000	0.97	1.52	0.98	1.45	7.47	10.27	17.96	21.62	75.15	65.88
$10,000 under $15,000	0.93	1.24	0.94	1.22	6.26	8.18	13.95	22.94	56.86	97.12
$15,000 under $20,000	0.94	1.17	0.95	1.16	6.42	10.14	14.82	21.03	80.11	80.95
$20,000 under $25,000	0.98	1.20	0.99	1.21	5.59	7.36	14.16	20.73	65.69	64.01
$25,000 under $30,000	1.05	1.23	1.06	1.23	5.87	8.35	16.32	21.08	88.40	86.89
$30,000 under $40,000	0.78	0.89	0.79	0.89	4.14	5.46	12.20	16.12	57.23	58.42
$40,000 under $50,000	0.91	1.01	0.92	1.02	4.12	5.50	13.03	21.97	85.67	80.67
$50,000 under $75,000	0.53	0.62	0.54	0.63	2.49	3.13	7.34	10.52	55.23	69.37
$75,000 under $100,000	0.80	0.87	0.81	0.90	2.70	3.44	7.37	9.44	18.72	23.73
$100,000 under $200,000	0.46	0.52	0.47	0.55	1.70	2.05	3.91	4.61	3.23	4.25
$200,000 under $250,000	1.08	1.16	1.12	1.24	2.38	3.03	4.68	5.97	3.70	5.09
$250,000 under $500,000	0.80	0.81	0.86	0.97	1.41	1.66	2.50	3.04	2.77	3.62
$500,000 under $1,000,000	0.96	0.95	1.07	1.26	1.35	1.53	2.15	2.46	3.35	4.39
$1,000,000 under $1,500,000	1.19	1.28	1.34	1.80	1.54	1.86	2.23	2.72	4.15	5.51
$1,500,000 under $2,000,000	0.82	0.92	0.95	1.35	1.05	1.40	1.51	2.00	3.04	4.01
$2,000,000 under $5,000,000	0.52	0.51	0.60	0.87	0.64	0.78	0.86	0.99	1.90	2.57
$5,000,000 under $10,000,000	0.59	0.57	0.67	1.01	0.68	0.80	0.82	0.85	1.90	21.55
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.17**	**0.15**	**0.18**	**0.19**	**0.85**	**0.43**	**1.73**	**0.44**	**1.94**	**2.04**
No adjusted gross income	16.52	5.11	19.30	11.51	19.16	7.51	24.57	5.76	25.42	17.25
$1 under $5,000	8.24	13.54	8.76	15.07	37.79	44.69	30.10	38.95	--	--
$5,000 under $10,000	2.23	2.74	2.24	2.72	27.92	31.79	27.72	31.54	--	--
$10,000 under $15,000	1.42	1.68	1.43	1.68	9.63	12.67	18.56	23.78	--	--
$15,000 under $20,000	1.36	1.55	1.38	1.54	8.45	12.61	17.69	21.65	--	--
$20,000 under $25,000	1.35	1.51	1.37	1.52	6.90	9.30	16.08	22.98	--	--
$25,000 under $30,000	1.37	1.53	1.39	1.53	6.80	9.58	18.70	24.87	99.95	99.95
$30,000 under $40,000	0.94	1.03	0.96	1.04	4.58	6.09	14.60	19.87	57.55	59.64
$40,000 under $50,000	0.99	1.08	1.01	1.09	4.37	5.92	13.99	24.12	87.96	82.80
$50,000 under $75,000	0.56	0.64	0.57	0.65	2.56	3.22	7.76	10.73	68.28	79.39
$75,000 under $100,000	0.81	0.87	0.82	0.90	2.73	3.49	7.53	9.73	19.73	24.71
$100,000 under $200,000	0.46	0.52	0.47	0.55	1.71	2.00	3.93	4.65	3.24	4.26
$200,000 under $500,000	0.55	0.59	0.59	0.69	1.20	1.43	2.22	2.71	2.21	2.94
$500,000 under $1,000,000	0.96	0.95	1.07	1.26	1.35	1.54	2.15	2.47	3.36	4.40
$1,000,000 or more	0.52	0.23	0.60	0.48	0.63	0.35	0.85	0.30	1.89	3.29
Nontaxable returns, total	**0.38**	**0.80**	**0.38**	**0.74**	**2.79**	**4.80**	**6.97**	**8.35**	**17.61**	**15.16**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments—continued		Refundable credits refundable portion							
	Credit for Federal tax on gasoline and special fuels		Total [1]		Earned income credit, refundable portion		Additional child tax credit, refundable portion		American opportunity credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns, total	**5.04**	**13.27**	**0.45**	**0.61**	**0.52**	**0.67**	**0.60**	**0.76**	**1.32**	**1.45**
No adjusted gross income	14.56	53.34	4.36	5.06	6.45	8.57	6.37	7.23	7.06	7.31
$1 under $5,000	28.65	43.19	2.00	2.83	2.15	3.10	4.99	8.10	4.67	4.92
$5,000 under $10,000	22.39	25.95	1.35	1.80	1.44	1.84	2.11	2.24	3.51	3.76
$10,000 under $15,000	20.23	45.44	1.29	1.57	1.39	1.64	1.63	1.70	3.25	3.55
$15,000 under $20,000	23.50	30.53	1.39	1.60	1.55	1.68	1.58	1.71	3.64	3.96
$20,000 under $25,000	24.78	29.48	1.57	1.84	1.81	1.95	1.77	2.07	4.03	4.36
$25,000 under $30,000	24.05	61.32	1.74	2.10	1.97	2.22	2.04	2.46	4.73	5.56
$30,000 under $40,000	17.82	25.46	1.61	2.00	1.83	2.15	1.88	2.34	4.16	4.66
$40,000 under $50,000	18.41	23.49	2.65	3.39	3.58	4.34	2.88	3.76	5.59	6.42
$50,000 under $75,000	13.63	20.02	3.32	4.41	44.33	53.52	3.68	4.93	5.71	6.67
$75,000 under $100,000	15.56	21.13	8.45	11.91	--	--	9.95	14.51	13.37	16.21
$100,000 under $200,000	12.66	18.19	16.81	34.61	--	--	23.27	30.82	26.07	27.96
$200,000 under $250,000	19.93	25.54	2.59	2.40	--	--	0.00	0.00	--	--
$250,000 under $500,000	13.75	27.22	31.35	43.08	--	--	--	--	--	--
$500,000 under $1,000,000	14.24	18.76	33.79	43.75	--	--	--	--	--	--
$1,000,000 under $1,500,000	15.78	24.42	0.00	0.00	--	--	--	--	--	--
$1,500,000 under $2,000,000	12.96	22.25	25.02	11.73	--	--	--	--	--	--
$2,000,000 under $5,000,000	5.92	56.83	0.00	0.00	--	--	--	--	--	--
$5,000,000 under $10,000,000	4.90	0.26	0.00	0.00	--	--	--	--	--	--
$10,000,000 or more	0.00	0.00	0.00	0.00	--	--	--	--	--	--
Taxable returns, total	**6.49**	**17.28**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
No adjusted gross income	45.20	13.38	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	99.95	99.95	--	--	--	--	--	--	--	--
$10,000 under $15,000	50.44	65.21	--	--	--	--	--	--	--	--
$15,000 under $20,000	53.17	65.82	--	--	--	--	--	--	--	--
$20,000 under $25,000	48.76	57.98	--	--	--	--	--	--	--	--
$25,000 under $30,000	36.22	84.27	--	--	--	--	--	--	--	--
$30,000 under $40,000	23.14	34.91	--	--	--	--	--	--	--	--
$40,000 under $50,000	23.65	32.40	--	--	--	--	--	--	--	--
$50,000 under $75,000	14.80	21.82	--	--	--	--	--	--	--	--
$75,000 under $100,000	16.33	22.71	--	--	--	--	--	--	--	--
$100,000 under $200,000	12.89	18.73	--	--	--	--	--	--	--	--
$200,000 under $500,000	11.39	21.47	--	--	--	--	--	--	--	--
$500,000 under $1,000,000	14.30	18.88	--	--	--	--	--	--	--	--
$1,000,000 or more	5.07	33.98	--	--	--	--	--	--	--	--
Nontaxable returns, total	**7.98**	**19.86**	**0.45**	**0.61**	**0.52**	**0.67**	**0.60**	**0.76**	**1.32**	**1.45**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Refundable credits refundable portion—continued						Overpayment			
	Regulated investment company credit, refundable portion		Refundable prior-year minimum tax credit, refundable portion		Health insurance tax credit, refundable portion		Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
All returns, total	**26.97**	**28.75**	**13.03**	**19.97**	**70.57**	**77.87**	**0.12**	**0.27**	**0.13**	**0.29**
No adjusted gross income	85.02	2.57	10.89	10.02	--	--	2.53	3.25	2.68	2.98
$1 under $5,000	--	--	90.44	70.42	--	--	1.06	2.40	1.06	2.40
$5,000 under $10,000	99.95	99.95	78.05	98.82	--	--	0.92	1.39	0.93	1.39
$10,000 under $15,000	--	--	79.05	73.93	99.95	99.95	0.89	1.26	0.89	1.26
$15,000 under $20,000	99.95	99.95	98.37	34.10	--	--	0.92	1.29	0.92	1.29
$20,000 under $25,000	35.32	35.32	67.45	70.81	--	--	1.00	1.37	1.00	1.38
$25,000 under $30,000	99.75	99.95	63.24	77.45	--	--	1.09	1.48	1.09	1.48
$30,000 under $40,000	99.95	99.95	81.53	78.71	99.95	99.95	0.83	1.13	0.84	1.14
$40,000 under $50,000	--	--	59.84	65.65	--	--	0.99	1.30	1.00	1.30
$50,000 under $75,000	79.08	87.43	42.36	47.28	81.63	81.63	0.64	0.92	0.65	0.93
$75,000 under $100,000	99.36	93.30	52.46	59.23	--	--	0.94	1.26	0.96	1.27
$100,000 under $200,000	61.92	24.04	42.75	69.24	--	--	0.68	1.09	0.71	1.07
$200,000 under $250,000	0.00	0.00	2.77	2.41	--	--	1.55	2.45	1.72	2.67
$250,000 under $500,000	0.00	0.00	32.06	43.14	--	--	1.33	1.98	1.71	2.45
$500,000 under $1,000,000	** 0.00	** 0.00	** 27.01	** 19.8	--	--	1.48	1.99	2.27	3.09
$1,000,000 under $1,500,000	**	**	**	**	--	--	1.71	2.43	2.79	4.34
$1,500,000 under $2,000,000	**	**	**	**	--	--	1.16	1.99	2.04	3.75
$2,000,000 under $5,000,000	--	--	0.00	0.00	--	--	0.70	1.03	1.31	2.10
$5,000,000 under $10,000,000	**	**	**	**	--	--	0.71	0.91	1.32	1.62
$10,000,000 or more	--	--	0.00	0.00	--	--	0.00	0.00	0.00	0.00
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**0.24**	**0.34**	**0.25**	**0.39**
No adjusted gross income	--	--	--	--	--	--	20.52	5.56	27.78	10.25
$1 under $5,000	--	--	--	--	--	--	9.79	17.51	10.18	18.71
$5,000 under $10,000	--	--	--	--	--	--	2.31	2.96	2.32	2.97
$10,000 under $15,000	--	--	--	--	--	--	1.48	1.92	1.49	1.90
$15,000 under $20,000	--	--	--	--	--	--	1.44	1.83	1.45	1.82
$20,000 under $25,000	--	--	--	--	--	--	1.44	1.89	1.45	1.89
$25,000 under $30,000	--	--	--	--	--	--	1.49	2.04	1.50	2.05
$30,000 under $40,000	--	--	--	--	--	--	1.03	1.37	1.04	1.38
$40,000 under $50,000	--	--	--	--	--	--	1.10	1.42	1.11	1.42
$50,000 under $75,000	--	--	--	--	--	--	0.67	0.96	0.69	0.97
$75,000 under $100,000	--	--	--	--	--	--	0.95	1.26	0.97	1.28
$100,000 under $200,000	--	--	--	--	--	--	0.68	1.05	0.72	1.07
$200,000 under $500,000	--	--	--	--	--	--	0.96	1.53	1.16	1.80
$500,000 under $1,000,000	--	--	--	--	--	--	1.49	2.01	2.29	3.14
$1,000,000 or more	--	--	--	--	--	--	0.70	0.41	1.32	0.95
Nontaxable returns, total	**26.97**	**28.75**	**13.03**	**19.97**	**70.57**	**77.87**	**0.34**	**0.54**	**0.35**	**0.53**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2013 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**1.26**	**0.72**	**0.51**	**0.57**	**0.95**	**1.30**
No adjusted gross income	6.79	9.32	4.98	5.68	9.42	34.06
$1 under $5,000	12.35	18.31	3.06	4.66	25.16	28.61
$5,000 under $10,000	10.75	17.03	3.02	4.10	10.17	11.56
$10,000 under $15,000	9.78	16.79	2.93	4.42	6.14	7.43
$15,000 under $20,000	9.84	15.58	3.06	4.56	6.78	8.05
$20,000 under $25,000	8.49	12.04	3.10	4.64	6.11	7.42
$25,000 under $30,000	9.13	14.39	3.14	4.83	6.31	7.74
$30,000 under $40,000	6.65	10.03	2.23	3.52	4.25	5.65
$40,000 under $50,000	6.54	10.56	2.34	3.74	4.27	5.87
$50,000 under $75,000	3.98	6.40	1.45	2.28	2.54	3.67
$75,000 under $100,000	4.39	6.49	1.75	2.68	2.94	4.45
$100,000 under $200,000	2.66	5.00	1.12	1.64	1.97	2.98
$200,000 under $250,000	3.58	5.04	1.77	2.71	2.86	4.41
$250,000 under $500,000	2.12	3.12	1.19	1.65	1.81	2.72
$500,000 under $1,000,000	1.93	2.47	1.46	1.92	2.04	3.10
$1,000,000 under $1,500,000	2.11	2.80	1.90	2.59	2.51	15.31
$1,500,000 under $2,000,000	1.43	2.20	1.46	2.12	1.84	3.74
$2,000,000 under $5,000,000	0.83	1.15	1.01	1.32	1.21	2.24
$5,000,000 under $10,000,000	0.81	1.06	1.23	1.59	1.33	2.45
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.34**	**0.65**	**0.54**	**0.59**	**0.99**	**1.32**
No adjusted gross income	8.62	5.22	27.92	11.06	28.75	11.68
$1 under $5,000	35.02	41.93	7.95	11.34	--	--
$5,000 under $10,000	26.73	34.40	6.23	9.58	20.83	22.20
$10,000 under $15,000	15.03	27.61	3.44	5.47	8.41	9.74
$15,000 under $20,000	13.53	22.83	3.43	5.20	8.12	9.77
$20,000 under $25,000	10.73	17.32	3.29	5.05	6.71	8.12
$25,000 under $30,000	11.02	15.87	3.28	5.16	6.80	8.43
$30,000 under $40,000	7.41	11.46	2.32	3.74	4.59	6.13
$40,000 under $50,000	7.04	11.46	2.41	3.93	4.50	6.26
$50,000 under $75,000	4.15	6.17	1.46	2.30	2.58	3.74
$75,000 under $100,000	4.50	6.56	1.75	2.69	2.95	4.46
$100,000 under $200,000	2.70	3.94	1.12	1.64	1.98	2.99
$200,000 under $500,000	1.83	2.68	0.94	1.39	1.51	2.30
$500,000 under $1,000,000	1.93	2.48	1.46	1.92	2.04	3.10
$1,000,000 or more	0.81	0.43	0.99	0.78	1.19	4.26
Nontaxable returns, total	**3.88**	**7.88**	**1.70**	**2.75**	**3.98**	**7.99**

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

[1] Includes prior-year returns with the making work pay credit, first-time homebuyer credit and refundable adoption credit.

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed									
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Number of returns with alternative minimum tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		
								Adjusted gross income less deficit	Modified taxable income	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns										
All tax rates	**144,928,472**	**9,100,131,381**	**6,394,904,384**	**2,300,318,879**	**1,228,057,561**	**538,070,184**	**1,188,027,195**	**13.1**	**18.6**	**4,224,741**
0 percent	35,944,855	166,062,382	--	--	--	--	481,193	0.3	[1]	24,558
0 percent (capital gains)	901,765	24,782,839	6,905,129	6,905,129	--	--	50,781	0.2	0.7	5,525
10 percent	27,411,751	616,351,704	160,569,563	152,153,145	15,217,670	15,215,315	7,899,126	1.3	4.9	10,430
10 percent (Form 8814)	2,770	-630,204	3,115	2,507	251	251	1,628	[1]	52.3	30
15 percent	41,803,014	2,030,187,690	1,230,943,659	704,605,621	158,325,776	105,690,843	129,549,883	6.4	10.5	82,416
15 percent (capital gains)	7,528,468	763,475,538	533,951,648	223,292,795	68,822,951	33,493,919	67,828,279	8.9	12.7	172,178
25 percent	23,451,087	2,389,973,903	1,811,306,436	333,229,690	307,139,303	83,307,423	298,381,740	12.5	16.5	534,725
25 percent (capital gains)	167,060	41,271,950	34,957,579	3,978,227	5,901,872	994,557	6,177,306	15.0	17.7	31,896
28 percent	4,489,724	866,595,064	704,861,833	61,749,896	147,834,564	17,289,971	151,162,348	17.4	21.4	1,265,767
28 percent (capital gains)	130,594	27,758,908	22,326,976	1,891,402	4,164,357	529,593	4,451,353	16.0	19.9	24,885
33 percent	1,799,883	637,121,245	535,655,636	113,537,997	129,583,368	37,467,539	138,381,119	21.7	25.8	1,511,319
35 percent	1,034,695	1,531,924,525	1,348,958,372	694,901,533	390,179,482	243,215,537	382,778,892	25.0	28.4	555,929
Form 8615	262,807	5,255,837	4,464,438	4,070,936	887,968	865,236	883,547	16.8	19.8	5,082
Joint returns and returns of surviving spouses										
All tax rates	**53,795,417**	**5,958,888,736**	**4,365,653,542**	**1,505,517,066**	**869,691,279**	**374,897,083**	**846,120,865**	**14.2**	**19.4**	**3,188,991**
0 percent	8,578,930	14,562,910	--	--	--	--	299,393	2.1	[1]	10,359
0 percent (capital gains)	324,659	14,255,891	3,641,650	3,641,650	--	--	36,600	0.3	1.0	3,606
10 percent	7,464,518	267,331,458	68,894,225	63,466,713	6,347,840	6,346,671	3,012,341	1.1	4.4	5,852
10 percent (Form 8814)	1,724	-526,136	2,087	1,482	148	148	1,428	[1]	68.4	25
15 percent	16,305,089	1,149,820,994	694,634,608	410,924,925	90,010,129	61,638,739	71,483,451	6.2	10.3	30,974
15 percent (capital gains)	4,715,860	558,202,123	389,654,722	152,356,612	50,337,278	22,853,492	49,153,629	8.8	12.6	103,583
25 percent	11,353,308	1,525,145,943	1,142,082,166	178,093,589	191,743,441	44,523,397	184,354,442	12.1	16.1	330,068
25 percent (capital gains)	114,348	31,225,585	26,219,960	2,762,024	4,403,329	690,506	4,614,275	14.8	17.6	21,397
28 percent	2,603,229	593,637,914	476,656,057	32,993,932	98,066,151	9,238,301	100,811,470	17.0	21.1	961,524
28 percent (capital gains)	77,849	18,928,762	15,109,068	1,190,285	2,789,868	333,280	2,974,930	15.7	19.7	16,583
33 percent	1,386,431	512,923,286	428,474,289	87,875,009	102,439,714	28,998,753	110,287,603	21.5	25.7	1,215,079
35 percent	869,470	1,273,380,005	1,120,284,709	572,210,845	323,553,382	200,273,796	319,091,304	25.1	28.5	489,942
Form 8615	--	--	--	--	--	--	--	--	--	--
Returns of married persons filing separately										
All tax rates	**2,663,017**	**168,950,759**	**134,672,495**	**62,476,458**	**28,038,481**	**16,053,615**	**26,826,035**	**15.9**	**19.9**	**141,341**
0 percent	453,398	-8,575,456	--	--	--	--	32,706	[1]	[1]	792
0 percent (capital gains)	8,988	295,289	110,537	110,537	--	--	1,306	0.4	1.2	61
10 percent	325,452	5,718,578	1,514,353	1,463,156	146,342	146,316	113,465	2.0	7.5	5
10 percent (Form 8814)	* 5	* -59,047	* 4	* 4	* [2]	* [2]	* 135	* [1]	* 3,375.0	--
15 percent	1,027,459	36,255,735	22,199,043	13,260,147	2,882,932	1,989,022	2,599,040	7.2	11.7	6,052
15 percent (capital gains)	97,395	16,730,507	12,612,089	9,968,891	1,772,296	1,495,334	1,884,233	11.3	14.9	8,058
25 percent	526,069	35,201,298	26,620,414	5,970,236	4,490,224	1,492,559	4,427,503	12.6	16.6	27,285
25 percent (capital gains)	2,164	761,718	624,102	150,810	110,026	37,703	125,036	16.4	20.0	2,066
28 percent	122,967	13,566,391	11,033,345	1,492,176	2,285,119	417,809	2,256,571	16.6	20.5	31,947
28 percent (capital gains)	3,175	1,039,594	842,024	137,739	153,855	38,567	169,570	16.3	20.1	2,175
33 percent	55,920	10,024,102	8,583,146	1,811,754	2,064,941	597,879	2,064,855	20.6	24.1	36,666
35 percent	39,028	57,988,445	50,530,781	28,109,301	14,132,480	9,838,255	13,151,348	22.7	26.0	26,237
Form 8615	* 999	* 3,604	* 2,655	* 1,706	* 267	* 171	* 267	* 7.4	* 10.1	--

Footnotes at end of table.

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status—Continued

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed									
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Number of returns with alternative minimum tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of		
								Adjusted gross income less deficit	Modified taxable income	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns of heads of households										
All tax rates	**21,814,184**	**744,537,301**	**357,282,485**	**155,277,076**	**57,501,108**	**28,314,119**	**46,949,568**	**6.3**	**13.1**	**325,585**
0 percent	8,398,223	102,517,207	--	--	--	--	16,845	[3]	[1]	2,578
0 percent (capital gains)	28,041	1,066,751	328,319	328,319	--	--	3,459	0.3	1.1	465
10 percent	5,767,468	145,701,869	32,680,758	32,402,502	3,240,531	3,240,250	337,147	0.2	1.0	3,245
10 percent (Form 8814)	* 1,032	* -32,698	* 1,012	* 1,009	* 101	* 101	* [2]	* [1]	* [1]	--
15 percent	5,620,583	254,274,984	140,067,939	70,372,456	17,525,569	10,555,868	10,661,610	4.2	7.6	28,388
15 percent (capital gains)	301,258	22,964,459	15,212,409	5,577,583	1,935,770	836,637	1,710,573	7.4	11.2	9,824
25 percent	1,490,801	138,409,711	100,968,046	23,875,034	17,138,205	5,968,759	16,436,936	11.9	16.3	118,059
25 percent (capital gains)	2,820	921,985	781,056	75,429	130,078	18,857	140,877	15.3	18.0	1,812
28 percent	126,329	24,502,942	20,003,883	2,277,824	4,376,449	637,791	4,764,022	19.4	23.8	103,545
28 percent (capital gains)	5,117	881,574	708,124	61,465	135,967	17,210	149,310	16.9	21.1	1,105
33 percent	48,599	16,577,276	13,963,213	3,413,158	3,525,108	1,126,342	3,811,220	23.0	27.3	46,788
35 percent	23,913	36,751,242	32,567,726	16,892,297	9,493,330	5,912,304	8,917,568	24.3	27.4	9,777
Form 8615	--	--	--	--	--	--	--			--
Returns of single persons										
All tax rates	**66,655,855**	**2,227,754,585**	**1,537,295,861**	**577,048,279**	**272,826,693**	**118,805,365**	**268,130,727**	**12.0**	**17.4**	**568,823**
0 percent	18,514,304	57,557,720	--	--	--	--	132,249	0.2	[1]	10,829
0 percent (capital gains)	540,077	9,164,908	2,824,622	2,824,622	--	--	9,416	0.1	0.3	1,393
10 percent	13,854,314	197,599,799	57,480,227	54,820,774	5,482,957	5,482,077	4,436,173	2.2	7.7	** 1,334
10 percent (Form 8814)	* 10	* -12,322	* 12	* 12	* 1	* 1	* 64	* [1]	* 533.3	**
15 percent	18,849,882	589,835,976	374,042,069	210,048,092	47,907,146	31,507,214	44,805,782	7.6	12.0	17,003
15 percent (capital gains)	2,413,956	165,578,449	116,472,429	55,389,709	14,777,606	8,308,456	15,079,845	9.1	12.9	50,714
25 percent	10,080,909	691,216,951	541,635,810	125,290,831	93,767,434	31,322,708	93,162,860	13.5	17.2	59,314
25 percent (capital gains)	47,727	8,362,661	7,332,460	989,965	1,258,440	247,491	1,297,118	15.5	17.7	6,622
28 percent	1,637,200	234,887,817	197,168,548	24,985,965	43,106,844	6,996,070	43,330,284	18.4	22.0	168,751
28 percent (capital gains)	44,452	6,908,979	5,667,759	501,914	1,084,666	140,536	1,157,543	16.8	20.4	5,023
33 percent	308,932	97,596,581	84,634,987	20,438,076	21,553,606	6,744,565	22,217,441	22.8	26.3	212,786
35 percent	102,284	163,804,833	145,575,156	77,689,090	43,000,290	27,191,182	41,618,672	25.4	28.6	29,973
Form 8615	261,808	5,252,232	4,461,783	4,069,230	887,701	865,065	883,280	16.8	19.8	5,082

* 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] Percentage not computed.

[2] Less than $500.

[3] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					0 percent	0 percent (capital gains)		10 percent		
					Number of returns	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**144,928,472**	**6,394,527,773**	**6,394,904,384**	**1,228,057,561**	**35,944,855**	**10,800,580**	**55,557,868**	**107,854,252**	**1,202,863,863**	**120,286,386**
Under $2,000	5,877,963	57,896	58,292	2,784	5,740,868	82,787	27,698	65,307	29,028	2,903
$2,000 under $4,000	4,416,558	261,158	261,172	18,841	4,214,667	83,832	67,441	135,103	133,700	13,370
$4,000 under $6,000	4,442,726	295,952	296,088	28,427	4,260,705	54,364	52,740	148,522	143,026	14,303
$6,000 under $8,000	4,571,750	1,273,159	1,273,247	129,699	3,462,060	61,397	59,276	1,083,548	1,097,082	109,708
$8,000 under $10,000	5,155,870	2,426,678	2,426,918	249,897	4,144,443	45,526	27,467	1,007,431	2,288,388	228,839
$10,000 under $12,000	4,980,419	5,204,016	5,224,520	522,776	2,356,208	135,730	80,605	2,569,021	4,994,728	499,473
$12,000 under $14,000	5,186,738	9,590,946	9,607,367	948,980	2,472,290	224,443	223,997	2,645,136	9,266,050	926,605
$14,000 under $16,000	4,911,705	13,137,188	13,156,134	1,301,103	2,324,502	191,937	284,531	2,549,173	12,641,553	1,264,155
$16,000 under $18,000	4,721,871	17,133,390	17,136,399	1,698,198	1,848,500	214,517	360,112	2,841,580	16,406,887	1,640,689
$18,000 under $20,000	4,447,037	22,240,124	22,244,584	2,263,633	1,452,011	190,606	371,009	2,962,406	20,381,037	2,038,104
$20,000 under $25,000	10,168,630	72,371,843	72,433,138	7,992,721	1,968,451	665,810	1,256,180	8,039,625	53,880,870	5,388,087
$25,000 under $30,000	8,734,480	96,914,012	97,079,010	11,260,479	858,929	691,740	1,731,336	7,799,307	60,947,426	6,094,743
$30,000 under $40,000	14,451,152	250,562,904	250,658,339	30,342,113	523,889	1,394,082	3,830,811	13,835,603	133,740,335	13,374,034
$40,000 under $50,000	10,873,672	282,157,579	282,427,489	35,812,033	137,314	1,309,274	4,517,398	10,679,228	123,948,596	12,394,860
$50,000 under $75,000	18,985,371	753,666,074	754,349,064	106,741,543	116,254	2,335,691	10,341,386	18,788,575	251,380,438	25,138,044
$75,000 under $100,000	12,103,891	726,400,946	726,973,486	108,082,894	31,241	2,085,537	11,648,002	12,023,370	180,269,345	18,026,935
$100,000 under $200,000	15,646,648	1,568,729,628	1,569,649,186	276,214,544	24,920	830,937	12,172,960	15,537,895	247,863,707	24,786,371
$200,000 under $500,000	4,154,112	959,958,959	960,528,790	219,217,779	5,761	132,487	4,979,583	4,096,885	66,504,381	6,650,438
$500,000 under $1,000,000	705,029	407,699,527	407,543,078	111,102,966	1,142	38,047	1,780,407	680,564	11,064,430	1,106,443
$1,000,000 under $1,500,000	169,413	178,419,553	178,265,150	50,706,041	293	10,251	526,217	161,457	2,607,027	260,703
$1,500,000 under $2,000,000	71,874	107,859,899	107,738,923	30,734,151	144	5,381	291,153	67,477	1,089,203	108,920
$2,000,000 under $5,000,000	106,711	279,261,944	278,688,350	78,438,940	189	9,861	545,824	98,237	1,571,024	157,102
$5,000,000 under $10,000,000	27,167	164,348,456	163,910,576	43,978,628	53	3,292	194,797	24,100	382,953	38,295
$10,000,000 or more	17,685	474,555,944	472,975,083	110,268,391	22	3,052	186,937	14,703	232,651	23,265

Size of adjusted gross income	Tax generated at specified rate—continued											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	**35,332**	**34,608**	**3,460**	**80,135,682**	**2,149,744,513**	**322,461,677**	**12,210,191**	**644,835,919**	**96,725,719**	**31,040,228**	**993,068,348**	**248,267,087**
Under $2,000	471	388	39	--	--	--	--	--	--	--	--	--
$2,000 under $4,000	--	--	--	--	--	--	--	--	--	--	--	--
$4,000 under $6,000	* 137	* 101	* 10	--	--	--	--	--	--	--	--	--
$6,000 under $8,000	* 95	* 51	* 5	--	--	--	--	--	--	--	--	--
$8,000 under $10,000	--	--	--	--	--	--	--	--	--	--	--	--
$10,000 under $12,000	* 1,001	* 951	* 95	* 2,986	* 3,078	* 462	--	--	--	--	--	--
$12,000 under $14,000	* 1,001	* 951	* 95	* 4,422	* 6,903	* 1,035	--	--	--	--	--	--
$14,000 under $16,000	--	--	--	145,671	121,468	18,220	--	--	--	--	--	--
$16,000 under $18,000	--	--	--	149,302	323,559	48,534	--	--	--	--	--	--
$18,000 under $20,000	--	--	--	1,399,887	1,408,305	211,246	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	4,541,368	17,146,150	2,571,923	--	--	--	--	--	--
$25,000 under $30,000	* 1,999	* 303	* 30	4,417,422	34,291,957	5,143,794	--	--	--	* 1,059	* 1,112	* 278
$30,000 under $40,000	* 1,001	* 949	* 95	9,437,769	112,987,774	16,948,166	--	--	--	* 1,060	* 5,844	* 1,461
$40,000 under $50,000	* 2,013	* 2,150	* 216	9,251,353	150,536,425	22,580,464	212,744	195,297	29,306	1,433,913	3,227,503	806,876
$50,000 under $75,000	* 2,358	* 2,182	* 217	18,261,278	410,855,064	61,628,260	1,446,905	4,619,599	692,993	6,480,811	76,918,436	19,229,609
$75,000 under $100,000	* 3,121	* 3,883	* 388	11,919,010	431,325,675	64,698,851	1,248,184	5,746,929	862,085	4,276,312	97,080,024	24,270,006
$100,000 under $200,000	6,679	5,986	598	15,485,282	737,875,567	110,681,335	5,735,010	39,263,404	5,889,640	13,829,215	474,957,155	118,739,289
$200,000 under $500,000	8,000	7,898	790	4,078,631	201,518,992	30,227,849	2,657,135	66,790,705	10,018,672	3,999,233	271,048,187	67,762,047
$500,000 under $1,000,000	3,484	4,171	417	677,042	33,500,067	5,025,010	563,231	56,165,863	8,424,894	661,502	45,475,605	11,368,901
$1,000,000 under $1,500,000	1,611	1,767	177	160,581	7,904,675	1,185,701	145,444	33,692,932	5,053,944	157,644	10,774,098	2,693,525
$1,500,000 under $2,000,000	616	753	75	67,183	3,302,585	495,388	63,271	24,370,152	3,655,524	65,986	4,511,800	1,127,950
$2,000,000 under $5,000,000	1,171	1,360	136	97,807	4,763,192	714,479	96,008	79,386,753	11,908,016	95,611	6,504,544	1,626,136
$5,000,000 under $10,000,000	312	387	39	24,018	1,164,325	174,649	25,306	62,416,997	9,362,550	23,520	1,593,282	398,321
$10,000,000 or more	261	376	38	14,673	708,753	106,313	16,953	272,187,286	40,828,093	14,364	970,757	242,689

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued								
	25 percent (capital gains)			28 percent			28 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Total	**344,680**	**9,450,475**	**2,362,658**	**7,362,526**	**345,754,691**	**96,811,313**	**176,517**	**3,156,639**	**883,854**
Under $2,000	--	--	--	--	--	--	--	--	--
$2,000 under $4,000	--	--	--	--	--	--	--	--	--
$4,000 under $6,000	--	--	--	--	--	--	--	--	--
$6,000 under $8,000	--	--	--	--	--	--	--	--	--
$8,000 under $10,000	--	--	--	--	--	--	--	--	--
$10,000 under $12,000	--	--	--	--	--	--	--	--	--
$12,000 under $14,000	--	--	--	--	--	--	--	--	--
$14,000 under $16,000	--	--	--	--	--	--	--	--	--
$16,000 under $18,000	--	--	--	--	--	--	--	--	--
$18,000 under $20,000	--	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--
$30,000 under $40,000	--	--	--	--	--	--	--	--	--
$40,000 under $50,000	--	--	--	--	--	--	--	--	--
$50,000 under $75,000	19,570	20,851	5,216	**	**	**	11,310	824	230
$75,000 under $100,000	12,964	42,693	10,675	** 127,979	** 537,501	** 150,500	17,004	4,459	1,248
$100,000 under $200,000	132,318	837,779	209,457	2,511,592	55,046,622	15,413,054	79,226	35,306	9,882
$200,000 under $500,000	104,416	1,610,613	402,665	3,726,849	215,397,228	60,311,224	40,551	235,147	65,841
$500,000 under $1,000,000	37,140	1,426,506	356,631	646,289	48,506,962	13,581,949	13,837	157,729	44,165
$1,000,000 under $1,500,000	13,362	898,235	224,560	153,718	11,519,262	3,225,393	4,439	174,579	48,882
$1,500,000 under $2,000,000	6,132	451,861	112,966	64,692	4,859,184	1,360,572	2,492	105,858	29,640
$2,000,000 under $5,000,000	11,660	1,504,589	376,149	93,979	7,075,569	1,981,159	4,403	616,341	172,576
$5,000,000 under $10,000,000	4,041	990,787	247,697	23,181	1,743,737	488,246	1,656	555,776	155,617
$10,000,000 or more	3,076	1,666,562	416,641	14,248	1,068,625	299,215	1,600	1,270,620	355,774

Size of adjusted gross income	Tax generated at specified rate—continued								
	33 percent			35 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**2,834,578**	**291,464,990**	**96,183,447**	**1,034,695**	**694,901,533**	**243,215,537**	**262,807**	**4,070,936**	**865,236**
Under $2,000	--	--	--	--	--	--	5,978	1,178	188
$2,000 under $4,000	--	--	--	--	--	--	65,250	60,032	10,211
$4,000 under $6,000	--	--	--	--	--	--	43,961	100,221	17,291
$6,000 under $8,000	--	--	--	--	--	--	30,839	116,839	21,944
$8,000 under $10,000	--	--	--	--	--	--	23,106	111,064	22,326
$10,000 under $12,000	--	--	--	--	--	--	25,428	145,157	24,408
$12,000 under $14,000	--	--	--	--	--	--	13,540	109,466	21,920
$14,000 under $16,000	--	--	--	--	--	--	11,288	108,581	19,077
$16,000 under $18,000	--	--	--	--	--	--	6,971	45,841	9,845
$18,000 under $20,000	--	--	--	--	--	--	6,057	84,233	14,649
$20,000 under $25,000	--	--	--	--	--	--	9,480	149,937	32,662
$25,000 under $30,000	--	--	--	--	--	--	5,058	106,876	21,667
$30,000 under $40,000	--	--	--	--	--	--	3,115	92,626	18,206
$40,000 under $50,000	--	--	--	--	--	--	3	119	22
$50,000 under $75,000	**	**	**	--	--	--	3,908	208,600	45,656
$75,000 under $100,000	** 613	** 5,268	** 1,739	--	--	--	3,994	311,392	60,692
$100,000 under $200,000	55,860	1,264,892	417,414	428	4,972	1,740	2,388	320,836	64,624
$200,000 under $500,000	1,807,361	127,165,609	41,964,651	140,752	4,898,624	1,714,518	1,347	371,822	98,200
$500,000 under $1,000,000	629,222	104,947,277	34,632,601	565,970	104,131,170	36,445,910	716	382,892	113,897
$1,000,000 under $1,500,000	149,340	25,360,124	8,368,841	142,532	84,601,685	29,610,590	183	204,550	33,233
$1,500,000 under $2,000,000	63,169	10,737,708	3,543,444	60,490	57,964,264	20,287,492	33	54,403	12,060
$2,000,000 under $5,000,000	92,073	15,691,502	5,178,196	88,615	160,645,278	56,225,847	132	382,373	98,954
$5,000,000 under $10,000,000	22,824	3,888,529	1,283,215	22,091	90,885,929	31,810,075	13	93,075	19,873
$10,000,000 or more	14,116	2,404,082	793,347	13,818	191,769,610	67,119,364	20	508,823	83,634

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.6 Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

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

Tax rate classes	All returns with Modified Taxable Income [1]			Returns of married person filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	**108,983,618**	**6,394,904,384**	**1,228,066,009**	**45,216,486**	**4,365,653,542**	**869,688,998**	**2,209,620**	**134,672,495**	**28,038,389**
0 percent (capital gains)	10,800,580	55,557,868	--	6,201,779	36,379,533	--	123,252	703,043	--
10 percent	107,854,252	1,202,863,863	120,286,386	44,802,718	712,884,005	71,288,400	2,191,596	17,688,248	1,768,825
10 percent (Form 8814)	35,332	34,608	3,460	30,529	32,162	3,216	36	35	3
15 percent	80,135,682	2,149,744,513	322,461,677	37,302,637	1,415,002,689	212,250,403	1,864,489	34,565,315	5,184,797
15 percent (capital gains)	12,210,191	644,835,919	96,725,388	7,939,147	477,853,948	71,678,092	173,661	27,340,924	4,101,139
25 percent	31,040,228	993,068,348	248,267,087	16,380,643	659,339,713	164,834,928	748,955	15,220,831	3,805,208
25 percent (capital gains)	344,680	9,450,475	2,362,619	248,973	6,979,831	1,744,958	5,104	313,589	78,397
28 percent	7,362,526	345,754,691	96,811,313	4,880,244	246,217,249	68,940,830	218,993	5,410,379	1,514,906
28 percent (capital gains)	176,517	3,156,639	883,859	114,955	2,286,055	640,096	3,490	172,470	48,292
33 percent	2,834,578	291,464,990	96,183,447	2,255,902	236,467,512	78,034,279	94,948	5,146,654	1,698,396
35 percent	1,034,695	694,901,533	243,215,536	869,470	572,210,845	200,273,796	39,028	28,109,301	9,838,255
Form 8615	262,807	4,070,936	865,236	--	--	--	* 999	* 1,706	* 170

Tax rate classes	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	**13,415,961**	**357,282,485**	**57,500,584**	**48,141,551**	**1,537,295,861**	**272,838,038**
0 percent (capital gains)	435,139	1,710,906	--	4,040,410	16,764,386	--
10 percent	13,377,148	126,754,921	12,675,492	47,482,790	345,536,690	34,553,669
10 percent (Form 8814)	4,659	2,341	233	108	70	7
15 percent	7,608,638	134,625,696	20,193,854	33,359,917	565,550,813	84,832,622
15 percent (capital gains)	334,944	15,289,055	2,293,358	3,762,439	124,351,992	18,652,799
25 percent	1,697,157	44,320,937	11,080,234	12,213,473	274,186,866	68,546,716
25 percent (capital gains)	5,571	175,280	43,820	85,032	1,981,776	495,444
28 percent	199,839	9,451,744	2,646,488	2,063,451	84,675,319	23,709,089
28 percent (capital gains)	5,745	95,441	26,723	52,328	602,673	168,748
33 percent	72,512	7,963,867	2,628,076	411,216	41,886,957	13,822,696
35 percent	23,913	16,892,297	5,912,304	102,284	77,689,090	27,191,181
Form 8615	--	--	--	261,808	4,069,230	865,065

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age

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

Age [1]	Number of returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**144,928,472**	**47,359,402**	**72,927,936**	**7,096,246**	**19,115,247**	**6,339,717**	**3,411,987**	**10,079,053**	**10,522,539**
Under 18	1,843,211	63,774	27,858	53,416	19,590	* 999	* 1,439	* 993	* 554
18 under 26	22,583,622	4,265,784	2,984,844	197,630	110,107	290,770	134,737	1,970,147	1,438,457
26 under 35	25,640,836	10,392,754	12,860,588	508,108	1,119,965	2,094,356	1,199,511	2,264,510	2,068,665
35 under 45	24,787,770	12,634,555	21,725,075	832,981	4,030,217	2,908,749	1,588,552	1,631,352	1,662,278
45 under 55	26,068,595	10,624,996	20,996,813	1,318,765	7,022,335	899,338	420,130	2,802,198	3,562,065
55 under 65	21,766,010	5,817,172	9,932,257	1,680,401	4,171,073	133,132	61,207	1,276,693	1,647,446
65 and over	22,238,429	3,560,367	4,400,500	2,504,946	2,641,960	12,373	6,411	133,160	143,075

Age [1]	Tax credits—continued									
	Retirement savings contribution credit		Child tax credit		Residential energy credit		General business credits		Prior-year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns	**6,925,814**	**1,202,908**	**22,889,677**	**27,726,578**	**2,225,307**	**1,266,559**	**466,097**	**2,580,523**	**262,061**	**683,888**
Under 18	--	--	* 4,017	* 3,769	--	--	3,077	1,335	* 1,308	* 641
18 under 26	997,678	127,148	1,129,582	782,412	38,015	8,916	8,785	6,912	3,217	2,478
26 under 35	1,724,684	252,228	6,165,843	7,116,204	230,493	82,483	31,942	94,677	13,131	78,957
35 under 45	1,486,355	234,726	9,132,747	12,414,128	425,170	236,388	71,670	316,254	33,947	105,977
45 under 55	1,446,246	277,095	5,110,455	6,027,893	559,879	316,100	131,594	751,404	70,415	158,173
55 under 65	1,053,960	251,419	1,161,514	1,199,440	577,966	378,340	126,522	744,337	71,583	177,215
65 and over	216,892	60,291	185,520	182,732	393,783	244,333	92,508	665,606	68,459	160,447

Age [1]	Tax credits—continued									
	Adoption credit		Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns	**30,485**	**169,444**	**67,430**	**9,406**	**7,241**	**20,177**	**1,958**	**4,872**	**8,104**	**8,183**
Under 18	--	--	--	--	--	--	--	--	--	--
18 under 26	* 1,007	* 5,145	--	--	1,985	1,972	--	--	* 1,993	* 367
26 under 35	* 7,330	* 39,878	--	--	**	**	* 3	* 8	* 1,007	* 2,013
35 under 45	6,900	41,914	* 298	* 25	** 321	** 887	* 1,076	* 2,682	3,337	5,200
45 under 55	9,226	60,118	* 993	* 148	2,434	3,197	692	1,725	* 1,065	* 165
55 under 65	* 2,002	* 14,046	* 997	* 74	* 495	* 5,724	* 182	* 454	357	327
65 and over	* 4,020	* 8,345	65,142	9,158	* 2,006	* 8,397	* 5	* 4	* 346	* 111

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age—Continued

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

Age [1]	Tax credits—continued									
	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Refundable credits used to offset income tax before credits			
							Total [2]		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns	**25,061**	**139,027**	**46,653**	**65,306**	**5,642**	**35,547**	**9,923,352**	**5,965,744**	**4,152,208**	**1,213,064**
Under 18	--	--	--	--	--	--	* 1,022	* 530	--	--
18 under 26	* 1,008	* 5,712	--	--	--	--	910,419	360,482	324,975	74,361
26 under 35	2,096	19,859	16,101	21,758	* 44	* 2,605	1,921,484	761,770	1,078,282	222,837
35 under 45	5,931	26,577	13,191	17,029	* 22	* 2,476	1,976,140	1,039,774	1,043,283	352,623
45 under 55	6,637	37,432	12,050	18,960	1,218	2,201	3,270,260	2,337,672	1,108,190	368,822
55 under 65	7,903	41,319	* 4,306	* 6,886	2,626	19,727	1,614,542	1,213,223	553,330	174,269
65 and over	1,486	8,128	* 1,005	* 672	1,732	8,538	229,485	252,293	44,148	20,152

Age [1]	Tax credits—continued								Income tax after credits	
	Refundable credits used to offset income tax before credits—continued									
	American opportunity credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Refundable prior-year minimum tax credit used to offset income tax before credits		Health insurance tax credit used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns	**5,058,762**	**4,017,534**	**19,262**	**31,750**	**190,851**	**419,495**	**9,755**	**14,447**	**93,109,721**	**1,188,027,195**
Under 18	--	--	--	--	**	**	--	--	428,798	740,330
18 under 26	559,785	274,990	* 8	* 1	** 464	** 1,654	--	--	11,080,323	20,086,522
26 under 35	748,188	481,428	* 3,086	* 2,434	2,697	15,311	--	--	14,663,733	102,689,156
35 under 45	754,590	572,798	1,871	6,730	20,033	26,644	* 301	* 344	15,525,566	217,811,190
45 under 55	1,982,949	1,785,683	1,868	12,197	50,364	85,179	* 2,015	* 1,340	18,838,528	327,364,528
55 under 65	923,128	827,804	3,513	6,210	58,229	154,094	6,088	9,534	17,280,563	300,894,606
65 and over	90,122	74,830	8,915	4,177	59,065	136,611	* 1,351	* 3,229	15,292,210	218,440,864

Age [1]	Total income tax		All other taxes							
			Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns	**93,109,721**	**1,188,027,223**	**25,435,040**	**56,337,384**	**18,671,438**	**48,773,186**	**111,917**	**18,590**	**5,613,766**	**5,583,667**
Under 18	428,798	740,330	60,152	42,532	53,716	33,583	* 1,985	* 8	* 2,123	* 3,260
18 under 26	11,080,323	20,086,522	1,839,170	1,496,378	1,436,900	1,408,133	29,863	2,083	336,008	62,475
26 under 35	14,663,733	102,689,156	4,471,128	6,249,900	3,069,542	5,372,980	30,925	6,866	1,048,092	544,830
35 under 45	15,525,566	217,811,190	5,792,877	12,432,678	4,103,641	10,542,319	21,112	4,545	1,559,042	1,485,637
45 under 55	18,838,528	327,364,545	6,119,265	15,951,556	4,297,399	13,171,525	16,097	2,949	1,810,851	2,384,840
55 under 65	17,280,563	300,894,606	4,569,399	13,607,535	3,574,258	12,251,604	7,668	1,509	776,534	1,039,043
65 and over	15,292,210	218,440,874	2,583,049	6,556,806	2,135,982	5,993,044	* 4,265	* 631	81,117	63,583

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age—Continued

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

Age [1]	All other taxes—continued				Refundable credits used to offset other taxes					
	Household employment tax		First-time homebuyer credit repayment		Total [2]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns	**198,535**	**921,268**	**877,513**	**540,455**	**8,016,396**	**8,246,626**	**6,781,540**	**6,725,985**	**1,221,562**	**1,180,283**
Under 18	* 342	* 5,139	* 993	* 496	* 5,082	* 8,747	* 5,082	* 7,931	--	--
18 under 26	* 6	* 47	19,030	11,337	790,995	692,157	644,791	606,275	38,000	37,262
26 under 35	10,236	27,455	394,059	258,340	2,079,195	2,101,122	1,805,481	1,770,313	295,586	279,265
35 under 45	54,217	189,964	268,692	153,004	2,313,446	2,715,597	1,878,890	2,095,085	537,057	556,078
45 under 55	33,256	161,055	126,437	71,794	1,814,548	1,959,845	1,536,853	1,595,256	283,406	256,479
55 under 65	26,814	115,348	57,757	40,213	861,865	648,609	772,780	545,720	60,050	46,738
65 and over	73,663	422,259	10,545	5,271	151,266	120,551	137,664	105,405	7,461	4,461

Age [1]	Refundable credits used to offset other taxes—continued								Total tax liability	
	American opportunity credit used to offset other taxes		Regulated investment company credit used to offset other taxes		Refundable prior-year minimum tax credit used to offset other taxes		Health insurance tax credit used to offset other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns	**514,261**	**266,288**	**1,255**	**817**	**4,942**	**9,349**	*** 997**	*** 845**	**97,096,439**	**1,235,651,479**
Under 18	--	--	--	--	--	--	--	--	463,215	773,618
18 under 26	112,346	44,683	--	--	**	**	--	--	11,523,723	20,882,489
26 under 35	96,320	39,567	--	--	** 27	** 58	--	--	15,249,734	106,615,381
35 under 45	83,564	42,562	**	**	670	631	--	--	16,218,455	227,403,214
45 under 55	150,479	91,153	** 13	** 1	1,160	2,436	--	--	19,667,803	341,295,502
55 under 65	63,686	44,909	* 1,021	* 803	1,314	1,516	* 997	* 845	18,042,606	313,811,639
65 and over	7,865	3,415	* 220	* 12	1,771	4,709	--	--	15,930,903	224,869,637

Age [1]	Tax payments									
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns	**130,025,723**	**1,391,500,161**	**126,606,913**	**1,023,112,148**	**9,275,669**	**261,962,988**	**1,851,870**	**104,569,724**	**1,384,900**	**1,697,065**
Under 18	1,426,716	958,119	1,374,084	448,692	41,409	337,963	24,579	171,463	**	**
18 under 26	21,125,514	37,568,530	21,037,219	35,940,269	144,877	918,030	61,104	686,635	** 6,165	** 5,166
26 under 35	23,430,865	141,553,506	23,269,411	131,111,725	393,296	6,728,622	121,910	3,525,396	164,488	161,146
35 under 45	22,356,803	264,821,289	22,071,950	217,441,326	788,135	31,962,470	287,260	14,878,139	415,187	503,542
45 under 55	23,661,333	375,132,976	23,209,236	280,994,995	1,342,555	63,786,225	414,235	29,696,530	469,250	609,953
55 under 65	19,834,999	334,447,030	19,164,460	235,782,404	1,991,686	70,984,916	434,019	27,325,133	271,449	336,966
65 and over	18,189,494	237,018,712	16,480,552	121,392,737	4,573,712	87,244,762	508,764	28,286,428	58,361	80,292

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age—Continued

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

Age [1]	Tax payments—continued		Refundable credits refundable portion							
	Credit for Federal tax on gasoline and special fuels		Total		Earned income credit, refundable portion		Additional child tax credit, refundable portion		American opportunity credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
All returns	**282,904**	**138,483**	**31,041,024**	**87,579,076**	**24,328,319**	**56,189,578**	**19,815,031**	**26,537,084**	**5,380,086**	**4,522,162**
Under 18	--	--	15,054	54,122	* 9,071	* 26,934	11,027	15,877	* 993	* 987
18 under 26	19,618	17,001	5,185,117	13,539,170	3,394,301	8,728,165	3,048,024	3,334,146	1,815,262	1,463,129
26 under 35	39,689	25,082	9,590,377	29,309,205	7,785,042	18,368,835	6,843,994	9,786,074	1,354,670	1,094,980
35 under 45	35,826	25,823	7,974,255	24,990,613	6,223,378	15,609,081	5,972,105	8,530,873	924,016	802,993
45 under 55	58,658	39,242	5,469,102	14,152,049	4,486,948	9,540,950	2,965,351	3,709,028	929,613	847,445
55 under 65	61,802	17,580	2,313,919	4,437,528	2,008,924	3,127,785	808,805	985,218	309,863	274,872
65 and over	67,311	13,756	493,200	1,096,389	420,655	787,829	165,724	175,868	45,669	37,756

Age [1]	Refundable credits refundable portion- continued						Overpayment			
	Regulated investment company credit, refundable portion		Refundable prior-year minimum tax credit, refundable portion		Health insurance tax credit, refundable portion		Total		Refunded	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
All returns	**13,322**	**104,930**	**30,371**	**124,286**	*** 2,001**	*** 9,257**	**114,811,407**	**367,984,216**	**111,861,777**	**314,028,757**
Under 18	* 994	* 9,924	--	--	--	--	1,383,377	503,582	1,354,439	390,773
18 under 26	--	--	* 2,001	* 4,598	--	--	20,807,549	31,712,134	20,751,874	31,416,841
26 under 35	* 1,987	* 19,848	1,063	22,707	--	--	22,668,217	71,983,005	22,568,333	70,658,185
35 under 45	* 999	* 7,750	2,554	6,340	--	--	20,682,906	82,772,880	20,451,791	76,505,760
45 under 55	1,019	7,141	6,766	21,704	--	--	20,457,763	79,976,095	20,013,929	66,438,549
55 under 65	2,233	10,502	7,031	29,572	* 997	* 6,782	15,569,540	56,828,550	14,925,669	42,112,739
65 and over	6,089	49,765	10,956	39,365	* 1,005	* 2,475	13,242,056	44,207,970	11,795,741	26,505,910

Age [1]	Overpayment—continued		Tax due at time of filing		Predetermined estimated tax penalty	
	Credited to 2013 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(110)	(111)	(112)	(113)	(114)	(115)
All returns	**3,926,808**	**53,955,460**	**24,915,734**	**125,864,771**	**7,619,267**	**840,059**
Under 18	33,191	112,810	190,115	266,352	20,889	896
18 under 26	71,446	295,293	1,361,340	1,503,917	190,183	8,740
26 under 35	137,969	1,324,820	2,691,242	8,006,315	679,734	48,087
35 under 45	319,043	6,267,120	3,815,362	20,644,563	1,214,479	155,313
45 under 55	602,745	13,537,546	5,119,023	32,278,587	1,669,197	230,877
55 under 65	860,515	14,715,811	5,515,976	32,014,199	1,831,728	215,304
65 and over	1,901,899	17,702,060	6,222,678	31,150,838	2,013,056	180,841

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

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

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

[2] Includes prior-year returns with the making work pay credit, first-time homebuyer credit and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2014

Section 4

Explanation of Terms

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

The explanation of terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables in this report. For each title, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 2012 to reflect changes in the law.

Additional Child Tax Credit

(line 65, Form 1040)

See "Child Tax Credit."

Additional Standard Deduction

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

See "Standard Deduction."

Additional Taxes

(line 44b, Form 1040)

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

Adjusted Gross Income Less Deficit

(line 37, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 22, Form 1040) minus statutory adjustments (lines 23 through 36, Form 1040). Total income included:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of State and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;

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

Some reported income was fully or partially excluded from total income for 2012. The following is a list of such items:

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

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

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- One-half of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;

- Contributions to section 501(c)(18)(D) pension plans;
- Contributions by certain chaplains to section 403(b) plans;
- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims but only to the extent of gross income from such actions; and
- Attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations but only to the amount the award includable in gross income.

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

Adjusted Gross Income or Loss

See "Adjusted Gross Income Less Deficit."

Adjustments

See "Statutory Adjustments."

Adoption Credit Δ

(line 53c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2011 for an adoption that was not final at the end of 2011, or for qualified expenses paid in 2012, for an adoption that was final in or before 2012. The credit could have been as much as $12,650 for each child. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of $189,710 and completely phased out for modified adjusted gross income of $229,710 or more. The adoption credit stopped being refundable at the end of 2011.

Alimony Paid

(line 31a, Form 1040)

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

Alimony Received

(line 11, Form 1040)

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

All Other Taxes

(lines 56, 57, 58, 59a, 59b, 60, Form 1040)

In this report, this amount includes the sum of the self-employment tax; social security and Medicare taxes on tip income and wages; penalty tax on qualified retirement plans; household employment taxes; repayment of the first-time homebuyer credit; additional taxes on health savings accounts; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low-income housing credit, qualified plug-in electric vehicle credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit and the qualified plug-in electric drive motor vehicle credit; recapture of Federal mortgage subsidy; COBRA premium assistance; section 72 penalty taxes; other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; excise tax on stock compensation from an expatriated corporation; an additional tax on income or compensation from a nonqualified deferred compensation plan; interest of the tax due from the sale of residential lots and timeshares; interest on the deferred tax on gain from certain installment sales; additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property; look-back interest; repayment of ineligible advance payments of the health coverage tax credit; and tax from recapture of education credits. In this report, the "other taxes" portion differs slightly from Form 1040, which included the taxes listed above plus tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. It is instead included in "total income tax." (See also "Taxable and Nontaxable Returns" and

"Total Income Tax.")

Alternative Fuel Vehicle Refueling Property Credit

(line 53c, Form 1040)

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

Alternative Minimum Tax Δ

(line 45, Form 1040)

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

Alternative minimum taxable income (AMTI) (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was $78,750. The maximum amount for a single or head of household taxpayer was $50,600, and for a married couple filing separately, $39,375. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $112,500 and ended at $314,900. For joint returns, the range was $150,000 to $465,000. For married couples filing separately, the range was $75,000 to $232,500.

If there was an amount remaining after subtracting the exemption, the first $175,000 (the first $87,500 if married filing separately) was taxed at a 26-percent rate; any excess was taxed at a 28-percent rate, except capital gains, which were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated AMT foreign tax credit and regular income tax before credits (line 44, Form 1040, minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

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

Alternative Motor Vehicle Credit Δ

(included in line 53c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle they put into service during the tax year. An alternative motor vehicle is a new qualified fuel cell vehicle with at least four wheels. The plug-in conversion credit expired for conversions made after 2011.

American Opportunity Credit

(line 66, Form 1040)

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

Archer Medical Savings Account (MSA) Deduction Δ

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to $2,047.50 ($4,725.00 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical

insurance. Form 8853, *Archer MSAs and Long-Term Care Insurance Contracts*, was used for the medical savings accounts.

Basic Standard Deduction

(included in line 40, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

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

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

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Proprietor compensation was included in computing net income and not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Cancellation of Debt

(included in line 21, Form 1040)

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

Capital Assets

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

Capital Construction Fund Reduction

(included in line 43, Form 1040)

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

Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040. These were treated as long-term capital gains. (See also "Sales of Capital Assets, Net Gain or Loss.")

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

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

Capital Gains and Losses

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

Cash Contributions

(line 16, Schedule A)

See "Contributions Deduction."

Casualty or Theft Loss Deduction, Nonbusiness

(line 20, Schedule A)

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

Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

See "Miscellaneous Itemized Deductions."

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

(line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis State or local government officials, whether or not the taxpayer itemized their deductions.

Child Care Credit

(line 48, Form 1040)

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

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

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

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

Child Tax Credit

(line 51, Form 1040)

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

An additional child tax credit was refundable if the taxpayer met both the general requirements and some additional requirements. The additional child tax credit was not included in credits but as a payment instead (line 65, Form 1040). The credit limit based on earned income was 15 percent of the

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

Contributions Deduction

(lines 16-19, Schedule A)

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

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70 ½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

Contributions Carryover from Prior Year

(line 18, Schedule A)

See "Contributions Deduction."

Credit for Federal Tax on Gasoline and Special Fuels

(line 70, Form 1040)

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

Credit for the Elderly or Disabled

(line 53c, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

The maximum credit available ($1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require reporting social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 71a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid. For these statistics, the credit from regulated investment companies was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

Credit to 2013 Estimated Tax

(line 75, Form 1040)

This amount was the part of the overpayment of 2012 tax that taxpayers specifically requested to be credited to their estimated tax for 2013. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Points

(line 12, Schedule A)

See "Interest Paid Deduction."

Deductible Part of Self-Employment Tax

(line 27, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. Starting in 2011, since the social security tax was reduced from 12.4 percent to 10.4 percent, the calculation of this part of the self-employment adjustment increased from 50.0 percent to 59.6 percent. (See also "Self-Employment Tax.")

Dividends

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock that was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent. Starting in 2008, the 5-percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10 percent or 15 percent rate) was reduced to zero.

Domestic Production Activities Deduction

(line 35, Form 1040)

A taxpayer could have deducted the lesser of 9 percent of qualified production activities or 50 percent of wages paid with some limitations. Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced

in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent.

Earned Income Credit Δ

(line 64a, Form 1040)

The earned income credit (EIC) for 2012 was a maximum of $475 for taxpayers with no qualifying children, $3,169 for one qualifying child, $5,236 for two qualifying children, and $5,891 for taxpayers with three or more qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year, and have had earned income and adjusted gross income each less than $36,920 ($41,952 if two qualifying children and $45,060 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than $42,130 for one child, $47,162 for two children and $50,270 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than $13,980 ($19,190 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Members of the U.S. Armed Forces who served in a combat zone had certain pay excluded from their income. These taxpayers could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than $3,200 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion.

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used To Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used To Offset Other Taxes

See "Earned Income Credit."

Education Credits Δ

(line 49, 66 Form 1040)

There were two credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Lifetime Learning credits were phased out for AGI between $52,000 and $62,000 ($104,000 and $124,000 for married filing jointly). The American Opportunity credit was phased out for AGI between $80,000 and $90,000 ($160,000 and $180,000 if married filing jointly). A taxpayer could not take any of the credits if they were claimed as a dependent on another return, married filing separately, or claimed a deduction for tuition and fees for the same student.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been taken for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first $10,000 of eligible expenses, or $2,000 per return.

The American Opportunity credit could have been used for tuition and expenses for undergraduate or other recognized education

credential. The credit could only have been used for the first 4 years of post-secondary education, as long as the taxpayer or dependents were enrolled at least half time. The maximum credit per student was $2,500 (100 percent of the first $2,000 and 25 percent of the next $2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40 percent of the credit (up to $1,000) was refundable. (See also "American Opportunity Credit.")

Education IRA (Coverdell Education Savings Accounts)

Taxpayers could have made nondeductible contributions up to $2,000 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between $95,000 and $110,000 (between $190,000 and $220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

Educator Expenses Deduction

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2012, a deduction of $250 ($500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the $250 limit on Schedule A, line 21.

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate and Trust Net Income or Loss

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estate and Trust Net Income Less Loss

See "Estate or Trust Net Income or Loss."

Estimated Tax Payments

(line 63, Form 1040)

This figure represents the total tax payments made for 2012 using Form 1040-ES, and any overpayment from the taxpayer's 2011 return that was applied to the 2012 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least $1,000 in tax for 2012, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2012, or (b) 100 percent of the tax shown on Form 1040 for 2011 (110 percent of the tax shown on Form 1040 for 2011 for taxpayers with adjusted gross income greater than $150,000 ($75,000 for married filing separately)).

Excess Social Security Taxes Withheld
(line 69, Form 1040)

If a taxpayer earned more than $110,100 in total wages from two or more employers in 2012, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. Excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ
(lines 6, 42, Form 1040)

In the computation of taxable income, a $3,800 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2012:

1) The individual was related to the taxpayer (such as a son, daughter, or parent);

2) The individual was under age 19, or a full-time student under age 24, or any age and permanently and totally disabled;

3) The individual did not provide half of his or her support for 2012;

4) The individual lived with the taxpayer for more than half of 2012;

5) The individual met certain citizenship requirements;

6) The individual did not file a joint return with his or her spouse;

These statistics classify exemptions as children at home, children away from home, parents, and other.

Farm Net Income or Loss
(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 33, Schedule F) were deducted from farm gross income (line 9, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss
(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

Farm Rental Net Income Less Loss
See "Farm Rental Net Income or Loss."

Filing Status
See "Marital Filing Status."

First-time Homebuyer Credit Repayment
(line 59b, Form 1040)

Taxpayers who claimed the first-time homebuyer credit for a home bought in 2008, generally had to begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for a home bought after

2008 if the taxpayer disposed of the home or it ceased to be their main home during the 36-month period beginning on the purchase date.

Foreign-Earned Income Exclusion Δ

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country. Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a $95,100 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Income.")

Foreign Housing Deduction Δ

(included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction was limited to $28,530 with exceptions based on the location of the foreign housing. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2012.

Foreign Tax Credit

(line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2012 could be carried back 1 year and then forward 10 years.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: Forms 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling, and classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ) discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form was classified by the form on which it was actually filed.

The forms represented different levels of complexity with regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than $100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. The Form 1040A could only be used if taxable income was less than $100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than $100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2012 Forms.)

Form 8814

See "Parents' Election To Report Child's Interest and Dividends."

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Net Income or Net Loss.")

Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings," "Total Itemized Deductions," and "Miscellaneous Itemized Deductions.")

General Business Credit

(line 53a, Form 1040)

The general business credit consisted of the:

- investment credit,
- research credit,
- low-income housing credit,
- disabled access credit,
- renewable electricity production credit,
- Indian employment credit,
- orphan drug credit,
- new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- energy efficient appliance credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- mine rescue team training credit,
- agricultural chemicals security credit,
- credit for employer differential wage payments,
- carbon dioxide sequestration credit,
- qualified plug-in electric drive motor vehicle credit,
- qualified plug-in electric vehicle credit,
- new hire retention credit, and
- credit from electing large partnerships.

Taxpayers claiming more than one of these credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first $25,000 ($12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over $25,000. If the current-year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

Starting in 2008, the general business credit was expanded to accommodate all general business credits allowed against the alternative minimum tax. These credits consisted of the:

- investment credit,
- work opportunity credit,
- alcohol and cellulosic biofuel fuels credit,
- low-income housing investment credit,
- renewable electricity, refined coal, and Indian coal production credit,
- credit for employer social security and Medicare taxes paid on certain employee tips,
- qualified railroad track maintenance credit, and
- credit for small employer health insurance premiums

Starting in 2010, the Small Business Jobs Act of 2010 allows general business credits for eligible small businesses to offset both the regular and alternative minimum tax (AMT). Such eligible small business credits determined in the first tax year in 2010 are carried back 5 years.

For purposes of the statistics in this publication, an eligible small business is a sole proprietorship with average gross receipts (reduced by returns and allowances) of less than $50 million for the 3-tax-year period preceding the tax year of the credits.

General Sales Tax Deduction

See "Sales Tax Deduction."

Health Coverage Credit (formerly Health Insurance Credit) Δ

(line 71d, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take this credit. A taxpayer could not take the credit if he or she was covered under any employer-sponsored health plan. The credit was equal to 72.5 percent of the amount the taxpayer paid for qualified health insurance for 2012, minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount. For these statistics, the health coverage credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

Health Savings Account Deduction Δ

(line 25, Form 1040)

A deduction for contributions to a health savings account was limited to $3,100; $6,250 for family coverage. These limits were $1,000 higher if the taxpayer was age 55 or older. A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 10, and interest paid to individuals on Schedule A, line 11. (See also "Interest Paid Deduction.")

Home Mortgage Interest Paid to Financial Institutions

(line 10, Schedule A)

See "Home Mortgage Interest Deduction."

Home Mortgage Interest Paid to Individuals

(line 11, Schedule A)

See "Home Mortgage Interest Deduction."

Household Employment Tax Δ

(line 59a, Form 1040)

Taxpayers paying domestic employees more than $1,800 annually, generally had to pay social security, Medicare and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes,* with their income tax return. For 2012, the FUTA tax rate was 6.0 percent. Also for 2012, the rate for the employee portion of social security tax was 4.2 percent, while the employer portion was 6.2 percent.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits Δ

(line 55 minus part or all of lines 64a, 66, 71a, 71c, and 71d, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 54, Form 1040) from income tax before credits (line 46, Form 1040). For these statistics, tax was further reduced by the portion of the earned income credit, refundable prior-year minimum tax credit, American opportunity credit, health coverage credit, and the regulated investment company credit which

did not result in a negative tax. The portion of the earned income credit, refundable prior-year minimum tax credit, American opportunity credit, health coverage credit, and the regulated investment company credit were included in the total credits as "earned income credit used to offset income tax before credits," "refundable prior-year minimum tax credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "health coverage credit used to offset income tax before credits," and "regulated investment company credit used to offset income taxes before credits." Any tax remaining after subtraction of all credits, including the credits mentioned above, was tabulated as "income tax after credits."

Income Tax Before Credits

(line 46, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, foreign-earned income worksheet, Schedule J, *Income Averaging for Farmers and Fishermen*, or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), 962 election (line 44c), and the alternative minimum tax (line 45). (See also "Tax Generated.")

Income Tax Withheld

(line 62, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 28 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement (Deductible) Payments Δ

(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans available: the education IRA and the Roth IRA. Information on these two IRAs can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between $92,000 and $112,000 of modified AGI for married persons filing jointly and surviving spouses; between $58,000 and $68,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between $0 and $10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan, but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of $173,000 and $183,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not it was deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) $5,000 ($6,000, if age 50 or older). Married couples filing a joint return could contribute up to $5,000 ($6,000, if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to $10,000 ($12,000, if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59½. After age 70½, taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA

was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to $10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed nondeductible IRA contributions, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 70½ when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that would have been reported in income if a withdrawal from this IRA had been made. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Starting in 2010, the $100,000 modified AGI limit on rollovers and conversions from eligible retirement plans to Roth IRAs was eliminated. Also, married taxpayers filing separately were allowed to roll over or convert amounts to a Roth IRA. If a taxpayer converted or rolled over an amount to a Roth IRA in 2010, half of the income realized from the rollover or conversion in 2010 could have been included in income in 2011 and the other half in 2012. The taxpayer could also have elected to have all of the income included in 2010.

Interest Paid Deduction

(line 15, Schedule A, includes all lines 10-14)

The rules for deducting home mortgage interest for 2012 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was $1 million or less ($500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional $100,000 ($50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains that were taxed on the capital gain tax rates or qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. They also could include in interest deductible points, which were points not reported on Form 1098.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 14, Schedule A)

See "Interest Paid Deduction," and "Total

Itemized Deductions."

Itemized Deduction Limitation

See "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Limited Miscellaneous Deductions

(lines 21-27, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount exceeding 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior-year Schedule D that are not included in taxable income are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Marginal Tax Rates

Marginal tax rate as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT or tax credits. Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example extra income received by certain taxpayers resulted in the phase-out of deductions and credits (i.e., tuition and fees deduction, education credit, etc.). Therefore, an extra $1 of income could have added more than $1 of taxable income. While this taxpayer could face a statutory marginal tax rate of 35 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

(1) single persons (not heads of household or surviving spouses);
(2) married person filing jointly;
(3) married person filing separately;
(4) heads of household; and
(5) surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was if a spouse died during the tax year, the surviving spouse was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers with a qualifying dependent whose spouse died in 2010 or 2011.

Medical and Dental Expenses

(line 1, Schedule A)

See "Medical and Dental Expenses Deduction."

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease, or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were available by prescription only, or they were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of $50 per day for certain lodging expenses incurred while traveling to obtain

medical care. Capture of data for these lines was limited to those taxpayers that had a value on line 4, medical and dental expenses deduction. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit

(line 53b, Form 1040)

See "Prior-Year Minimum Tax Credit."

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 21-27, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions

(lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount exceeding 2 percent of adjusted gross income, while other deductions, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 , 3.5, and 3.6. For most taxpayers filing current-year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends,* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 10-percent rate, as well as the parent's taxable income.

For prior-year returns included in the 2012 statistics, a modified taxable income was calculated by using the tax rate schedule for 2012 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

In most cases, a person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to 4 dollars of taxable income but have no modified taxable income because the tax reported would be zero. The exception is for certain taxpayers who only have income taxed at the long-term capital gains rates, and that income is less than the cutoff for the beginning of the 25-percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0 percent.

Mortgage Interest Credit

(line 53c, Form 1040)

Taxpayers could claim this credit only if they were issued a qualified Mortgage Credit Certificate (MCC) by a State or local governmental unit. This credit was calculated by using Form 8396.

Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified

moving expenses in the calculation of adjusted gross income as a statutory adjustment. To qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses. This adjustment was calculated using Form 3903

Net Long-Term Adjustment Δ

(lines 8g-10g, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Long-Term Capital Gain or Loss

(line 15, Schedule D)

These include gains or losses from sales of capital assets, gains or losses from other forms, and gains or losses from partnership/s-corporation held more than 1 year, less any long-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Long-Term Cost or Basis Δ

(lines 8e-10e, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824.

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

Net Long-Term Gain or Loss from Partnership/S-Corporation

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss."

Net Long-Term Gain or Loss from Sales of Capital Assets

(lines 8-10, Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than 1 year. Starting in 2011, taxpayers had to report these transaction on Form 8949, *Sales and Other Dispositions of Capital Assets,* into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three catagories, taxpayers had to report the transactions net long-term sales price, cost or basis and adjustments to gain or loss on lines on lines 8 through 10 of the Schedule D. See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss."

Net Long-Term Sales Price Δ

(lines 8d-10d, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

Net Operating Loss

(included in line 21, Form 1040)

Net operating loss was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also "Other Net Income or Net Loss.")

Net Short-Term Adjustment Δ

(lines 1g-3g, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

Net Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains or losses from sales of capital assets, gains or losses from other forms, and gains or losses from partnership/s-corporation held less than one year, less any short-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Short-Term Cost or Basis Δ

(lines 1e-3e, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

Net Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

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

Net Short-Term Gain or Loss from Partnership/S-Corporation

(line 5, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss."

Net Short-Term Gain or Loss from Sales of Capital Assets

(lines 1-3, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held less than 1 year. Starting in 2011, taxpayers had to report these transaction on Form 8949, *Sales and Other Dispositions of Capital Assets,* into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three catagories, taxpayers had to report the transactions net short-term sales price, cost or basis and adjustments to gain or loss on lines on lines 1 through 3 of the Schedule D. See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss."

Net Short-Term Sales Price Δ

(lines 1d-3d, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current-year passive losses (lines 1b+2a+3b) and were limited to zero.

Nontaxable Combat Pay Election

(line 64b, Form 1040; line 4b, Schedule 8812)

For Tax Year 2012, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized because of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Nonrefundable Education Credits
(line 49, Form 1040)

See "Education Credits."

One-Half of Self-Employment Tax

See "Deductible Part of Self-Employment Tax."

Ordinary Dividends
(line 9a, Form 1040)

See "Dividends."

Other Adjustments
(included in line 36, Form 1040)

See "Statutory Adjustments."

Other Income Less Loss

See "Other Net Income or Net Loss."

Other Net Income or Net Loss
(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer's qualified higher education expenses), taxable distributions from health savings accounts or Archer MSAs, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and nonqualified dividends from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2012) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

Other Limited Miscellaneous Deductions
(line 23, Schedule A)

See "Limited Miscellaneous Deductions."

Other Payments
(line 71, Form 1040)

"Other Payments" is a residual catagory included in the total of "Tax Payments," but not shown separately. (See also "Tax Payments," "Credit from Regulated Investment Companies," "Refundable Prior-Year Minimum Tax Credit," and "Health Coverage Credit" (formally known as "Health Insurance Credit").)

Other Tax Credits
(included in lines 53c, 54, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes
(line 60, Form 1040)

See "All Other Taxes."

Other Taxes Deduction
(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes and personal property taxes. One example is taxes paid to a foreign country or U.S. possession. (See also "Taxes Paid Deduction.")

Other than Cash Contributions
(line 17, Schedule A)

See "Contributions Deduction."

Overpayment

(line 73, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion," of the refundable credits. An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2013 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 74a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 19 (or under 24 if full-time student) on January 1, 2013;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2012 that was more than $950 but less than $9,500;
- did not file a joint return;
- had no estimated tax payments for 2012;
- did not have any overpayment of tax shown on his or her 2011 return applied to the 2012 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income" and "Other Net Income or Net Loss.")

Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan and to deduct all or part of such contributions in computing adjusted gross income. The deductible amount

was based on net earnings from self- employment.

Payment with Request for Extension of Filing Time

(line 68, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The extension granted the taxpayer additional time to file a tax return, but did not extend the time for paying the expected tax. Full payment of any tax due had to be made with the application for extension.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Penalty Tax on Qualified Retirement Plans

(line 58, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59½ or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70½ had to pay a 50-percent excise tax on the excess accumulation. Contributions to an IRA in excess of the legal limitation for the year (the lesser of $5,000, $10,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer, or financed in part (a contributory plan) or in whole (a noncontributory plan) through employer contributions.

Since a noncontributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty

(line 77, Form 1040)

If a return showed taxes of $1,000 or more owed on line 76 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability. Also, taxpayers could owe

a penalty if they underpaid their 2012 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Prior-Year Minimum Tax Credit

A minimum tax credit could be taken for 2012 by certain taxpayers who paid alternative minimum tax for 2011 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2012, the excess could be carried forward to later years. A refundable credit was available to taxpayers with a credit carryforward from 2009 or earlier. (See also "Refundable Prior-Year Minimum Tax Credit.")

See "Minimum Tax Credit."

Qualified Dividends

(line 9b, Form 1040)

See "Dividends."

Qualified Electric Vehicle Credit Δ

(line 53c, Form 1040)

Taxpayers could have claimed part I of this credit for certain two- or three-wheeled vehicles or low-speed four-wheeled plug-in electric vehicles if they were acquired before 2012, but placed into service during 2012. Taxpayers could have also claimed part II of this credit if they had any qualified electric vehicle passive activity credits from prior years that are allowed for the current tax year. This credit is calculated on Form 8834.

Qualified Mortgage Insurance Premiums

(line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between $100,000 and $109,000 ($50,000 and $54,500 for married filing separately). This amount was reported on Schedule A, line 13.

Qualified Plug-In Electric Vehicle Credit Δ

(line 53c, Form 1040)

Taxpayers could have claimed this credit for any nondepreciable qualified plug-in electric vehicle placed in service during the tax year. A qualified plug-in electric vehicle is generally any vehicle that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source. This credit was calculated by using Form 8936. New for 2012, taxpayers could claim this credit for certain two- or three-wheeled vehicles or low-speed, four-wheeled plug-in electric vehicles.

Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions.")

Recapture Taxes

(included in line 60, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against

this additional tax. Also, tax from recapture of an education credit, the low income housing credit, qualified plug-in electric vehicle credit, the Indian employment credit, the new markets credit, credit for employer provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit and the qualified plug-in electric drive motor vehicle credit, recapture of federal mortgage subsidy and COBRA premium assistance were reported here.

Refund

(line 74a, Form 1040)

A tax refund included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refundable Credits

Refundable credits were separated into three categories for their treatment on income tax for the statistics. The first category was the portion of the credit used to offset income tax before credits. If there was any unused credit amount after offsetting income tax, the next portion offset all other taxes. Any remaining amount, after offsetting all other taxes, was put into the last category called the refundable portion. A taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2012, credits broken down this way included the EIC, American opportunity credit, health coverage credit, regulated investment company credit and refundable prior-year minimum tax credit.

Refund Credited to Next Year

(line 75, Form 1040)

See "Credit to 2013 Estimated Tax."

Refundable Prior-Year Minimum Tax Credit

(line 71c, Form 1040)

A refundable credit was available to a taxpayer who had any unused minimum tax credit carryforward from 2009 or earlier years. The taxpayer could have qualified for the refundable credit for part or the entire unused amount, even if the total amount of the 2012 credit exceeded the tax liability amount. For these statistics, the refundable prior-year minimum tax credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent Net Income or Net Loss

(line 21, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In these statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Net Loss."

Residential Energy Credits

(line 52, Form 1040)

The residential energy credit consisted of the nonbusiness energy property credit and the

residential energy efficient property credit. For the nonbusiness energy property credit, taxpayers were able to take a credit of 10 percent of the costs paid or incurred in 2012 for qualified energy efficient improvements and residential energy property. Starting in 2011, the nonbusiness credit was limited to a lifetime total of $500. For the residential energy efficient property credit, taxpayers could have taken a credit of 30 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property.

Retirement Savings Contribution Credit (Saver's Credit)

(line 50, Form 1040)

A taxpayer could take a credit of up to $1,000 ($2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to $28,750 ($43,125 if head of household, $57,500 if married filing jointly). This credit was calculated by using Form 8880.

Roth IRA Δ

(lines 16-48, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of $5,000 ($6,000 if age 50 or older), $10,000, ($10,000, or $12,000 depending whether none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation, unless the taxpayer contributed to both Roth and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between $173,000 and $183,000, married taxpayers filing separately and living with their spouses with modified AGI between $0 and $10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between $110,000 and $125,000. Roth IRA contributions could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. When a taxpayer converted an amount from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. If a taxpayer converted or rolled over an amount to a Roth IRA in 2010, half of the income realized from the rollover or conversion could have been included in income in 2011, and the other half in 2012. The taxpayer could also have elected to have all of the income included in 2010.

(See also "Individual Retirement Arrangement Taxable Distributions.")

Royalty Net Income or Net Loss

(line 21, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Internal Revenue Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss.")

Royalty Net Income Less Loss

See "Royalty Net Income or Net Loss."

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages, as reported on the tax return, were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain nonmonetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for these statistics.

Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples include homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was 1 year or less, the asset was considered short term; otherwise, it was considered long term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long term. Short-term capital gains were taxed at ordinary rates.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short term or long term, was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss included in adjusted gross income was limited to the smaller of the actual net capital loss or $3,000 ($1,500 for married persons filing separately). Any excess capital losses over the $3,000 limit could be carried over to subsequent tax years. (See "Long-term Loss Carryover" and "Short-term Loss Carryover.")

The maximum rate for most long-term net capital gains was 15 percent. For taxpayers in the 15-percent ordinary income bracket or lower, the capital gains rate was reduced to 0 percent. Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of

certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 0 percent, 15 percent, 25 percent, or 28 percent. Taxpayers were generally able to exclude from income up to $250,000 ($500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

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

Sales of Property Other Than Capital Assets, Net Gain Less Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

(1) certain depreciable, depletable, and real business property;

(2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;

(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and

(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Sales Tax Deduction

(line 5b, Schedule A)

Taxpayers could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

Saver's Credit

See "Retirement Savings Contribution Credit."

Schedule D Capital Gain Distributions

(line 13, Schedule D)

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

Self-Employed Health Insurance Deduction

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

Self-Employed SEP, SIMPLE, and Qualified Plans

See "Payments to a Keogh Plan."

Self-Employment Tax Δ

(line 56, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2012 was $110,100. The limit did not apply for purposes of the Medicare tax. All net earnings greater than $400 ($108.28 for church employees) were also subject to the Medicare tax portion.

Starting in 2011, the self-employment tax rate was reduced from 15.3 percent to 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security portion was reduced from 12.4 percent to 10.4 percent. (See also "Total Tax Liability.")

Short-Term Loss Carryover

(line 6, Schedule D)

These are short-term capital losses from the prior-year Schedule D that were carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Size of Adjusted Gross Income
(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income-size class. (See "Adjusted Gross Income Less Deficit.")

Social Security and Medicare Taxes Δ

For 2012, the maximum wages subject to social security tax was $110,100. All wages were subject to Medicare tax. Starting in 2011, the social security tax decreased to 4.2 percent from 6.2 percent. The Medicare tax portion remained at 1.45 percent.

Social Security and Medicare Tax on Unreported Tip Income
(line 57a, Form 1040)

Cash tips amounting to $20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Social Security Benefits
(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Standard Deduction Δ
(included in line 40, Form 1040)

For 2012, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $1,150 or $1,450 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single
Basic deduction of $5,950;
Each taxpayer 65 or over or blind was allowed an additional $1,450 deduction each for age and blindness.

Married filing jointly or surviving spouses
Basic deduction of $11,900;
Each taxpayer 65 or over or blind was allowed an additional $1,150 deduction each for age and blindness.

Married, filing separately
Basic deduction of $5,950;
Each taxpayer 65 or over or blind was allowed an additional $1,150 deduction each for age and blindness.

Head of Household
Basic deduction of $8,700;
Each taxpayer 65 or over or blind was allowed an additional $1,450 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of $950 or the dependent's earned income

plus $300 (but not more than the regular standard deduction amount).

In these statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State and Local Income Taxes

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had State and local income tax withheld from their salary during 2012; had paid State and local income taxes directly during 2012 for a prior year, or had made mandatory contributions to specific State disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5, Schedule A)

This is the total of State and Local Income Taxes or Sales Tax Deduction. The taxpayer could elect to use either, but not both.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2012 that was paid or deducted before 2012, all or part of that amount had to be reported as income to the extent that an itemized deduction for State and local income taxes had previously resulted in a tax benefit.

Statutory Adjustments

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2012, statutory adjustments included educator expenses, certain business expenses of reservists, performing artists, and fee-basis government officials, health savings account deduction, moving expenses, the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, Archer MSA deductions, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction

(line 33, Form 1040)

For 2012, eligible taxpayers were allowed to deduct up to $2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between $60,000 to $75,000 ($125,000 to $155,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 76, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included in line 60, Form 1040)

See "Recapture Taxes."

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2012 were 10, 15, 25, 28, 33, and 35 percent. The 10-percent bracket applied to taxable income equal to or below $8,700 for single filers and married persons filing separately; $17,400 for joint filers or surviving spouses; and $12,400 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below $35,350 for single filers and married persons filing separately; $70,700 for joint filers or surviving spouses; and $47,350 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below $85,650 for single filers; $142,700 for joint filers or surviving spouses; $71,350 for married persons filing separately; and $122,300 for heads of household. The 28-percent tax rate applied to taxable income in excess of the 25-percent tax bracket ceiling and equal to or below $178,650 for single filers; $217,450 for joint filers or surviving spouses; $108,725 for married persons filing separately; and $198,050 for heads of households. The 33-percent tax rate applied to taxable income in excess of the 28-percent tax bracket ceiling and equal to or below $388,350 for single filers, joint filers, or surviving spouses and heads of households and $194,175 for married persons filing separately. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 33 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment income that exceeded $1,900, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded $1,900 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of $1,900 was included on either Form 1040, line 21, or in the case of capital gains distributions on either Form 1040, line 13, or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the $950 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments Δ

(lines 62, 63, 68, 69, 70, 71 and 72 Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

(1) income tax withheld, including backup withholding;
(2) estimated tax payments (including those from overpayment on 2011 return);
(3) payment with request for extension of filing time;
(4) excess social security, Medicare, or railroad retirement tax withheld;
(5) credit for tax on certain gasoline, fuel, and oil; and
(6) other payments.

Each of the above is described under a separate heading in this section.

Although the earned income credit, American opportunity credit, health coverage credit, regulated investment company credit, and the refundable prior-year minimum tax credit were included with tax payments on the tax return itself (line 64a, 66, 71a, 71c, and 71d, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit,"

"Education Credits," "First-Time Homebuyer Credit," "Adoption Credit," "Health Coverage Credit," "Credit from Regulated Investment Companies," and "Refundable Prior-Year Minimum Tax Credit.") Also, the additional child credit (line 65) was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 77, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(line 22, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 62, Form 1040)

See "Income Tax Withheld."

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax." Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and Medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones were either based on prior year's income or were penalty taxes.

For this report, the earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit, health coverage credit, regulated investment company credit and refundable prior-year minimum tax credit are treated first as an amount used to offset income tax before credits. Since they were refundable, they were subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the refundable credits and the refundable credits equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also "Total Income Tax.")

Taxable Income

(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest (Received)

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Net Capital Gain
(line 16, Schedule D, included in line 13, Form 1040)

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

Taxable Net Capital Loss
(line 21, Schedule D, included in line 13, Form 1040)

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

Taxable Pensions and Annuities
(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits
(line 20b, Form 1040)

See "Social Security Benefits."

Taxes from Special Computation
(line 44, Form 1040)

Taxes from special computation is the additional taxes from lump sum distributions on Form 4972.

Taxes Paid Deduction
(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible. Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Tax-Exempt Interest
(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

Total Income
(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax Δ
(line 55 + any Form 4970 tax on line 60 - line 64a - line 66 - line 71a - line 71c - line 71d, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, health coverage credit, regulated investment company credit and the refundable prior-year minimum tax credit) plus the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions
(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse

itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

Starting in 2010, high-income taxpayers no longer lost part of their itemized deductions as part of a phaseout, regardless of their AGI. For Tax Years 2008 and 2009, the amount by which the deduction was reduced was only 1/3 of the original reduction amount. For Tax Years 2006 and 2007, the amount by which the deduction was reduced was only 2/3 of the original reduction amount that would have otherwise applied (for 2005 and previous years).

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Pensions and Annuities

(line 16a, Form 1040)

See "Pensions and Annuities."

Total Rental and Royalty Net Income or Loss

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Social Security Benefits

(line 20a, Form 1040)

See "Social Security Benefits."

Total Statutory Adjustments

(line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36) (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36).

Total Tax Credits Δ

(lines 54, 64a, 66, 71a, 71c, and 71d, Form 1040)

For this report, total tax credits consists of the following:

(1) foreign tax credit;
(2) child care credit;
(3) education credits;
(4) retirement savings contributions credit;
(5) child tax credit;
(6) mortgage interest credit;
(7) residential energy credits;
(8) general business credit;
(9) minimum tax credit;
(10) credit for the elderly and disabled;
(11) adoption credit;
(12) qualified plug-in electric drive motor vehicle credit;
(13) qualified plug-in electric vehicle credit;
(14) qualified electric vehicle credit;
(15) alternative motor vehicle credit;
(16) alternative fuel vehicle refueling property credit;
(17) alternative motor vehicle credit;
(18) other tax credits;
(19) earned income credit (EIC) used to offset income tax before credits;
(20) American opportunity credit used to offset income tax before credits;
(21) health coverage credit used to offset income tax before credits;
(22) regulated investment company credit used to offset income tax before credits; and
(23) refundable prior year minimum tax credit used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC,

American opportunity credit, health coverage credit, regulated investment company credit and the refundable prior-year minimum tax credit that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "health coverage credit used to offset income tax before credits," "regulated investment company credit used to offset income tax before credits," and "refundable prior-year minimum tax credit used to offset income tax before credits." Any remaining EIC, American opportunity credit, health coverage credit, regulated investment company credit and refundable prior-year minimum tax credit amount could be refunded or applied to other taxes, and are classified separately as "earned income credit refundable portion," "American opportunity credit refundable portion," "health coverage credit refundable portion," "regulated investment company credit refundable portion," and "refundable prior-year minimum tax credit refundable portion," or "earned income credit used to offset other taxes," "American opportunity credit used to offset other taxes," "health coverage credit used to offset other taxes," "regulated investment company credit used to offset other taxes," and "refundable prior-year minimum tax credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit) or used to offset any other taxes. See "Child Tax Credit."

Total Tax Liability Δ

(line 61 modified by the earned income credit, additional child tax credit, American opportunity credit, health coverage credit, regulated investment company credit and the refundable prior-year minimum tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tip income and wages, penalty tax on qualified retirement plans, household employment taxes, repayment of the first-time homebuyer credit, additional tax on HSA and MSA distributions, additional tax on Medicare Advantage MSA distributions, tax from recapturing prior-year investment credits, low income housing credit, qualified plug-in electric vehicle credit, Indian employment credit, new markets credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, and the qualified plug-in electric drive motor vehicle credit, tax from recapture of federal mortgage subsidy COBRA premium assistance, Section 72 penalty taxes, other unspecified taxes which included uncollected FICA (or social security) tax on tips, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, additional tax on income from a nonqualified deferred compensation plan, interest on tax due on installment income from sale of residential lots and timeshares, interest on the deferred tax gain from certain installment sales, additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property, look-back interest, repayment of ineligible advance payments of the health coverage tax credit, and the statistics included tax from recapture of education credits. These taxes were then reduced by the earned income credit used to offset all other taxes, additional child tax credit used to offset all other taxes, American opportunity credit used to offset all other taxes, health coverage credit used to offset all other taxes, regulated investment company credit used to offset all other taxes and the refundable prior year minimum tax credit used to offset all other taxes, limited to zero. For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Individual Retirement Arrangement Taxable Distributions."

Total Unlimited Miscellaneous Deductions

(line 28, Schedule A)

See "Miscellaneous Itemized Deductions," "Gambling Loss Deduction," and "Miscellaneous Deductions Other than Gambling."

Tuition and Fees Deduction

(line 34, Form 1040)

A taxpayer was able to deduct up to $4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under $65,000 ($130,000 if married filing jointly). A taxpayer was able to deduct up to $2,000 if their AGI was higher than the limit but not more than $80,000 ($160,000 if married filing jointly). This deduction (calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

Type of Tax Computation

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

(1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, foreign-earned income exclusion and 962 election returns are included with regular tax. (See also "Regular Tax Computation");

(2) Form 8615, used to compute the tax on investment income of children under 19 (see also Table 3.1A); and

(3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates--0, 15, 25, or 28 percent.

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5 2012 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return **2012** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2012, or other tax year beginning , 2012, ending , 20 See separate instructions.

Your first name and initial | Last name | Your social security number

If a joint return, spouse's first name and initial | Last name | Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status
Check only one box.
1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions
6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**
Boxes checked on 6a and 6b
c **Dependents:**

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions)
Dependents on 6c not entered above
Add numbers on lines above ▶
If more than four dependents, see instructions and check here ▶ ☐
d Total number of exemptions claimed

Income
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.
If you did not get a W-2, see instructions.
Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a	b Taxable amount	15b
16a	Pensions and annuities 16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits 20a	b Taxable amount	20b
21	Other income. List type and amount		21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2012)

Form 1040 (2012) Page **2**

Tax and Credits
Standard Deduction for— • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, $5,950; Married filing jointly or Qualifying widow(er), $11,900; Head of household, $8,700

38	Amount from line 37 (adjusted gross income)			38
39a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind. ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 39a			
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐			
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)			40
41	Subtract line 40 from line 38			41
42	**Exemptions.** Multiply $3,800 by the number on line 6d			42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-			43
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election			44
45	**Alternative minimum tax** (see instructions). Attach Form 6251			45
46	Add lines 44 and 45 ▶			46
47	Foreign tax credit. Attach Form 1116 if required	47		
48	Credit for child and dependent care expenses. Attach Form 2441	48		
49	Education credits from Form 8863, line 19	49		
50	Retirement savings contributions credit. Attach Form 8880	50		
51	Child tax credit. Attach Schedule 8812, if required	51		
52	Residential energy credits. Attach Form 5695	52		
53	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	53		
54	Add lines 47 through 53. These are your **total credits**			54
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶			55

Other Taxes

56	Self-employment tax. Attach Schedule SE			56
57	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919			57
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required			58
59a	Household employment taxes from Schedule H			59a
b	First-time homebuyer credit repayment. Attach Form 5405 if required			59b
60	Other taxes. Enter code(s) from instructions			60
61	Add lines 55 through 60. This is your **total tax** ▶			61

Payments
If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62		
63	2012 estimated tax payments and amount applied from 2011 return	63		
64a	**Earned income credit (EIC)**	64a		
b	Nontaxable combat pay election 64b			
65	Additional child tax credit. Attach Schedule 8812	65		
66	American opportunity credit from Form 8863, line 8	66		
67	Reserved	67		
68	Amount paid with request for extension to file	68		
69	Excess social security and tier 1 RRTA tax withheld	69		
70	Credit for federal tax on fuels. Attach Form 4136	70		
71	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8801 d ☐ 8885	71		
72	Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶			72

Refund
Direct deposit? See instructions.

73	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid**		73
74a	Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		74a
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
75	Amount of line 73 you want **applied to your 2013 estimated tax** ▶	75	

Amount You Owe

76	**Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶		76
77	Estimated tax penalty (see instructions)	77	

Third Party Designee
Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**
Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Joint return? See instructions. Keep a copy for your records.
Your signature | Date | Your occupation | Daytime phone number
Spouse's signature. If a joint return, **both** must sign. | Date | Spouse's occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only
Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN
Firm's name ▶ Firm's EIN ▶
Firm's address ▶ Phone no.

1040

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS

Including Instructions for Form 8949 and Schedules 8812, A, C, D, E, F, J, R, and SE

2012

IRS e-file makes doing your taxes faster and easier.

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

Get a faster refund, reduce errors, and save paper. For more information on **IRS** *e-file* and Free File, see Options for *e-filing* your returns in these instructions or click on **IRS** *e-file* at IRS.gov.

MAILING YOUR RETURN

If you file a paper return, you may be mailing it to a different address this year.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

For details on these and other changes, see *What's New* in these instructions.

IRS

Department of the Treasury **Internal Revenue Service** IRS.gov

Cat. No. 11325E

Department of the Treasury

Internal Revenue Service

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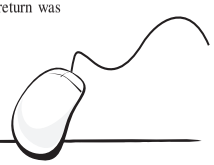
Options for *e-filing* your returns—safely, quickly, and easily.

Why do 80% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 15.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through Free File.
- *Faster Refunds*—Get your refund faster by *e-filing* using direct deposit.



IRS *e-file:* It's Safe. It's Easy. It's Time.

Joining the 110 million Americans who already are using *e-file* is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS *e-file*. If you are asked if you want to *e-file*, just give it a try. IRS *e-file* is now the norm, not the exception. Most states also use electronic filing.

Free *e-file* Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under $50,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *Free Tax Return Assistance* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

Everyone Can Free File

If your adjusted gross income was $57,000 or less in 2012, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 20 popular commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit *www.irs.gov/freefile* for details. Free File combines all the benefits of *e-file* and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each provider's eligibility rules or use an online tool to find those software products that match your situation. Some providers offer state tax return preparation either for a fee or for free. Free File also is available in English and Spanish.

Free File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

Make your tax payments electronically—it's easy.

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, using your bank account or a credit or debit card. If you *e-file* your return, you can also schedule your payment by Electronic Funds Withdrawal or by credit or debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store your bank information.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail.

Visit *www.irs.gov/e-pay* for more information or to make a payment.

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?
The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights.

What can TAS do for you?
We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing, but *the worst thing you can do is nothing at all!* TAS can help if you can't resolve your tax problem and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to resolve your problem.

- TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolved.
- Our services are free and tailored to meet your needs.
- We have offices in *every state, the District of Columbia, and Puerto Rico*.
- Our *online tax toolkit* can help you understand your rights and options in dealing with the IRS. Go to *www.taxpayeradvocate.irs.gov/Individuals/Get-Tax-Help*.

How can you reach us?
If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at *www.irs.gov/advocate*. You can also call us toll-free at 1-877-777-4778.

How else does TAS help taxpayers?
TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at *www.irs.gov/advocate*.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on *www.irs.gov/advocate* or IRS *Publication 4134, Low Income Taxpayer Clinic List*. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

Suggestions for Improving the IRS

Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at *www.improveirs.org* or 1-888-912-1227 (toll-free).

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

What's New

For information about any additional changes to the 2012 tax law or any other developments affecting Form 1040 or its instructions, go to *www.irs.gov/form1040*.

Tax benefits extended. Several temporary tax benefits have been extended through 2013, including the following.

- Deduction for educator expenses in figuring adjusted gross income (line 23).
- Tuition and fees deduction (line 34).
- Credit for nonbusiness energy property (line 52).
- Election to deduct state and local sales taxes instead of state and local income taxes (Schedule A).
- Deduction for mortgage insurance premiums (Schedule A).
- Exclusion from income of qualified charitable distributions (see the instructions for lines 15a and 15b).

Standard mileage rates. The 2012 rate for business use of your vehicle remains 55½ cents a mile. The 2012 rate for use of your vehicle to get medical care or to move is decreased to 23 cents a mile.

Roth IRAs. If you converted or rolled over an amount to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, you generally should have reported half of it on your 2011 return. Report the rest on your 2012 return. Report the amount that is taxable on your 2012 return on line 15b (for conversions from IRAs) or 16b (for rollovers from qualified retirement plans). See the instructions for lines 15a and 15b and lines 16a and 16b.

Designated Roth accounts. If you rolled over an amount from a 401(k) or 403(b) plan to a designated Roth account in 2010 and did not elect to report the taxable amount on your 2010 return, you generally should have reported half of it on your 2011 return. Report the rest on your 2012 return. See the instructions for lines 16a and 16b.

Schedule 8812. Use Schedule 8812 (Form 1040A or 1040) to figure your additional child tax credit for 2012. Schedule 8812 is new for 2012. Form 8812 is no longer in use. See the instructions for line 65.

Identity Protection Personal Identification Number (IP PIN). If we sent you an IP PIN, see *Identity Protection PIN* after the instructions for line 77 to find out how to use it.

Expired tax benefits. The first-time homebuyer credit has expired. You cannot claim it on your 2012 return. That is why line 67 is shown as "Reserved."

The District of Columbia first-time homebuyer credit cannot be claimed for homes bought after 2011.

The adoption credit stopped being refundable at the end of 2011. That is why line 71, box b, is shown as "Reserved." You can claim the adoption credit on line 53. See the instructions for line 53.

Mailing your return. If you are filing a paper return, you may be mailing it to a different address this year because the IRS has changed the filing location for several areas. See *Where Do You File?* at the end of these instructions.

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.

Have you tried IRS *e-file*? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

Do You Have To File?

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

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

- *Earned income credit.*
- *Additional child tax credit.*
- *American opportunity credit.*
- *Credit for federal tax on fuels.*
- *Refundable credit for prior year minimum tax.*
- *Health coverage tax credit.*

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

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2012 or was a full-time student under age 24 at the end of 2012. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1989, is considered to be age 24 at the end of 2012. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2012.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

CAUTION *Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law, including tax treaty benefits and special rules for students and scholars.*

When and Where Should You File?

File Form 1040 by **April 15, 2013.** If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

Filing instructions and addresses are at the end of these instructions.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

CAUTION *An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.*

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 17, 2013, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Private Delivery Services

You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver,

UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

For the IRS mailing address to use if you are using a private delivery service, go to IRS.gov and enter "private delivery service" in the search box.

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

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2012 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 65 or older	$9,750 11,200
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$19,500 20,650 21,800
Married filing separately (see the instructions for line 3)	any age	$3,800
Head of household (see the instructions for line 4)	under 65 65 or older	$12,500 13,950
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	$15,700 16,850

**If you were born on January 1, 1948, you are considered to be age 65 at the end of 2012.*

*****Gross income** means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2012 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than $25,000 ($32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.*

****If you did not live with your spouse at the end of 2012 (or on the date your spouse died) and your gross income was at least $3,800, you must file a return regardless of your age.*

Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $950.
- Your earned income was over $5,950.
- Your gross income was more than the **larger** of—
  - $950, or
  - Your earned income (up to $5,650) plus $300.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,400 ($3,850 if 65 or older **and** blind).
- Your earned income was over $7,400 ($8,850 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,400 ($3,850 if 65 or older **and** blind), or
  - Your earned income (up to $5,650) plus $1,750 ($3,200 if 65 or older **and** blind).

Married dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $950.
- Your earned income was over $5,950.
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $950, or
  - Your earned income (up to $5,650) plus $300.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,100 ($3,250 if 65 or older **and** blind).
- Your earned income was over $7,100 ($8,250 if 65 or older **and** blind).
- Your gross income was at least $5 and your spouse files a separate return and itemizes deductions.
- Your gross income was more than the **larger** of—
  - $2,100 ($3,250 if 65 or older **and** blind), or
  - Your earned income (up to $5,650) plus $1,450 ($2,600 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2012.

1. You owe any special taxes, including any of the following.

- **a.** Alternative minimum tax.
- **b.** Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- **c.** Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
- **d.** Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- **e.** Recapture of first-time homebuyer credit. See the instructions for line 59b.
- **f.** Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60.
- **g.** Recapture taxes. See the instructions for line 44 and line 60.

2. You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.

3. You had net earnings from self-employment of at least $400.

4. You had wages of $108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

Where To Report Certain Items From 2012 Forms W-2, 1097, 1098, and 1099

e-file IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 62. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5, include the tax withheld in your deduction on that line.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040, line 7
	Allocated tips (box 8)	See *Wages, Salaries, Tips, etc.*
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Form 8839, line 16
	Employer contributions to an Archer MSA (box 12, code R)	Form 8853, line 1
	Employer contributions to a health savings account (box 12, code W)	Form 8889, line 9
	Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	See the instructions for Form 1040, line 60
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Points (box 2)	Schedule A, line 10, but first see the instructions on Form 1098*
	Refund of overpaid interest (box 3)	Form 1040, line 21, but first see the instructions on Form 1098*
	Mortgage insurance premiums	See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 49; but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 2a), cost or other basis (box 3), and wash sale loss disallowed (box 5)	Form 8949, but first see the Instructions for Form 8949
	Bartering (box 7)	See Pub. 525
	Aggregate profit or (loss) on contracts (box 12)	Form 6781, line 1
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a)	Form 1040, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040, line 9b
	Total capital gain distributions (box 2a)	Form 1040, line 13, or, if required, Schedule D, line 13
	Unrecaptured section 1250 gain (box 2b)	See the instructions for Schedule D, line 19
	Section 1202 gain (box 2c)	See *Exclusion of Gain on Qualified Small Business (QSB) Stock* in the instructions for Schedule D
	Collectibles (28%) gain (box 2d)	See the instructions for Schedule D, line 18
	Nondividend distributions (box 3)	See the instructions for Form 1040, line 9a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
	Exempt-interest dividends (box 10)	Form 1040, line 8b
	Specified private activity bond interest dividends (box 11)	Form 6251, line 12

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

Form	Item and Box in Which It Should Appear	Where To Report
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040, line 19
	State or local income tax refunds, credits, or offsets (box 2)	See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions
	ATAA/RTAA payments (box 5)	Form 1040, line 21
	Taxable grants (box 6)	Form 1040, line 21*
	Agriculture payments (box 7)	See the Instructions for Schedule F or Pub. 225*
	Market gain (box 9)	See the Instructions for Schedule F
1099-INT	Interest income (box 1)	See the instructions for Form 1040, line 8a
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 12
1099-K	Payment card and third party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
1099-MISC	Rents (box 1)	See the Instructions for Schedule E*
	Royalties (box 2)	See the Instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)*
	Other income (box 3)	Form 1040, line 21*
	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F; but if you were not self-employed, see the instructions on Form 1099-MISC
	Excess golden parachute payments (box 13)	See the instructions for Form 1040, line 60
	Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Form 1040, line 30
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 7)	Schedule A, line 23
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, C-EZ, or F or Form 4835; but first see the instructions on Form 1099-PATR
	Domestic production activities deduction (box 6)	Form 8903, line 23
	Credits and other deductions (boxes 7, 8, and 10)	See the instructions on Form 1099-PATR
	Patron's AMT adjustment (box 9)	Form 6251, line 27
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAs**	See the instructions for Form 1040, lines 15a and 15b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 6252, Form 8824, or Form 8949
	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6*
1099-SA	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
	Distributions from MSAs***	Form 8853

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

***This includes distributions from Roth, SEP, and SIMPLE IRAs.*

****This includes distributions from Archer and Medicare Advantage MSAs.*

Line Instructions for Form 1040

IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit *www.irs.gov/efile* for details.

Section references are to the Internal Revenue Code.

Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.

TIP *If you filed a joint return for 2011 and you are filing a joint return for 2012 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2011 return.*

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. Box

Enter your box number only if your post office does not deliver mail to your home.

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Death of a Taxpayer

See *Death of a Taxpayer* under *General Information*, later.

Social Security Number (SSN)

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

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

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

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

Nonresident Alien Spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. If you want $3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have $3 go to the fund. If you check a box, your tax or refund will not change.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly or qualifying widow(er) with dependent child.

TIP *More than one filing status can apply to you. You can choose the one that will give you the lowest tax.*

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2012.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2012, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2012, and did not remarry before the end of 2012. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

Line 2

Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2012, even if you did not live with your spouse at the end of 2012.
- Your spouse died in 2012 and you did not remarry in 2012.
- You were married at the end of 2012, and your spouse died in 2013 before filing a 2012 return.

For federal tax purposes, a marriage means only a legal union between a man and a woman as husband and wife, and the word "spouse" means a person of the opposite sex who is a husband or a wife. A husband and wife filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

See the instructions for line 3. Also see *Innocent Spouse Relief* under *General Information*, later.

Nonresident aliens and dual-status aliens. Generally, a husband and wife cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2012, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Be sure to enter your spouse's SSN or ITIN on Form 1040. If your spouse does not have and is not required to have an SSN or ITIN, enter "NRA."

TIP *You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2012. See* Married persons who live apart.

Line 4

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2012. But if, at the end of 2012, your divorce was not final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2012 and you meet the other rules under *Married persons who live apart*.
- You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

Check the box on line 4 only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2012 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*).

1. Any person whom you can claim as a dependent. But do not include:

a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions,

b. Any person who is your dependent only because he or she lived with you for all of 2012, or

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on someone else's 2012 return.

4. Your qualifying child who, even though you are the custodial parent, is not your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child is not your dependent, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

Qualifying child. To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

If the person for whom you kept up a home was born or died in 2012, you can still file as head of household as long as the home was that person's main home for more than half of the part of the year he or she was alive.

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

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2012, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2012. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2012.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2012 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* in the line 6c instructions.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

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

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2012 if all of the following apply.

- Your spouse died in 2010 or 2011 and you did not remarry before the end of 2012.
- You have a child or stepchild whom you claim as a dependent. This does not include a foster child.
- This child lived in your home for all of 2012. If the child did not live with you for the required time, see *Exception to time lived with you*, later.
- You paid over half the cost of keeping up your home.
- You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2012, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2012 if the child was born or died in 2012 and your home was the child's home for the entire time he or she was alive.

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

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Exemptions

You can deduct $3,800 on line 42 for each exemption you can take.

Line 6b

Spouse

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

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

2. You were married at the end of 2012, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and is not filing a return.

b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally

separated during 2012, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2012 and you did not remarry by the end of 2012, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* under *General Information,* later.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2012 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2012, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who did not provide over half of his or her own support for 2012 (see Pub. 501)

AND

Who is not filing a joint return for 2012 or is filing a joint return for 2012 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2012. If the child did not live with you for the required time, see *Exception to time lived with you,* later.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2012, see* Qualifying child of more than one person, *later.*

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

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test,* later.)
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP You cannot claim this child as a dependent. Go to Form 1040, line 7.
2. Was the child married?
   - ☐ **Yes.** See *Married person,* later.
   - ☐ **No.** Continue
3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2012 tax return? See Steps 1, 2, and 4.
   - ☐ **Yes.** You cannot claim any dependents. Go to Form 1040, line 7.
   - ☐ **No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2012?
   - ☐ **Yes.** Continue
   - ☐ **No.** STOP This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.
2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test,* later.)
   - ☐ **Yes.** This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4).
   - ☐ **No.** STOP This child is not a qualifying child for the child tax credit. Go to Form 1040, line 7.

Step 4 Is Your Qualifying Relative Your Dependent?

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

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

or

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

or

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

or

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

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you*, later

AND

Who was not a qualifying child (see Step 1) of any taxpayer for 2012. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples

AND

Who had gross income of less than $3,800 in 2012. If the person was permanently and totally disabled, see *Exception to gross income test*, later

AND

For whom you provided over half of his or her support in 2012. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child*, later.

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

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

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

   ☐ Yes. Continue ☐ No. STOP You cannot claim this person as a dependent. Go to Form 1040, line 7.

3. Was your qualifying relative married?

   ☐ Yes. See *Married person*, later. ☐ No. Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2012 tax return? See Steps 1, 2, and 4.

   ☐ Yes. STOP You cannot claim any dependents. Go to Form 1040, line 7. ☐ No. You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2012 (whether or not they are or were married).

2. The child received over half of his or her support for 2012 from the parents (and the rules on *Multiple support agreements*, later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2012.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2012, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during 2012.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 51 and 65). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2012. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.

2. The other parent will not claim the child as a dependent.

3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

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

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents*, earlier, or *Kidnapped child*, later.

A person is considered to have lived with you for all of 2012 if the person was born or died in 2012 and your home was this person's home for the entire time he or she was alive in 2012.

If the person meets all other requirements to be your qualifying child but was born or died in 2012, the person is considered to have lived with you for more than half of 2012 if your home was this person's home for more than half the time he or she was alive in 2012.

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

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married and files a joint return, you cannot claim that person as your dependent. Go to Form 1040, line 7. However, if the person is married but does not file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) Go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2012, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents,* described earlier, applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2012. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2012.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2012.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2012, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother cannot claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you cannot claim any benefits based on this child. Go to Form 1040, line 7.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct or you need to get an SSN for your dependent, contact the Social Security Administration. See *Social Security Number (SSN)*, earlier. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* earlier.

If your dependent child was born and died in 2012 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Student. A student is a child who during any part of 5 calendar months of 2012 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

If you had foreign financial assets in 2012, you may have to file Form 8938. See Form 8938 and its instructions.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at *www.irs.gov/irb/2006-40_IRB/ar12.html*.

Community Property States

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

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California (or a person in California who is married to a person of the same sex) generally must report half the combined community income of the individual and his or her domestic partner (or California same-sex spouse). See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

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

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- All wages received as a household employee for which you did not receive a Form W-2 because an employer paid you less than $1,800 in 2012. Also, enter "HSH" and the total amount not reported on Form(s) W-2 on the dotted line next to line 7.
- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 7.

CAUTION *You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for line 57.*

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child

with special needs and the adoption became final in 2012.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.
- Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2012 under all plans was more than $17,000 (excluding catch-up contributions as explained below), include the excess on line 7. This limit is (a) $11,500 if you only have SIMPLE plans, or (b) $20,000 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2012, your employer may have allowed an additional deferral (catch-up contributions) of up to $5,500 ($2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

CAUTION *You cannot deduct the amount deferred. It is not included as income in box 1 of your Form W-2.*

- Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.
- Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.
- Wages from Form 8919, line 6.

**This includes a Roth, SEP, or SIMPLE IRA.*

Were You a Statutory Employee?

If you were, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, traveling salespeople, and homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2013. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over $1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

Interest credited in 2012 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2012 income. For details, see Pub. 550.

TIP *If you get a 2012 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2012, see Pub. 550.*

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 9a

Ordinary Dividends

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

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

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.

TIP *Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.*

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.
- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.
- Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.
- Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2012. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2012. Your Form 1099-DIV from XYZ Corp. shows $500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2012. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2012, through August 11, 2012). The 121-day period began on May 17, 2012 (60 days before the ex-dividend date), and ended on September 14, 2012. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2012 (the day before the ex-dividend date), and you sold the stock on September 16, 2012. You held the stock for 63 days (from July 16, 2012, through September 16, 2012). The $500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2012, through September 14, 2012).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2012. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2012. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of $1,000 and qualified dividends of $200. However, you sold the 10,000 shares on August 11, 2012. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. See the instructions for line 44 for details.*

Line 10

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

TIP *None of your refund is taxable if, in the year you paid the tax, you either (a) did not itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.*

If you received a refund, credit, or offset of state or local income taxes in 2012, you may be required to report this amount. If you did not receive a Form 1099-G, check with the government agency that made the payments to you. Your 2012 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you did not receive Form 1099-G.

If you chose to apply part or all of the refund to your 2012 estimated state or local income tax, the amount applied is treated as received in 2012. If the refund was for a tax you paid in 2011 and you deducted state and local income taxes on line 5 of your 2011 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

Exception. See *Itemized Deduction Recoveries* in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies.

1. You received a refund in 2012 that is for a tax year other than 2011.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in

2012 of an amount deducted or credit claimed in an earlier year.

3. The amount on your 2011 Form 1040, line 42, was more than the amount on your 2011 Form 1040, line 41.

4. You had taxable income on your 2011 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.

5. Your 2011 state and local income tax refund is more than your 2011 state and local income tax deduction minus the amount you could have deducted as your 2011 state and local general sales taxes.

6. You made your last payment of 2011 estimated state or local income tax in 2012.

7. You owed alternative minimum tax in 2011.

8. You could not use the full amount of credits you were entitled to in 2011 because the total credits were more than the amount shown on your 2011 Form 1040, line 46.

9. You could be claimed as a dependent by someone else in 2011.

10. You received a refund because of a jointly filed state or local income tax return, but you are not filing a joint 2012 Form 1040 with the same person.

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a penalty. For more details, see Pub. 504.

Line 12

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

Line 13

Capital Gain or (Loss)

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

Exception 1. You do not have to file Form 8949 or Schedule D if both of the following apply.

1. You have no capital losses, and your only capital gains are capital gain

State and Local Income Tax Refund Worksheet—Line 10

Keep for Your Records

Before you begin: ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **do not** enter more than the amount of your state and local income taxes shown on your 2011 Schedule A, line 5 ..... **1.** _____

2. Enter your total itemized deductions from your 2011 Schedule A, line 29 ..... **2.** _____

Note. If the filing status on your 2011 Form 1040 was married filing separately and your spouse itemized deductions in 2011, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.

3. Enter the amount shown below for the filing status claimed on your **2011** Form 1040.

- Single or married filing separately—$5,800
- Married filing jointly or qualifying widow(er)—$11,600
- Head of household—$8,500

3. _____

4. Did you fill in line 39a on your 2011 Form 1040?

☐ **No.** Enter -0-.

☐ **Yes.** Multiply the number in the box on line 39a of your 2011 Form 1040 by $1,150 ($1,450 if your 2011 filing status was single or head of household). **4.** _____

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

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

☐ **No.** STOP None of your refund is taxable.

☐ **Yes.** Subtract line 5 from line 2 ..... **6.** _____

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

distributions from Form(s) 1099-DIV, box 2a (or substitute statements).

2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

Exception 2. You must file Schedule D, but generally do not have to file Form 8949, if *Exception 1* does not apply and your only capital gains and losses are:

- Capital gain distributions,
- A capital loss carryover from 2011,
- A gain from Form 2439 or 6252 or Part I of Form 4797,
- A gain or loss from Form 4684, 6781, or 8824, or
- A gain or loss from a partnership, S corporation, estate, or trust.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

TIP *If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions to figure your tax.*

Line 14

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Lines 15a and 15b

IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

If you converted part or all of an IRA to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, you generally should have reported half of it on your 2011 return. Report the rest on your 2012 return. See *2010 Roth IRA conversions*, later.

Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2013, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2012 or an earlier year. If you made nondeductible contributions to these IRAs for 2012, also see Pub. 590.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2007 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2012.

4. You had a 2011 or 2012 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2012.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

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

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot be more than $100,000. (On a joint return, your spouse can also have a QCD of up to $100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590 for details.

CAUTION *You cannot claim a charitable contribution deduction for any QCD not included in your income.*

If a QCD is made in January 2013, you can elect to treat it as made in 2012. Also, a distribution made to you in December 2012 can be treated as a QCD if you transferred it to a charity in January 2013. See Pub. 590.

Exception 4. If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless *Exception 2* applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b – $1,000 Rollover and $500 HFD." But you do not need to attach a statement if only *Exception 2* and one other exception apply.

2010 Roth IRA conversions. If you converted part or all of an IRA to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, include on line 15b the amount from your 2010 Form 8606, line 20b. However, you may have to include a different amount on line 15b if either of the following applies.

- You received a distribution from a Roth IRA in 2010 but not in 2011. See Pub. 590 to figure the amount to include on line 15b.
- You received a distribution from a Roth IRA in 2011. Include on line 15b the amount from your 2011 Form 8606, line 38.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.

You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1941, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 58 for details.

More information. For more information about IRAs, see Pub. 590.

Lines 16a and 16b

Pensions and Annuities

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.

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

If you rolled over part or all of a qualified retirement plan (other than a designated Roth account) to a Roth IRA in 2010 (or you rolled over part or all of a 401(k) or 403(b) plan to a designated Roth account in 2010) and did not elect to report the taxable amount on your 2010 return, you generally should have reported half of it on your 2011 return. Report the rest on your 2012 return. See *2010 Roth IRA rollovers*, or *2010 in-plan Roth rollovers*, whichever applies, later.

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you did not contribute to the cost (see *Cost*, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2012. But see *Insurance Premiums for Retired Public Safety Officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 16b; do not make an entry on line 16a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a $1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on

line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or $3,000. You can only make this election for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

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

Simplified Method

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

1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than five. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. Civil Service retirement benefits.

If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

2010 Roth IRA rollovers. If you rolled over part or all of a qualified retirement plan (other than a designated Roth account) to a Roth IRA in 2010 and did not elect to report the taxable amount on your 2010 return, include on line 16b the amount from your 2010 Form 8606, line 25b. However, you may have to include a different amount on line 16b if either of the following applies.

- You received a distribution from a Roth IRA in 2010 but not in 2011. See Pub. 575 to figure the amount to include on line 16b.
- You received a distribution from a Roth IRA in 2011. Include on line 16b the amount from your 2011 Form 8606, line 38.

2010 in-plan Roth rollovers. If you rolled over part or all of a qualified retirement plan to a designated Roth account in 2010 and did not elect to report the taxable amount on your 2010 return, include on line 16b the amount from

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: √ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to $5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2012 on Form 1040, line 16a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a . . . . . **1.** _____

2. Enter your cost in the plan at the annuity starting date . . . . . **2.** _____

Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.

3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . **3.** _____

4. Divide line 2 by the number on line 3 . . . . . **4.** _____

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . **5.** _____

6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . . **6.** _____

7. Subtract line 6 from line 2 . . . . . **7.** _____

8. Enter the **smaller** of line 5 or line 7 . . . . . **8.** _____

9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* before entering an amount on line 16b . . . . . **9.** _____

10. Was your annuity starting date before 1987?

☐ **Yes.** STOP Leave line 10 blank.

☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2012. You will need this number when you fill out this worksheet next year . . . . . **10.** _____

Table 1 for Line 3 Above

IF the age at annuity starting date was . . .	AND your annuity starting date was— before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

your 2010 Form 8606, line 25b. However, you may have to include a different amount on line 16b if either of the following applies.

- You received a distribution from your designated Roth account allocable to an in-plan Roth rollover in 2010 but not in 2011. See Pub. 575 to figure the amount to include on line 16b.
- You received a distribution from your designated Roth account allocable to an in-plan Roth rollover in 2011. Include on line 16b the amount from your 2011 Form 8606, line 48.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 58.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub 575.

TIP *If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.*

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2012. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you are not itemizing deductions, reduce the amount you report on line 19 by those contributions.

If you received an overpayment of unemployment compensation in 2012 and you repaid any of it in 2012, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2012, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than $3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2012. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2012 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590 to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2012 and your total repayments (box 4) were more than your total benefits for 2012 (box 3). None of your benefits are taxable for 2012. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

Line 21

Other Income

CAUTION *Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it is not self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.*

Taxable income. Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following.

- Most prizes and awards.
- Jury duty pay. Also, see the instructions for line 36.
- Alaska Permanent Fund dividends.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2012, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.*

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2012, and (b) they were not included in a qualified rollover. See Pub. 969.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.*

- Amounts deemed to be income from an HSA because you did not re-

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

Before you begin:
- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2012, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1. Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099.** Also, enter this amount on Form 1040, line 20a .... **1.** _____

2. Enter one-half of line 1 ..... **2.** _____

3. Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 ..... **3.** _____

4. Enter the amount, if any, from Form 1040, line 8b ..... **4.** _____

5. Combine lines 2, 3, and 4 ..... **5.** _____

6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 ..... **6.** _____

7. Is the amount on line 6 less than the amount on line 5?

☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.

☐ **Yes.** Subtract line 6 from line 5 ..... **7.** _____

8. If you are:
- Married filing jointly, enter $32,000
- Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2012, enter $25,000
- Married filing separately and you lived with your spouse at any time in 2012, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17

..... **8.** _____

9. Is the amount on line 8 less than the amount on line 7?

☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you **lived apart** from your spouse for all of 2012, be sure you entered "D" to the right of the word "benefits" on line 20a.

☐ **Yes.** Subtract line 8 from line 7 ..... **9.** _____

10. Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2012 ..... **10.** _____

11. Subtract line 10 from line 9. If zero or less, enter -0- ..... **11.** _____

12. Enter the **smaller** of line 9 or line 10 ..... **12.** _____

13. Enter one-half of line 12 ..... **13.** _____

14. Enter the **smaller** of line 2 or line 13 ..... **14.** _____

15. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- ..... **15.** _____

16. Add lines 14 and 15 ..... **16.** _____

17. Multiply line 1 by 85% (.85) ..... **17.** _____

18. **Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 20b ..... **18.** _____

TIP *If any of your benefits are taxable for 2012* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.*

main an eligible individual during the testing period. See Form 8889, Part III.

- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.

TIP *Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.*

- Alternative trade adjustment assistance (ATAA) or reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.
- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also, see the instructions for line 36.
- Income from an activity not engaged in for profit. See Pub. 535.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 60.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.
- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.
- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.

Nontaxable income. Do not report any nontaxable income on line 21. Examples of nontaxable income include the following.

- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Emergency Homeowners' Loan Program or similar state program.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than $14,723, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2012, you can deduct on line 23 up to $250 of qualified expenses you paid in 2012. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is $500. However, neither spouse can deduct more than $250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the $250 (or $500) limit on Schedule A, line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.

- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use Teletax topic 458 or see Pub. 529.

Line 24

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

Include the following deductions on line 24.

- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

Line 25

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2012. See Form 8889.

Line 26

Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 or see Form 3903.

Line 27

Deductible Part of Self-Employment Tax

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

Line 28

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 29

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2012, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

One of the following statements must be true.

- You were self-employed and had a net profit for the year.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2012 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

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

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

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2012 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2012, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2012, do not use amounts paid for coverage for that month to figure the deduction.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

Exception. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records

Before you begin:

- ✓ If, during 2012, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension recipient, see the instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet.
- ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1.	Enter the total amount paid in 2012 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2012 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2012, even if the child was not your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer	**1.**
2.	Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax	**2.**
3.	**Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040, line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A	**3.**

**If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.*

***Earned income* includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.*

Line 30

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 31a and 31b

Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 or see Pub. 504.

Line 32

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2012, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2012, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590. A statement should be sent to you by May 31, 2013, that shows all contributions to your traditional IRA for 2012.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 10-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2012, you cannot deduct any contributions made to your traditional IRA for 2012 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 50.

CAUTION *If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2012, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590 to figure the amount, if any, of your IRA deduction.*

3. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 50.

4. If you made contributions to your IRA in 2012 that you deducted for 2011, do not include them in the worksheet.

5. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your

Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

6. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.

7. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.

8. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

9. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590.

10. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2012, see Pub. 590 for special rules.

TIP *By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590.*

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

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

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

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2012.

TIP *You may be able to take the retirement savings contributions credit. See the line 50 instructions.*

IRA Deduction Worksheet—Line 32

Keep for Your Records

CAUTION *If you were age 70½ or older at the end of 2012, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions.* ***Do not*** *complete this worksheet for anyone age 70½ or older at the end of 2012. If you are married filing jointly and only one spouse was under age 70½ at the end of 2012, complete this worksheet only for that spouse.*

Before you begin:
- ✓ Be sure you have read the 10-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2012, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

			Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see *Were You Covered by a Retirement Plan?*)?	1a.	☐ Yes ☐ No	
b.	If married filing jointly, was your spouse covered by a retirement plan?	1b.		☐ Yes ☐ No
	Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8. • $5,000, if under age 50 at the end of 2012. • $6,000, if age 50 or older but under age 70½ at the end of 2012. Otherwise, go to line 2.			
2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2012, enter $68,000 • Qualifying widow(er), enter $112,000 • Married filing jointly, enter $112,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $183,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2012, enter $10,000	2a.	_____	2b. _____
3.	Enter the amount from Form 1040, line 22	3.	_____	
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	4.	_____	
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a.	_____	5b. _____
6.	Is the amount on line 5 less than the amount on line 2? ☐ **No.** STOP None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606. ☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you. • If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. **i.** $5,000, if under age 50 at the end of 2012. **ii.** $6,000, if age 50 or older but under age 70½ at the end of 2012. If the result is less than $10,000, go to line 7. • If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. **i.** $5,000, if under age 50 at the end of 2012. **ii.** $6,000 if age 50 or older but under age 70½ at the end of 2012. Otherwise, go to line 7.	6a.	_____	6b. _____

IRA Deduction Worksheet—*Continued*

			Your IRA		Spouse's IRA
7.	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. • Single, head of household, or married filing separately, multiply by 50% (.50) (or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2012) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2012). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2012)	7a.		7b.	
8.	Enter the total of your (and your spouse's if filing jointly): • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32 • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q	8.			
9.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590	9.			
10.	Add lines 8 and 9	10.			
	CAUTION *If married filing jointly and line 10 is less than $10,000 ($11,000 if one spouse is age 50 or older at the end of 2012; $12,000 if both spouses are age 50 or older at the end of 2012), **stop here** and see Pub. 590 to figure your IRA deduction.*				
11.	Enter traditional IRA contributions made, or that will be made by April 15, 2013, for 2012 to your IRA on line 11a and to your spouse's IRA on line 11b	11a.		11b.	
12.	On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	12a.		12b.	

Line 33

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2012 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: $75,000 if single, head of household, or qualifying widow(er); $155,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2012 tax return.

Use the worksheet in these instructions to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who was an eligible student.

1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return,

b. The person had gross income that was equal to or more than the exemption amount for that year ($3,800 for 2012), or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

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

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records

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

1.	Enter the total interest you paid in 2012 on qualified student loans (see above). **Do not** enter more than $2,500	1.	
2.	Enter the amount from Form 1040, line 22	2.	
3.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	3.	
4.	Subtract line 3 from line 2	4.	
5.	Enter the amount shown below for your filing status. • Single, head of household, or qualifying widow(er)—$60,000 • Married filing jointly—$125,000	5.	
6.	Is the amount on line 4 more than the amount on line 5? ☐ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9. ☐ **Yes.** Subtract line 5 from line 4	6.	
7.	Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7.	.
8.	Multiply line 1 by line 7	8.	
9.	**Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	

Line 34

Tuition and Fees

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

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 49 and 66 for details.*

Line 35

Domestic Production Activities Deduction

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

1. Construction of real property performed in the United States.

2. Engineering or architectural services performed in the United States for construction of real property in the United States.

3. Any lease, rental, license, sale, exchange, or other disposition of:

a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States,

b. Any qualified film you produced, or

c. Electricity, natural gas, or potable water you produced in the United States.

In certain cases, the references above to the United States include Puerto Rico.

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

The deduction does not apply to income derived from:

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

For details, see Form 8903 and its instructions.

Line 36

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

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

Line 37

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

Tax and Credits

Line 39a

If you were born before January 2, 1948, or were blind at the end of 2012, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1948, or was blind at the end of 2012, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

Blindness

If you were not totally blind as of December 31, 2012, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2012 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40

Itemized Deductions or Standard Deduction

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

itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

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

Exception 1 – dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2012 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2 – box on line 39a checked. If you checked any box on line 39a, use the chart below the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 3 – box on line 39b checked. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1948, or were blind.

CAUTION *If you received a refund in 2012 of an amount (such as real estate taxes) that increased your standard deduction in an earlier year, you generally have to include the refund in your income. See* Recoveries *in Pub. 525.*

Line 44

Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check the appropriate box and attach a statement showing how you figured the tax.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2012 for the student. See Form 8863 for more details. Enter the amount and "ECR" in the space next to line 44.

Do you want the IRS to figure the tax on your taxable income for you?

☐ **Yes.** See chapter 29 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.

☐ **No.** Use one of the following methods to figure your tax.

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

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

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than $1,900 of investment income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2012,

2. Was age 18 at the end of 2012 and did not have earned income that was more than half of the child's support, or

3. Was a full-time student over age 18 and under age 24 at the end of 2012 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2012 or if neither of the child's parents was alive at the end of 2012, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1995, is considered to be age 18 at the end of 2012; a child born on January 1, 1994, is considered to be age 19 at the end of 2012; a child born on January 1, 1989, is considered to be age 24 at the end of 2012.

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records

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

1. Is your **earned income*** more than $650?

☐ **Yes.** Add $300 to your earned income. Enter the total

☐ **No.** Enter $950

..... **1.** _____

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

- Single or married filing separately—$5,950
- Married filing jointly or qualifying widow(er)—$11,900
- Head of household—$8,700

..... **2.** _____

3. Standard deduction.

a. Enter the **smaller** of line 1 or line 2. If born after January 1, 1948, and not blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise, go to line 3b ..... **3a.** _____

b. If born before January 2, 1948, or blind, multiply the number on Form 1040, line 39a, by $1,150 ($1,450 if single or head of household) ..... **3b.** _____

c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40 ..... **3c.** _____

** **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

Standard Deduction Chart for People Who Were Born Before January 2, 1948, or Were Blind

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a ..... ▶ ☐

CAUTION Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1 2	$7,400 8,850
Married filing jointly or Qualifying widow(er)	1 2 3 4	$13,050 14,200 15,350 16,500
Married filing separately	1 2 3 4	$7,100 8,250 9,400 10,550
Head of household	1 2	$10,150 11,600

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

CAUTION If Form 1040, line 43, is zero, do not complete this worksheet.

1. Enter the amount from Form 1040, line 43 ..... **1.** _____

2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 ..... **2.** _____

3. Add lines 1 and 2 ..... **3.** _____

4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line) ..... **4.** _____

5. Tax on the amount on line 2. If the amount on line 2 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 2 is $100,000 or more, use the Tax Computation Worksheet ..... **5.** _____

6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 ..... **6.** _____

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin:
- ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 through line 43.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet		**1.**	
2.	Enter the amount from Form 1040, line 9b*	**2.**		
3.	Are you filing Schedule D?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- ☐ **No.** Enter the amount from Form 1040, line 13	**3.**		
4.	Add lines 2 and 3	**4.**		
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	**5.**		
6.	Subtract line 5 from line 4. If zero or less, enter -0-		**6.**	
7.	Subtract line 6 from line 1. If zero or less, enter -0-		**7.**	
8.	Enter: $35,350 if single or married filing separately, $70,700 if married filing jointly or qualifying widow(er), $47,350 if head of household.		**8.**	
9.	Enter the smaller of line 1 or line 8		**9.**	
10.	Enter the smaller of line 7 or line 9		**10.**	
11.	Subtract line 10 from line 9. This amount is taxed at 0%		**11.**	
12.	Enter the smaller of line 1 or line 6		**12.**	
13.	Enter the amount from line 11		**13.**	
14.	Subtract line 13 from line 12		**14.**	
15.	Multiply line 14 by 15% (.15)			**15.**
16.	Figure the tax on the amount on line 7. If the amount on line 7 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 7 is $100,000 or more, use the Tax Computation Worksheet			**16.**
17.	Add lines 15 and 16			**17.**
18.	Figure the tax on the amount on line 1. If the amount on line 1 is less than $100,000, use the Tax Table to figure this tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet			**18.**
19.	**Tax on all taxable income.** Enter the **smaller** of line 17 or line 18. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet			**19.**

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

Line 45

Alternative Minimum Tax

Use Form 6251 to figure the amount, if any, of your alternative minimum tax (AMT). Also see the Instructions for Form 6251 to see if you must file the form.

TIP *An electronic "AMT Assistant" is available on* IRS.gov *to help you see if you should fill out Form 6251. Enter "AMT Assistant" in the search box.*

Line 47

Foreign Tax Credit

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not have to complete Form 1116 to take this credit if all of the following apply.

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

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

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

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

5. All of your foreign taxes were:

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

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

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

Do you meet all five requirements above?

☐ **Yes.** Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.

☐ **No.** See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 48

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent,
- Your disabled spouse or any other disabled person who could not care for himself or herself, or
- Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* in the instructions for line 6c.

For details, use TeleTax topic 602 or see Form 2441.

Line 49

Education Credits

If you (or your dependent) paid qualified expenses in 2012 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2012 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040, line 38, is $90,000 or more ($180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.
- You, or your spouse, were a nonresident alien for any part of 2012 unless your filing status is married filing jointly.

Line 50

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040, line 38, is more than $28,750 ($43,125 if head of household; $57,500 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1995, (b) is claimed as a dependent on someone else's 2012 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2012 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use TeleTax topic 610 or see Form 8880.

2012 Child Tax Credit Worksheet—Line 51

Keep for Your Records

CAUTION

1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2012, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
4. Do **not** use this worksheet, but use Pub. 972 instead, if:
   a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit,
   b. You are excluding income from Puerto Rico, or
   c. You are filing Form 2555, 2555-EZ, or 4563.

Part 1

1. Number of qualifying children: _____ × $1,000. Enter the result. | 1 |
2. Enter the amount from Form 1040, line 38. | 2 |
3. Enter the amount shown below for your filing status. | 3 |
   - Married filing jointly — $110,000
   - Single, head of household, or qualifying widow(er) — $75,000
   - Married filing separately — $55,000
4. Is the amount on line 2 more than the amount on line 3? | 4 |
   ☐ **No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.
   ☐ **Yes.** Subtract line 3 from line 2. If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc.
5. Multiply the amount on line 4 by 5% (.05). Enter the result. | 5 |
6. Is the amount on line 1 more than the amount on line 5?
   ☐ **No.** STOP
   You cannot take the child tax credit on Form 1040, line 51. You also cannot take the additional child tax credit on Form 1040, line 65. Complete the rest of your Form 1040.
   ☐ **Yes.** Subtract line 5 from line 1. Enter the result. | 6 |
   Go to Part 2.

2012 Child Tax Credit Worksheet—*Continued*

Keep for Your Records

Before you begin Part 2: ✓ Figure the amount of any credits you are claiming on Form 5695, Part II; Form 8834, Part I; Form 8910; Form 8936; or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 46. | 7 |
8. Add any amounts from:
   Form 1040, line 47 _____
   Form 1040, line 48 + _____
   Form 1040, line 49 + _____
   Form 1040, line 50 + _____
   Form 5695, line 32 + _____
   Form 8834, line 23 + _____
   Form 8910, line 22 + _____
   Form 8936, line 23 + _____
   Schedule R, line 22 + _____
   Enter the total. | 8 |
9. Are the amounts on lines 7 and 8 the same?
   ☐ **Yes.** STOP
   You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.
   ☐ **No.** Subtract line 8 from line 7. | 9 |
10. Is the amount on line 6 more than the amount on line 9?
    ☐ **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.
    ☐ **No.** Enter the amount from line 6.
    This is your child tax credit. | 10 |
    Enter this amount on Form 1040, line 51.

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered "Yes" on line 9 **or** line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Schedule 8812 to figure any additional child tax credit.

Line 52

Residential Energy Credits

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2012.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2012 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details, see Form 5695.

Line 53

Other Credits

Enter the total of the following credits on line 53 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Credit for the elderly or the disabled. See Schedule R.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2012. See the Instructions for Form 8839.
- District of Columbia first-time homebuyer credit. See Form 8859.
- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834, Part II.
- Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2012.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 57

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

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

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 57 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

Line 58

Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

4. You were born before July 1, 1941, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 58. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 58 to indicate that you do not have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

Line 59a

Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of $1,800 or more in 2012. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2012 and was a student.

2. You withheld federal income tax during 2012 at the request of any household employee.

3. You paid total cash wages of $1,000 or more in any calendar quarter of 2011 or 2012 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, maids, yard workers, and similar domestic workers.

Line 59b

First-time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you:

- Disposed of the home within 36 months after buying it,
- Stopped using the home as your main home within 36 months after buying it, or
- Bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2012, you can enter your 2012 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule. Also see the Form 5405 instructions if the home you bought was destroyed, condemned, or disposed of under threat of condemnation and you did not buy a new home within 2 years.

Line 60

Other Taxes

Use line 60 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. In the space next to line 60, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code. Enter on line 60 the total of all of the following taxes you owe.

1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

2. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."

3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

5. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Qualified plug-in electric vehicle credit (see Form 8834, Part I). Identify as "8834R."

d. Indian employment credit (see Form 8845). Identify as "IECR."

e. New markets credit (see Form 8874). Identify as "NMCR."

f. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."

g. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

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

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

6. Recapture of federal mortgage subsidy. If you sold your home in 2012 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

7. Recapture of COBRA premium assistance. If you received premium assistance under COBRA continuation coverage that covered you, your spouse, or any of your dependents, and your modified adjusted gross income is more than $125,000 ($250,000 if married filing jointly), see Pub. 502. Identify as "COBRA."

8. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

9. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

10. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

11. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

12. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."

13. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)."

14. Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000. Identify as "453A(c)."

15. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

16. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "From Form 8697" or "From Form 8866."

17. Any negative amount on Form 8885, line 5, because of advance payments of the health coverage tax credit you received for months you were not eligible. Enter this additional tax as a positive amount. Identify as "HCTC."

18. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

19. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount was not determinable until 2012. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."

20. Tax on noneffectively connected income for any part of the year you were a nonresident alien (see the Instructions for Form 1040NR). Identify as "From Form 1040NR."

Payments

Line 62

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 62. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2012 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 62. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099.

Also include on line 62 any federal income tax withheld that is shown on a Schedule K-1.

Line 63

2012 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2012. Include any overpayment that you applied to your 2012 estimated tax from:

- Your 2011 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2012. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2012 or in 2013 before filing a 2012 return.

Divorced taxpayers. If you got divorced in 2012 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2012, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading *Payments* to the left of line 63, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2012 and the name(s) and SSN(s) under which you made them.

Lines 64a and 64b—Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to *www.irs.gov/eitc* and click on "EITC Assistant." This service is available in English and Spanish.

CAUTION *If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See* Form 8862, who must file, *later. You may also have to pay penalties.*

Step 1 All Filers

1. If, in 2012:
   - 3 or more children lived with you, is the amount on Form 1040, line 38, less than $45,060 ($50,270 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040, line 38, less than $41,952 ($47,162 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040, line 38, less than $36,920 ($42,130 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040, line 38, less than $13,980 ($19,190 if married filing jointly)?

   ☐ Yes. Continue ☐ No. STOP You cannot take the credit.

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

   ☐ Yes. Continue ☐ No. STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

3. Is your filing status married filing separately?

   ☐ Yes. STOP You cannot take the credit. ☐ No. Continue

4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

   ☐ Yes. STOP You cannot take the credit. ☐ No. Continue

5. Were you or your spouse a nonresident alien for any part of 2012?

   ☐ Yes. See *Nonresident aliens*, later, under *Definitions and Special Rules*. ☐ No. Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040:

Line 8a		_____
Line 8b	+	_____
Line 9a	+	_____
Line 13*	+	_____
Investment Income	=	

*If line 13 is a loss, enter -0-.

2. Is your investment income more than $3,200?

   ☐ Yes. Continue ☐ No. Skip question 3; go to question 4.

3. Are you filing Form 4797 (relating to sales of business property)?

   ☐ Yes. See *Form 4797 filers*, later, under *Definitions and Special Rules*. ☐ No. STOP You cannot take the credit.

4. Do any of the following apply for 2012?
   - You are filing Schedule E.
   - You are reporting income from the rental of personal property not used in a trade or business.
   - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).

   ☐ Yes. You must use Worksheet 1 in Pub. 596 to see if you can take the credit. ☐ No. Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2012 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2012, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who is not filing a joint return for 2012 or is filing a joint return for 2012 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2012. If the child did not live with you for the required time, see *Exception to time lived with you,* later.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2012, see* Qualifying child of more than one person, *later. If the child was married, see* Married child, *later.*

1. Do you have at least one child who meets the conditions to be your qualifying child?
   - ☐ Yes. The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2012. If at least one qualifying child has a valid SSN (or was born or died in 2012), go to question 2. Otherwise, you cannot take the credit.
   - ☐ No. Skip questions 2 and 3; go to Step 4.
2. Are you filing a joint return for 2012?
   - ☐ Yes. Skip question 3 and Step 4; go to Step 5.
   - ☐ No. Continue
3. Could you be a qualifying child of another person for 2012? (Check "No" if the other person is not required to file, and is not filing, a 2012 tax return or is filing a 2012 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   - ☐ Yes. STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
   - ☐ No. Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than $13,980 ($19,190 if married filing jointly)?
   - ☐ Yes. Continue
   - ☐ No. STOP You cannot take the credit.
2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2012? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1947, and before January 2, 1988.) If your spouse died in 2012, see Pub. 596 before you answer.
   - ☐ Yes. Continue
   - ☐ No. STOP You cannot take the credit.
3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2012? Members of the military stationed outside the United States, see *Members of the military,* later, before you answer.
   - ☐ Yes. Continue
   - ☐ No. STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
4. Are you filing a joint return for 2012?
   - ☐ Yes. Skip questions 5 and 6; go to Step 5.
   - ☐ No. Continue
5. Could you be a qualifying child of another person for 2012? (Check "No" if the other person is not required to file, and is not filing, a 2012 tax return or is filing a 2012 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)
   - ☐ Yes. STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
   - ☐ No. Continue

6. Can you be claimed as a dependent on someone else's 2012 tax return?
   - ☐ Yes. STOP You cannot take the credit.
   - ☐ No. Go to Step 5.

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of $108.28 or more?
   - ☐ Yes. See *Clergy* or *Church employees,* whichever applies.
   - ☐ No. Continue
2. Figure earned income:

Form 1040, line 7	_____
Subtract, if included on line 7, any:	
• Taxable scholarship or fellowship grant not reported on a Form W-2.	
• Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040, line 7).	
• Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (enter "DFC" and the amount subtracted on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity.	– _____
Add all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 64b. See *Combat pay, nontaxable* later.	+ _____
Earned Income =	☐

CAUTION *Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.*

3. Were you self-employed at any time in 2012, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?
   - ☐ Yes. Skip question 4 and Step 6; go to Worksheet B.
   - ☐ No. Continue
4. If you have:
   - 3 or more qualifying children, is your earned income less than $45,060 ($50,270 if married filing jointly)?
   - 2 qualifying children, is your earned income less than $41,952 ($47,162 if married filing jointly)?
   - 1 qualifying child, is your earned income less than $36,920 ($42,130 if married filing jointly)?
   - No qualifying children, is your earned income less than $13,980 ($19,190 if married filing jointly)?

   ☐ Yes. Go to Step 6. ☐ No. STOP You cannot take the credit.

Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?
   - ☐ Yes. See *Credit figured by the IRS,* later.
   - ☐ No. Go to Worksheet A.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2. Be sure to answer "Yes" to question 3 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

1. Enter "Clergy" on the dotted line next to Form 1040, line 64a.
2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.
3. Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2.
4. Be sure to answer "Yes" to question 3 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you

are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election.

Credit figured by the IRS. To have the IRS figure your EIC:

1. Enter "EIC" on the dotted line next to Form 1040, line 64a.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. See *Combat pay, nontaxable*, above.

3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c or *Members of the military*, later. A child is considered to have lived with you for more than half of 2012 if the child was born or died in 2012 and your home was this child's home for more than half the time he or she was alive in 2012.

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cannot take the EIC.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2012 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you cannot take the EIC. Enter "No" on the dotted line next to line 64a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2012, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* in the instructions for line 6c applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 51 and 65).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 48).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 64a and 64b).

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2012. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2012.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2012.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2012, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed here unless she has a different qualifying child. However, if your

mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 64a. Otherwise, go to Step 3, question 1.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see *Social Security Number (SSN)* near the beginning of these instructions. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?*

Student. A student is a child who during any part of 5 calendar months of 2012 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Worksheet A—2012 EIC—Lines 64a and 64b

Keep for Your Records

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 3. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. | 1 |
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 2 |
   If line 2 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.
3. Enter the amount from Form 1040, line 38. | 3 |
4. Are the amounts on lines 3 and 1 the same?
   - ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.
   - ☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
   - No qualifying children, is the amount on line 3 less than $7,800 ($13,000 if married filing jointly)?
   - 1 or more qualifying children, is the amount on line 3 less than $17,100 ($22,300 if married filing jointly)?
   - ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.
   - ☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 5 |
   Look at the amounts on lines 5 and 2.
   Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. **This is your earned income credit.** | 6 |

Enter this amount on Form 1040, line 64a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.

CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file, *earlier, to find out if you must file Form 8862 to take the credit for 2012.*

Worksheet B—2012 EIC—Lines 64a and 64b

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 3.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies. | 1a |

b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. + | 1b |

c. Combine lines 1a and 1b. = | 1c |

d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. − | 1d |

e. Subtract line 1d from 1c. = | 1e |

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*. | 2a |

b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*. + | 2b |

c. Combine lines 2a and 2b. = | 2c |

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. | 3 |

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5. | 4a |

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** | 4b |

If line 4b is zero or less, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

5. If you have:
   - 3 or more qualifying children, is line 4b less than $45,060 ($50,270 if married filing jointly)?
   - 2 qualifying children, is line 4b less than $41,952 ($47,162 if married filing jointly)?
   - 1 qualifying child, is line 4b less than $36,920 ($42,130 if married filing jointly)?
   - No qualifying children, is line 4b less than $13,980 ($19,190 if married filing jointly)?
   - ☐ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.
   - ☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

Worksheet B – 2012 EIC – Lines 64a and 64b – *Continued*

Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b. | 6 |

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 7 |

If line 7 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38. | 8 |

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than $7,800 ($13,000 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $17,100 ($22,300 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 10 |
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

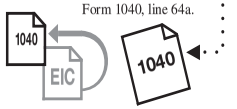
Your Earned Income Credit

11. This is your earned income credit. | 11 |

Enter this amount on Form 1040, line 64a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file, *earlier, to find out if you must file Form 8862 to take the credit for 2012.*

2012 Earned Income Credit (EIC) Table
Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and you have—			
		No children	One child	Two children	Three children
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
$1	$50	$2	$9	$10	$11	$2	$9	$10	$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	475	2,117	2,490	2,801	475	2,117	2,490	2,801
6,250	6,300	475	2,134	2,510	2,824	475	2,134	2,510	2,824
6,300	6,350	475	2,151	2,530	2,846	475	2,151	2,530	2,846
6,350	6,400	475	2,168	2,550	2,869	475	2,168	2,550	2,869
6,400	6,450	475	2,185	2,570	2,891	475	2,185	2,570	2,891
6,450	6,500	475	2,202	2,590	2,914	475	2,202	2,590	2,914
6,500	6,550	475	2,219	2,610	2,936	475	2,219	2,610	2,936
6,550	6,600	475	2,236	2,630	2,959	475	2,236	2,630	2,959
6,600	6,650	475	2,253	2,650	2,981	475	2,253	2,650	2,981
6,650	6,700	475	2,270	2,670	3,004	475	2,270	2,670	3,004
6,700	6,750	475	2,287	2,690	3,026	475	2,287	2,690	3,026
6,750	6,800	475	2,304	2,710	3,049	475	2,304	2,710	3,049
6,800	6,850	475	2,321	2,730	3,071	475	2,321	2,730	3,071
6,850	6,900	475	2,338	2,750	3,094	475	2,338	2,750	3,094
6,900	6,950	475	2,355	2,770	3,116	475	2,355	2,770	3,116
6,950	7,000	475	2,372	2,790	3,139	475	2,372	2,790	3,139
7,000	7,050	475	2,389	2,810	3,161	475	2,389	2,810	3,161
7,050	7,100	475	2,406	2,830	3,184	475	2,406	2,830	3,184
7,100	7,150	475	2,423	2,850	3,206	475	2,423	2,850	3,206
7,150	7,200	475	2,440	2,870	3,229	475	2,440	2,870	3,229
7,200	7,250	475	2,457	2,890	3,251	475	2,457	2,890	3,251
7,250	7,300	475	2,474	2,910	3,274	475	2,474	2,910	3,274
7,300	7,350	475	2,491	2,930	3,296	475	2,491	2,930	3,296
7,350	7,400	475	2,508	2,950	3,319	475	2,508	2,950	3,319
7,400	7,450	475	2,525	2,970	3,341	475	2,525	2,970	3,341
7,450	7,500	475	2,542	2,990	3,364	475	2,542	2,990	3,364
7,500	7,550	475	2,559	3,010	3,386	475	2,559	3,010	3,386
7,550	7,600	475	2,576	3,030	3,409	475	2,576	3,030	3,409
7,600	7,650	475	2,593	3,050	3,431	475	2,593	3,050	3,431
7,650	7,700	475	2,610	3,070	3,454	475	2,610	3,070	3,454
7,700	7,750	475	2,627	3,090	3,476	475	2,627	3,090	3,476
7,750	7,800	475	2,644	3,110	3,499	475	2,644	3,110	3,499
7,800	7,850	471	2,661	3,130	3,521	475	2,661	3,130	3,521
7,850	7,900	467	2,678	3,150	3,544	475	2,678	3,150	3,544
7,900	7,950	463	2,695	3,170	3,566	475	2,695	3,170	3,566
7,950	8,000	459	2,712	3,190	3,589	475	2,712	3,190	3,589
8,000	8,050	456	2,729	3,210	3,611	475	2,729	3,210	3,611
8,050	8,100	452	2,746	3,230	3,634	475	2,746	3,230	3,634
8,100	8,150	448	2,763	3,250	3,656	475	2,763	3,250	3,656
8,150	8,200	444	2,780	3,270	3,679	475	2,780	3,270	3,679
8,200	8,250	440	2,797	3,290	3,701	475	2,797	3,290	3,701
8,250	8,300	436	2,814	3,310	3,724	475	2,814	3,310	3,724
8,300	8,350	433	2,831	3,330	3,746	475	2,831	3,330	3,746
8,350	8,400	429	2,848	3,350	3,769	475	2,848	3,350	3,769
8,400	8,450	425	2,865	3,370	3,791	475	2,865	3,370	3,791
8,450	8,500	421	2,882	3,390	3,814	475	2,882	3,390	3,814

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
8,500	8,550	417	2,899	3,410	3,836	475	2,899	3,410	3,836
8,550	8,600	413	2,916	3,430	3,859	475	2,916	3,430	3,859
8,600	8,650	410	2,933	3,450	3,881	475	2,933	3,450	3,881
8,650	8,700	406	2,950	3,470	3,904	475	2,950	3,470	3,904
8,700	8,750	402	2,967	3,490	3,926	475	2,967	3,490	3,926
8,750	8,800	398	2,984	3,510	3,949	475	2,984	3,510	3,949
8,800	8,850	394	3,001	3,530	3,971	475	3,001	3,530	3,971
8,850	8,900	391	3,018	3,550	3,994	475	3,018	3,550	3,994
8,900	8,950	387	3,035	3,570	4,016	475	3,035	3,570	4,016
8,950	9,000	383	3,052	3,590	4,039	475	3,052	3,590	4,039
9,000	9,050	379	3,069	3,610	4,061	475	3,069	3,610	4,061
9,050	9,100	375	3,086	3,630	4,084	475	3,086	3,630	4,084
9,100	9,150	371	3,103	3,650	4,106	475	3,103	3,650	4,106
9,150	9,200	368	3,120	3,670	4,129	475	3,120	3,670	4,129
9,200	9,250	364	3,137	3,690	4,151	475	3,137	3,690	4,151
9,250	9,300	360	3,154	3,710	4,174	475	3,154	3,710	4,174
9,300	9,350	356	3,169	3,730	4,196	475	3,169	3,730	4,196
9,350	9,400	352	3,169	3,750	4,219	475	3,169	3,750	4,219
9,400	9,450	348	3,169	3,770	4,241	475	3,169	3,770	4,241
9,450	9,500	345	3,169	3,790	4,264	475	3,169	3,790	4,264
9,500	9,550	341	3,169	3,810	4,286	475	3,169	3,810	4,286
9,550	9,600	337	3,169	3,830	4,309	475	3,169	3,830	4,309
9,600	9,650	333	3,169	3,850	4,331	475	3,169	3,850	4,331
9,650	9,700	329	3,169	3,870	4,354	475	3,169	3,870	4,354
9,700	9,750	326	3,169	3,890	4,376	475	3,169	3,890	4,376
9,750	9,800	322	3,169	3,910	4,399	475	3,169	3,910	4,399
9,800	9,850	318	3,169	3,930	4,421	475	3,169	3,930	4,421
9,850	9,900	314	3,169	3,950	4,444	475	3,169	3,950	4,444
9,900	9,950	310	3,169	3,970	4,466	475	3,169	3,970	4,466
9,950	10,000	306	3,169	3,990	4,489	475	3,169	3,990	4,489
10,000	10,050	303	3,169	4,010	4,511	475	3,169	4,010	4,511
10,050	10,100	299	3,169	4,030	4,534	475	3,169	4,030	4,534
10,100	10,150	295	3,169	4,050	4,556	475	3,169	4,050	4,556
10,150	10,200	291	3,169	4,070	4,579	475	3,169	4,070	4,579
10,200	10,250	287	3,169	4,090	4,601	475	3,169	4,090	4,601
10,250	10,300	283	3,169	4,110	4,624	475	3,169	4,110	4,624
10,300	10,350	280	3,169	4,130	4,646	475	3,169	4,130	4,646
10,350	10,400	276	3,169	4,150	4,669	475	3,169	4,150	4,669
10,400	10,450	272	3,169	4,170	4,691	475	3,169	4,170	4,691
10,450	10,500	268	3,169	4,190	4,714	475	3,169	4,190	4,714
10,500	10,550	264	3,169	4,210	4,736	475	3,169	4,210	4,736
10,550	10,600	260	3,169	4,230	4,759	475	3,169	4,230	4,759
10,600	10,650	257	3,169	4,250	4,781	475	3,169	4,250	4,781
10,650	10,700	253	3,169	4,270	4,804	475	3,169	4,270	4,804
10,700	10,750	249	3,169	4,290	4,826	475	3,169	4,290	4,826
10,750	10,800	245	3,169	4,310	4,849	475	3,169	4,310	4,849
10,800	10,850	241	3,169	4,330	4,871	475	3,169	4,330	4,871
10,850	10,900	238	3,169	4,350	4,894	475	3,169	4,350	4,894
10,900	10,950	234	3,169	4,370	4,916	475	3,169	4,370	4,916
10,950	11,000	230	3,169	4,390	4,939	475	3,169	4,390	4,939
11,000	11,050	226	3,169	4,410	4,961	475	3,169	4,410	4,961
11,050	11,100	222	3,169	4,430	4,984	475	3,169	4,430	4,984
11,100	11,150	218	3,169	4,450	5,006	475	3,169	4,450	5,006
11,150	11,200	215	3,169	4,470	5,029	475	3,169	4,470	5,029
11,200	11,250	211	3,169	4,490	5,051	475	3,169	4,490	5,051
11,250	11,300	207	3,169	4,510	5,074	475	3,169	4,510	5,074
11,300	11,350	203	3,169	4,530	5,096	475	3,169	4,530	5,096
11,350	11,400	199	3,169	4,550	5,119	475	3,169	4,550	5,119
11,400	11,450	195	3,169	4,570	5,141	475	3,169	4,570	5,141
11,450	11,500	192	3,169	4,590	5,164	475	3,169	4,590	5,164

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
11,500	11,550	188	3,169	4,610	5,186	475	3,169	4,610	5,186
11,550	11,600	184	3,169	4,630	5,209	475	3,169	4,630	5,209
11,600	11,650	180	3,169	4,650	5,231	475	3,169	4,650	5,231
11,650	11,700	176	3,169	4,670	5,254	475	3,169	4,670	5,254
11,700	11,750	173	3,169	4,690	5,276	475	3,169	4,690	5,276
11,750	11,800	169	3,169	4,710	5,299	475	3,169	4,710	5,299
11,800	11,850	165	3,169	4,730	5,321	475	3,169	4,730	5,321
11,850	11,900	161	3,169	4,750	5,344	475	3,169	4,750	5,344
11,900	11,950	157	3,169	4,770	5,366	475	3,169	4,770	5,366
11,950	12,000	153	3,169	4,790	5,389	475	3,169	4,790	5,389
12,000	12,050	150	3,169	4,810	5,411	475	3,169	4,810	5,411
12,050	12,100	146	3,169	4,830	5,434	475	3,169	4,830	5,434
12,100	12,150	142	3,169	4,850	5,456	475	3,169	4,850	5,456
12,150	12,200	138	3,169	4,870	5,479	475	3,169	4,870	5,479
12,200	12,250	134	3,169	4,890	5,501	475	3,169	4,890	5,501
12,250	12,300	130	3,169	4,910	5,524	475	3,169	4,910	5,524
12,300	12,350	127	3,169	4,930	5,546	475	3,169	4,930	5,546
12,350	12,400	123	3,169	4,950	5,569	475	3,169	4,950	5,569
12,400	12,450	119	3,169	4,970	5,591	475	3,169	4,970	5,591
12,450	12,500	115	3,169	4,990	5,614	475	3,169	4,990	5,614
12,500	12,550	111	3,169	5,010	5,636	475	3,169	5,010	5,636
12,550	12,600	107	3,169	5,030	5,659	475	3,169	5,030	5,659
12,600	12,650	104	3,169	5,050	5,681	475	3,169	5,050	5,681
12,650	12,700	100	3,169	5,070	5,704	475	3,169	5,070	5,704
12,700	12,750	96	3,169	5,090	5,726	475	3,169	5,090	5,726
12,750	12,800	92	3,169	5,110	5,749	475	3,169	5,110	5,749
12,800	12,850	88	3,169	5,130	5,771	475	3,169	5,130	5,771
12,850	12,900	85	3,169	5,150	5,794	475	3,169	5,150	5,794
12,900	12,950	81	3,169	5,170	5,816	475	3,169	5,170	5,816
12,950	13,000	77	3,169	5,190	5,839	475	3,169	5,190	5,839
13,000	13,050	73	3,169	5,210	5,861	472	3,169	5,210	5,861
13,050	13,100	69	3,169	5,236	5,891	468	3,169	5,236	5,891
13,100	13,150	65	3,169	5,236	5,891	464	3,169	5,236	5,891
13,150	13,200	62	3,169	5,236	5,891	460	3,169	5,236	5,891
13,200	13,250	58	3,169	5,236	5,891	456	3,169	5,236	5,891
13,250	13,300	54	3,169	5,236	5,891	452	3,169	5,236	5,891
13,300	13,350	50	3,169	5,236	5,891	449	3,169	5,236	5,891
13,350	13,400	46	3,169	5,236	5,891	445	3,169	5,236	5,891
13,400	13,450	42	3,169	5,236	5,891	441	3,169	5,236	5,891
13,450	13,500	39	3,169	5,236	5,891	437	3,169	5,236	5,891
13,500	13,550	35	3,169	5,236	5,891	433	3,169	5,236	5,891
13,550	13,600	31	3,169	5,236	5,891	430	3,169	5,236	5,891
13,600	13,650	27	3,169	5,236	5,891	426	3,169	5,236	5,891
13,650	13,700	23	3,169	5,236	5,891	422	3,169	5,236	5,891
13,700	13,750	20	3,169	5,236	5,891	418	3,169	5,236	5,891
13,750	13,800	16	3,169	5,236	5,891	414	3,169	5,236	5,891
13,800	13,850	12	3,169	5,236	5,891	410	3,169	5,236	5,891
13,850	13,900	8	3,169	5,236	5,891	407	3,169	5,236	5,891
13,900	13,950	4	3,169	5,236	5,891	403	3,169	5,236	5,891
13,950	14,000	*	3,169	5,236	5,891	399	3,169	5,236	5,891
14,000	14,050	0	3,169	5,236	5,891	395	3,169	5,236	5,891
14,050	14,100	0	3,169	5,236	5,891	391	3,169	5,236	5,891
14,100	14,150	0	3,169	5,236	5,891	387	3,169	5,236	5,891
14,150	14,200	0	3,169	5,236	5,891	384	3,169	5,236	5,891
14,200	14,250	0	3,169	5,236	5,891	380	3,169	5,236	5,891
14,250	14,300	0	3,169	5,236	5,891	376	3,169	5,236	5,891
14,300	14,350	0	3,169	5,236	5,891	372	3,169	5,236	5,891
14,350	14,400	0	3,169	5,236	5,891	368	3,169	5,236	5,891
14,400	14,450	0	3,169	5,236	5,891	365	3,169	5,236	5,891
14,450	14,500	0	3,169	5,236	5,891	361	3,169	5,236	5,891

(Continued)

* If the amount you are looking up from the worksheet is at least $13,950 but less than $13,980, and you have no qualifying children, your credit is $1. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
14,500	14,550	0	3,169	5,236	5,891	357	3,169	5,236	5,891
14,550	14,600	0	3,169	5,236	5,891	353	3,169	5,236	5,891
14,600	14,650	0	3,169	5,236	5,891	349	3,169	5,236	5,891
14,650	14,700	0	3,169	5,236	5,891	345	3,169	5,236	5,891
14,700	14,750	0	3,169	5,236	5,891	342	3,169	5,236	5,891
14,750	14,800	0	3,169	5,236	5,891	338	3,169	5,236	5,891
14,800	14,850	0	3,169	5,236	5,891	334	3,169	5,236	5,891
14,850	14,900	0	3,169	5,236	5,891	330	3,169	5,236	5,891
14,900	14,950	0	3,169	5,236	5,891	326	3,169	5,236	5,891
14,950	15,000	0	3,169	5,236	5,891	322	3,169	5,236	5,891
15,000	15,050	0	3,169	5,236	5,891	319	3,169	5,236	5,891
15,050	15,100	0	3,169	5,236	5,891	315	3,169	5,236	5,891
15,100	15,150	0	3,169	5,236	5,891	311	3,169	5,236	5,891
15,150	15,200	0	3,169	5,236	5,891	307	3,169	5,236	5,891
15,200	15,250	0	3,169	5,236	5,891	303	3,169	5,236	5,891
15,250	15,300	0	3,169	5,236	5,891	299	3,169	5,236	5,891
15,300	15,350	0	3,169	5,236	5,891	296	3,169	5,236	5,891
15,350	15,400	0	3,169	5,236	5,891	292	3,169	5,236	5,891
15,400	15,450	0	3,169	5,236	5,891	288	3,169	5,236	5,891
15,450	15,500	0	3,169	5,236	5,891	284	3,169	5,236	5,891
15,500	15,550	0	3,169	5,236	5,891	280	3,169	5,236	5,891
15,550	15,600	0	3,169	5,236	5,891	277	3,169	5,236	5,891
15,600	15,650	0	3,169	5,236	5,891	273	3,169	5,236	5,891
15,650	15,700	0	3,169	5,236	5,891	269	3,169	5,236	5,891
15,700	15,750	0	3,169	5,236	5,891	265	3,169	5,236	5,891
15,750	15,800	0	3,169	5,236	5,891	261	3,169	5,236	5,891
15,800	15,850	0	3,169	5,236	5,891	257	3,169	5,236	5,891
15,850	15,900	0	3,169	5,236	5,891	254	3,169	5,236	5,891
15,900	15,950	0	3,169	5,236	5,891	250	3,169	5,236	5,891
15,950	16,000	0	3,169	5,236	5,891	246	3,169	5,236	5,891
16,000	16,050	0	3,169	5,236	5,891	242	3,169	5,236	5,891
16,050	16,100	0	3,169	5,236	5,891	238	3,169	5,236	5,891
16,100	16,150	0	3,169	5,236	5,891	234	3,169	5,236	5,891
16,150	16,200	0	3,169	5,236	5,891	231	3,169	5,236	5,891
16,200	16,250	0	3,169	5,236	5,891	227	3,169	5,236	5,891
16,250	16,300	0	3,169	5,236	5,891	223	3,169	5,236	5,891
16,300	16,350	0	3,169	5,236	5,891	219	3,169	5,236	5,891
16,350	16,400	0	3,169	5,236	5,891	215	3,169	5,236	5,891
16,400	16,450	0	3,169	5,236	5,891	212	3,169	5,236	5,891
16,450	16,500	0	3,169	5,236	5,891	208	3,169	5,236	5,891
16,500	16,550	0	3,169	5,236	5,891	204	3,169	5,236	5,891
16,550	16,600	0	3,169	5,236	5,891	200	3,169	5,236	5,891
16,600	16,650	0	3,169	5,236	5,891	196	3,169	5,236	5,891
16,650	16,700	0	3,169	5,236	5,891	192	3,169	5,236	5,891
16,700	16,750	0	3,169	5,236	5,891	189	3,169	5,236	5,891
16,750	16,800	0	3,169	5,236	5,891	185	3,169	5,236	5,891
16,800	16,850	0	3,169	5,236	5,891	181	3,169	5,236	5,891
16,850	16,900	0	3,169	5,236	5,891	177	3,169	5,236	5,891
16,900	16,950	0	3,169	5,236	5,891	173	3,169	5,236	5,891
16,950	17,000	0	3,169	5,236	5,891	169	3,169	5,236	5,891
17,000	17,050	0	3,169	5,236	5,891	166	3,169	5,236	5,891
17,050	17,100	0	3,169	5,236	5,891	162	3,169	5,236	5,891
17,100	17,150	0	3,163	5,229	5,883	158	3,169	5,236	5,891
17,150	17,200	0	3,155	5,218	5,873	154	3,169	5,236	5,891
17,200	17,250	0	3,147	5,208	5,862	150	3,169	5,236	5,891
17,250	17,300	0	3,139	5,197	5,852	146	3,169	5,236	5,891
17,300	17,350	0	3,131	5,187	5,841	143	3,169	5,236	5,891
17,350	17,400	0	3,123	5,176	5,830	139	3,169	5,236	5,891
17,400	17,450	0	3,115	5,165	5,820	135	3,169	5,236	5,891
17,450	17,500	0	3,107	5,155	5,809	131	3,169	5,236	5,891

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
17,500	17,550	0	3,099	5,144	5,799	127	3,169	5,236	5,891
17,550	17,600	0	3,091	5,134	5,788	124	3,169	5,236	5,891
17,600	17,650	0	3,083	5,123	5,778	120	3,169	5,236	5,891
17,650	17,700	0	3,075	5,113	5,767	116	3,169	5,236	5,891
17,700	17,750	0	3,067	5,102	5,757	112	3,169	5,236	5,891
17,750	17,800	0	3,059	5,092	5,746	108	3,169	5,236	5,891
17,800	17,850	0	3,051	5,081	5,736	104	3,169	5,236	5,891
17,850	17,900	0	3,043	5,071	5,725	101	3,169	5,236	5,891
17,900	17,950	0	3,035	5,060	5,715	97	3,169	5,236	5,891
17,950	18,000	0	3,027	5,050	5,704	93	3,169	5,236	5,891
18,000	18,050	0	3,019	5,039	5,694	89	3,169	5,236	5,891
18,050	18,100	0	3,011	5,029	5,683	85	3,169	5,236	5,891
18,100	18,150	0	3,003	5,018	5,673	81	3,169	5,236	5,891
18,150	18,200	0	2,995	5,007	5,662	78	3,169	5,236	5,891
18,200	18,250	0	2,987	4,997	5,651	74	3,169	5,236	5,891
18,250	18,300	0	2,979	4,986	5,641	70	3,169	5,236	5,891
18,300	18,350	0	2,971	4,976	5,630	66	3,169	5,236	5,891
18,350	18,400	0	2,963	4,965	5,620	62	3,169	5,236	5,891
18,400	18,450	0	2,955	4,955	5,609	59	3,169	5,236	5,891
18,450	18,500	0	2,947	4,944	5,599	55	3,169	5,236	5,891
18,500	18,550	0	2,939	4,934	5,588	51	3,169	5,236	5,891
18,550	18,600	0	2,931	4,923	5,578	47	3,169	5,236	5,891
18,600	18,650	0	2,924	4,913	5,567	43	3,169	5,236	5,891
18,650	18,700	0	2,916	4,902	5,557	39	3,169	5,236	5,891
18,700	18,750	0	2,908	4,892	5,546	36	3,169	5,236	5,891
18,750	18,800	0	2,900	4,881	5,536	32	3,169	5,236	5,891
18,800	18,850	0	2,892	4,871	5,525	28	3,169	5,236	5,891
18,850	18,900	0	2,884	4,860	5,515	24	3,169	5,236	5,891
18,900	18,950	0	2,876	4,850	5,504	20	3,169	5,236	5,891
18,950	19,000	0	2,868	4,839	5,494	16	3,169	5,236	5,891
19,000	19,050	0	2,860	4,828	5,483	13	3,169	5,236	5,891
19,050	19,100	0	2,852	4,818	5,472	9	3,169	5,236	5,891
19,100	19,150	0	2,844	4,807	5,462	5	3,169	5,236	5,891
19,150	19,200	0	2,836	4,797	5,451	*	3,169	5,236	5,891
19,200	19,250	0	2,828	4,786	5,441	0	3,169	5,236	5,891
19,250	19,300	0	2,820	4,776	5,430	0	3,169	5,236	5,891
19,300	19,350	0	2,812	4,765	5,420	0	3,169	5,236	5,891
19,350	19,400	0	2,804	4,755	5,409	0	3,169	5,236	5,891
19,400	19,450	0	2,796	4,744	5,399	0	3,169	5,236	5,891
19,450	19,500	0	2,788	4,734	5,388	0	3,169	5,236	5,891
19,500	19,550	0	2,780	4,723	5,378	0	3,169	5,236	5,891
19,550	19,600	0	2,772	4,713	5,367	0	3,169	5,236	5,891
19,600	19,650	0	2,764	4,702	5,357	0	3,169	5,236	5,891
19,650	19,700	0	2,756	4,692	5,346	0	3,169	5,236	5,891
19,700	19,750	0	2,748	4,681	5,336	0	3,169	5,236	5,891
19,750	19,800	0	2,740	4,671	5,325	0	3,169	5,236	5,891
19,800	19,850	0	2,732	4,660	5,315	0	3,169	5,236	5,891
19,850	19,900	0	2,724	4,649	5,304	0	3,169	5,236	5,891
19,900	19,950	0	2,716	4,639	5,293	0	3,169	5,236	5,891
19,950	20,000	0	2,708	4,628	5,283	0	3,169	5,236	5,891
20,000	20,050	0	2,700	4,618	5,272	0	3,169	5,236	5,891
20,050	20,100	0	2,692	4,607	5,262	0	3,169	5,236	5,891
20,100	20,150	0	2,684	4,597	5,251	0	3,169	5,236	5,891
20,150	20,200	0	2,676	4,586	5,241	0	3,169	5,236	5,891
20,200	20,250	0	2,668	4,576	5,230	0	3,169	5,236	5,891
20,250	20,300	0	2,660	4,565	5,220	0	3,169	5,236	5,891
20,300	20,350	0	2,652	4,555	5,209	0	3,169	5,236	5,891
20,350	20,400	0	2,644	4,544	5,199	0	3,169	5,236	5,891
20,400	20,450	0	2,636	4,534	5,188	0	3,169	5,236	5,891
20,450	20,500	0	2,628	4,523	5,178	0	3,169	5,236	5,891

(Continued)

* If the amount you are looking up from the worksheet is at least $19,150 but less than $19,190, and you have no qualifying children, your credit is $2. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
20,500	20,550	0	2,620	4,513	5,167	0	3,169	5,236	5,891
20,550	20,600	0	2,612	4,502	5,157	0	3,169	5,236	5,891
20,600	20,650	0	2,604	4,492	5,146	0	3,169	5,236	5,891
20,650	20,700	0	2,596	4,481	5,135	0	3,169	5,236	5,891
20,700	20,750	0	2,588	4,470	5,125	0	3,169	5,236	5,891
20,750	20,800	0	2,580	4,460	5,114	0	3,169	5,236	5,891
20,800	20,850	0	2,572	4,449	5,104	0	3,169	5,236	5,891
20,850	20,900	0	2,564	4,439	5,093	0	3,169	5,236	5,891
20,900	20,950	0	2,556	4,428	5,083	0	3,169	5,236	5,891
20,950	21,000	0	2,548	4,418	5,072	0	3,169	5,236	5,891
21,000	21,050	0	2,540	4,407	5,062	0	3,169	5,236	5,891
21,050	21,100	0	2,532	4,397	5,051	0	3,169	5,236	5,891
21,100	21,150	0	2,524	4,386	5,041	0	3,169	5,236	5,891
21,150	21,200	0	2,516	4,376	5,030	0	3,169	5,236	5,891
21,200	21,250	0	2,508	4,365	5,020	0	3,169	5,236	5,891
21,250	21,300	0	2,500	4,355	5,009	0	3,169	5,236	5,891
21,300	21,350	0	2,492	4,344	4,999	0	3,169	5,236	5,891
21,350	21,400	0	2,484	4,334	4,988	0	3,169	5,236	5,891
21,400	21,450	0	2,476	4,323	4,978	0	3,169	5,236	5,891
21,450	21,500	0	2,468	4,313	4,967	0	3,169	5,236	5,891
21,500	21,550	0	2,460	4,302	4,956	0	3,169	5,236	5,891
21,550	21,600	0	2,452	4,291	4,946	0	3,169	5,236	5,891
21,600	21,650	0	2,444	4,281	4,935	0	3,169	5,236	5,891
21,650	21,700	0	2,436	4,270	4,925	0	3,169	5,236	5,891
21,700	21,750	0	2,428	4,260	4,914	0	3,169	5,236	5,891
21,750	21,800	0	2,420	4,249	4,904	0	3,169	5,236	5,891
21,800	21,850	0	2,412	4,239	4,893	0	3,169	5,236	5,891
21,850	21,900	0	2,404	4,228	4,883	0	3,169	5,236	5,891
21,900	21,950	0	2,396	4,218	4,872	0	3,169	5,236	5,891
21,950	22,000	0	2,388	4,207	4,862	0	3,169	5,236	5,891
22,000	22,050	0	2,380	4,197	4,851	0	3,169	5,236	5,891
22,050	22,100	0	2,372	4,186	4,841	0	3,169	5,236	5,891
22,100	22,150	0	2,364	4,176	4,830	0	3,169	5,236	5,891
22,150	22,200	0	2,356	4,165	4,820	0	3,169	5,236	5,891
22,200	22,250	0	2,348	4,155	4,809	0	3,169	5,236	5,891
22,250	22,300	0	2,340	4,144	4,799	0	3,169	5,236	5,891
22,300	22,350	0	2,332	4,134	4,788	0	3,165	5,231	5,885
22,350	22,400	0	2,324	4,123	4,777	0	3,157	5,220	5,875
22,400	22,450	0	2,316	4,112	4,767	0	3,149	5,210	5,864
22,450	22,500	0	2,308	4,102	4,756	0	3,141	5,199	5,854
22,500	22,550	0	2,300	4,091	4,746	0	3,133	5,189	5,843
22,550	22,600	0	2,292	4,081	4,735	0	3,125	5,178	5,833
22,600	22,650	0	2,284	4,070	4,725	0	3,117	5,168	5,822
22,650	22,700	0	2,276	4,060	4,714	0	3,109	5,157	5,812
22,700	22,750	0	2,268	4,049	4,704	0	3,101	5,146	5,801
22,750	22,800	0	2,260	4,039	4,693	0	3,093	5,136	5,790
22,800	22,850	0	2,252	4,028	4,683	0	3,085	5,125	5,780
22,850	22,900	0	2,244	4,018	4,672	0	3,077	5,115	5,769
22,900	22,950	0	2,236	4,007	4,662	0	3,069	5,104	5,759
22,950	23,000	0	2,228	3,997	4,651	0	3,061	5,094	5,748
23,000	23,050	0	2,220	3,986	4,641	0	3,053	5,083	5,738
23,050	23,100	0	2,212	3,976	4,630	0	3,045	5,073	5,727
23,100	23,150	0	2,204	3,965	4,620	0	3,037	5,062	5,717
23,150	23,200	0	2,196	3,954	4,609	0	3,029	5,052	5,706
23,200	23,250	0	2,188	3,944	4,598	0	3,021	5,041	5,696
23,250	23,300	0	2,180	3,933	4,588	0	3,013	5,031	5,685
23,300	23,350	0	2,172	3,923	4,577	0	3,005	5,020	5,675
23,350	23,400	0	2,164	3,912	4,567	0	2,997	5,010	5,664
23,400	23,450	0	2,156	3,902	4,556	0	2,989	4,999	5,654
23,450	23,500	0	2,148	3,891	4,546	0	2,981	4,989	5,643

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
23,500	23,550	0	2,140	3,881	4,535	0	2,973	4,978	5,633
23,550	23,600	0	2,132	3,870	4,525	0	2,965	4,967	5,622
23,600	23,650	0	2,125	3,860	4,514	0	2,957	4,957	5,611
23,650	23,700	0	2,117	3,849	4,504	0	2,949	4,946	5,601
23,700	23,750	0	2,109	3,839	4,493	0	2,941	4,936	5,590
23,750	23,800	0	2,101	3,828	4,483	0	2,933	4,925	5,580
23,800	23,850	0	2,093	3,818	4,472	0	2,925	4,915	5,569
23,850	23,900	0	2,085	3,807	4,462	0	2,917	4,904	5,559
23,900	23,950	0	2,077	3,797	4,451	0	2,909	4,894	5,548
23,950	24,000	0	2,069	3,786	4,441	0	2,901	4,883	5,538
24,000	24,050	0	2,061	3,775	4,430	0	2,893	4,873	5,527
24,050	24,100	0	2,053	3,765	4,419	0	2,885	4,862	5,517
24,100	24,150	0	2,045	3,754	4,409	0	2,877	4,852	5,506
24,150	24,200	0	2,037	3,744	4,398	0	2,869	4,841	5,496
24,200	24,250	0	2,029	3,733	4,388	0	2,861	4,831	5,485
24,250	24,300	0	2,021	3,723	4,377	0	2,853	4,820	5,475
24,300	24,350	0	2,013	3,712	4,367	0	2,845	4,810	5,464
24,350	24,400	0	2,005	3,702	4,356	0	2,837	4,799	5,454
24,400	24,450	0	1,997	3,691	4,346	0	2,829	4,788	5,443
24,450	24,500	0	1,989	3,681	4,335	0	2,821	4,778	5,432
24,500	24,550	0	1,981	3,670	4,325	0	2,813	4,767	5,422
24,550	24,600	0	1,973	3,660	4,314	0	2,805	4,757	5,411
24,600	24,650	0	1,965	3,649	4,304	0	2,797	4,746	5,401
24,650	24,700	0	1,957	3,639	4,293	0	2,789	4,736	5,390
24,700	24,750	0	1,949	3,628	4,283	0	2,781	4,725	5,380
24,750	24,800	0	1,941	3,618	4,272	0	2,773	4,715	5,369
24,800	24,850	0	1,933	3,607	4,262	0	2,765	4,704	5,359
24,850	24,900	0	1,925	3,596	4,251	0	2,757	4,694	5,348
24,900	24,950	0	1,917	3,586	4,240	0	2,749	4,683	5,338
24,950	25,000	0	1,909	3,575	4,230	0	2,741	4,673	5,327
25,000	25,050	0	1,901	3,565	4,219	0	2,733	4,662	5,317
25,050	25,100	0	1,893	3,554	4,209	0	2,725	4,652	5,306
25,100	25,150	0	1,885	3,544	4,198	0	2,717	4,641	5,296
25,150	25,200	0	1,877	3,533	4,188	0	2,709	4,631	5,285
25,200	25,250	0	1,869	3,523	4,177	0	2,701	4,620	5,274
25,250	25,300	0	1,861	3,512	4,167	0	2,693	4,609	5,264
25,300	25,350	0	1,853	3,502	4,156	0	2,685	4,599	5,253
25,350	25,400	0	1,845	3,491	4,146	0	2,677	4,588	5,243
25,400	25,450	0	1,837	3,481	4,135	0	2,669	4,578	5,232
25,450	25,500	0	1,829	3,470	4,125	0	2,661	4,567	5,222
25,500	25,550	0	1,821	3,460	4,114	0	2,653	4,557	5,211
25,550	25,600	0	1,813	3,449	4,104	0	2,645	4,546	5,201
25,600	25,650	0	1,805	3,439	4,093	0	2,637	4,536	5,190
25,650	25,700	0	1,797	3,428	4,082	0	2,629	4,525	5,180
25,700	25,750	0	1,789	3,417	4,072	0	2,621	4,515	5,169
25,750	25,800	0	1,781	3,407	4,061	0	2,613	4,504	5,159
25,800	25,850	0	1,773	3,396	4,051	0	2,606	4,494	5,148
25,850	25,900	0	1,765	3,386	4,040	0	2,598	4,483	5,138
25,900	25,950	0	1,757	3,375	4,030	0	2,590	4,473	5,127
25,950	26,000	0	1,749	3,365	4,019	0	2,582	4,462	5,117
26,000	26,050	0	1,741	3,354	4,009	0	2,574	4,452	5,106
26,050	26,100	0	1,733	3,344	3,998	0	2,566	4,441	5,095
26,100	26,150	0	1,725	3,333	3,988	0	2,558	4,430	5,085
26,150	26,200	0	1,717	3,323	3,977	0	2,550	4,420	5,074
26,200	26,250	0	1,709	3,312	3,967	0	2,542	4,409	5,064
26,250	26,300	0	1,701	3,302	3,956	0	2,534	4,399	5,053
26,300	26,350	0	1,693	3,291	3,946	0	2,526	4,388	5,043
26,350	26,400	0	1,685	3,281	3,935	0	2,518	4,378	5,032
26,400	26,450	0	1,677	3,270	3,925	0	2,510	4,367	5,022
26,450	26,500	0	1,669	3,260	3,914	0	2,502	4,357	5,011

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
26,500	26,550	0	1,661	3,249	3,903	0	2,494	4,346	5,001
26,550	26,600	0	1,653	3,238	3,893	0	2,486	4,336	4,990
26,600	26,650	0	1,645	3,228	3,882	0	2,478	4,325	4,980
26,650	26,700	0	1,637	3,217	3,872	0	2,470	4,315	4,969
26,700	26,750	0	1,629	3,207	3,861	0	2,462	4,304	4,959
26,750	26,800	0	1,621	3,196	3,851	0	2,454	4,294	4,948
26,800	26,850	0	1,613	3,186	3,840	0	2,446	4,283	4,938
26,850	26,900	0	1,605	3,175	3,830	0	2,438	4,273	4,927
26,900	26,950	0	1,597	3,165	3,819	0	2,430	4,262	4,916
26,950	27,000	0	1,589	3,154	3,809	0	2,422	4,251	4,906
27,000	27,050	0	1,581	3,144	3,798	0	2,414	4,241	4,895
27,050	27,100	0	1,573	3,133	3,788	0	2,406	4,230	4,885
27,100	27,150	0	1,565	3,123	3,777	0	2,398	4,220	4,874
27,150	27,200	0	1,557	3,112	3,767	0	2,390	4,209	4,864
27,200	27,250	0	1,549	3,102	3,756	0	2,382	4,199	4,853
27,250	27,300	0	1,541	3,091	3,746	0	2,374	4,188	4,843
27,300	27,350	0	1,533	3,081	3,735	0	2,366	4,178	4,832
27,350	27,400	0	1,525	3,070	3,724	0	2,358	4,167	4,822
27,400	27,450	0	1,517	3,059	3,714	0	2,350	4,157	4,811
27,450	27,500	0	1,509	3,049	3,703	0	2,342	4,146	4,801
27,500	27,550	0	1,501	3,038	3,693	0	2,334	4,136	4,790
27,550	27,600	0	1,493	3,028	3,682	0	2,326	4,125	4,780
27,600	27,650	0	1,485	3,017	3,672	0	2,318	4,115	4,769
27,650	27,700	0	1,477	3,007	3,661	0	2,310	4,104	4,759
27,700	27,750	0	1,469	2,996	3,651	0	2,302	4,093	4,748
27,750	27,800	0	1,461	2,986	3,640	0	2,294	4,083	4,737
27,800	27,850	0	1,453	2,975	3,630	0	2,286	4,072	4,727
27,850	27,900	0	1,445	2,965	3,619	0	2,278	4,062	4,716
27,900	27,950	0	1,437	2,954	3,609	0	2,270	4,051	4,706
27,950	28,000	0	1,429	2,944	3,598	0	2,262	4,041	4,695
28,000	28,050	0	1,421	2,933	3,588	0	2,254	4,030	4,685
28,050	28,100	0	1,413	2,923	3,577	0	2,246	4,020	4,674
28,100	28,150	0	1,405	2,912	3,567	0	2,238	4,009	4,664
28,150	28,200	0	1,397	2,901	3,556	0	2,230	3,999	4,653
28,200	28,250	0	1,389	2,891	3,545	0	2,222	3,988	4,643
28,250	28,300	0	1,381	2,880	3,535	0	2,214	3,978	4,632
28,300	28,350	0	1,373	2,870	3,524	0	2,206	3,967	4,622
28,350	28,400	0	1,365	2,859	3,514	0	2,198	3,957	4,611
28,400	28,450	0	1,357	2,849	3,503	0	2,190	3,946	4,601
28,450	28,500	0	1,349	2,838	3,493	0	2,182	3,936	4,590
28,500	28,550	0	1,341	2,828	3,482	0	2,174	3,925	4,580
28,550	28,600	0	1,333	2,817	3,472	0	2,166	3,914	4,569
28,600	28,650	0	1,326	2,807	3,461	0	2,158	3,904	4,558
28,650	28,700	0	1,318	2,796	3,451	0	2,150	3,893	4,548
28,700	28,750	0	1,310	2,786	3,440	0	2,142	3,883	4,537
28,750	28,800	0	1,302	2,775	3,430	0	2,134	3,872	4,527
28,800	28,850	0	1,294	2,765	3,419	0	2,126	3,862	4,516
28,850	28,900	0	1,286	2,754	3,409	0	2,118	3,851	4,506
28,900	28,950	0	1,278	2,744	3,398	0	2,110	3,841	4,495
28,950	29,000	0	1,270	2,733	3,388	0	2,102	3,830	4,485
29,000	29,050	0	1,262	2,722	3,377	0	2,094	3,820	4,474
29,050	29,100	0	1,254	2,712	3,366	0	2,086	3,809	4,464
29,100	29,150	0	1,246	2,701	3,356	0	2,078	3,799	4,453
29,150	29,200	0	1,238	2,691	3,345	0	2,070	3,788	4,443
29,200	29,250	0	1,230	2,680	3,335	0	2,062	3,778	4,432
29,250	29,300	0	1,222	2,670	3,324	0	2,054	3,767	4,422
29,300	29,350	0	1,214	2,659	3,314	0	2,046	3,757	4,411
29,350	29,400	0	1,206	2,649	3,303	0	2,038	3,746	4,401
29,400	29,450	0	1,198	2,638	3,293	0	2,030	3,735	4,390
29,450	29,500	0	1,190	2,628	3,282	0	2,022	3,725	4,379

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
29,500	29,550	0	1,182	2,617	3,272	0	2,014	3,714	4,369
29,550	29,600	0	1,174	2,607	3,261	0	2,006	3,704	4,358
29,600	29,650	0	1,166	2,596	3,251	0	1,998	3,693	4,348
29,650	29,700	0	1,158	2,586	3,240	0	1,990	3,683	4,337
29,700	29,750	0	1,150	2,575	3,230	0	1,982	3,672	4,327
29,750	29,800	0	1,142	2,565	3,219	0	1,974	3,662	4,316
29,800	29,850	0	1,134	2,554	3,209	0	1,966	3,651	4,306
29,850	29,900	0	1,126	2,543	3,198	0	1,958	3,641	4,295
29,900	29,950	0	1,118	2,533	3,187	0	1,950	3,630	4,285
29,950	30,000	0	1,110	2,522	3,177	0	1,942	3,620	4,274
30,000	30,050	0	1,102	2,512	3,166	0	1,934	3,609	4,264
30,050	30,100	0	1,094	2,501	3,156	0	1,926	3,599	4,253
30,100	30,150	0	1,086	2,491	3,145	0	1,918	3,588	4,243
30,150	30,200	0	1,078	2,480	3,135	0	1,910	3,578	4,232
30,200	30,250	0	1,070	2,470	3,124	0	1,902	3,567	4,221
30,250	30,300	0	1,062	2,459	3,114	0	1,894	3,556	4,211
30,300	30,350	0	1,054	2,449	3,103	0	1,886	3,546	4,200
30,350	30,400	0	1,046	2,438	3,093	0	1,878	3,535	4,190
30,400	30,450	0	1,038	2,428	3,082	0	1,870	3,525	4,179
30,450	30,500	0	1,030	2,417	3,072	0	1,862	3,514	4,169
30,500	30,550	0	1,022	2,407	3,061	0	1,854	3,504	4,158
30,550	30,600	0	1,014	2,396	3,051	0	1,846	3,493	4,148
30,600	30,650	0	1,006	2,386	3,040	0	1,838	3,483	4,137
30,650	30,700	0	998	2,375	3,029	0	1,830	3,472	4,127
30,700	30,750	0	990	2,364	3,019	0	1,822	3,462	4,116
30,750	30,800	0	982	2,354	3,008	0	1,814	3,451	4,106
30,800	30,850	0	974	2,343	2,998	0	1,807	3,441	4,095
30,850	30,900	0	966	2,333	2,987	0	1,799	3,430	4,085
30,900	30,950	0	958	2,322	2,977	0	1,791	3,420	4,074
30,950	31,000	0	950	2,312	2,966	0	1,783	3,409	4,064
31,000	31,050	0	942	2,301	2,956	0	1,775	3,399	4,053
31,050	31,100	0	934	2,291	2,945	0	1,767	3,388	4,042
31,100	31,150	0	926	2,280	2,935	0	1,759	3,377	4,032
31,150	31,200	0	918	2,270	2,924	0	1,751	3,367	4,021
31,200	31,250	0	910	2,259	2,914	0	1,743	3,356	4,011
31,250	31,300	0	902	2,249	2,903	0	1,735	3,346	4,000
31,300	31,350	0	894	2,238	2,893	0	1,727	3,335	3,990
31,350	31,400	0	886	2,228	2,882	0	1,719	3,325	3,979
31,400	31,450	0	878	2,217	2,872	0	1,711	3,314	3,969
31,450	31,500	0	870	2,207	2,861	0	1,703	3,304	3,958
31,500	31,550	0	862	2,196	2,850	0	1,695	3,293	3,948
31,550	31,600	0	854	2,185	2,840	0	1,687	3,283	3,937
31,600	31,650	0	846	2,175	2,829	0	1,679	3,272	3,927
31,650	31,700	0	838	2,164	2,819	0	1,671	3,262	3,916
31,700	31,750	0	830	2,154	2,808	0	1,663	3,251	3,906
31,750	31,800	0	822	2,143	2,798	0	1,655	3,241	3,895
31,800	31,850	0	814	2,133	2,787	0	1,647	3,230	3,885
31,850	31,900	0	806	2,122	2,777	0	1,639	3,220	3,874
31,900	31,950	0	798	2,112	2,766	0	1,631	3,209	3,863
31,950	32,000	0	790	2,101	2,756	0	1,623	3,198	3,853
32,000	32,050	0	782	2,091	2,745	0	1,615	3,188	3,842
32,050	32,100	0	774	2,080	2,735	0	1,607	3,177	3,832
32,100	32,150	0	766	2,070	2,724	0	1,599	3,167	3,821
32,150	32,200	0	758	2,059	2,714	0	1,591	3,156	3,811
32,200	32,250	0	750	2,049	2,703	0	1,583	3,146	3,800
32,250	32,300	0	742	2,038	2,693	0	1,575	3,135	3,790
32,300	32,350	0	734	2,028	2,682	0	1,567	3,125	3,779
32,350	32,400	0	726	2,017	2,671	0	1,559	3,114	3,769
32,400	32,450	0	718	2,006	2,661	0	1,551	3,104	3,758
32,450	32,500	0	710	1,996	2,650	0	1,543	3,093	3,748

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
32,500	32,550	0	702	1,985	2,640	0	1,535	3,083	3,737
32,550	32,600	0	694	1,975	2,629	0	1,527	3,072	3,727
32,600	32,650	0	686	1,964	2,619	0	1,519	3,062	3,716
32,650	32,700	0	678	1,954	2,608	0	1,511	3,051	3,706
32,700	32,750	0	670	1,943	2,598	0	1,503	3,040	3,695
32,750	32,800	0	662	1,933	2,587	0	1,495	3,030	3,684
32,800	32,850	0	654	1,922	2,577	0	1,487	3,019	3,674
32,850	32,900	0	646	1,912	2,566	0	1,479	3,009	3,663
32,900	32,950	0	638	1,901	2,556	0	1,471	2,998	3,653
32,950	33,000	0	630	1,891	2,545	0	1,463	2,988	3,642
33,000	33,050	0	622	1,880	2,535	0	1,455	2,977	3,632
33,050	33,100	0	614	1,870	2,524	0	1,447	2,967	3,621
33,100	33,150	0	606	1,859	2,514	0	1,439	2,956	3,611
33,150	33,200	0	598	1,848	2,503	0	1,431	2,946	3,600
33,200	33,250	0	590	1,838	2,492	0	1,423	2,935	3,590
33,250	33,300	0	582	1,827	2,482	0	1,415	2,925	3,579
33,300	33,350	0	574	1,817	2,471	0	1,407	2,914	3,569
33,350	33,400	0	566	1,806	2,461	0	1,399	2,904	3,558
33,400	33,450	0	558	1,796	2,450	0	1,391	2,893	3,548
33,450	33,500	0	550	1,785	2,440	0	1,383	2,883	3,537
33,500	33,550	0	542	1,775	2,429	0	1,375	2,872	3,527
33,550	33,600	0	534	1,764	2,419	0	1,367	2,861	3,516
33,600	33,650	0	527	1,754	2,408	0	1,359	2,851	3,505
33,650	33,700	0	519	1,743	2,398	0	1,351	2,840	3,495
33,700	33,750	0	511	1,733	2,387	0	1,343	2,830	3,484
33,750	33,800	0	503	1,722	2,377	0	1,335	2,819	3,474
33,800	33,850	0	495	1,712	2,366	0	1,327	2,809	3,463
33,850	33,900	0	487	1,701	2,356	0	1,319	2,798	3,453
33,900	33,950	0	479	1,691	2,345	0	1,311	2,788	3,442
33,950	34,000	0	471	1,680	2,335	0	1,303	2,777	3,432
34,000	34,050	0	463	1,669	2,324	0	1,295	2,767	3,421
34,050	34,100	0	455	1,659	2,313	0	1,287	2,756	3,411
34,100	34,150	0	447	1,648	2,303	0	1,279	2,746	3,400
34,150	34,200	0	439	1,638	2,292	0	1,271	2,735	3,390
34,200	34,250	0	431	1,627	2,282	0	1,263	2,725	3,379
34,250	34,300	0	423	1,617	2,271	0	1,255	2,714	3,369
34,300	34,350	0	415	1,606	2,261	0	1,247	2,704	3,358
34,350	34,400	0	407	1,596	2,250	0	1,239	2,693	3,348
34,400	34,450	0	399	1,585	2,240	0	1,231	2,682	3,337
34,450	34,500	0	391	1,575	2,229	0	1,223	2,672	3,326
34,500	34,550	0	383	1,564	2,219	0	1,215	2,661	3,316
34,550	34,600	0	375	1,554	2,208	0	1,207	2,651	3,305
34,600	34,650	0	367	1,543	2,198	0	1,199	2,640	3,295
34,650	34,700	0	359	1,533	2,187	0	1,191	2,630	3,284
34,700	34,750	0	351	1,522	2,177	0	1,183	2,619	3,274
34,750	34,800	0	343	1,512	2,166	0	1,175	2,609	3,263
34,800	34,850	0	335	1,501	2,156	0	1,167	2,598	3,253
34,850	34,900	0	327	1,490	2,145	0	1,159	2,588	3,242
34,900	34,950	0	319	1,480	2,134	0	1,151	2,577	3,232
34,950	35,000	0	311	1,469	2,124	0	1,143	2,567	3,221
35,000	35,050	0	303	1,459	2,113	0	1,135	2,556	3,211
35,050	35,100	0	295	1,448	2,103	0	1,127	2,546	3,200
35,100	35,150	0	287	1,438	2,092	0	1,119	2,535	3,190
35,150	35,200	0	279	1,427	2,082	0	1,111	2,525	3,179
35,200	35,250	0	271	1,417	2,071	0	1,103	2,514	3,168
35,250	35,300	0	263	1,406	2,061	0	1,095	2,503	3,158
35,300	35,350	0	255	1,396	2,050	0	1,087	2,493	3,147
35,350	35,400	0	247	1,385	2,040	0	1,079	2,482	3,137
35,400	35,450	0	239	1,375	2,029	0	1,071	2,472	3,126
35,450	35,500	0	231	1,364	2,019	0	1,063	2,461	3,116

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
35,500	35,550	0	223	1,354	2,008	0	1,055	2,451	3,105
35,550	35,600	0	215	1,343	1,998	0	1,047	2,440	3,095
35,600	35,650	0	207	1,333	1,987	0	1,039	2,430	3,084
35,650	35,700	0	199	1,322	1,976	0	1,031	2,419	3,074
35,700	35,750	0	191	1,311	1,966	0	1,023	2,409	3,063
35,750	35,800	0	183	1,301	1,955	0	1,015	2,398	3,053
35,800	35,850	0	175	1,290	1,945	0	1,008	2,388	3,042
35,850	35,900	0	167	1,280	1,934	0	1,000	2,377	3,032
35,900	35,950	0	159	1,269	1,924	0	992	2,367	3,021
35,950	36,000	0	151	1,259	1,913	0	984	2,356	3,011
36,000	36,050	0	143	1,248	1,903	0	976	2,346	3,000
36,050	36,100	0	135	1,238	1,892	0	968	2,335	2,989
36,100	36,150	0	127	1,227	1,882	0	960	2,324	2,979
36,150	36,200	0	119	1,217	1,871	0	952	2,314	2,968
36,200	36,250	0	111	1,206	1,861	0	944	2,303	2,958
36,250	36,300	0	103	1,196	1,850	0	936	2,293	2,947
36,300	36,350	0	95	1,185	1,840	0	928	2,282	2,937
36,350	36,400	0	87	1,175	1,829	0	920	2,272	2,926
36,400	36,450	0	79	1,164	1,819	0	912	2,261	2,916
36,450	36,500	0	71	1,154	1,808	0	904	2,251	2,905
36,500	36,550	0	63	1,143	1,797	0	896	2,240	2,895
36,550	36,600	0	55	1,132	1,787	0	888	2,230	2,884
36,600	36,650	0	47	1,122	1,776	0	880	2,219	2,874
36,650	36,700	0	39	1,111	1,766	0	872	2,209	2,863
36,700	36,750	0	31	1,101	1,755	0	864	2,198	2,853
36,750	36,800	0	23	1,090	1,745	0	856	2,188	2,842
36,800	36,850	0	15	1,080	1,734	0	848	2,177	2,832
36,850	36,900	0	7	1,069	1,724	0	840	2,167	2,821
36,900	36,950	0	*	1,059	1,713	0	832	2,156	2,810
36,950	37,000	0	0	1,048	1,703	0	824	2,145	2,800
37,000	37,050	0	0	1,038	1,692	0	816	2,135	2,789
37,050	37,100	0	0	1,027	1,682	0	808	2,124	2,779
37,100	37,150	0	0	1,017	1,671	0	800	2,114	2,768
37,150	37,200	0	0	1,006	1,661	0	792	2,103	2,758
37,200	37,250	0	0	996	1,650	0	784	2,093	2,747
37,250	37,300	0	0	985	1,640	0	776	2,082	2,737
37,300	37,350	0	0	975	1,629	0	768	2,072	2,726
37,350	37,400	0	0	964	1,618	0	760	2,061	2,716
37,400	37,450	0	0	953	1,608	0	752	2,051	2,705
37,450	37,500	0	0	943	1,597	0	744	2,040	2,695
37,500	37,550	0	0	932	1,587	0	736	2,030	2,684
37,550	37,600	0	0	922	1,576	0	728	2,019	2,674
37,600	37,650	0	0	911	1,566	0	720	2,009	2,663
37,650	37,700	0	0	901	1,555	0	712	1,998	2,653
37,700	37,750	0	0	890	1,545	0	704	1,987	2,642
37,750	37,800	0	0	880	1,534	0	696	1,977	2,631
37,800	37,850	0	0	869	1,524	0	688	1,966	2,621
37,850	37,900	0	0	859	1,513	0	680	1,956	2,610
37,900	37,950	0	0	848	1,503	0	672	1,945	2,600
37,950	38,000	0	0	838	1,492	0	664	1,935	2,589
38,000	38,050	0	0	827	1,482	0	656	1,924	2,579
38,050	38,100	0	0	817	1,471	0	648	1,914	2,568
38,100	38,150	0	0	806	1,461	0	640	1,903	2,558
38,150	38,200	0	0	795	1,450	0	632	1,893	2,547
38,200	38,250	0	0	785	1,439	0	624	1,882	2,537
38,250	38,300	0	0	774	1,429	0	616	1,872	2,526
38,300	38,350	0	0	764	1,418	0	608	1,861	2,516
38,350	38,400	0	0	753	1,408	0	600	1,851	2,505
38,400	38,450	0	0	743	1,397	0	592	1,840	2,495
38,450	38,500	0	0	732	1,387	0	584	1,830	2,484

(Continued)

* If the amount you are looking up from the worksheet is at least $36,900 but less than $36,920, and you have one qualifying child, your credit is $2. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
38,500	38,550	0	0	722	1,376	0	576	1,819	2,474
38,550	38,600	0	0	711	1,366	0	568	1,808	2,463
38,600	38,650	0	0	701	1,355	0	560	1,798	2,452
38,650	38,700	0	0	690	1,345	0	552	1,787	2,442
38,700	38,750	0	0	680	1,334	0	544	1,777	2,431
38,750	38,800	0	0	669	1,324	0	536	1,766	2,421
38,800	38,850	0	0	659	1,313	0	528	1,756	2,410
38,850	38,900	0	0	648	1,303	0	520	1,745	2,400
38,900	38,950	0	0	638	1,292	0	512	1,735	2,389
38,950	39,000	0	0	627	1,282	0	504	1,724	2,379
39,000	39,050	0	0	616	1,271	0	496	1,714	2,368
39,050	39,100	0	0	606	1,260	0	488	1,703	2,358
39,100	39,150	0	0	595	1,250	0	480	1,693	2,347
39,150	39,200	0	0	585	1,239	0	472	1,682	2,337
39,200	39,250	0	0	574	1,229	0	464	1,672	2,326
39,250	39,300	0	0	564	1,218	0	456	1,661	2,316
39,300	39,350	0	0	553	1,208	0	448	1,651	2,305
39,350	39,400	0	0	543	1,197	0	440	1,640	2,295
39,400	39,450	0	0	532	1,187	0	432	1,629	2,284
39,450	39,500	0	0	522	1,176	0	424	1,619	2,273
39,500	39,550	0	0	511	1,166	0	416	1,608	2,263
39,550	39,600	0	0	501	1,155	0	408	1,598	2,252
39,600	39,650	0	0	490	1,145	0	400	1,587	2,242
39,650	39,700	0	0	480	1,134	0	392	1,577	2,231
39,700	39,750	0	0	469	1,124	0	384	1,566	2,221
39,750	39,800	0	0	459	1,113	0	376	1,556	2,210
39,800	39,850	0	0	448	1,103	0	368	1,545	2,200
39,850	39,900	0	0	437	1,092	0	360	1,535	2,189
39,900	39,950	0	0	427	1,081	0	352	1,524	2,179
39,950	40,000	0	0	416	1,071	0	344	1,514	2,168
40,000	40,050	0	0	406	1,060	0	336	1,503	2,158
40,050	40,100	0	0	395	1,050	0	328	1,493	2,147
40,100	40,150	0	0	385	1,039	0	320	1,482	2,137
40,150	40,200	0	0	374	1,029	0	312	1,472	2,126
40,200	40,250	0	0	364	1,018	0	304	1,461	2,115
40,250	40,300	0	0	353	1,008	0	296	1,450	2,105
40,300	40,350	0	0	343	997	0	288	1,440	2,094
40,350	40,400	0	0	332	987	0	280	1,429	2,084
40,400	40,450	0	0	322	976	0	272	1,419	2,073
40,450	40,500	0	0	311	966	0	264	1,408	2,063
40,500	40,550	0	0	301	955	0	256	1,398	2,052
40,550	40,600	0	0	290	945	0	248	1,387	2,042
40,600	40,650	0	0	280	934	0	240	1,377	2,031
40,650	40,700	0	0	269	923	0	232	1,366	2,021
40,700	40,750	0	0	258	913	0	224	1,356	2,010
40,750	40,800	0	0	248	902	0	216	1,345	2,000
40,800	40,850	0	0	237	892	0	209	1,335	1,989
40,850	40,900	0	0	227	881	0	201	1,324	1,979
40,900	40,950	0	0	216	871	0	193	1,314	1,968
40,950	41,000	0	0	206	860	0	185	1,303	1,958
41,000	41,050	0	0	195	850	0	177	1,293	1,947
41,050	41,100	0	0	185	839	0	169	1,282	1,936
41,100	41,150	0	0	174	829	0	161	1,271	1,926
41,150	41,200	0	0	164	818	0	153	1,261	1,915
41,200	41,250	0	0	153	808	0	145	1,250	1,905
41,250	41,300	0	0	143	797	0	137	1,240	1,894
41,300	41,350	0	0	132	787	0	129	1,229	1,884
41,350	41,400	0	0	122	776	0	121	1,219	1,873
41,400	41,450	0	0	111	766	0	113	1,208	1,863
41,450	41,500	0	0	101	755	0	105	1,198	1,852

(Continued)

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
41,500	41,550	0	0	90	744	0	97	1,187	1,842
41,550	41,600	0	0	79	734	0	89	1,177	1,831
41,600	41,650	0	0	69	723	0	81	1,166	1,821
41,650	41,700	0	0	58	713	0	73	1,156	1,810
41,700	41,750	0	0	48	702	0	65	1,145	1,800
41,750	41,800	0	0	37	692	0	57	1,135	1,789
41,800	41,850	0	0	27	681	0	49	1,124	1,779
41,850	41,900	0	0	16	671	0	41	1,114	1,768
41,900	41,950	0	0	6	660	0	33	1,103	1,757
41,950	42,000	0	0	0	650	0	25	1,092	1,747
42,000	42,050	0	0	0	639	0	17	1,082	1,736
42,050	42,100	0	0	0	629	0	9	1,071	1,726
42,100	42,150	0	0	0	618	0	*	1,061	1,715
42,150	42,200	0	0	0	608	0	0	1,050	1,705
42,200	42,250	0	0	0	597	0	0	1,040	1,694
42,250	42,300	0	0	0	587	0	0	1,029	1,684
42,300	42,350	0	0	0	576	0	0	1,019	1,673
42,350	42,400	0	0	0	565	0	0	1,008	1,663
42,400	42,450	0	0	0	555	0	0	998	1,652
42,450	42,500	0	0	0	544	0	0	987	1,642
42,500	42,550	0	0	0	534	0	0	977	1,631
42,550	42,600	0	0	0	523	0	0	966	1,621
42,600	42,650	0	0	0	513	0	0	956	1,610
42,650	42,700	0	0	0	502	0	0	945	1,600
42,700	42,750	0	0	0	492	0	0	934	1,589
42,750	42,800	0	0	0	481	0	0	924	1,578
42,800	42,850	0	0	0	471	0	0	913	1,568
42,850	42,900	0	0	0	460	0	0	903	1,557
42,900	42,950	0	0	0	450	0	0	892	1,547
42,950	43,000	0	0	0	439	0	0	882	1,536
43,000	43,050	0	0	0	429	0	0	871	1,526
43,050	43,100	0	0	0	418	0	0	861	1,515
43,100	43,150	0	0	0	408	0	0	850	1,505
43,150	43,200	0	0	0	397	0	0	840	1,494
43,200	43,250	0	0	0	386	0	0	829	1,484
43,250	43,300	0	0	0	376	0	0	819	1,473
43,300	43,350	0	0	0	365	0	0	808	1,463
43,350	43,400	0	0	0	355	0	0	798	1,452
43,400	43,450	0	0	0	344	0	0	787	1,442
43,450	43,500	0	0	0	334	0	0	777	1,431
43,500	43,550	0	0	0	323	0	0	766	1,421
43,550	43,600	0	0	0	313	0	0	755	1,410
43,600	43,650	0	0	0	302	0	0	745	1,399
43,650	43,700	0	0	0	292	0	0	734	1,389
43,700	43,750	0	0	0	281	0	0	724	1,378
43,750	43,800	0	0	0	271	0	0	713	1,368
43,800	43,850	0	0	0	260	0	0	703	1,357
43,850	43,900	0	0	0	250	0	0	692	1,347
43,900	43,950	0	0	0	239	0	0	682	1,336
43,950	44,000	0	0	0	229	0	0	671	1,326
44,000	44,050	0	0	0	218	0	0	661	1,315
44,050	44,100	0	0	0	207	0	0	650	1,305
44,100	44,150	0	0	0	197	0	0	640	1,294
44,150	44,200	0	0	0	186	0	0	629	1,284
44,200	44,250	0	0	0	176	0	0	619	1,273
44,250	44,300	0	0	0	165	0	0	608	1,263
44,300	44,350	0	0	0	155	0	0	598	1,252
44,350	44,400	0	0	0	144	0	0	587	1,242
44,400	44,450	0	0	0	134	0	0	576	1,231
44,450	44,500	0	0	0	123	0	0	566	1,220

(Continued)

* If the amount you are looking up from the worksheet is at least $42,100 but less than $42,130, and you have one qualifying child, your credit is $2. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
44,500	44,550	0	0	0	113	0	0	555	1,210
44,550	44,600	0	0	0	102	0	0	545	1,199
44,600	44,650	0	0	0	92	0	0	534	1,189
44,650	44,700	0	0	0	81	0	0	524	1,178
44,700	44,750	0	0	0	71	0	0	513	1,168
44,750	44,800	0	0	0	60	0	0	503	1,157
44,800	44,850	0	0	0	50	0	0	492	1,147
44,850	44,900	0	0	0	39	0	0	482	1,136
44,900	44,950	0	0	0	28	0	0	471	1,126
44,950	45,000	0	0	0	18	0	0	461	1,115
45,000	45,050	0	0	0	7	0	0	450	1,105
45,050	45,100	0	0	0	*	0	0	440	1,094
45,100	45,150	0	0	0	0	0	0	429	1,084
45,150	45,200	0	0	0	0	0	0	419	1,073
45,200	45,250	0	0	0	0	0	0	408	1,062
45,250	45,300	0	0	0	0	0	0	397	1,052
45,300	45,350	0	0	0	0	0	0	387	1,041
45,350	45,400	0	0	0	0	0	0	376	1,031
45,400	45,450	0	0	0	0	0	0	366	1,020
45,450	45,500	0	0	0	0	0	0	355	1,010
45,500	45,550	0	0	0	0	0	0	345	999
45,550	45,600	0	0	0	0	0	0	334	989
45,600	45,650	0	0	0	0	0	0	324	978
45,650	45,700	0	0	0	0	0	0	313	968
45,700	45,750	0	0	0	0	0	0	303	957
45,750	45,800	0	0	0	0	0	0	292	947
45,800	45,850	0	0	0	0	0	0	282	936
45,850	45,900	0	0	0	0	0	0	271	926
45,900	45,950	0	0	0	0	0	0	261	915
45,950	46,000	0	0	0	0	0	0	250	905
46,000	46,050	0	0	0	0	0	0	240	894
46,050	46,100	0	0	0	0	0	0	229	883
46,100	46,150	0	0	0	0	0	0	218	873
46,150	46,200	0	0	0	0	0	0	208	862
46,200	46,250	0	0	0	0	0	0	197	852
46,250	46,300	0	0	0	0	0	0	187	841
46,300	46,350	0	0	0	0	0	0	176	831
46,350	46,400	0	0	0	0	0	0	166	820
46,400	46,450	0	0	0	0	0	0	155	810
46,450	46,500	0	0	0	0	0	0	145	799
46,500	46,550	0	0	0	0	0	0	134	789
46,550	46,600	0	0	0	0	0	0	124	778
46,600	46,650	0	0	0	0	0	0	113	768
46,650	46,700	0	0	0	0	0	0	103	757
46,700	46,750	0	0	0	0	0	0	92	747
46,750	46,800	0	0	0	0	0	0	82	736
46,800	46,850	0	0	0	0	0	0	71	726
46,850	46,900	0	0	0	0	0	0	61	715
46,900	46,950	0	0	0	0	0	0	50	704
46,950	47,000	0	0	0	0	0	0	39	694
47,000	47,050	0	0	0	0	0	0	29	683
47,050	47,100	0	0	0	0	0	0	18	673
47,100	47,150	0	0	0	0	0	0	8	662
47,150	47,200	0	0	0	0	0	0	**	652
47,200	47,250	0	0	0	0	0	0	0	641
47,250	47,300	0	0	0	0	0	0	0	631
47,300	47,350	0	0	0	0	0	0	0	620
47,350	47,400	0	0	0	0	0	0	0	610
47,400	47,450	0	0	0	0	0	0	0	599
47,450	47,500	0	0	0	0	0	0	0	589

(Continued)

* If the amount you are looking up from the worksheet is at least $45,050 but less than $45,060, and you have three qualifying children, your credit is $1. Otherwise, you cannot take the credit.
** If the amount you are looking up from the worksheet is at least $47,150 but less than $47,162, and you have two qualifying children, your credit is $1. Otherwise, you cannot take the credit.

Earned Income Credit (EIC) Table - *Continued* (Caution. This is not a tax table.).

If the amount you are looking up from the worksheet is–		And your filing status is–							
		Single, head of household, or qualifying widow(er) and you have–				Married filing jointly and you have–			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is–				Your credit is–			
47,500	47,550	0	0	0	0	0	0	0	578
47,550	47,600	0	0	0	0	0	0	0	568
47,600	47,650	0	0	0	0	0	0	0	557
47,650	47,700	0	0	0	0	0	0	0	547
47,700	47,750	0	0	0	0	0	0	0	536
47,750	47,800	0	0	0	0	0	0	0	525
47,800	47,850	0	0	0	0	0	0	0	515
47,850	47,900	0	0	0	0	0	0	0	504
47,900	47,950	0	0	0	0	0	0	0	494
47,950	48,000	0	0	0	0	0	0	0	483
48,000	48,050	0	0	0	0	0	0	0	473
48,050	48,100	0	0	0	0	0	0	0	462
48,100	48,150	0	0	0	0	0	0	0	452
48,150	48,200	0	0	0	0	0	0	0	441
48,200	48,250	0	0	0	0	0	0	0	431
48,250	48,300	0	0	0	0	0	0	0	420
48,300	48,350	0	0	0	0	0	0	0	410
48,350	48,400	0	0	0	0	0	0	0	399
48,400	48,450	0	0	0	0	0	0	0	389
48,450	48,500	0	0	0	0	0	0	0	378
48,500	48,550	0	0	0	0	0	0	0	368
48,550	48,600	0	0	0	0	0	0	0	357
48,600	48,650	0	0	0	0	0	0	0	346
48,650	48,700	0	0	0	0	0	0	0	336
48,700	48,750	0	0	0	0	0	0	0	325
48,750	48,800	0	0	0	0	0	0	0	315
48,800	48,850	0	0	0	0	0	0	0	304
48,850	48,900	0	0	0	0	0	0	0	294
48,900	48,950	0	0	0	0	0	0	0	283
48,950	49,000	0	0	0	0	0	0	0	273
49,000	49,050	0	0	0	0	0	0	0	262
49,050	49,100	0	0	0	0	0	0	0	252
49,100	49,150	0	0	0	0	0	0	0	241
49,150	49,200	0	0	0	0	0	0	0	231
49,200	49,250	0	0	0	0	0	0	0	220
49,250	49,300	0	0	0	0	0	0	0	210
49,300	49,350	0	0	0	0	0	0	0	199
49,350	49,400	0	0	0	0	0	0	0	189
49,400	49,450	0	0	0	0	0	0	0	178
49,450	49,500	0	0	0	0	0	0	0	167
49,500	49,550	0	0	0	0	0	0	0	157
49,550	49,600	0	0	0	0	0	0	0	146
49,600	49,650	0	0	0	0	0	0	0	136
49,650	49,700	0	0	0	0	0	0	0	125
49,700	49,750	0	0	0	0	0	0	0	115
49,750	49,800	0	0	0	0	0	0	0	104
49,800	49,850	0	0	0	0	0	0	0	94
49,850	49,900	0	0	0	0	0	0	0	83
49,900	49,950	0	0	0	0	0	0	0	73
49,950	50,000	0	0	0	0	0	0	0	62
50,000	50,050	0	0	0	0	0	0	0	52
50,050	50,100	0	0	0	0	0	0	0	41
50,100	50,150	0	0	0	0	0	0	0	31
50,150	50,200	0	0	0	0	0	0	0	20
50,200	50,250	0	0	0	0	0	0	0	9
50,250	50,270	0	0	0	0	0	0	0	2

Line 65

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child as defined in the instructions for line 6c. The additional child tax credit may give you a refund even if you do not owe any tax.

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 66

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 49), enter on line 66 the amount, if any, from Form 8863, line 8.

Line 67

Reserved

This line has been reserved for future use.

Line 68

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by credit or debit card, do not include on line 68 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

TIP *You may be able to deduct any credit or debit card convenience fees on your 2013 Schedule A.*

Line 69

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2012 and total wages of more than $110,100, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of $4,624.20. But if any one employer withheld more than $4,624.20, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 70

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Line 71

Check the box(es) on line 71 to report any credit from Form 2439, 8801 (line 27), or 8885. If you claim more than one of these credits, enter the total on line 71.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 71 and enter "I.R.C. 1341" to the right of line 71. See Pub. 525 for details about this credit.

CAUTION *The adoption credit previously claimed on line 71, box b, is no longer refundable. It now must be claimed on line 53. Line 71, box b, is now shown as "Reserved" for future use.*

Refund

Line 73

Amount Overpaid

If line 73 is under $1, we will send a refund only on written request.

TIP *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See* Income Tax Withholding and Estimated Tax Payments for 2013 *under* General Information, *later.*

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 73 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from FMS. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 73 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 or see Form 8379.

Lines 74a Through 74d

Amount Refunded to You

If you want to check the status of your refund, see *Refund Information,* later. Just use the IRS2Go phone app or go to IRS.gov and click on *Where's My Refund*. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2012 tax return handy so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? has a new look this year! The tool will include a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund. So in a change from previous filing seasons, you won't get an estimated refund date right away.

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later.

If you want us to directly deposit the amount shown on line 74a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 74b through 74d (if you want your refund deposited to only one account), or
- Check the box on line 74a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 74a. Draw a line through the boxes on lines 74b and 74d. We will send you a check instead.

Do not request a deposit of any part of your refund to an account that is not in your name, such as your tax preparer's account.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

CAUTION *If you file a joint return and check the box on line 74a and attach Form 8888 or fill in lines 74b through 74d, your spouse may get at least part of the refund.*

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2012). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2012 return during 2013 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2013. If you designate your deposit to be for 2012, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2012. In that case, you must file an amended 2012 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

CAUTION *You and your spouse, if filing jointly, each may be able to contribute up to $5,000 ($6,000 if age 50 or older at the end of 2012) to a traditional IRA or Roth IRA for 2012. The limit for 2013 is $5,500 ($6,500 if age 50 or older at the end of 2013). You may owe a penalty if your contributions exceed these limits.*

For more information on IRAs, see Pub. 590.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to *www.treasurydirect.gov*.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to $5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 74a

You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 74b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check below, the routing number is 250250025. Tony and Jennifer Maple would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 74b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 74c

Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

Line 74d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- Any numbers or letters on lines 74b through 74d are crossed out or whited out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2012 return after December 31, 2013.

CAUTION *The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

Line 75

Applied to Your 2013 Estimated Tax

Enter on line 75 the amount, if any, of the overpayment on line 73 you want applied to your 2013 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.

CAUTION *This election to apply part or all of the amount overpaid to your 2013 estimated tax cannot be changed later.*

Amount You Owe

Free e-file IRS *e-file* offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for details on both options.

Line 76

Amount You Owe

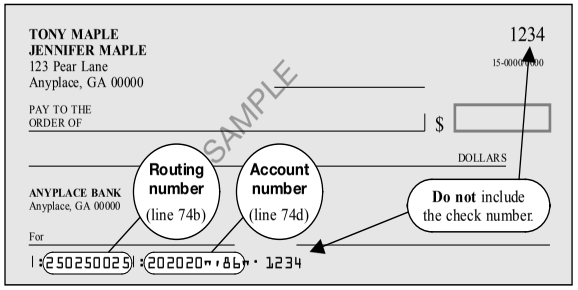
TIP *To save interest and penalties, pay your taxes in full by April 15, 2013. You do not have to pay if line 76 is under $1.*

Include any estimated tax penalty from line 77 in the amount you enter on line 76.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2013 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is $25 or 2% of the check, whichever is more. However, if the amount of the check is less than $25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Sample Check—Lines 74b Through 74d



CAUTION *The routing and account numbers may be in different places on your check.*

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay your taxes online or for more information, go to www.irs.gov/e-pay. Also see *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer from your bank account.
- Credit or debit card.

To pay by direct transfer from your bank account, call 1-800-555-4477 (English) or 1-800-244-4829 (Espanol). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829.

To pay using a credit or debit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)
www.PAY1040.com

WorldPay
1-888-9-PAY-TAX™
(1-888-972-9829)
www.payUSAtax.com

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

Pay by Check or Money Order

Make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2012 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter "$ XXX–" or "$ XXX$^{xx}/_{100}$").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.

TIP *You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2013. See* Income Tax Withholding and Estimated Tax Payments for 2013 *under* General Information, *later.*

What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2013. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 15, 2013. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2013, you will be charged interest on the tax not paid by April 15, 2013. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 77

Estimated Tax Penalty

You may owe this penalty if:

- Line 76 is at least $1,000 and it is more than 10% of the tax shown on your return, or
- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2012 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8801 (line 27 only), 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would owe the penalty even if you did not include those taxes.

Exception. You will not owe the penalty if your 2011 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2011 return and you were a U.S. citizen or resident for all of 2011.

2. The total of lines 62, 63, and 69 on your 2012 return is at least 100% of the tax shown on your 2011 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2011 return was more than $150,000 (more than $75,000 if married filing separately for 2012)). Your estimated tax payments for 2012 must have been made on time and for the required amount.

For most people, the "tax shown on your 2011 return" is the amount on your 2011 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, 67, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8801 (line 27 only), 8839, 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would have owed the estimated tax penalty for 2011 even if you did not include those taxes.

Figuring the Penalty

If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 77. Add the penalty to any tax due and enter the total on line 76.

However, if you have an overpayment on line 73, subtract the penalty from the amount you would otherwise enter on line 74a or line 75. Lines 74a, 75, and 77 must equal line 73.

If the penalty is more than the overpayment on line 73, enter -0- on lines 74a and 75. Then subtract line 73 from line 77 and enter the result on line 76.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP *Because Form 2210 is complicated, you can leave line 77 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2012 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2013 tax return. This is April 15, 2014, for most people.

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer*, later.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040, sign your name for the individual and file Form 56.

Child's Return

If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Electronic Return Signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2011 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2011 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2011 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on "Order a Return or Account Transcript." (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2011 return.) You will also be prompted to enter your date of birth (DOB).

CAUTION *You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2012.*

TIP *If you cannot locate your prior year AGI or prior year PIN, use the* Electronic Filing PIN Request. *This can be found at* IRS.gov. *Click on "Request an Electronic Filing PIN." Or you can call 1-866-704-7388.*

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. For details, see Form 8453.

Identity Protection PIN

For 2012, if you received an IRS notice providing you with an Identity Protection Personal Identification Number (IP PIN), enter it in the IP PIN spaces provided below your daytime phone number. You must enter your IP PIN exactly as it is shown on the Notice CP01A you received. If you did not receive a notice containing an IP PIN, leave these spaces blank.

CAUTION *New IP PINs are issued every year. An IP PIN should be used only for the tax year it was issued. IP PINs for 2012 tax returns generally were sent in December 2012.*

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN.

If you received an IP PIN but misplaced it, call 1-800-908-4490, extension 245. If you need more information or answers to frequently asked questions on how to use the IP PIN, go to *www.irs.gov/Individuals/Understanding-Your-CP01A-Notice*.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2012 Tax Table

CAUTION *See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.*

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is $25,300. First, they find the $25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,929. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At Least	But Less Than	Single	Married filing jointly *	Married filing separately	Head of a household
			Your tax is—		
25,200	25,250	3,349	2,914	3,349	3,164
25,250	25,300	3,356	2,921	3,356	3,171
25,300	25,350	3,364	2,929	3,364	3,179
25,350	25,400	3,371	2,936	3,371	3,186

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798
8,000					
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	838	838	838	838
8,400	8,450	843	843	843	843
8,450	8,500	848	848	848	848
8,500	8,550	853	853	853	853
8,550	8,600	858	858	858	858
8,600	8,650	863	863	863	863
8,650	8,700	868	868	868	868
8,700	8,750	874	873	874	873
8,750	8,800	881	878	881	878
8,800	8,850	889	883	889	883
8,850	8,900	896	888	896	888
8,900	8,950	904	893	904	893
8,950	9,000	911	898	911	898
9,000					
9,000	9,050	919	903	919	903
9,050	9,100	926	908	926	908
9,100	9,150	934	913	934	913
9,150	9,200	941	918	941	918
9,200	9,250	949	923	949	923
9,250	9,300	956	928	956	928
9,300	9,350	964	933	964	933
9,350	9,400	971	938	971	938
9,400	9,450	979	943	979	943
9,450	9,500	986	948	986	948
9,500	9,550	994	953	994	953
9,550	9,600	1,001	958	1,001	958
9,600	9,650	1,009	963	1,009	963
9,650	9,700	1,016	968	1,016	968
9,700	9,750	1,024	973	1,024	973
9,750	9,800	1,031	978	1,031	978
9,800	9,850	1,039	983	1,039	983
9,850	9,900	1,046	988	1,046	988
9,900	9,950	1,054	993	1,054	993
9,950	10,000	1,061	998	1,061	998
10,000					
10,000	10,050	1,069	1,003	1,069	1,003
10,050	10,100	1,076	1,008	1,076	1,008
10,100	10,150	1,084	1,013	1,084	1,013
10,150	10,200	1,091	1,018	1,091	1,018
10,200	10,250	1,099	1,023	1,099	1,023
10,250	10,300	1,106	1,028	1,106	1,028
10,300	10,350	1,114	1,033	1,114	1,033
10,350	10,400	1,121	1,038	1,121	1,038
10,400	10,450	1,129	1,043	1,129	1,043
10,450	10,500	1,136	1,048	1,136	1,048
10,500	10,550	1,144	1,053	1,144	1,053
10,550	10,600	1,151	1,058	1,151	1,058
10,600	10,650	1,159	1,063	1,159	1,063
10,650	10,700	1,166	1,068	1,166	1,068
10,700	10,750	1,174	1,073	1,174	1,073
10,750	10,800	1,181	1,078	1,181	1,078
10,800	10,850	1,189	1,083	1,189	1,083
10,850	10,900	1,196	1,088	1,196	1,088
10,900	10,950	1,204	1,093	1,204	1,093
10,950	11,000	1,211	1,098	1,211	1,098
11,000					
11,000	11,050	1,219	1,103	1,219	1,103
11,050	11,100	1,226	1,108	1,226	1,108
11,100	11,150	1,234	1,113	1,234	1,113
11,150	11,200	1,241	1,118	1,241	1,118
11,200	11,250	1,249	1,123	1,249	1,123
11,250	11,300	1,256	1,128	1,256	1,128
11,300	11,350	1,264	1,133	1,264	1,133
11,350	11,400	1,271	1,138	1,271	1,138
11,400	11,450	1,279	1,143	1,279	1,143
11,450	11,500	1,286	1,148	1,286	1,148
11,500	11,550	1,294	1,153	1,294	1,153
11,550	11,600	1,301	1,158	1,301	1,158
11,600	11,650	1,309	1,163	1,309	1,163
11,650	11,700	1,316	1,168	1,316	1,168
11,700	11,750	1,324	1,173	1,324	1,173
11,750	11,800	1,331	1,178	1,331	1,178
11,800	11,850	1,339	1,183	1,339	1,183
11,850	11,900	1,346	1,188	1,346	1,188
11,900	11,950	1,354	1,193	1,354	1,193
11,950	12,000	1,361	1,198	1,361	1,198

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
12,000					
12,000	12,050	1,369	1,203	1,369	1,203
12,050	12,100	1,376	1,208	1,376	1,208
12,100	12,150	1,384	1,213	1,384	1,213
12,150	12,200	1,391	1,218	1,391	1,218
12,200	12,250	1,399	1,223	1,399	1,223
12,250	12,300	1,406	1,228	1,406	1,228
12,300	12,350	1,414	1,233	1,414	1,233
12,350	12,400	1,421	1,238	1,421	1,238
12,400	12,450	1,429	1,243	1,429	1,244
12,450	12,500	1,436	1,248	1,436	1,251
12,500	12,550	1,444	1,253	1,444	1,259
12,550	12,600	1,451	1,258	1,451	1,266
12,600	12,650	1,459	1,263	1,459	1,274
12,650	12,700	1,466	1,268	1,466	1,281
12,700	12,750	1,474	1,273	1,474	1,289
12,750	12,800	1,481	1,278	1,481	1,296
12,800	12,850	1,489	1,283	1,489	1,304
12,850	12,900	1,496	1,288	1,496	1,311
12,900	12,950	1,504	1,293	1,504	1,319
12,950	13,000	1,511	1,298	1,511	1,326
13,000					
13,000	13,050	1,519	1,303	1,519	1,334
13,050	13,100	1,526	1,308	1,526	1,341
13,100	13,150	1,534	1,313	1,534	1,349
13,150	13,200	1,541	1,318	1,541	1,356
13,200	13,250	1,549	1,323	1,549	1,364
13,250	13,300	1,556	1,328	1,556	1,371
13,300	13,350	1,564	1,333	1,564	1,379
13,350	13,400	1,571	1,338	1,571	1,386
13,400	13,450	1,579	1,343	1,579	1,394
13,450	13,500	1,586	1,348	1,586	1,401
13,500	13,550	1,594	1,353	1,594	1,409
13,550	13,600	1,601	1,358	1,601	1,416
13,600	13,650	1,609	1,363	1,609	1,424
13,650	13,700	1,616	1,368	1,616	1,431
13,700	13,750	1,624	1,373	1,624	1,439
13,750	13,800	1,631	1,378	1,631	1,446
13,800	13,850	1,639	1,383	1,639	1,454
13,850	13,900	1,646	1,388	1,646	1,461
13,900	13,950	1,654	1,393	1,654	1,469
13,950	14,000	1,661	1,398	1,661	1,476
14,000					
14,000	14,050	1,669	1,403	1,669	1,484
14,050	14,100	1,676	1,408	1,676	1,491
14,100	14,150	1,684	1,413	1,684	1,499
14,150	14,200	1,691	1,418	1,691	1,506
14,200	14,250	1,699	1,423	1,699	1,514
14,250	14,300	1,706	1,428	1,706	1,521
14,300	14,350	1,714	1,433	1,714	1,529
14,350	14,400	1,721	1,438	1,721	1,536
14,400	14,450	1,729	1,443	1,729	1,544
14,450	14,500	1,736	1,448	1,736	1,551
14,500	14,550	1,744	1,453	1,744	1,559
14,550	14,600	1,751	1,458	1,751	1,566
14,600	14,650	1,759	1,463	1,759	1,574
14,650	14,700	1,766	1,468	1,766	1,581
14,700	14,750	1,774	1,473	1,774	1,589
14,750	14,800	1,781	1,478	1,781	1,596
14,800	14,850	1,789	1,483	1,789	1,604
14,850	14,900	1,796	1,488	1,796	1,611
14,900	14,950	1,804	1,493	1,804	1,619
14,950	15,000	1,811	1,498	1,811	1,626

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
15,000					
15,000	15,050	1,819	1,503	1,819	1,634
15,050	15,100	1,826	1,508	1,826	1,641
15,100	15,150	1,834	1,513	1,834	1,649
15,150	15,200	1,841	1,518	1,841	1,656
15,200	15,250	1,849	1,523	1,849	1,664
15,250	15,300	1,856	1,528	1,856	1,671
15,300	15,350	1,864	1,533	1,864	1,679
15,350	15,400	1,871	1,538	1,871	1,686
15,400	15,450	1,879	1,543	1,879	1,694
15,450	15,500	1,886	1,548	1,886	1,701
15,500	15,550	1,894	1,553	1,894	1,709
15,550	15,600	1,901	1,558	1,901	1,716
15,600	15,650	1,909	1,563	1,909	1,724
15,650	15,700	1,916	1,568	1,916	1,731
15,700	15,750	1,924	1,573	1,924	1,739
15,750	15,800	1,931	1,578	1,931	1,746
15,800	15,850	1,939	1,583	1,939	1,754
15,850	15,900	1,946	1,588	1,946	1,761
15,900	15,950	1,954	1,593	1,954	1,769
15,950	16,000	1,961	1,598	1,961	1,776
16,000					
16,000	16,050	1,969	1,603	1,969	1,784
16,050	16,100	1,976	1,608	1,976	1,791
16,100	16,150	1,984	1,613	1,984	1,799
16,150	16,200	1,991	1,618	1,991	1,806
16,200	16,250	1,999	1,623	1,999	1,814
16,250	16,300	2,006	1,628	2,006	1,821
16,300	16,350	2,014	1,633	2,014	1,829
16,350	16,400	2,021	1,638	2,021	1,836
16,400	16,450	2,029	1,643	2,029	1,844
16,450	16,500	2,036	1,648	2,036	1,851
16,500	16,550	2,044	1,653	2,044	1,859
16,550	16,600	2,051	1,658	2,051	1,866
16,600	16,650	2,059	1,663	2,059	1,874
16,650	16,700	2,066	1,668	2,066	1,881
16,700	16,750	2,074	1,673	2,074	1,889
16,750	16,800	2,081	1,678	2,081	1,896
16,800	16,850	2,089	1,683	2,089	1,904
16,850	16,900	2,096	1,688	2,096	1,911
16,900	16,950	2,104	1,693	2,104	1,919
16,950	17,000	2,111	1,698	2,111	1,926
17,000					
17,000	17,050	2,119	1,703	2,119	1,934
17,050	17,100	2,126	1,708	2,126	1,941
17,100	17,150	2,134	1,713	2,134	1,949
17,150	17,200	2,141	1,718	2,141	1,956
17,200	17,250	2,149	1,723	2,149	1,964
17,250	17,300	2,156	1,728	2,156	1,971
17,300	17,350	2,164	1,733	2,164	1,979
17,350	17,400	2,171	1,738	2,171	1,986
17,400	17,450	2,179	1,744	2,179	1,994
17,450	17,500	2,186	1,751	2,186	2,001
17,500	17,550	2,194	1,759	2,194	2,009
17,550	17,600	2,201	1,766	2,201	2,016
17,600	17,650	2,209	1,774	2,209	2,024
17,650	17,700	2,216	1,781	2,216	2,031
17,700	17,750	2,224	1,789	2,224	2,039
17,750	17,800	2,231	1,796	2,231	2,046
17,800	17,850	2,239	1,804	2,239	2,054
17,850	17,900	2,246	1,811	2,246	2,061
17,900	17,950	2,254	1,819	2,254	2,069
17,950	18,000	2,261	1,826	2,261	2,076

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
18,000					
18,000	18,050	2,269	1,834	2,269	2,084
18,050	18,100	2,276	1,841	2,276	2,091
18,100	18,150	2,284	1,849	2,284	2,099
18,150	18,200	2,291	1,856	2,291	2,106
18,200	18,250	2,299	1,864	2,299	2,114
18,250	18,300	2,306	1,871	2,306	2,121
18,300	18,350	2,314	1,879	2,314	2,129
18,350	18,400	2,321	1,886	2,321	2,136
18,400	18,450	2,329	1,894	2,329	2,144
18,450	18,500	2,336	1,901	2,336	2,151
18,500	18,550	2,344	1,909	2,344	2,159
18,550	18,600	2,351	1,916	2,351	2,166
18,600	18,650	2,359	1,924	2,359	2,174
18,650	18,700	2,366	1,931	2,366	2,181
18,700	18,750	2,374	1,939	2,374	2,189
18,750	18,800	2,381	1,946	2,381	2,196
18,800	18,850	2,389	1,954	2,389	2,204
18,850	18,900	2,396	1,961	2,396	2,211
18,900	18,950	2,404	1,969	2,404	2,219
18,950	19,000	2,411	1,976	2,411	2,226
19,000					
19,000	19,050	2,419	1,984	2,419	2,234
19,050	19,100	2,426	1,991	2,426	2,241
19,100	19,150	2,434	1,999	2,434	2,249
19,150	19,200	2,441	2,006	2,441	2,256
19,200	19,250	2,449	2,014	2,449	2,264
19,250	19,300	2,456	2,021	2,456	2,271
19,300	19,350	2,464	2,029	2,464	2,279
19,350	19,400	2,471	2,036	2,471	2,286
19,400	19,450	2,479	2,044	2,479	2,294
19,450	19,500	2,486	2,051	2,486	2,301
19,500	19,550	2,494	2,059	2,494	2,309
19,550	19,600	2,501	2,066	2,501	2,316
19,600	19,650	2,509	2,074	2,509	2,324
19,650	19,700	2,516	2,081	2,516	2,331
19,700	19,750	2,524	2,089	2,524	2,339
19,750	19,800	2,531	2,096	2,531	2,346
19,800	19,850	2,539	2,104	2,539	2,354
19,850	19,900	2,546	2,111	2,546	2,361
19,900	19,950	2,554	2,119	2,554	2,369
19,950	20,000	2,561	2,126	2,561	2,376
20,000					
20,000	20,050	2,569	2,134	2,569	2,384
20,050	20,100	2,576	2,141	2,576	2,391
20,100	20,150	2,584	2,149	2,584	2,399
20,150	20,200	2,591	2,156	2,591	2,406
20,200	20,250	2,599	2,164	2,599	2,414
20,250	20,300	2,606	2,171	2,606	2,421
20,300	20,350	2,614	2,179	2,614	2,429
20,350	20,400	2,621	2,186	2,621	2,436
20,400	20,450	2,629	2,194	2,629	2,444
20,450	20,500	2,636	2,201	2,636	2,451
20,500	20,550	2,644	2,209	2,644	2,459
20,550	20,600	2,651	2,216	2,651	2,466
20,600	20,650	2,659	2,224	2,659	2,474
20,650	20,700	2,666	2,231	2,666	2,481
20,700	20,750	2,674	2,239	2,674	2,489
20,750	20,800	2,681	2,246	2,681	2,496
20,800	20,850	2,689	2,254	2,689	2,504
20,850	20,900	2,696	2,261	2,696	2,511
20,900	20,950	2,704	2,269	2,704	2,519
20,950	21,000	2,711	2,276	2,711	2,526

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
21,000					
21,000	21,050	2,719	2,284	2,719	2,534
21,050	21,100	2,726	2,291	2,726	2,541
21,100	21,150	2,734	2,299	2,734	2,549
21,150	21,200	2,741	2,306	2,741	2,556
21,200	21,250	2,749	2,314	2,749	2,564
21,250	21,300	2,756	2,321	2,756	2,571
21,300	21,350	2,764	2,329	2,764	2,579
21,350	21,400	2,771	2,336	2,771	2,586
21,400	21,450	2,779	2,344	2,779	2,594
21,450	21,500	2,786	2,351	2,786	2,601
21,500	21,550	2,794	2,359	2,794	2,609
21,550	21,600	2,801	2,366	2,801	2,616
21,600	21,650	2,809	2,374	2,809	2,624
21,650	21,700	2,816	2,381	2,816	2,631
21,700	21,750	2,824	2,389	2,824	2,639
21,750	21,800	2,831	2,396	2,831	2,646
21,800	21,850	2,839	2,404	2,839	2,654
21,850	21,900	2,846	2,411	2,846	2,661
21,900	21,950	2,854	2,419	2,854	2,669
21,950	22,000	2,861	2,426	2,861	2,676
22,000					
22,000	22,050	2,869	2,434	2,869	2,684
22,050	22,100	2,876	2,441	2,876	2,691
22,100	22,150	2,884	2,449	2,884	2,699
22,150	22,200	2,891	2,456	2,891	2,706
22,200	22,250	2,899	2,464	2,899	2,714
22,250	22,300	2,906	2,471	2,906	2,721
22,300	22,350	2,914	2,479	2,914	2,729
22,350	22,400	2,921	2,486	2,921	2,736
22,400	22,450	2,929	2,494	2,929	2,744
22,450	22,500	2,936	2,501	2,936	2,751
22,500	22,550	2,944	2,509	2,944	2,759
22,550	22,600	2,951	2,516	2,951	2,766
22,600	22,650	2,959	2,524	2,959	2,774
22,650	22,700	2,966	2,531	2,966	2,781
22,700	22,750	2,974	2,539	2,974	2,789
22,750	22,800	2,981	2,546	2,981	2,796
22,800	22,850	2,989	2,554	2,989	2,804
22,850	22,900	2,996	2,561	2,996	2,811
22,900	22,950	3,004	2,569	3,004	2,819
22,950	23,000	3,011	2,576	3,011	2,826
23,000					
23,000	23,050	3,019	2,584	3,019	2,834
23,050	23,100	3,026	2,591	3,026	2,841
23,100	23,150	3,034	2,599	3,034	2,849
23,150	23,200	3,041	2,606	3,041	2,856
23,200	23,250	3,049	2,614	3,049	2,864
23,250	23,300	3,056	2,621	3,056	2,871
23,300	23,350	3,064	2,629	3,064	2,879
23,350	23,400	3,071	2,636	3,071	2,886
23,400	23,450	3,079	2,644	3,079	2,894
23,450	23,500	3,086	2,651	3,086	2,901
23,500	23,550	3,094	2,659	3,094	2,909
23,550	23,600	3,101	2,666	3,101	2,916
23,600	23,650	3,109	2,674	3,109	2,924
23,650	23,700	3,116	2,681	3,116	2,931
23,700	23,750	3,124	2,689	3,124	2,939
23,750	23,800	3,131	2,696	3,131	2,946
23,800	23,850	3,139	2,704	3,139	2,954
23,850	23,900	3,146	2,711	3,146	2,961
23,900	23,950	3,154	2,719	3,154	2,969
23,950	24,000	3,161	2,726	3,161	2,976

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
24,000					
24,000	24,050	3,169	2,734	3,169	2,984
24,050	24,100	3,176	2,741	3,176	2,991
24,100	24,150	3,184	2,749	3,184	2,999
24,150	24,200	3,191	2,756	3,191	3,006
24,200	24,250	3,199	2,764	3,199	3,014
24,250	24,300	3,206	2,771	3,206	3,021
24,300	24,350	3,214	2,779	3,214	3,029
24,350	24,400	3,221	2,786	3,221	3,036
24,400	24,450	3,229	2,794	3,229	3,044
24,450	24,500	3,236	2,801	3,236	3,051
24,500	24,550	3,244	2,809	3,244	3,059
24,550	24,600	3,251	2,816	3,251	3,066
24,600	24,650	3,259	2,824	3,259	3,074
24,650	24,700	3,266	2,831	3,266	3,081
24,700	24,750	3,274	2,839	3,274	3,089
24,750	24,800	3,281	2,846	3,281	3,096
24,800	24,850	3,289	2,854	3,289	3,104
24,850	24,900	3,296	2,861	3,296	3,111
24,900	24,950	3,304	2,869	3,304	3,119
24,950	25,000	3,311	2,876	3,311	3,126
25,000					
25,000	25,050	3,319	2,884	3,319	3,134
25,050	25,100	3,326	2,891	3,326	3,141
25,100	25,150	3,334	2,899	3,334	3,149
25,150	25,200	3,341	2,906	3,341	3,156
25,200	25,250	3,349	2,914	3,349	3,164
25,250	25,300	3,356	2,921	3,356	3,171
25,300	25,350	3,364	2,929	3,364	3,179
25,350	25,400	3,371	2,936	3,371	3,186
25,400	25,450	3,379	2,944	3,379	3,194
25,450	25,500	3,386	2,951	3,386	3,201
25,500	25,550	3,394	2,959	3,394	3,209
25,550	25,600	3,401	2,966	3,401	3,216
25,600	25,650	3,409	2,974	3,409	3,224
25,650	25,700	3,416	2,981	3,416	3,231
25,700	25,750	3,424	2,989	3,424	3,239
25,750	25,800	3,431	2,996	3,431	3,246
25,800	25,850	3,439	3,004	3,439	3,254
25,850	25,900	3,446	3,011	3,446	3,261
25,900	25,950	3,454	3,019	3,454	3,269
25,950	26,000	3,461	3,026	3,461	3,276
26,000					
26,000	26,050	3,469	3,034	3,469	3,284
26,050	26,100	3,476	3,041	3,476	3,291
26,100	26,150	3,484	3,049	3,484	3,299
26,150	26,200	3,491	3,056	3,491	3,306
26,200	26,250	3,499	3,064	3,499	3,314
26,250	26,300	3,506	3,071	3,506	3,321
26,300	26,350	3,514	3,079	3,514	3,329
26,350	26,400	3,521	3,086	3,521	3,336
26,400	26,450	3,529	3,094	3,529	3,344
26,450	26,500	3,536	3,101	3,536	3,351
26,500	26,550	3,544	3,109	3,544	3,359
26,550	26,600	3,551	3,116	3,551	3,366
26,600	26,650	3,559	3,124	3,559	3,374
26,650	26,700	3,566	3,131	3,566	3,381
26,700	26,750	3,574	3,139	3,574	3,389
26,750	26,800	3,581	3,146	3,581	3,396
26,800	26,850	3,589	3,154	3,589	3,404
26,850	26,900	3,596	3,161	3,596	3,411
26,900	26,950	3,604	3,169	3,604	3,419
26,950	27,000	3,611	3,176	3,611	3,426

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
27,000					
27,000	27,050	3,619	3,184	3,619	3,434
27,050	27,100	3,626	3,191	3,626	3,441
27,100	27,150	3,634	3,199	3,634	3,449
27,150	27,200	3,641	3,206	3,641	3,456
27,200	27,250	3,649	3,214	3,649	3,464
27,250	27,300	3,656	3,221	3,656	3,471
27,300	27,350	3,664	3,229	3,664	3,479
27,350	27,400	3,671	3,236	3,671	3,486
27,400	27,450	3,679	3,244	3,679	3,494
27,450	27,500	3,686	3,251	3,686	3,501
27,500	27,550	3,694	3,259	3,694	3,509
27,550	27,600	3,701	3,266	3,701	3,516
27,600	27,650	3,709	3,274	3,709	3,524
27,650	27,700	3,716	3,281	3,716	3,531
27,700	27,750	3,724	3,289	3,724	3,539
27,750	27,800	3,731	3,296	3,731	3,546
27,800	27,850	3,739	3,304	3,739	3,554
27,850	27,900	3,746	3,311	3,746	3,561
27,900	27,950	3,754	3,319	3,754	3,569
27,950	28,000	3,761	3,326	3,761	3,576
28,000					
28,000	28,050	3,769	3,334	3,769	3,584
28,050	28,100	3,776	3,341	3,776	3,591
28,100	28,150	3,784	3,349	3,784	3,599
28,150	28,200	3,791	3,356	3,791	3,606
28,200	28,250	3,799	3,364	3,799	3,614
28,250	28,300	3,806	3,371	3,806	3,621
28,300	28,350	3,814	3,379	3,814	3,629
28,350	28,400	3,821	3,386	3,821	3,636
28,400	28,450	3,829	3,394	3,829	3,644
28,450	28,500	3,836	3,401	3,836	3,651
28,500	28,550	3,844	3,409	3,844	3,659
28,550	28,600	3,851	3,416	3,851	3,666
28,600	28,650	3,859	3,424	3,859	3,674
28,650	28,700	3,866	3,431	3,866	3,681
28,700	28,750	3,874	3,439	3,874	3,689
28,750	28,800	3,881	3,446	3,881	3,696
28,800	28,850	3,889	3,454	3,889	3,704
28,850	28,900	3,896	3,461	3,896	3,711
28,900	28,950	3,904	3,469	3,904	3,719
28,950	29,000	3,911	3,476	3,911	3,726
29,000					
29,000	29,050	3,919	3,484	3,919	3,734
29,050	29,100	3,926	3,491	3,926	3,741
29,100	29,150	3,934	3,499	3,934	3,749
29,150	29,200	3,941	3,506	3,941	3,756
29,200	29,250	3,949	3,514	3,949	3,764
29,250	29,300	3,956	3,521	3,956	3,771
29,300	29,350	3,964	3,529	3,964	3,779
29,350	29,400	3,971	3,536	3,971	3,786
29,400	29,450	3,979	3,544	3,979	3,794
29,450	29,500	3,986	3,551	3,986	3,801
29,500	29,550	3,994	3,559	3,994	3,809
29,550	29,600	4,001	3,566	4,001	3,816
29,600	29,650	4,009	3,574	4,009	3,824
29,650	29,700	4,016	3,581	4,016	3,831
29,700	29,750	4,024	3,589	4,024	3,839
29,750	29,800	4,031	3,596	4,031	3,846
29,800	29,850	4,039	3,604	4,039	3,854
29,850	29,900	4,046	3,611	4,046	3,861
29,900	29,950	4,054	3,619	4,054	3,869
29,950	30,000	4,061	3,626	4,061	3,876

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
30,000					
30,000	30,050	4,069	3,634	4,069	3,884
30,050	30,100	4,076	3,641	4,076	3,891
30,100	30,150	4,084	3,649	4,084	3,899
30,150	30,200	4,091	3,656	4,091	3,906
30,200	30,250	4,099	3,664	4,099	3,914
30,250	30,300	4,106	3,671	4,106	3,921
30,300	30,350	4,114	3,679	4,114	3,929
30,350	30,400	4,121	3,686	4,121	3,936
30,400	30,450	4,129	3,694	4,129	3,944
30,450	30,500	4,136	3,701	4,136	3,951
30,500	30,550	4,144	3,709	4,144	3,959
30,550	30,600	4,151	3,716	4,151	3,966
30,600	30,650	4,159	3,724	4,159	3,974
30,650	30,700	4,166	3,731	4,166	3,981
30,700	30,750	4,174	3,739	4,174	3,989
30,750	30,800	4,181	3,746	4,181	3,996
30,800	30,850	4,189	3,754	4,189	4,004
30,850	30,900	4,196	3,761	4,196	4,011
30,900	30,950	4,204	3,769	4,204	4,019
30,950	31,000	4,211	3,776	4,211	4,026
31,000					
31,000	31,050	4,219	3,784	4,219	4,034
31,050	31,100	4,226	3,791	4,226	4,041
31,100	31,150	4,234	3,799	4,234	4,049
31,150	31,200	4,241	3,806	4,241	4,056
31,200	31,250	4,249	3,814	4,249	4,064
31,250	31,300	4,256	3,821	4,256	4,071
31,300	31,350	4,264	3,829	4,264	4,079
31,350	31,400	4,271	3,836	4,271	4,086
31,400	31,450	4,279	3,844	4,279	4,094
31,450	31,500	4,286	3,851	4,286	4,101
31,500	31,550	4,294	3,859	4,294	4,109
31,550	31,600	4,301	3,866	4,301	4,116
31,600	31,650	4,309	3,874	4,309	4,124
31,650	31,700	4,316	3,881	4,316	4,131
31,700	31,750	4,324	3,889	4,324	4,139
31,750	31,800	4,331	3,896	4,331	4,146
31,800	31,850	4,339	3,904	4,339	4,154
31,850	31,900	4,346	3,911	4,346	4,161
31,900	31,950	4,354	3,919	4,354	4,169
31,950	32,000	4,361	3,926	4,361	4,176
32,000					
32,000	32,050	4,369	3,934	4,369	4,184
32,050	32,100	4,376	3,941	4,376	4,191
32,100	32,150	4,384	3,949	4,384	4,199
32,150	32,200	4,391	3,956	4,391	4,206
32,200	32,250	4,399	3,964	4,399	4,214
32,250	32,300	4,406	3,971	4,406	4,221
32,300	32,350	4,414	3,979	4,414	4,229
32,350	32,400	4,421	3,986	4,421	4,236
32,400	32,450	4,429	3,994	4,429	4,244
32,450	32,500	4,436	4,001	4,436	4,251
32,500	32,550	4,444	4,009	4,444	4,259
32,550	32,600	4,451	4,016	4,451	4,266
32,600	32,650	4,459	4,024	4,459	4,274
32,650	32,700	4,466	4,031	4,466	4,281
32,700	32,750	4,474	4,039	4,474	4,289
32,750	32,800	4,481	4,046	4,481	4,296
32,800	32,850	4,489	4,054	4,489	4,304
32,850	32,900	4,496	4,061	4,496	4,311
32,900	32,950	4,504	4,069	4,504	4,319
32,950	33,000	4,511	4,076	4,511	4,326

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
33,000					
33,000	33,050	4,519	4,084	4,519	4,334
33,050	33,100	4,526	4,091	4,526	4,341
33,100	33,150	4,534	4,099	4,534	4,349
33,150	33,200	4,541	4,106	4,541	4,356
33,200	33,250	4,549	4,114	4,549	4,364
33,250	33,300	4,556	4,121	4,556	4,371
33,300	33,350	4,564	4,129	4,564	4,379
33,350	33,400	4,571	4,136	4,571	4,386
33,400	33,450	4,579	4,144	4,579	4,394
33,450	33,500	4,586	4,151	4,586	4,401
33,500	33,550	4,594	4,159	4,594	4,409
33,550	33,600	4,601	4,166	4,601	4,416
33,600	33,650	4,609	4,174	4,609	4,424
33,650	33,700	4,616	4,181	4,616	4,431
33,700	33,750	4,624	4,189	4,624	4,439
33,750	33,800	4,631	4,196	4,631	4,446
33,800	33,850	4,639	4,204	4,639	4,454
33,850	33,900	4,646	4,211	4,646	4,461
33,900	33,950	4,654	4,219	4,654	4,469
33,950	34,000	4,661	4,226	4,661	4,476
34,000					
34,000	34,050	4,669	4,234	4,669	4,484
34,050	34,100	4,676	4,241	4,676	4,491
34,100	34,150	4,684	4,249	4,684	4,499
34,150	34,200	4,691	4,256	4,691	4,506
34,200	34,250	4,699	4,264	4,699	4,514
34,250	34,300	4,706	4,271	4,706	4,521
34,300	34,350	4,714	4,279	4,714	4,529
34,350	34,400	4,721	4,286	4,721	4,536
34,400	34,450	4,729	4,294	4,729	4,544
34,450	34,500	4,736	4,301	4,736	4,551
34,500	34,550	4,744	4,309	4,744	4,559
34,550	34,600	4,751	4,316	4,751	4,566
34,600	34,650	4,759	4,324	4,759	4,574
34,650	34,700	4,766	4,331	4,766	4,581
34,700	34,750	4,774	4,339	4,774	4,589
34,750	34,800	4,781	4,346	4,781	4,596
34,800	34,850	4,789	4,354	4,789	4,604
34,850	34,900	4,796	4,361	4,796	4,611
34,900	34,950	4,804	4,369	4,804	4,619
34,950	35,000	4,811	4,376	4,811	4,626
35,000					
35,000	35,050	4,819	4,384	4,819	4,634
35,050	35,100	4,826	4,391	4,826	4,641
35,100	35,150	4,834	4,399	4,834	4,649
35,150	35,200	4,841	4,406	4,841	4,656
35,200	35,250	4,849	4,414	4,849	4,664
35,250	35,300	4,856	4,421	4,856	4,671
35,300	35,350	4,864	4,429	4,864	4,679
35,350	35,400	4,874	4,436	4,874	4,686
35,400	35,450	4,886	4,444	4,886	4,694
35,450	35,500	4,899	4,451	4,899	4,701
35,500	35,550	4,911	4,459	4,911	4,709
35,550	35,600	4,924	4,466	4,924	4,716
35,600	35,650	4,936	4,474	4,936	4,724
35,650	35,700	4,949	4,481	4,949	4,731
35,700	35,750	4,961	4,489	4,961	4,739
35,750	35,800	4,974	4,496	4,974	4,746
35,800	35,850	4,986	4,504	4,986	4,754
35,850	35,900	4,999	4,511	4,999	4,761
35,900	35,950	5,011	4,519	5,011	4,769
35,950	36,000	5,024	4,526	5,024	4,776

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
36,000					
36,000	36,050	5,036	4,534	5,036	4,784
36,050	36,100	5,049	4,541	5,049	4,791
36,100	36,150	5,061	4,549	5,061	4,799
36,150	36,200	5,074	4,556	5,074	4,806
36,200	36,250	5,086	4,564	5,086	4,814
36,250	36,300	5,099	4,571	5,099	4,821
36,300	36,350	5,111	4,579	5,111	4,829
36,350	36,400	5,124	4,586	5,124	4,836
36,400	36,450	5,136	4,594	5,136	4,844
36,450	36,500	5,149	4,601	5,149	4,851
36,500	36,550	5,161	4,609	5,161	4,859
36,550	36,600	5,174	4,616	5,174	4,866
36,600	36,650	5,186	4,624	5,186	4,874
36,650	36,700	5,199	4,631	5,199	4,881
36,700	36,750	5,211	4,639	5,211	4,889
36,750	36,800	5,224	4,646	5,224	4,896
36,800	36,850	5,236	4,654	5,236	4,904
36,850	36,900	5,249	4,661	5,249	4,911
36,900	36,950	5,261	4,669	5,261	4,919
36,950	37,000	5,274	4,676	5,274	4,926
37,000					
37,000	37,050	5,286	4,684	5,286	4,934
37,050	37,100	5,299	4,691	5,299	4,941
37,100	37,150	5,311	4,699	5,311	4,949
37,150	37,200	5,324	4,706	5,324	4,956
37,200	37,250	5,336	4,714	5,336	4,964
37,250	37,300	5,349	4,721	5,349	4,971
37,300	37,350	5,361	4,729	5,361	4,979
37,350	37,400	5,374	4,736	5,374	4,986
37,400	37,450	5,386	4,744	5,386	4,994
37,450	37,500	5,399	4,751	5,399	5,001
37,500	37,550	5,411	4,759	5,411	5,009
37,550	37,600	5,424	4,766	5,424	5,016
37,600	37,650	5,436	4,774	5,436	5,024
37,650	37,700	5,449	4,781	5,449	5,031
37,700	37,750	5,461	4,789	5,461	5,039
37,750	37,800	5,474	4,796	5,474	5,046
37,800	37,850	5,486	4,804	5,486	5,054
37,850	37,900	5,499	4,811	5,499	5,061
37,900	37,950	5,511	4,819	5,511	5,069
37,950	38,000	5,524	4,826	5,524	5,076
38,000					
38,000	38,050	5,536	4,834	5,536	5,084
38,050	38,100	5,549	4,841	5,549	5,091
38,100	38,150	5,561	4,849	5,561	5,099
38,150	38,200	5,574	4,856	5,574	5,106
38,200	38,250	5,586	4,864	5,586	5,114
38,250	38,300	5,599	4,871	5,599	5,121
38,300	38,350	5,611	4,879	5,611	5,129
38,350	38,400	5,624	4,886	5,624	5,136
38,400	38,450	5,636	4,894	5,636	5,144
38,450	38,500	5,649	4,901	5,649	5,151
38,500	38,550	5,661	4,909	5,661	5,159
38,550	38,600	5,674	4,916	5,674	5,166
38,600	38,650	5,686	4,924	5,686	5,174
38,650	38,700	5,699	4,931	5,699	5,181
38,700	38,750	5,711	4,939	5,711	5,189
38,750	38,800	5,724	4,946	5,724	5,196
38,800	38,850	5,736	4,954	5,736	5,204
38,850	38,900	5,749	4,961	5,749	5,211
38,900	38,950	5,761	4,969	5,761	5,219
38,950	39,000	5,774	4,976	5,774	5,226

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
39,000					
39,000	39,050	5,786	4,984	5,786	5,234
39,050	39,100	5,799	4,991	5,799	5,241
39,100	39,150	5,811	4,999	5,811	5,249
39,150	39,200	5,824	5,006	5,824	5,256
39,200	39,250	5,836	5,014	5,836	5,264
39,250	39,300	5,849	5,021	5,849	5,271
39,300	39,350	5,861	5,029	5,861	5,279
39,350	39,400	5,874	5,036	5,874	5,286
39,400	39,450	5,886	5,044	5,886	5,294
39,450	39,500	5,899	5,051	5,899	5,301
39,500	39,550	5,911	5,059	5,911	5,309
39,550	39,600	5,924	5,066	5,924	5,316
39,600	39,650	5,936	5,074	5,936	5,324
39,650	39,700	5,949	5,081	5,949	5,331
39,700	39,750	5,961	5,089	5,961	5,339
39,750	39,800	5,974	5,096	5,974	5,346
39,800	39,850	5,986	5,104	5,986	5,354
39,850	39,900	5,999	5,111	5,999	5,361
39,900	39,950	6,011	5,119	6,011	5,369
39,950	40,000	6,024	5,126	6,024	5,376
40,000					
40,000	40,050	6,036	5,134	6,036	5,384
40,050	40,100	6,049	5,141	6,049	5,391
40,100	40,150	6,061	5,149	6,061	5,399
40,150	40,200	6,074	5,156	6,074	5,406
40,200	40,250	6,086	5,164	6,086	5,414
40,250	40,300	6,099	5,171	6,099	5,421
40,300	40,350	6,111	5,179	6,111	5,429
40,350	40,400	6,124	5,186	6,124	5,436
40,400	40,450	6,136	5,194	6,136	5,444
40,450	40,500	6,149	5,201	6,149	5,451
40,500	40,550	6,161	5,209	6,161	5,459
40,550	40,600	6,174	5,216	6,174	5,466
40,600	40,650	6,186	5,224	6,186	5,474
40,650	40,700	6,199	5,231	6,199	5,481
40,700	40,750	6,211	5,239	6,211	5,489
40,750	40,800	6,224	5,246	6,224	5,496
40,800	40,850	6,236	5,254	6,236	5,504
40,850	40,900	6,249	5,261	6,249	5,511
40,900	40,950	6,261	5,269	6,261	5,519
40,950	41,000	6,274	5,276	6,274	5,526
41,000					
41,000	41,050	6,286	5,284	6,286	5,534
41,050	41,100	6,299	5,291	6,299	5,541
41,100	41,150	6,311	5,299	6,311	5,549
41,150	41,200	6,324	5,306	6,324	5,556
41,200	41,250	6,336	5,314	6,336	5,564
41,250	41,300	6,349	5,321	6,349	5,571
41,300	41,350	6,361	5,329	6,361	5,579
41,350	41,400	6,374	5,336	6,374	5,586
41,400	41,450	6,386	5,344	6,386	5,594
41,450	41,500	6,399	5,351	6,399	5,601
41,500	41,550	6,411	5,359	6,411	5,609
41,550	41,600	6,424	5,366	6,424	5,616
41,600	41,650	6,436	5,374	6,436	5,624
41,650	41,700	6,449	5,381	6,449	5,631
41,700	41,750	6,461	5,389	6,461	5,639
41,750	41,800	6,474	5,396	6,474	5,646
41,800	41,850	6,486	5,404	6,486	5,654
41,850	41,900	6,499	5,411	6,499	5,661
41,900	41,950	6,511	5,419	6,511	5,669
41,950	42,000	6,524	5,426	6,524	5,676

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
42,000					
42,000	42,050	6,536	5,434	6,536	5,684
42,050	42,100	6,549	5,441	6,549	5,691
42,100	42,150	6,561	5,449	6,561	5,699
42,150	42,200	6,574	5,456	6,574	5,706
42,200	42,250	6,586	5,464	6,586	5,714
42,250	42,300	6,599	5,471	6,599	5,721
42,300	42,350	6,611	5,479	6,611	5,729
42,350	42,400	6,624	5,486	6,624	5,736
42,400	42,450	6,636	5,494	6,636	5,744
42,450	42,500	6,649	5,501	6,649	5,751
42,500	42,550	6,661	5,509	6,661	5,759
42,550	42,600	6,674	5,516	6,674	5,766
42,600	42,650	6,686	5,524	6,686	5,774
42,650	42,700	6,699	5,531	6,699	5,781
42,700	42,750	6,711	5,539	6,711	5,789
42,750	42,800	6,724	5,546	6,724	5,796
42,800	42,850	6,736	5,554	6,736	5,804
42,850	42,900	6,749	5,561	6,749	5,811
42,900	42,950	6,761	5,569	6,761	5,819
42,950	43,000	6,774	5,576	6,774	5,826
43,000					
43,000	43,050	6,786	5,584	6,786	5,834
43,050	43,100	6,799	5,591	6,799	5,841
43,100	43,150	6,811	5,599	6,811	5,849
43,150	43,200	6,824	5,606	6,824	5,856
43,200	43,250	6,836	5,614	6,836	5,864
43,250	43,300	6,849	5,621	6,849	5,871
43,300	43,350	6,861	5,629	6,861	5,879
43,350	43,400	6,874	5,636	6,874	5,886
43,400	43,450	6,886	5,644	6,886	5,894
43,450	43,500	6,899	5,651	6,899	5,901
43,500	43,550	6,911	5,659	6,911	5,909
43,550	43,600	6,924	5,666	6,924	5,916
43,600	43,650	6,936	5,674	6,936	5,924
43,650	43,700	6,949	5,681	6,949	5,931
43,700	43,750	6,961	5,689	6,961	5,939
43,750	43,800	6,974	5,696	6,974	5,946
43,800	43,850	6,986	5,704	6,986	5,954
43,850	43,900	6,999	5,711	6,999	5,961
43,900	43,950	7,011	5,719	7,011	5,969
43,950	44,000	7,024	5,726	7,024	5,976
44,000					
44,000	44,050	7,036	5,734	7,036	5,984
44,050	44,100	7,049	5,741	7,049	5,991
44,100	44,150	7,061	5,749	7,061	5,999
44,150	44,200	7,074	5,756	7,074	6,006
44,200	44,250	7,086	5,764	7,086	6,014
44,250	44,300	7,099	5,771	7,099	6,021
44,300	44,350	7,111	5,779	7,111	6,029
44,350	44,400	7,124	5,786	7,124	6,036
44,400	44,450	7,136	5,794	7,136	6,044
44,450	44,500	7,149	5,801	7,149	6,051
44,500	44,550	7,161	5,809	7,161	6,059
44,550	44,600	7,174	5,816	7,174	6,066
44,600	44,650	7,186	5,824	7,186	6,074
44,650	44,700	7,199	5,831	7,199	6,081
44,700	44,750	7,211	5,839	7,211	6,089
44,750	44,800	7,224	5,846	7,224	6,096
44,800	44,850	7,236	5,854	7,236	6,104
44,850	44,900	7,249	5,861	7,249	6,111
44,900	44,950	7,261	5,869	7,261	6,119
44,950	45,000	7,274	5,876	7,274	6,126

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
45,000					
45,000	45,050	7,286	5,884	7,286	6,134
45,050	45,100	7,299	5,891	7,299	6,141
45,100	45,150	7,311	5,899	7,311	6,149
45,150	45,200	7,324	5,906	7,324	6,156
45,200	45,250	7,336	5,914	7,336	6,164
45,250	45,300	7,349	5,921	7,349	6,171
45,300	45,350	7,361	5,929	7,361	6,179
45,350	45,400	7,374	5,936	7,374	6,186
45,400	45,450	7,386	5,944	7,386	6,194
45,450	45,500	7,399	5,951	7,399	6,201
45,500	45,550	7,411	5,959	7,411	6,209
45,550	45,600	7,424	5,966	7,424	6,216
45,600	45,650	7,436	5,974	7,436	6,224
45,650	45,700	7,449	5,981	7,449	6,231
45,700	45,750	7,461	5,989	7,461	6,239
45,750	45,800	7,474	5,996	7,474	6,246
45,800	45,850	7,486	6,004	7,486	6,254
45,850	45,900	7,499	6,011	7,499	6,261
45,900	45,950	7,511	6,019	7,511	6,269
45,950	46,000	7,524	6,026	7,524	6,276
46,000					
46,000	46,050	7,536	6,034	7,536	6,284
46,050	46,100	7,549	6,041	7,549	6,291
46,100	46,150	7,561	6,049	7,561	6,299
46,150	46,200	7,574	6,056	7,574	6,306
46,200	46,250	7,586	6,064	7,586	6,314
46,250	46,300	7,599	6,071	7,599	6,321
46,300	46,350	7,611	6,079	7,611	6,329
46,350	46,400	7,624	6,086	7,624	6,336
46,400	46,450	7,636	6,094	7,636	6,344
46,450	46,500	7,649	6,101	7,649	6,351
46,500	46,550	7,661	6,109	7,661	6,359
46,550	46,600	7,674	6,116	7,674	6,366
46,600	46,650	7,686	6,124	7,686	6,374
46,650	46,700	7,699	6,131	7,699	6,381
46,700	46,750	7,711	6,139	7,711	6,389
46,750	46,800	7,724	6,146	7,724	6,396
46,800	46,850	7,736	6,154	7,736	6,404
46,850	46,900	7,749	6,161	7,749	6,411
46,900	46,950	7,761	6,169	7,761	6,419
46,950	47,000	7,774	6,176	7,774	6,426
47,000					
47,000	47,050	7,786	6,184	7,786	6,434
47,050	47,100	7,799	6,191	7,799	6,441
47,100	47,150	7,811	6,199	7,811	6,449
47,150	47,200	7,824	6,206	7,824	6,456
47,200	47,250	7,836	6,214	7,836	6,464
47,250	47,300	7,849	6,221	7,849	6,471
47,300	47,350	7,861	6,229	7,861	6,479
47,350	47,400	7,874	6,236	7,874	6,489
47,400	47,450	7,886	6,244	7,886	6,501
47,450	47,500	7,899	6,251	7,899	6,514
47,500	47,550	7,911	6,259	7,911	6,526
47,550	47,600	7,924	6,266	7,924	6,539
47,600	47,650	7,936	6,274	7,936	6,551
47,650	47,700	7,949	6,281	7,949	6,564
47,700	47,750	7,961	6,289	7,961	6,576
47,750	47,800	7,974	6,296	7,974	6,589
47,800	47,850	7,986	6,304	7,986	6,601
47,850	47,900	7,999	6,311	7,999	6,614
47,900	47,950	8,011	6,319	8,011	6,626
47,950	48,000	8,024	6,326	8,024	6,639

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
48,000					
48,000	48,050	8,036	6,334	8,036	6,651
48,050	48,100	8,049	6,341	8,049	6,664
48,100	48,150	8,061	6,349	8,061	6,676
48,150	48,200	8,074	6,356	8,074	6,689
48,200	48,250	8,086	6,364	8,086	6,701
48,250	48,300	8,099	6,371	8,099	6,714
48,300	48,350	8,111	6,379	8,111	6,726
48,350	48,400	8,124	6,386	8,124	6,739
48,400	48,450	8,136	6,394	8,136	6,751
48,450	48,500	8,149	6,401	8,149	6,764
48,500	48,550	8,161	6,409	8,161	6,776
48,550	48,600	8,174	6,416	8,174	6,789
48,600	48,650	8,186	6,424	8,186	6,801
48,650	48,700	8,199	6,431	8,199	6,814
48,700	48,750	8,211	6,439	8,211	6,826
48,750	48,800	8,224	6,446	8,224	6,839
48,800	48,850	8,236	6,454	8,236	6,851
48,850	48,900	8,249	6,461	8,249	6,864
48,900	48,950	8,261	6,469	8,261	6,876
48,950	49,000	8,274	6,476	8,274	6,889
49,000					
49,000	49,050	8,286	6,484	8,286	6,901
49,050	49,100	8,299	6,491	8,299	6,914
49,100	49,150	8,311	6,499	8,311	6,926
49,150	49,200	8,324	6,506	8,324	6,939
49,200	49,250	8,336	6,514	8,336	6,951
49,250	49,300	8,349	6,521	8,349	6,964
49,300	49,350	8,361	6,529	8,361	6,976
49,350	49,400	8,374	6,536	8,374	6,989
49,400	49,450	8,386	6,544	8,386	7,001
49,450	49,500	8,399	6,551	8,399	7,014
49,500	49,550	8,411	6,559	8,411	7,026
49,550	49,600	8,424	6,566	8,424	7,039
49,600	49,650	8,436	6,574	8,436	7,051
49,650	49,700	8,449	6,581	8,449	7,064
49,700	49,750	8,461	6,589	8,461	7,076
49,750	49,800	8,474	6,596	8,474	7,089
49,800	49,850	8,486	6,604	8,486	7,101
49,850	49,900	8,499	6,611	8,499	7,114
49,900	49,950	8,511	6,619	8,511	7,126
49,950	50,000	8,524	6,626	8,524	7,139
50,000					
50,000	50,050	8,536	6,634	8,536	7,151
50,050	50,100	8,549	6,641	8,549	7,164
50,100	50,150	8,561	6,649	8,561	7,176
50,150	50,200	8,574	6,656	8,574	7,189
50,200	50,250	8,586	6,664	8,586	7,201
50,250	50,300	8,599	6,671	8,599	7,214
50,300	50,350	8,611	6,679	8,611	7,226
50,350	50,400	8,624	6,686	8,624	7,239
50,400	50,450	8,636	6,694	8,636	7,251
50,450	50,500	8,649	6,701	8,649	7,264
50,500	50,550	8,661	6,709	8,661	7,276
50,550	50,600	8,674	6,716	8,674	7,289
50,600	50,650	8,686	6,724	8,686	7,301
50,650	50,700	8,699	6,731	8,699	7,314
50,700	50,750	8,711	6,739	8,711	7,326
50,750	50,800	8,724	6,746	8,724	7,339
50,800	50,850	8,736	6,754	8,736	7,351
50,850	50,900	8,749	6,761	8,749	7,364
50,900	50,950	8,761	6,769	8,761	7,376
50,950	51,000	8,774	6,776	8,774	7,389

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
51,000					
51,000	51,050	8,786	6,784	8,786	7,401
51,050	51,100	8,799	6,791	8,799	7,414
51,100	51,150	8,811	6,799	8,811	7,426
51,150	51,200	8,824	6,806	8,824	7,439
51,200	51,250	8,836	6,814	8,836	7,451
51,250	51,300	8,849	6,821	8,849	7,464
51,300	51,350	8,861	6,829	8,861	7,476
51,350	51,400	8,874	6,836	8,874	7,489
51,400	51,450	8,886	6,844	8,886	7,501
51,450	51,500	8,899	6,851	8,899	7,514
51,500	51,550	8,911	6,859	8,911	7,526
51,550	51,600	8,924	6,866	8,924	7,539
51,600	51,650	8,936	6,874	8,936	7,551
51,650	51,700	8,949	6,881	8,949	7,564
51,700	51,750	8,961	6,889	8,961	7,576
51,750	51,800	8,974	6,896	8,974	7,589
51,800	51,850	8,986	6,904	8,986	7,601
51,850	51,900	8,999	6,911	8,999	7,614
51,900	51,950	9,011	6,919	9,011	7,626
51,950	52,000	9,024	6,926	9,024	7,639
52,000					
52,000	52,050	9,036	6,934	9,036	7,651
52,050	52,100	9,049	6,941	9,049	7,664
52,100	52,150	9,061	6,949	9,061	7,676
52,150	52,200	9,074	6,956	9,074	7,689
52,200	52,250	9,086	6,964	9,086	7,701
52,250	52,300	9,099	6,971	9,099	7,714
52,300	52,350	9,111	6,979	9,111	7,726
52,350	52,400	9,124	6,986	9,124	7,739
52,400	52,450	9,136	6,994	9,136	7,751
52,450	52,500	9,149	7,001	9,149	7,764
52,500	52,550	9,161	7,009	9,161	7,776
52,550	52,600	9,174	7,016	9,174	7,789
52,600	52,650	9,186	7,024	9,186	7,801
52,650	52,700	9,199	7,031	9,199	7,814
52,700	52,750	9,211	7,039	9,211	7,826
52,750	52,800	9,224	7,046	9,224	7,839
52,800	52,850	9,236	7,054	9,236	7,851
52,850	52,900	9,249	7,061	9,249	7,864
52,900	52,950	9,261	7,069	9,261	7,876
52,950	53,000	9,274	7,076	9,274	7,889
53,000					
53,000	53,050	9,286	7,084	9,286	7,901
53,050	53,100	9,299	7,091	9,299	7,914
53,100	53,150	9,311	7,099	9,311	7,926
53,150	53,200	9,324	7,106	9,324	7,939
53,200	53,250	9,336	7,114	9,336	7,951
53,250	53,300	9,349	7,121	9,349	7,964
53,300	53,350	9,361	7,129	9,361	7,976
53,350	53,400	9,374	7,136	9,374	7,989
53,400	53,450	9,386	7,144	9,386	8,001
53,450	53,500	9,399	7,151	9,399	8,014
53,500	53,550	9,411	7,159	9,411	8,026
53,550	53,600	9,424	7,166	9,424	8,039
53,600	53,650	9,436	7,174	9,436	8,051
53,650	53,700	9,449	7,181	9,449	8,064
53,700	53,750	9,461	7,189	9,461	8,076
53,750	53,800	9,474	7,196	9,474	8,089
53,800	53,850	9,486	7,204	9,486	8,101
53,850	53,900	9,499	7,211	9,499	8,114
53,900	53,950	9,511	7,219	9,511	8,126
53,950	54,000	9,524	7,226	9,524	8,139

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
54,000					
54,000	54,050	9,536	7,234	9,536	8,151
54,050	54,100	9,549	7,241	9,549	8,164
54,100	54,150	9,561	7,249	9,561	8,176
54,150	54,200	9,574	7,256	9,574	8,189
54,200	54,250	9,586	7,264	9,586	8,201
54,250	54,300	9,599	7,271	9,599	8,214
54,300	54,350	9,611	7,279	9,611	8,226
54,350	54,400	9,624	7,286	9,624	8,239
54,400	54,450	9,636	7,294	9,636	8,251
54,450	54,500	9,649	7,301	9,649	8,264
54,500	54,550	9,661	7,309	9,661	8,276
54,550	54,600	9,674	7,316	9,674	8,289
54,600	54,650	9,686	7,324	9,686	8,301
54,650	54,700	9,699	7,331	9,699	8,314
54,700	54,750	9,711	7,339	9,711	8,326
54,750	54,800	9,724	7,346	9,724	8,339
54,800	54,850	9,736	7,354	9,736	8,351
54,850	54,900	9,749	7,361	9,749	8,364
54,900	54,950	9,761	7,369	9,761	8,376
54,950	55,000	9,774	7,376	9,774	8,389
55,000					
55,000	55,050	9,786	7,384	9,786	8,401
55,050	55,100	9,799	7,391	9,799	8,414
55,100	55,150	9,811	7,399	9,811	8,426
55,150	55,200	9,824	7,406	9,824	8,439
55,200	55,250	9,836	7,414	9,836	8,451
55,250	55,300	9,849	7,421	9,849	8,464
55,300	55,350	9,861	7,429	9,861	8,476
55,350	55,400	9,874	7,436	9,874	8,489
55,400	55,450	9,886	7,444	9,886	8,501
55,450	55,500	9,899	7,451	9,899	8,514
55,500	55,550	9,911	7,459	9,911	8,526
55,550	55,600	9,924	7,466	9,924	8,539
55,600	55,650	9,936	7,474	9,936	8,551
55,650	55,700	9,949	7,481	9,949	8,564
55,700	55,750	9,961	7,489	9,961	8,576
55,750	55,800	9,974	7,496	9,974	8,589
55,800	55,850	9,986	7,504	9,986	8,601
55,850	55,900	9,999	7,511	9,999	8,614
55,900	55,950	10,011	7,519	10,011	8,626
55,950	56,000	10,024	7,526	10,024	8,639
56,000					
56,000	56,050	10,036	7,534	10,036	8,651
56,050	56,100	10,049	7,541	10,049	8,664
56,100	56,150	10,061	7,549	10,061	8,676
56,150	56,200	10,074	7,556	10,074	8,689
56,200	56,250	10,086	7,564	10,086	8,701
56,250	56,300	10,099	7,571	10,099	8,714
56,300	56,350	10,111	7,579	10,111	8,726
56,350	56,400	10,124	7,586	10,124	8,739
56,400	56,450	10,136	7,594	10,136	8,751
56,450	56,500	10,149	7,601	10,149	8,764
56,500	56,550	10,161	7,609	10,161	8,776
56,550	56,600	10,174	7,616	10,174	8,789
56,600	56,650	10,186	7,624	10,186	8,801
56,650	56,700	10,199	7,631	10,199	8,814
56,700	56,750	10,211	7,639	10,211	8,826
56,750	56,800	10,224	7,646	10,224	8,839
56,800	56,850	10,236	7,654	10,236	8,851
56,850	56,900	10,249	7,661	10,249	8,864
56,900	56,950	10,261	7,669	10,261	8,876
56,950	57,000	10,274	7,676	10,274	8,889

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
57,000					
57,000	57,050	10,286	7,684	10,286	8,901
57,050	57,100	10,299	7,691	10,299	8,914
57,100	57,150	10,311	7,699	10,311	8,926
57,150	57,200	10,324	7,706	10,324	8,939
57,200	57,250	10,336	7,714	10,336	8,951
57,250	57,300	10,349	7,721	10,349	8,964
57,300	57,350	10,361	7,729	10,361	8,976
57,350	57,400	10,374	7,736	10,374	8,989
57,400	57,450	10,386	7,744	10,386	9,001
57,450	57,500	10,399	7,751	10,399	9,014
57,500	57,550	10,411	7,759	10,411	9,026
57,550	57,600	10,424	7,766	10,424	9,039
57,600	57,650	10,436	7,774	10,436	9,051
57,650	57,700	10,449	7,781	10,449	9,064
57,700	57,750	10,461	7,789	10,461	9,076
57,750	57,800	10,474	7,796	10,474	9,089
57,800	57,850	10,486	7,804	10,486	9,101
57,850	57,900	10,499	7,811	10,499	9,114
57,900	57,950	10,511	7,819	10,511	9,126
57,950	58,000	10,524	7,826	10,524	9,139
58,000					
58,000	58,050	10,536	7,834	10,536	9,151
58,050	58,100	10,549	7,841	10,549	9,164
58,100	58,150	10,561	7,849	10,561	9,176
58,150	58,200	10,574	7,856	10,574	9,189
58,200	58,250	10,586	7,864	10,586	9,201
58,250	58,300	10,599	7,871	10,599	9,214
58,300	58,350	10,611	7,879	10,611	9,226
58,350	58,400	10,624	7,886	10,624	9,239
58,400	58,450	10,636	7,894	10,636	9,251
58,450	58,500	10,649	7,901	10,649	9,264
58,500	58,550	10,661	7,909	10,661	9,276
58,550	58,600	10,674	7,916	10,674	9,289
58,600	58,650	10,686	7,924	10,686	9,301
58,650	58,700	10,699	7,931	10,699	9,314
58,700	58,750	10,711	7,939	10,711	9,326
58,750	58,800	10,724	7,946	10,724	9,339
58,800	58,850	10,736	7,954	10,736	9,351
58,850	58,900	10,749	7,961	10,749	9,364
58,900	58,950	10,761	7,969	10,761	9,376
58,950	59,000	10,774	7,976	10,774	9,389
59,000					
59,000	59,050	10,786	7,984	10,786	9,401
59,050	59,100	10,799	7,991	10,799	9,414
59,100	59,150	10,811	7,999	10,811	9,426
59,150	59,200	10,824	8,006	10,824	9,439
59,200	59,250	10,836	8,014	10,836	9,451
59,250	59,300	10,849	8,021	10,849	9,464
59,300	59,350	10,861	8,029	10,861	9,476
59,350	59,400	10,874	8,036	10,874	9,489
59,400	59,450	10,886	8,044	10,886	9,501
59,450	59,500	10,899	8,051	10,899	9,514
59,500	59,550	10,911	8,059	10,911	9,526
59,550	59,600	10,924	8,066	10,924	9,539
59,600	59,650	10,936	8,074	10,936	9,551
59,650	59,700	10,949	8,081	10,949	9,564
59,700	59,750	10,961	8,089	10,961	9,576
59,750	59,800	10,974	8,096	10,974	9,589
59,800	59,850	10,986	8,104	10,986	9,601
59,850	59,900	10,999	8,111	10,999	9,614
59,900	59,950	11,011	8,119	11,011	9,626
59,950	60,000	11,024	8,126	11,024	9,639

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
60,000					
60,000	60,050	11,036	8,134	11,036	9,651
60,050	60,100	11,049	8,141	11,049	9,664
60,100	60,150	11,061	8,149	11,061	9,676
60,150	60,200	11,074	8,156	11,074	9,689
60,200	60,250	11,086	8,164	11,086	9,701
60,250	60,300	11,099	8,171	11,099	9,714
60,300	60,350	11,111	8,179	11,111	9,726
60,350	60,400	11,124	8,186	11,124	9,739
60,400	60,450	11,136	8,194	11,136	9,751
60,450	60,500	11,149	8,201	11,149	9,764
60,500	60,550	11,161	8,209	11,161	9,776
60,550	60,600	11,174	8,216	11,174	9,789
60,600	60,650	11,186	8,224	11,186	9,801
60,650	60,700	11,199	8,231	11,199	9,814
60,700	60,750	11,211	8,239	11,211	9,826
60,750	60,800	11,224	8,246	11,224	9,839
60,800	60,850	11,236	8,254	11,236	9,851
60,850	60,900	11,249	8,261	11,249	9,864
60,900	60,950	11,261	8,269	11,261	9,876
60,950	61,000	11,274	8,276	11,274	9,889
61,000					
61,000	61,050	11,286	8,284	11,286	9,901
61,050	61,100	11,299	8,291	11,299	9,914
61,100	61,150	11,311	8,299	11,311	9,926
61,150	61,200	11,324	8,306	11,324	9,939
61,200	61,250	11,336	8,314	11,336	9,951
61,250	61,300	11,349	8,321	11,349	9,964
61,300	61,350	11,361	8,329	11,361	9,976
61,350	61,400	11,374	8,336	11,374	9,989
61,400	61,450	11,386	8,344	11,386	10,001
61,450	61,500	11,399	8,351	11,399	10,014
61,500	61,550	11,411	8,359	11,411	10,026
61,550	61,600	11,424	8,366	11,424	10,039
61,600	61,650	11,436	8,374	11,436	10,051
61,650	61,700	11,449	8,381	11,449	10,064
61,700	61,750	11,461	8,389	11,461	10,076
61,750	61,800	11,474	8,396	11,474	10,089
61,800	61,850	11,486	8,404	11,486	10,101
61,850	61,900	11,499	8,411	11,499	10,114
61,900	61,950	11,511	8,419	11,511	10,126
61,950	62,000	11,524	8,426	11,524	10,139
62,000					
62,000	62,050	11,536	8,434	11,536	10,151
62,050	62,100	11,549	8,441	11,549	10,164
62,100	62,150	11,561	8,449	11,561	10,176
62,150	62,200	11,574	8,456	11,574	10,189
62,200	62,250	11,586	8,464	11,586	10,201
62,250	62,300	11,599	8,471	11,599	10,214
62,300	62,350	11,611	8,479	11,611	10,226
62,350	62,400	11,624	8,486	11,624	10,239
62,400	62,450	11,636	8,494	11,636	10,251
62,450	62,500	11,649	8,501	11,649	10,264
62,500	62,550	11,661	8,509	11,661	10,276
62,550	62,600	11,674	8,516	11,674	10,289
62,600	62,650	11,686	8,524	11,686	10,301
62,650	62,700	11,699	8,531	11,699	10,314
62,700	62,750	11,711	8,539	11,711	10,326
62,750	62,800	11,724	8,546	11,724	10,339
62,800	62,850	11,736	8,554	11,736	10,351
62,850	62,900	11,749	8,561	11,749	10,364
62,900	62,950	11,761	8,569	11,761	10,376
62,950	63,000	11,774	8,576	11,774	10,389

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
63,000					
63,000	63,050	11,786	8,584	11,786	10,401
63,050	63,100	11,799	8,591	11,799	10,414
63,100	63,150	11,811	8,599	11,811	10,426
63,150	63,200	11,824	8,606	11,824	10,439
63,200	63,250	11,836	8,614	11,836	10,451
63,250	63,300	11,849	8,621	11,849	10,464
63,300	63,350	11,861	8,629	11,861	10,476
63,350	63,400	11,874	8,636	11,874	10,489
63,400	63,450	11,886	8,644	11,886	10,501
63,450	63,500	11,899	8,651	11,899	10,514
63,500	63,550	11,911	8,659	11,911	10,526
63,550	63,600	11,924	8,666	11,924	10,539
63,600	63,650	11,936	8,674	11,936	10,551
63,650	63,700	11,949	8,681	11,949	10,564
63,700	63,750	11,961	8,689	11,961	10,576
63,750	63,800	11,974	8,696	11,974	10,589
63,800	63,850	11,986	8,704	11,986	10,601
63,850	63,900	11,999	8,711	11,999	10,614
63,900	63,950	12,011	8,719	12,011	10,626
63,950	64,000	12,024	8,726	12,024	10,639
64,000					
64,000	64,050	12,036	8,734	12,036	10,651
64,050	64,100	12,049	8,741	12,049	10,664
64,100	64,150	12,061	8,749	12,061	10,676
64,150	64,200	12,074	8,756	12,074	10,689
64,200	64,250	12,086	8,764	12,086	10,701
64,250	64,300	12,099	8,771	12,099	10,714
64,300	64,350	12,111	8,779	12,111	10,726
64,350	64,400	12,124	8,786	12,124	10,739
64,400	64,450	12,136	8,794	12,136	10,751
64,450	64,500	12,149	8,801	12,149	10,764
64,500	64,550	12,161	8,809	12,161	10,776
64,550	64,600	12,174	8,816	12,174	10,789
64,600	64,650	12,186	8,824	12,186	10,801
64,650	64,700	12,199	8,831	12,199	10,814
64,700	64,750	12,211	8,839	12,211	10,826
64,750	64,800	12,224	8,846	12,224	10,839
64,800	64,850	12,236	8,854	12,236	10,851
64,850	64,900	12,249	8,861	12,249	10,864
64,900	64,950	12,261	8,869	12,261	10,876
64,950	65,000	12,274	8,876	12,274	10,889
65,000					
65,000	65,050	12,286	8,884	12,286	10,901
65,050	65,100	12,299	8,891	12,299	10,914
65,100	65,150	12,311	8,899	12,311	10,926
65,150	65,200	12,324	8,906	12,324	10,939
65,200	65,250	12,336	8,914	12,336	10,951
65,250	65,300	12,349	8,921	12,349	10,964
65,300	65,350	12,361	8,929	12,361	10,976
65,350	65,400	12,374	8,936	12,374	10,989
65,400	65,450	12,386	8,944	12,386	11,001
65,450	65,500	12,399	8,951	12,399	11,014
65,500	65,550	12,411	8,959	12,411	11,026
65,550	65,600	12,424	8,966	12,424	11,039
65,600	65,650	12,436	8,974	12,436	11,051
65,650	65,700	12,449	8,981	12,449	11,064
65,700	65,750	12,461	8,989	12,461	11,076
65,750	65,800	12,474	8,996	12,474	11,089
65,800	65,850	12,486	9,004	12,486	11,101
65,850	65,900	12,499	9,011	12,499	11,114
65,900	65,950	12,511	9,019	12,511	11,126
65,950	66,000	12,524	9,026	12,524	11,139

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
66,000					
66,000	66,050	12,536	9,034	12,536	11,151
66,050	66,100	12,549	9,041	12,549	11,164
66,100	66,150	12,561	9,049	12,561	11,176
66,150	66,200	12,574	9,056	12,574	11,189
66,200	66,250	12,586	9,064	12,586	11,201
66,250	66,300	12,599	9,071	12,599	11,214
66,300	66,350	12,611	9,079	12,611	11,226
66,350	66,400	12,624	9,086	12,624	11,239
66,400	66,450	12,636	9,094	12,636	11,251
66,450	66,500	12,649	9,101	12,649	11,264
66,500	66,550	12,661	9,109	12,661	11,276
66,550	66,600	12,674	9,116	12,674	11,289
66,600	66,650	12,686	9,124	12,686	11,301
66,650	66,700	12,699	9,131	12,699	11,314
66,700	66,750	12,711	9,139	12,711	11,326
66,750	66,800	12,724	9,146	12,724	11,339
66,800	66,850	12,736	9,154	12,736	11,351
66,850	66,900	12,749	9,161	12,749	11,364
66,900	66,950	12,761	9,169	12,761	11,376
66,950	67,000	12,774	9,176	12,774	11,389
67,000					
67,000	67,050	12,786	9,184	12,786	11,401
67,050	67,100	12,799	9,191	12,799	11,414
67,100	67,150	12,811	9,199	12,811	11,426
67,150	67,200	12,824	9,206	12,824	11,439
67,200	67,250	12,836	9,214	12,836	11,451
67,250	67,300	12,849	9,221	12,849	11,464
67,300	67,350	12,861	9,229	12,861	11,476
67,350	67,400	12,874	9,236	12,874	11,489
67,400	67,450	12,886	9,244	12,886	11,501
67,450	67,500	12,899	9,251	12,899	11,514
67,500	67,550	12,911	9,259	12,911	11,526
67,550	67,600	12,924	9,266	12,924	11,539
67,600	67,650	12,936	9,274	12,936	11,551
67,650	67,700	12,949	9,281	12,949	11,564
67,700	67,750	12,961	9,289	12,961	11,576
67,750	67,800	12,974	9,296	12,974	11,589
67,800	67,850	12,986	9,304	12,986	11,601
67,850	67,900	12,999	9,311	12,999	11,614
67,900	67,950	13,011	9,319	13,011	11,626
67,950	68,000	13,024	9,326	13,024	11,639
68,000					
68,000	68,050	13,036	9,334	13,036	11,651
68,050	68,100	13,049	9,341	13,049	11,664
68,100	68,150	13,061	9,349	13,061	11,676
68,150	68,200	13,074	9,356	13,074	11,689
68,200	68,250	13,086	9,364	13,086	11,701
68,250	68,300	13,099	9,371	13,099	11,714
68,300	68,350	13,111	9,379	13,111	11,726
68,350	68,400	13,124	9,386	13,124	11,739
68,400	68,450	13,136	9,394	13,136	11,751
68,450	68,500	13,149	9,401	13,149	11,764
68,500	68,550	13,161	9,409	13,161	11,776
68,550	68,600	13,174	9,416	13,174	11,789
68,600	68,650	13,186	9,424	13,186	11,801
68,650	68,700	13,199	9,431	13,199	11,814
68,700	68,750	13,211	9,439	13,211	11,826
68,750	68,800	13,224	9,446	13,224	11,839
68,800	68,850	13,236	9,454	13,236	11,851
68,850	68,900	13,249	9,461	13,249	11,864
68,900	68,950	13,261	9,469	13,261	11,876
68,950	69,000	13,274	9,476	13,274	11,889

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
69,000					
69,000	69,050	13,286	9,484	13,286	11,901
69,050	69,100	13,299	9,491	13,299	11,914
69,100	69,150	13,311	9,499	13,311	11,926
69,150	69,200	13,324	9,506	13,324	11,939
69,200	69,250	13,336	9,514	13,336	11,951
69,250	69,300	13,349	9,521	13,349	11,964
69,300	69,350	13,361	9,529	13,361	11,976
69,350	69,400	13,374	9,536	13,374	11,989
69,400	69,450	13,386	9,544	13,386	12,001
69,450	69,500	13,399	9,551	13,399	12,014
69,500	69,550	13,411	9,559	13,411	12,026
69,550	69,600	13,424	9,566	13,424	12,039
69,600	69,650	13,436	9,574	13,436	12,051
69,650	69,700	13,449	9,581	13,449	12,064
69,700	69,750	13,461	9,589	13,461	12,076
69,750	69,800	13,474	9,596	13,474	12,089
69,800	69,850	13,486	9,604	13,486	12,101
69,850	69,900	13,499	9,611	13,499	12,114
69,900	69,950	13,511	9,619	13,511	12,126
69,950	70,000	13,524	9,626	13,524	12,139
70,000					
70,000	70,050	13,536	9,634	13,536	12,151
70,050	70,100	13,549	9,641	13,549	12,164
70,100	70,150	13,561	9,649	13,561	12,176
70,150	70,200	13,574	9,656	13,574	12,189
70,200	70,250	13,586	9,664	13,586	12,201
70,250	70,300	13,599	9,671	13,599	12,214
70,300	70,350	13,611	9,679	13,611	12,226
70,350	70,400	13,624	9,686	13,624	12,239
70,400	70,450	13,636	9,694	13,636	12,251
70,450	70,500	13,649	9,701	13,649	12,264
70,500	70,550	13,661	9,709	13,661	12,276
70,550	70,600	13,674	9,716	13,674	12,289
70,600	70,650	13,686	9,724	13,686	12,301
70,650	70,700	13,699	9,731	13,699	12,314
70,700	70,750	13,711	9,741	13,711	12,326
70,750	70,800	13,724	9,754	13,724	12,339
70,800	70,850	13,736	9,766	13,736	12,351
70,850	70,900	13,749	9,779	13,749	12,364
70,900	70,950	13,761	9,791	13,761	12,376
70,950	71,000	13,774	9,804	13,774	12,389
71,000					
71,000	71,050	13,786	9,816	13,786	12,401
71,050	71,100	13,799	9,829	13,799	12,414
71,100	71,150	13,811	9,841	13,811	12,426
71,150	71,200	13,824	9,854	13,824	12,439
71,200	71,250	13,836	9,866	13,836	12,451
71,250	71,300	13,849	9,879	13,849	12,464
71,300	71,350	13,861	9,891	13,861	12,476
71,350	71,400	13,874	9,904	13,875	12,489
71,400	71,450	13,886	9,916	13,889	12,501
71,450	71,500	13,899	9,929	13,903	12,514
71,500	71,550	13,911	9,941	13,917	12,526
71,550	71,600	13,924	9,954	13,931	12,539
71,600	71,650	13,936	9,966	13,945	12,551
71,650	71,700	13,949	9,979	13,959	12,564
71,700	71,750	13,961	9,991	13,973	12,576
71,750	71,800	13,974	10,004	13,987	12,589
71,800	71,850	13,986	10,016	14,001	12,601
71,850	71,900	13,999	10,029	14,015	12,614
71,900	71,950	14,011	10,041	14,029	12,626
71,950	72,000	14,024	10,054	14,043	12,639

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
72,000					
72,000	72,050	14,036	10,066	14,057	12,651
72,050	72,100	14,049	10,079	14,071	12,664
72,100	72,150	14,061	10,091	14,085	12,676
72,150	72,200	14,074	10,104	14,099	12,689
72,200	72,250	14,086	10,116	14,113	12,701
72,250	72,300	14,099	10,129	14,127	12,714
72,300	72,350	14,111	10,141	14,141	12,726
72,350	72,400	14,124	10,154	14,155	12,739
72,400	72,450	14,136	10,166	14,169	12,751
72,450	72,500	14,149	10,179	14,183	12,764
72,500	72,550	14,161	10,191	14,197	12,776
72,550	72,600	14,174	10,204	14,211	12,789
72,600	72,650	14,186	10,216	14,225	12,801
72,650	72,700	14,199	10,229	14,239	12,814
72,700	72,750	14,211	10,241	14,253	12,826
72,750	72,800	14,224	10,254	14,267	12,839
72,800	72,850	14,236	10,266	14,281	12,851
72,850	72,900	14,249	10,279	14,295	12,864
72,900	72,950	14,261	10,291	14,309	12,876
72,950	73,000	14,274	10,304	14,323	12,889
73,000					
73,000	73,050	14,286	10,316	14,337	12,901
73,050	73,100	14,299	10,329	14,351	12,914
73,100	73,150	14,311	10,341	14,365	12,926
73,150	73,200	14,324	10,354	14,379	12,939
73,200	73,250	14,336	10,366	14,393	12,951
73,250	73,300	14,349	10,379	14,407	12,964
73,300	73,350	14,361	10,391	14,421	12,976
73,350	73,400	14,374	10,404	14,435	12,989
73,400	73,450	14,386	10,416	14,449	13,001
73,450	73,500	14,399	10,429	14,463	13,014
73,500	73,550	14,411	10,441	14,477	13,026
73,550	73,600	14,424	10,454	14,491	13,039
73,600	73,650	14,436	10,466	14,505	13,051
73,650	73,700	14,449	10,479	14,519	13,064
73,700	73,750	14,461	10,491	14,533	13,076
73,750	73,800	14,474	10,504	14,547	13,089
73,800	73,850	14,486	10,516	14,561	13,101
73,850	73,900	14,499	10,529	14,575	13,114
73,900	73,950	14,511	10,541	14,589	13,126
73,950	74,000	14,524	10,554	14,603	13,139
74,000					
74,000	74,050	14,536	10,566	14,617	13,151
74,050	74,100	14,549	10,579	14,631	13,164
74,100	74,150	14,561	10,591	14,645	13,176
74,150	74,200	14,574	10,604	14,659	13,189
74,200	74,250	14,586	10,616	14,673	13,201
74,250	74,300	14,599	10,629	14,687	13,214
74,300	74,350	14,611	10,641	14,701	13,226
74,350	74,400	14,624	10,654	14,715	13,239
74,400	74,450	14,636	10,666	14,729	13,251
74,450	74,500	14,649	10,679	14,743	13,264
74,500	74,550	14,661	10,691	14,757	13,276
74,550	74,600	14,674	10,704	14,771	13,289
74,600	74,650	14,686	10,716	14,785	13,301
74,650	74,700	14,699	10,729	14,799	13,314
74,700	74,750	14,711	10,741	14,813	13,326
74,750	74,800	14,724	10,754	14,827	13,339
74,800	74,850	14,736	10,766	14,841	13,351
74,850	74,900	14,749	10,779	14,855	13,364
74,900	74,950	14,761	10,791	14,869	13,376
74,950	75,000	14,774	10,804	14,883	13,389

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
75,000					
75,000	75,050	14,786	10,816	14,897	13,401
75,050	75,100	14,799	10,829	14,911	13,414
75,100	75,150	14,811	10,841	14,925	13,426
75,150	75,200	14,824	10,854	14,939	13,439
75,200	75,250	14,836	10,866	14,953	13,451
75,250	75,300	14,849	10,879	14,967	13,464
75,300	75,350	14,861	10,891	14,981	13,476
75,350	75,400	14,874	10,904	14,995	13,489
75,400	75,450	14,886	10,916	15,009	13,501
75,450	75,500	14,899	10,929	15,023	13,514
75,500	75,550	14,911	10,941	15,037	13,526
75,550	75,600	14,924	10,954	15,051	13,539
75,600	75,650	14,936	10,966	15,065	13,551
75,650	75,700	14,949	10,979	15,079	13,564
75,700	75,750	14,961	10,991	15,093	13,576
75,750	75,800	14,974	11,004	15,107	13,589
75,800	75,850	14,986	11,016	15,121	13,601
75,850	75,900	14,999	11,029	15,135	13,614
75,900	75,950	15,011	11,041	15,149	13,626
75,950	76,000	15,024	11,054	15,163	13,639
76,000					
76,000	76,050	15,036	11,066	15,177	13,651
76,050	76,100	15,049	11,079	15,191	13,664
76,100	76,150	15,061	11,091	15,205	13,676
76,150	76,200	15,074	11,104	15,219	13,689
76,200	76,250	15,086	11,116	15,233	13,701
76,250	76,300	15,099	11,129	15,247	13,714
76,300	76,350	15,111	11,141	15,261	13,726
76,350	76,400	15,124	11,154	15,275	13,739
76,400	76,450	15,136	11,166	15,289	13,751
76,450	76,500	15,149	11,179	15,303	13,764
76,500	76,550	15,161	11,191	15,317	13,776
76,550	76,600	15,174	11,204	15,331	13,789
76,600	76,650	15,186	11,216	15,345	13,801
76,650	76,700	15,199	11,229	15,359	13,814
76,700	76,750	15,211	11,241	15,373	13,826
76,750	76,800	15,224	11,254	15,387	13,839
76,800	76,850	15,236	11,266	15,401	13,851
76,850	76,900	15,249	11,279	15,415	13,864
76,900	76,950	15,261	11,291	15,429	13,876
76,950	77,000	15,274	11,304	15,443	13,889
77,000					
77,000	77,050	15,286	11,316	15,457	13,901
77,050	77,100	15,299	11,329	15,471	13,914
77,100	77,150	15,311	11,341	15,485	13,926
77,150	77,200	15,324	11,354	15,499	13,939
77,200	77,250	15,336	11,366	15,513	13,951
77,250	77,300	15,349	11,379	15,527	13,964
77,300	77,350	15,361	11,391	15,541	13,976
77,350	77,400	15,374	11,404	15,555	13,989
77,400	77,450	15,386	11,416	15,569	14,001
77,450	77,500	15,399	11,429	15,583	14,014
77,500	77,550	15,411	11,441	15,597	14,026
77,550	77,600	15,424	11,454	15,611	14,039
77,600	77,650	15,436	11,466	15,625	14,051
77,650	77,700	15,449	11,479	15,639	14,064
77,700	77,750	15,461	11,491	15,653	14,076
77,750	77,800	15,474	11,504	15,667	14,089
77,800	77,850	15,486	11,516	15,681	14,101
77,850	77,900	15,499	11,529	15,695	14,114
77,900	77,950	15,511	11,541	15,709	14,126
77,950	78,000	15,524	11,554	15,723	14,139

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
78,000					
78,000	78,050	15,536	11,566	15,737	14,151
78,050	78,100	15,549	11,579	15,751	14,164
78,100	78,150	15,561	11,591	15,765	14,176
78,150	78,200	15,574	11,604	15,779	14,189
78,200	78,250	15,586	11,616	15,793	14,201
78,250	78,300	15,599	11,629	15,807	14,214
78,300	78,350	15,611	11,641	15,821	14,226
78,350	78,400	15,624	11,654	15,835	14,239
78,400	78,450	15,636	11,666	15,849	14,251
78,450	78,500	15,649	11,679	15,863	14,264
78,500	78,550	15,661	11,691	15,877	14,276
78,550	78,600	15,674	11,704	15,891	14,289
78,600	78,650	15,686	11,716	15,905	14,301
78,650	78,700	15,699	11,729	15,919	14,314
78,700	78,750	15,711	11,741	15,933	14,326
78,750	78,800	15,724	11,754	15,947	14,339
78,800	78,850	15,736	11,766	15,961	14,351
78,850	78,900	15,749	11,779	15,975	14,364
78,900	78,950	15,761	11,791	15,989	14,376
78,950	79,000	15,774	11,804	16,003	14,389
79,000					
79,000	79,050	15,786	11,816	16,017	14,401
79,050	79,100	15,799	11,829	16,031	14,414
79,100	79,150	15,811	11,841	16,045	14,426
79,150	79,200	15,824	11,854	16,059	14,439
79,200	79,250	15,836	11,866	16,073	14,451
79,250	79,300	15,849	11,879	16,087	14,464
79,300	79,350	15,861	11,891	16,101	14,476
79,350	79,400	15,874	11,904	16,115	14,489
79,400	79,450	15,886	11,916	16,129	14,501
79,450	79,500	15,899	11,929	16,143	14,514
79,500	79,550	15,911	11,941	16,157	14,526
79,550	79,600	15,924	11,954	16,171	14,539
79,600	79,650	15,936	11,966	16,185	14,551
79,650	79,700	15,949	11,979	16,199	14,564
79,700	79,750	15,961	11,991	16,213	14,576
79,750	79,800	15,974	12,004	16,227	14,589
79,800	79,850	15,986	12,016	16,241	14,601
79,850	79,900	15,999	12,029	16,255	14,614
79,900	79,950	16,011	12,041	16,269	14,626
79,950	80,000	16,024	12,054	16,283	14,639
80,000					
80,000	80,050	16,036	12,066	16,297	14,651
80,050	80,100	16,049	12,079	16,311	14,664
80,100	80,150	16,061	12,091	16,325	14,676
80,150	80,200	16,074	12,104	16,339	14,689
80,200	80,250	16,086	12,116	16,353	14,701
80,250	80,300	16,099	12,129	16,367	14,714
80,300	80,350	16,111	12,141	16,381	14,726
80,350	80,400	16,124	12,154	16,395	14,739
80,400	80,450	16,136	12,166	16,409	14,751
80,450	80,500	16,149	12,179	16,423	14,764
80,500	80,550	16,161	12,191	16,437	14,776
80,550	80,600	16,174	12,204	16,451	14,789
80,600	80,650	16,186	12,216	16,465	14,801
80,650	80,700	16,199	12,229	16,479	14,814
80,700	80,750	16,211	12,241	16,493	14,826
80,750	80,800	16,224	12,254	16,507	14,839
80,800	80,850	16,236	12,266	16,521	14,851
80,850	80,900	16,249	12,279	16,535	14,864
80,900	80,950	16,261	12,291	16,549	14,876
80,950	81,000	16,274	12,304	16,563	14,889

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
81,000					
81,000	81,050	16,286	12,316	16,577	14,901
81,050	81,100	16,299	12,329	16,591	14,914
81,100	81,150	16,311	12,341	16,605	14,926
81,150	81,200	16,324	12,354	16,619	14,939
81,200	81,250	16,336	12,366	16,633	14,951
81,250	81,300	16,349	12,379	16,647	14,964
81,300	81,350	16,361	12,391	16,661	14,976
81,350	81,400	16,374	12,404	16,675	14,989
81,400	81,450	16,386	12,416	16,689	15,001
81,450	81,500	16,399	12,429	16,703	15,014
81,500	81,550	16,411	12,441	16,717	15,026
81,550	81,600	16,424	12,454	16,731	15,039
81,600	81,650	16,436	12,466	16,745	15,051
81,650	81,700	16,449	12,479	16,759	15,064
81,700	81,750	16,461	12,491	16,773	15,076
81,750	81,800	16,474	12,504	16,787	15,089
81,800	81,850	16,486	12,516	16,801	15,101
81,850	81,900	16,499	12,529	16,815	15,114
81,900	81,950	16,511	12,541	16,829	15,126
81,950	82,000	16,524	12,554	16,843	15,139
82,000					
82,000	82,050	16,536	12,566	16,857	15,151
82,050	82,100	16,549	12,579	16,871	15,164
82,100	82,150	16,561	12,591	16,885	15,176
82,150	82,200	16,574	12,604	16,899	15,189
82,200	82,250	16,586	12,616	16,913	15,201
82,250	82,300	16,599	12,629	16,927	15,214
82,300	82,350	16,611	12,641	16,941	15,226
82,350	82,400	16,624	12,654	16,955	15,239
82,400	82,450	16,636	12,666	16,969	15,251
82,450	82,500	16,649	12,679	16,983	15,264
82,500	82,550	16,661	12,691	16,997	15,276
82,550	82,600	16,674	12,704	17,011	15,289
82,600	82,650	16,686	12,716	17,025	15,301
82,650	82,700	16,699	12,729	17,039	15,314
82,700	82,750	16,711	12,741	17,053	15,326
82,750	82,800	16,724	12,754	17,067	15,339
82,800	82,850	16,736	12,766	17,081	15,351
82,850	82,900	16,749	12,779	17,095	15,364
82,900	82,950	16,761	12,791	17,109	15,376
82,950	83,000	16,774	12,804	17,123	15,389
83,000					
83,000	83,050	16,786	12,816	17,137	15,401
83,050	83,100	16,799	12,829	17,151	15,414
83,100	83,150	16,811	12,841	17,165	15,426
83,150	83,200	16,824	12,854	17,179	15,439
83,200	83,250	16,836	12,866	17,193	15,451
83,250	83,300	16,849	12,879	17,207	15,464
83,300	83,350	16,861	12,891	17,221	15,476
83,350	83,400	16,874	12,904	17,235	15,489
83,400	83,450	16,886	12,916	17,249	15,501
83,450	83,500	16,899	12,929	17,263	15,514
83,500	83,550	16,911	12,941	17,277	15,526
83,550	83,600	16,924	12,954	17,291	15,539
83,600	83,650	16,936	12,966	17,305	15,551
83,650	83,700	16,949	12,979	17,319	15,564
83,700	83,750	16,961	12,991	17,333	15,576
83,750	83,800	16,974	13,004	17,347	15,589
83,800	83,850	16,986	13,016	17,361	15,601
83,850	83,900	16,999	13,029	17,375	15,614
83,900	83,950	17,011	13,041	17,389	15,626
83,950	84,000	17,024	13,054	17,403	15,639

(Continued)

*This column must also be used by a qualifying widow(er).

2012 Tax Table—*Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
84,000					
84,000	84,050	17,036	13,066	17,417	15,651
84,050	84,100	17,049	13,079	17,431	15,664
84,100	84,150	17,061	13,091	17,445	15,676
84,150	84,200	17,074	13,104	17,459	15,689
84,200	84,250	17,086	13,116	17,473	15,701
84,250	84,300	17,099	13,129	17,487	15,714
84,300	84,350	17,111	13,141	17,501	15,726
84,350	84,400	17,124	13,154	17,515	15,739
84,400	84,450	17,136	13,166	17,529	15,751
84,450	84,500	17,149	13,179	17,543	15,764
84,500	84,550	17,161	13,191	17,557	15,776
84,550	84,600	17,174	13,204	17,571	15,789
84,600	84,650	17,186	13,216	17,585	15,801
84,650	84,700	17,199	13,229	17,599	15,814
84,700	84,750	17,211	13,241	17,613	15,826
84,750	84,800	17,224	13,254	17,627	15,839
84,800	84,850	17,236	13,266	17,641	15,851
84,850	84,900	17,249	13,279	17,655	15,864
84,900	84,950	17,261	13,291	17,669	15,876
84,950	85,000	17,274	13,304	17,683	15,889
85,000					
85,000	85,050	17,286	13,316	17,697	15,901
85,050	85,100	17,299	13,329	17,711	15,914
85,100	85,150	17,311	13,341	17,725	15,926
85,150	85,200	17,324	13,354	17,739	15,939
85,200	85,250	17,336	13,366	17,753	15,951
85,250	85,300	17,349	13,379	17,767	15,964
85,300	85,350	17,361	13,391	17,781	15,976
85,350	85,400	17,374	13,404	17,795	15,989
85,400	85,450	17,386	13,416	17,809	16,001
85,450	85,500	17,399	13,429	17,823	16,014
85,500	85,550	17,411	13,441	17,837	16,026
85,550	85,600	17,424	13,454	17,851	16,039
85,600	85,650	17,436	13,466	17,865	16,051
85,650	85,700	17,450	13,479	17,879	16,064
85,700	85,750	17,464	13,491	17,893	16,076
85,750	85,800	17,478	13,504	17,907	16,089
85,800	85,850	17,492	13,516	17,921	16,101
85,850	85,900	17,506	13,529	17,935	16,114
85,900	85,950	17,520	13,541	17,949	16,126
85,950	86,000	17,534	13,554	17,963	16,139
86,000					
86,000	86,050	17,548	13,566	17,977	16,151
86,050	86,100	17,562	13,579	17,991	16,164
86,100	86,150	17,576	13,591	18,005	16,176
86,150	86,200	17,590	13,604	18,019	16,189
86,200	86,250	17,604	13,616	18,033	16,201
86,250	86,300	17,618	13,629	18,047	16,214
86,300	86,350	17,632	13,641	18,061	16,226
86,350	86,400	17,646	13,654	18,075	16,239
86,400	86,450	17,660	13,666	18,089	16,251
86,450	86,500	17,674	13,679	18,103	16,264
86,500	86,550	17,688	13,691	18,117	16,276
86,550	86,600	17,702	13,704	18,131	16,289
86,600	86,650	17,716	13,716	18,145	16,301
86,650	86,700	17,730	13,729	18,159	16,314
86,700	86,750	17,744	13,741	18,173	16,326
86,750	86,800	17,758	13,754	18,187	16,339
86,800	86,850	17,772	13,766	18,201	16,351
86,850	86,900	17,786	13,779	18,215	16,364
86,900	86,950	17,800	13,791	18,229	16,376
86,950	87,000	17,814	13,804	18,243	16,389

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
87,000					
87,000	87,050	17,828	13,816	18,257	16,401
87,050	87,100	17,842	13,829	18,271	16,414
87,100	87,150	17,856	13,841	18,285	16,426
87,150	87,200	17,870	13,854	18,299	16,439
87,200	87,250	17,884	13,866	18,313	16,451
87,250	87,300	17,898	13,879	18,327	16,464
87,300	87,350	17,912	13,891	18,341	16,476
87,350	87,400	17,926	13,904	18,355	16,489
87,400	87,450	17,940	13,916	18,369	16,501
87,450	87,500	17,954	13,929	18,383	16,514
87,500	87,550	17,968	13,941	18,397	16,526
87,550	87,600	17,982	13,954	18,411	16,539
87,600	87,650	17,996	13,966	18,425	16,551
87,650	87,700	18,010	13,979	18,439	16,564
87,700	87,750	18,024	13,991	18,453	16,576
87,750	87,800	18,038	14,004	18,467	16,589
87,800	87,850	18,052	14,016	18,481	16,601
87,850	87,900	18,066	14,029	18,495	16,614
87,900	87,950	18,080	14,041	18,509	16,626
87,950	88,000	18,094	14,054	18,523	16,639
88,000					
88,000	88,050	18,108	14,066	18,537	16,651
88,050	88,100	18,122	14,079	18,551	16,664
88,100	88,150	18,136	14,091	18,565	16,676
88,150	88,200	18,150	14,104	18,579	16,689
88,200	88,250	18,164	14,116	18,593	16,701
88,250	88,300	18,178	14,129	18,607	16,714
88,300	88,350	18,192	14,141	18,621	16,726
88,350	88,400	18,206	14,154	18,635	16,739
88,400	88,450	18,220	14,166	18,649	16,751
88,450	88,500	18,234	14,179	18,663	16,764
88,500	88,550	18,248	14,191	18,677	16,776
88,550	88,600	18,262	14,204	18,691	16,789
88,600	88,650	18,276	14,216	18,705	16,801
88,650	88,700	18,290	14,229	18,719	16,814
88,700	88,750	18,304	14,241	18,733	16,826
88,750	88,800	18,318	14,254	18,747	16,839
88,800	88,850	18,332	14,266	18,761	16,851
88,850	88,900	18,346	14,279	18,775	16,864
88,900	88,950	18,360	14,291	18,789	16,876
88,950	89,000	18,374	14,304	18,803	16,889
89,000					
89,000	89,050	18,388	14,316	18,817	16,901
89,050	89,100	18,402	14,329	18,831	16,914
89,100	89,150	18,416	14,341	18,845	16,926
89,150	89,200	18,430	14,354	18,859	16,939
89,200	89,250	18,444	14,366	18,873	16,951
89,250	89,300	18,458	14,379	18,887	16,964
89,300	89,350	18,472	14,391	18,901	16,976
89,350	89,400	18,486	14,404	18,915	16,989
89,400	89,450	18,500	14,416	18,929	17,001
89,450	89,500	18,514	14,429	18,943	17,014
89,500	89,550	18,528	14,441	18,957	17,026
89,550	89,600	18,542	14,454	18,971	17,039
89,600	89,650	18,556	14,466	18,985	17,051
89,650	89,700	18,570	14,479	18,999	17,064
89,700	89,750	18,584	14,491	19,013	17,076
89,750	89,800	18,598	14,504	19,027	17,089
89,800	89,850	18,612	14,516	19,041	17,101
89,850	89,900	18,626	14,529	19,055	17,114
89,900	89,950	18,640	14,541	19,069	17,126
89,950	90,000	18,654	14,554	19,083	17,139

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
90,000					
90,000	90,050	18,668	14,566	19,097	17,151
90,050	90,100	18,682	14,579	19,111	17,164
90,100	90,150	18,696	14,591	19,125	17,176
90,150	90,200	18,710	14,604	19,139	17,189
90,200	90,250	18,724	14,616	19,153	17,201
90,250	90,300	18,738	14,629	19,167	17,214
90,300	90,350	18,752	14,641	19,181	17,226
90,350	90,400	18,766	14,654	19,195	17,239
90,400	90,450	18,780	14,666	19,209	17,251
90,450	90,500	18,794	14,679	19,223	17,264
90,500	90,550	18,808	14,691	19,237	17,276
90,550	90,600	18,822	14,704	19,251	17,289
90,600	90,650	18,836	14,716	19,265	17,301
90,650	90,700	18,850	14,729	19,279	17,314
90,700	90,750	18,864	14,741	19,293	17,326
90,750	90,800	18,878	14,754	19,307	17,339
90,800	90,850	18,892	14,766	19,321	17,351
90,850	90,900	18,906	14,779	19,335	17,364
90,900	90,950	18,920	14,791	19,349	17,376
90,950	91,000	18,934	14,804	19,363	17,389
91,000					
91,000	91,050	18,948	14,816	19,377	17,401
91,050	91,100	18,962	14,829	19,391	17,414
91,100	91,150	18,976	14,841	19,405	17,426
91,150	91,200	18,990	14,854	19,419	17,439
91,200	91,250	19,004	14,866	19,433	17,451
91,250	91,300	19,018	14,879	19,447	17,464
91,300	91,350	19,032	14,891	19,461	17,476
91,350	91,400	19,046	14,904	19,475	17,489
91,400	91,450	19,060	14,916	19,489	17,501
91,450	91,500	19,074	14,929	19,503	17,514
91,500	91,550	19,088	14,941	19,517	17,526
91,550	91,600	19,102	14,954	19,531	17,539
91,600	91,650	19,116	14,966	19,545	17,551
91,650	91,700	19,130	14,979	19,559	17,564
91,700	91,750	19,144	14,991	19,573	17,576
91,750	91,800	19,158	15,004	19,587	17,589
91,800	91,850	19,172	15,016	19,601	17,601
91,850	91,900	19,186	15,029	19,615	17,614
91,900	91,950	19,200	15,041	19,629	17,626
91,950	92,000	19,214	15,054	19,643	17,639
92,000					
92,000	92,050	19,228	15,066	19,657	17,651
92,050	92,100	19,242	15,079	19,671	17,664
92,100	92,150	19,256	15,091	19,685	17,676
92,150	92,200	19,270	15,104	19,699	17,689
92,200	92,250	19,284	15,116	19,713	17,701
92,250	92,300	19,298	15,129	19,727	17,714
92,300	92,350	19,312	15,141	19,741	17,726
92,350	92,400	19,326	15,154	19,755	17,739
92,400	92,450	19,340	15,166	19,769	17,751
92,450	92,500	19,354	15,179	19,783	17,764
92,500	92,550	19,368	15,191	19,797	17,776
92,550	92,600	19,382	15,204	19,811	17,789
92,600	92,650	19,396	15,216	19,825	17,801
92,650	92,700	19,410	15,229	19,839	17,814
92,700	92,750	19,424	15,241	19,853	17,826
92,750	92,800	19,438	15,254	19,867	17,839
92,800	92,850	19,452	15,266	19,881	17,851
92,850	92,900	19,466	15,279	19,895	17,864
92,900	92,950	19,480	15,291	19,909	17,876
92,950	93,000	19,494	15,304	19,923	17,889

(Continued)

*This column must also be used by a qualifying widow(er).

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2012 Tax Table—*Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
93,000					
93,000	93,050	19,508	15,316	19,937	17,901
93,050	93,100	19,522	15,329	19,951	17,914
93,100	93,150	19,536	15,341	19,965	17,926
93,150	93,200	19,550	15,354	19,979	17,939
93,200	93,250	19,564	15,366	19,993	17,951
93,250	93,300	19,578	15,379	20,007	17,964
93,300	93,350	19,592	15,391	20,021	17,976
93,350	93,400	19,606	15,404	20,035	17,989
93,400	93,450	19,620	15,416	20,049	18,001
93,450	93,500	19,634	15,429	20,063	18,014
93,500	93,550	19,648	15,441	20,077	18,026
93,550	93,600	19,662	15,454	20,091	18,039
93,600	93,650	19,676	15,466	20,105	18,051
93,650	93,700	19,690	15,479	20,119	18,064
93,700	93,750	19,704	15,491	20,133	18,076
93,750	93,800	19,718	15,504	20,147	18,089
93,800	93,850	19,732	15,516	20,161	18,101
93,850	93,900	19,746	15,529	20,175	18,114
93,900	93,950	19,760	15,541	20,189	18,126
93,950	94,000	19,774	15,554	20,203	18,139
94,000					
94,000	94,050	19,788	15,566	20,217	18,151
94,050	94,100	19,802	15,579	20,231	18,164
94,100	94,150	19,816	15,591	20,245	18,176
94,150	94,200	19,830	15,604	20,259	18,189
94,200	94,250	19,844	15,616	20,273	18,201
94,250	94,300	19,858	15,629	20,287	18,214
94,300	94,350	19,872	15,641	20,301	18,226
94,350	94,400	19,886	15,654	20,315	18,239
94,400	94,450	19,900	15,666	20,329	18,251
94,450	94,500	19,914	15,679	20,343	18,264
94,500	94,550	19,928	15,691	20,357	18,276
94,550	94,600	19,942	15,704	20,371	18,289
94,600	94,650	19,956	15,716	20,385	18,301
94,650	94,700	19,970	15,729	20,399	18,314
94,700	94,750	19,984	15,741	20,413	18,326
94,750	94,800	19,998	15,754	20,427	18,339
94,800	94,850	20,012	15,766	20,441	18,351
94,850	94,900	20,026	15,779	20,455	18,364
94,900	94,950	20,040	15,791	20,469	18,376
94,950	95,000	20,054	15,804	20,483	18,389
95,000					
95,000	95,050	20,068	15,816	20,497	18,401
95,050	95,100	20,082	15,829	20,511	18,414
95,100	95,150	20,096	15,841	20,525	18,426
95,150	95,200	20,110	15,854	20,539	18,439
95,200	95,250	20,124	15,866	20,553	18,451
95,250	95,300	20,138	15,879	20,567	18,464
95,300	95,350	20,152	15,891	20,581	18,476
95,350	95,400	20,166	15,904	20,595	18,489
95,400	95,450	20,180	15,916	20,609	18,501
95,450	95,500	20,194	15,929	20,623	18,514
95,500	95,550	20,208	15,941	20,637	18,526
95,550	95,600	20,222	15,954	20,651	18,539
95,600	95,650	20,236	15,966	20,665	18,551
95,650	95,700	20,250	15,979	20,679	18,564
95,700	95,750	20,264	15,991	20,693	18,576
95,750	95,800	20,278	16,004	20,707	18,589
95,800	95,850	20,292	16,016	20,721	18,601
95,850	95,900	20,306	16,029	20,735	18,614
95,900	95,950	20,320	16,041	20,749	18,626
95,950	96,000	20,334	16,054	20,763	18,639

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
96,000					
96,000	96,050	20,348	16,066	20,777	18,651
96,050	96,100	20,362	16,079	20,791	18,664
96,100	96,150	20,376	16,091	20,805	18,676
96,150	96,200	20,390	16,104	20,819	18,689
96,200	96,250	20,404	16,116	20,833	18,701
96,250	96,300	20,418	16,129	20,847	18,714
96,300	96,350	20,432	16,141	20,861	18,726
96,350	96,400	20,446	16,154	20,875	18,739
96,400	96,450	20,460	16,166	20,889	18,751
96,450	96,500	20,474	16,179	20,903	18,764
96,500	96,550	20,488	16,191	20,917	18,776
96,550	96,600	20,502	16,204	20,931	18,789
96,600	96,650	20,516	16,216	20,945	18,801
96,650	96,700	20,530	16,229	20,959	18,814
96,700	96,750	20,544	16,241	20,973	18,826
96,750	96,800	20,558	16,254	20,987	18,839
96,800	96,850	20,572	16,266	21,001	18,851
96,850	96,900	20,586	16,279	21,015	18,864
96,900	96,950	20,600	16,291	21,029	18,876
96,950	97,000	20,614	16,304	21,043	18,889
97,000					
97,000	97,050	20,628	16,316	21,057	18,901
97,050	97,100	20,642	16,329	21,071	18,914
97,100	97,150	20,656	16,341	21,085	18,926
97,150	97,200	20,670	16,354	21,099	18,939
97,200	97,250	20,684	16,366	21,113	18,951
97,250	97,300	20,698	16,379	21,127	18,964
97,300	97,350	20,712	16,391	21,141	18,976
97,350	97,400	20,726	16,404	21,155	18,989
97,400	97,450	20,740	16,416	21,169	19,001
97,450	97,500	20,754	16,429	21,183	19,014
97,500	97,550	20,768	16,441	21,197	19,026
97,550	97,600	20,782	16,454	21,211	19,039
97,600	97,650	20,796	16,466	21,225	19,051
97,650	97,700	20,810	16,479	21,239	19,064
97,700	97,750	20,824	16,491	21,253	19,076
97,750	97,800	20,838	16,504	21,267	19,089
97,800	97,850	20,852	16,516	21,281	19,101
97,850	97,900	20,866	16,529	21,295	19,114
97,900	97,950	20,880	16,541	21,309	19,126
97,950	98,000	20,894	16,554	21,323	19,139
98,000					
98,000	98,050	20,908	16,566	21,337	19,151
98,050	98,100	20,922	16,579	21,351	19,164
98,100	98,150	20,936	16,591	21,365	19,176
98,150	98,200	20,950	16,604	21,379	19,189
98,200	98,250	20,964	16,616	21,393	19,201
98,250	98,300	20,978	16,629	21,407	19,214
98,300	98,350	20,992	16,641	21,421	19,226
98,350	98,400	21,006	16,654	21,435	19,239
98,400	98,450	21,020	16,666	21,449	19,251
98,450	98,500	21,034	16,679	21,463	19,264
98,500	98,550	21,048	16,691	21,477	19,276
98,550	98,600	21,062	16,704	21,491	19,289
98,600	98,650	21,076	16,716	21,505	19,301
98,650	98,700	21,090	16,729	21,519	19,314
98,700	98,750	21,104	16,741	21,533	19,326
98,750	98,800	21,118	16,754	21,547	19,339
98,800	98,850	21,132	16,766	21,561	19,351
98,850	98,900	21,146	16,779	21,575	19,364
98,900	98,950	21,160	16,791	21,589	19,376
98,950	99,000	21,174	16,804	21,603	19,389

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
99,000					
99,000	99,050	21,188	16,816	21,617	19,401
99,050	99,100	21,202	16,829	21,631	19,414
99,100	99,150	21,216	16,841	21,645	19,426
99,150	99,200	21,230	16,854	21,659	19,439
99,200	99,250	21,244	16,866	21,673	19,451
99,250	99,300	21,258	16,879	21,687	19,464
99,300	99,350	21,272	16,891	21,701	19,476
99,350	99,400	21,286	16,904	21,715	19,489
99,400	99,450	21,300	16,916	21,729	19,501
99,450	99,500	21,314	16,929	21,743	19,514
99,500	99,550	21,328	16,941	21,757	19,526
99,550	99,600	21,342	16,954	21,771	19,539
99,600	99,650	21,356	16,966	21,785	19,551
99,650	99,700	21,370	16,979	21,799	19,564
99,700	99,750	21,384	16,991	21,813	19,576
99,750	99,800	21,398	17,004	21,827	19,589
99,800	99,850	21,412	17,016	21,841	19,601
99,850	99,900	21,426	17,029	21,855	19,614
99,900	99,950	21,440	17,041	21,869	19,626
99,950	100,000	21,454	17,054	21,883	19,639

$100,000 or over — use the Tax Computation Worksheet

*This column must also be used by a qualifying widow(er).

2012 Tax Computation Worksheet—Line 44

See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is Single. Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $178,650	$	× 28% (.28)	$	$ 6,539.50	$
Over $178,650 but not over $388,350	$	× 33% (.33)	$	$ 15,472.00	$
Over $388,350	$	× 35% (.35)	$	$23,239.00	$

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $142,700	$	× 25% (.25)	$	$ 7,940.00	$
Over $142,700 but not over $217,450	$	× 28% (.28)	$	$ 12,221.00	$
Over $217,450 but not over $388,350	$	× 33% (.33)	$	$ 23,093.50	$
Over $388,350	$	× 35% (.35)	$	$ 30,860.50	$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $108,725	$	× 28% (.28)	$	$ 6,110.50	$
Over $108,725 but not over $194,175	$	× 33% (.33)	$	$ 11,546.75	$
Over $194,175	$	× 35% (.35)	$	$ 15,430.25	$

Section D—Use if your filing status is Head of household. Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $122,300	$	× 25% (.25)	$	$ 5,355.00	$
Over $122,300 but not over $198,050	$	× 28% (.28)	$	$ 9,024.00	$
Over $198,050 but not over $388,350	$	× 33% (.33)	$	$ 18,926.50	$
Over $388,350	$	× 35% (.35)	$	$ 26,693.50	$

General Information

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 44.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 40 to be sure you entered the correct amount.
- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.
- Remember to sign and date Form 1040 and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 76 for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

What Are Your Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, see Pub. 1.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state but did not file a joint return and are now liable for an underpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-866-897-4270.

Income Tax Withholding and Estimated Tax Payments for 2013

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2013 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.

TIP *You can use the* IRS Withholding Calculator *at www.irs.gov/Individuals/IRS-Withholding-Calculator, instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.*

In general, you do not have to make estimated tax payments if you expect that your 2013 Form 1040 will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2013 is $1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or oth-

er crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 4535.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at *www.gsa.gov/fedrelay*.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Public Debt." You can send it to: Bureau of the Public Debt, Department G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. Do not add your gift to any tax you may owe. See the instructions for line 76 for details on how to pay any tax you owe. Go to *www.publicdebt.treas.gov/* for information on how to make this type of gift online.

TIP *You may be able to deduct this gift on your 2013 tax return.*

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Need a Copy of Your Tax Return?

If you need a copy of your tax return, use Form 4506. There is a $57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T or 4506T-EZ, visit IRS.gov and click on "Order a Return or Account Transcript," or call us at 1-800-908-9946.

Death of a Taxpayer

If a taxpayer died before filing a return for 2012, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2012 and you did not remarry in 2012, or if your spouse died in 2013 before filing a return for 2012, you can file a joint return. A joint return should show your spouse's 2012 income before death and your income for all of 2012. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to *www.irs.gov/individuals* for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2009 return in 2013, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

Other Ways To Get Help

Send Your Written Tax Questions to the IRS

You should get an answer in about 30 days. For the mailing address, call us at 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at *www.gsa.gov/fedrelay*. Do not send questions with your return.

Research Your Tax Questions Online

You can find answers to many of your tax questions online. Go to *www.irs.gov/individuals*. Here are some of the methods you may want to try.

- Frequently asked questions. This section contains an extensive list of questions and answers. You can select your question by category or keyword.
- Tax trails. This is an interactive section which asks questions you can answer by selecting "Yes" or "No."
- Main index of tax topics. This is an online version of the TeleTax topics.
- Interactive Tax Assistant (ITA). The ITA provides answers to certain tax law questions using a probe and response process.

Free Tax Return Assistance

Free help with your return. If you need assistance preparing your return, visit the nearest Volunteer Income Tax Assistance (VITA) or Tax Counseling for the Elderly (TCE) site in your community. There are thousands of sites nationwide and each site is staffed by volunteers who are trained and certified to prepare federal income tax returns. VITA sites are also available at international and domestic military installations.

Volunteers in this program must adhere to strict quality and ethical standards and pass a certification test each year. The VITA Program generally offers free tax help to people who make $50,000 or less and need assistance in preparing their own tax return. The TCE Program offers free tax help for all, with priority assistance to people who are 60 years of age and older, specializing in questions about pensions and retirement issues unique to seniors.

Available services. Free electronic filing is offered and volunteers will help you claim the earned income credit, child tax credit, credit for the elderly, and other credits and deductions you can take.

What to bring. These are some of the items to bring to the VITA/TCE site to have your tax return prepared.

- Proof of identification.
- Social security cards for you, your spouse and dependents and/or a social security number verification letter issued by the Social Security Administration.
- Individual taxpayer identification number (ITIN) assignment letter for you, your spouse and dependents.
- Proof of foreign status, if applying for an ITIN.
- Birth dates for you, your spouse, and any dependents.
- Form(s) W-2, W-2G, 1099-INT, 1099-DIV, and 1099-R.
- A copy of your 2011 federal and state returns, if available.
- A blank check or anything that shows your bank routing and account numbers for direct deposit.
- Total paid to daycare provider and the daycare provider's tax identification number (the provider's social security number or the provider's business employer identification number).
- To file taxes electronically on a joint return, both spouses must be present to sign the required forms.

Find a site near you and get additional information. For more information on these programs and a location in your community, go to IRS.gov and enter keyword "VITA" in the search box. You may also contact us at 1-800-829-1040. To locate the nearest AARP Tax-Aide site, visit AARP's website at *www.aarp.org/money/taxaide* or call 1-888-227-7669.

Everyday Tax Solutions

You can get face-to-face help solving tax problems most business days in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. To find the number to call your local TAC, go to *www.irs.gov/uac/Contact-Your-Local-IRS-Office-1* or look in the phone book under "United States Government, Internal Revenue Service."

IRS Videos

The IRS Video portal www.IRSvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Help for People With Disabilities

People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at www.gsa.gov/fedrelay. Braille materials are available at libraries that have special services for people with disabilities.

Tax Services in Other Languages

To better serve taxpayers whose native language is not English, we have products and services in various languages.

For Spanish speaking taxpayers, we have:

- Spanish Publication 17, El Impuesto Federal sobre los Ingresos, and
- www.irs.gov/espanol.

We also offer a Basic Tax Responsibilities CD/DVD in the following languages.

- Spanish.
- Chinese.
- Vietnamese.
- Korean.
- Russian.

To get a copy of this CD/DVD, call the National Distribution Center at 1-800-829-3676 and ask for Pub. 4580 in your language.

TIP *The IRS Taxpayer Assistance Centers provide over-the-phone interpreter assistance in more than 170 different languages. To find the number, see* Everyday Tax Solutions *earlier.*

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be $135 or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of $5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at www.irs.gov/irb/2010-17_IRB/ar13.html.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Refund Information

where's my refund? Visit IRS.gov and click on *Where's My Refund?* 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

To use *Where's My Refund?* have a copy of your tax return handy. You will need to provide the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

Where's My Refund? has a new look this year! The tool will include a tracker that displays progress through three stages: (1) return received, (2) refund approved, and (3) refund sent. *Where's My Refund?* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

TIP *Updates to refund status are made once a day - usually at night.*

If you do not have Internet access, many services are available by phone:

- You can check the status of your refund on the new IRS phone app. Download the free IRS2Go app by visiting the iTunes app store or the Android Marketplace. IRS2Go is a new way to provide you with information and tools.
- You can call 1-800-829-4477 24 hours a day, 7 days a week, for automated refund information.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at www.irs.gov/espanol and 1-800-829-4477.

What Is TeleTax?

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available at *www.irs.gov/taxtopics*.

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, toll-free telephone, walk-in assistance, outreach programs, and identity theft
102	Tax assistance for individuals with disabilities and the deaf or hard of hearing
103	Tax help for small businesses and self-employed
104	Taxpayer Advocate Service—Your voice at the IRS
105	Armed Forces tax information
107	Tax relief in disaster situations
	IRS Procedures
151	Your appeal rights
152	Refund information
153	What to do if you haven't filed your tax return
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)
155	Forms and publications—How to order
156	Copy of your tax return—How to get one
157	Change of address—How to notify IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2 (How to get a copy)
160	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
	Collection
201	The collection process
202	Tax payment options
203	Refund offsets: For unpaid child support and certain federal, state, and unemployment compensation debts
204	Offers in compromise
205	Innocent spouse relief (Including separation of liability and equitable relief)
206	Dishonored payments
	Alternative Filing Methods
253	Substitute tax forms
254	How to choose a tax return preparer
255	Self-select PIN signature method for online registration
	General Information
301	When, where, and how to file
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
	Which Forms to File
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
	Types of Income
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and losses
420	Bartering income
421	Scholarship and fellowship grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Receipt of stock in a demutualization
431	Canceled debt—Is it Taxable or Not?
	Adjustments to Income
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
	Itemized Deductions
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Charitable contributions
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses (including federally declared disaster areas)
	Tax Computation
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income
554	Self-employment tax
556	Alternative minimum tax
557	Additional tax on early distributions from traditional and Roth IRAs
558	Additional tax on early distributions from retirement plans, other than IRAs

TeleTax Topics

(Continued)

Topic No.	Subject
	Tax Credits
601	Earned income credit
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	Repayment of the first-time homebuyer credit
	IRS Notices
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
	Basis of Assets, Depreciation, and Sale of Assets
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
	Employer Tax Information
751	Social security and Medicare withholding rates
752	Form W-2—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
760	Reporting and deposit requirements for agricultural employers
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The Affordable Care Act of 2010 offers new tax deductions and credits
	Electronic Media Filers—1099 Series and Related Information Returns
801	Who must file electronically
802	Applications, forms, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns
	Tax Information for Aliens and U.S. Citizens Living Abroad
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)—Form W-7
858	Alien tax clearance
	Tax Information for Residents of Puerto Rico
901	Is a person with income from Puerto Rican sources required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income that is exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 2013.

Calling the IRS

If you cannot find the answer to your question in these instructions or online, please call us for assistance. See *Making the Call* below. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 7:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific time zone. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.

TIP *If you want to check the status of your 2012 refund, see* Refund Information, *earlier.*

Before You Call

IRS representatives care about the quality of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information available.

- The tax form, schedule, or notice to which your question relates.
- The facts about your particular situation. The answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.
- The name of any IRS publication or other source of information that you used to look for the answer.

To maintain your account security, you may be asked for the following information, which you should also have available.

- Your social security number.
- The amount of refund and filing status shown on your tax return.
- The "Caller ID Number" shown at the top of any notice you received.
- Your personal identification number (PIN) if you have one.
- Your date of birth.
- The numbers in your street address.
- Your ZIP code.

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it.

Evaluation of services provided. The IRS uses several methods to evaluate our telephone service. One method is to record telephone calls for quality purposes only. A random sample of recorded calls is selected for review through the quality assurance process. Other methods include listening to live calls in progress and random selection of customers for participation in a customer satisfaction survey.

Making the Call

Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at *www.gsa.gov/fedrelay*. Our menu allows you to speak your responses or use your keypad to select a menu option. After receiving your menu selection, the system will direct your call to the appropriate assistance.

Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. He or she will be happy to take additional time to be sure your question is answered fully.

By law, you are responsible for paying your share of federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty.

Quick and Easy Access to Tax Help and Tax Forms and Publications

TIP *If you live outside the United States, see Pub. 54 to find out how to get help and tax forms and publications.*

Internet

You can access IRS.gov 24 hours a day, 7 days a week.

Online services and help. Go to IRS.gov to obtain information on:

- *Free File*—Use free tax software to prepare and *e-file* your tax return at *www.irs.gov/freefile*.
- *Interactive Tax Assistant*—Provides answers to tax law questions using a probe and response process.
- *Online Services*—Conduct business with the IRS electronically.
- *Taxpayer Advocate Service*—Helps taxpayers resolve problems with the IRS.
- *Where's My Refund*—Your refund status anytime from anywhere.
- *Free Tax Return Preparation*—Locate the site nearest you.
- *Recent Tax Changes*
- *Tax information for Innocent Spouses*
- *Disaster Tax Relief*
- *Identity Theft and Your Tax Records*
- *Online Payment Agreement (OPA) Application*
- *Applying for Offers in Compromise*

View and download tax forms and publications. Click on "Forms & Pubs" or go to *www.irs.gov/formspubs* to:

- View or download current and previous year tax forms and publications.
- Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax forms and publications delivered by mail, go to *www.irs.gov/formspubs*.

- For current year tax forms and publications, click on "Forms and publications by U.S. mail."
- For tax forms and publications on a DVD, click on "Tax products DVD (Pub. 1796)."

TIP *To get information, forms, and publications in Spanish, go to www.irs.gov/espanol.*

Phone

TeleTax information - 24 hour tax information. Call 1-800-829-4477. See the earlier list of tax topic numbers and details.

Tax forms and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 working days.

Tax help and questions. Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at *www.gsa.gov/fedrelay*.

National Taxpayer Advocate helpline. Call 1-877-777-4778.

Walk-In

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Also, some grocery stores, copy centers, city and county government offices, and credit unions have reproducible tax forms and publications available to photocopy or print from a DVD.

Mail

You can order forms, instructions, and publications by completing the order blank, later. You should receive your order within 10 days after we receive your request.

DVD

Buy IRS Pub. 1796, IRS Tax Products DVD, from National Technical Information Service (NTIS) at *www.irs.gov/cdorders* for $30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for $30 (plus a $6 handling fee). Price and handling fee are subject to change. The first release will ship early January 2013 and the final release will ship early March 2013.

Other ways to get help. See *Other Ways To Get Help*, earlier.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can email us at *taxforms@irs.gov.* Please put "Forms Comment" on the subject line. You can also send us comments from *www.irs.gov/formspubs/*. Click on "More Information" and then on "Comment on Tax Forms and Publications." Or you can write to Internal Revenue Service, Individual and Specialty Forms and Publications Branch, SE:W:CAR:MP:T:I, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The table below shows burden estimates based on current statutory requirements as of January 2013, for taxpayers filing a 2012 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 13 hours, with an average cost of $210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 16 hours and $270; the average burden for taxpayers filing Form 1040A is about 7 hours and $90; and the average for Form 1040EZ filers is about 4 hours and $40.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 8 hours and $120, while business taxpayers are expected to have an average burden of about 23 hours and $420. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)					Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100	13	6	2	4	1	$210
Primary forms filed							
1040	69	16	8	2	4	1	270
1040A	19	7	3	1	3	1	90
1040EZ	12	4	1	***	2	1	40
Type of taxpayer							
Nonbusiness****	70	8	3	1	3	1	120
Business****	30	23	13	3	6	1	420

*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest $10.

***Rounds to less than $1.

****You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a "nonbusiness" filer if you did not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

Order Form for Forms and Publications

The most frequently ordered forms and publications are listed on the order form below. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

TIP *For faster ways of getting the items you need, go to www.irs.gov/formspubs.*

How To Use the Order Form

Circle the items you need on the order form below. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown here. You should receive your order within 10 business days after receipt of your request.

Do not send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

Mail Your Order Form To:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

▲ *Cut here* ▲

Save Money and Time by Going Online!
Download or order these and other tax products at www.irs.gov/formspubs

Order Form

Please print.

Name

Postal mailing address — Apt./Suite/Room

City — State — ZIP code

Foreign country — International postal code

Daytime phone number
( )

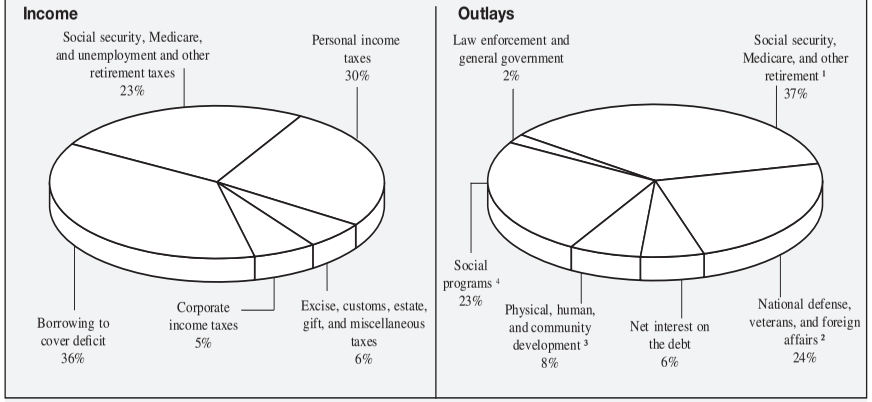
Circle the forms and publications you need. The instructions for any form you order will be included.

Use the **blank spaces** to order items not listed.

1040	Schedule F (1040)	1040-V	4868	Pub. 1	Pub. 526	Pub. 583	Pub. 4681
Schedule A (1040)	Schedule H (1040)	1040X	5405	Pub. 17	Pub. 527	Pub. 587	
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	Pub. 334	Pub. 529	Pub. 590	
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	Pub. 463	Pub. 535	Pub. 596	
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 501	Pub. 547	Pub. 910	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 502	Pub. 550	Pub. 915	
Form 8949	1040A	4506-T	8829	Pub. 505	Pub. 551	Pub. 946	
Schedule E (1040)	1040EZ	4562	8863	Pub. 523	Pub. 554	Pub. 970	
Schedule EIC (1040A or 1040)	1040-ES (2013)	4684	8917	Pub. 525	Pub. 575	Pub. 972	

Major Categories of Federal Income and Outlays for Fiscal Year 2011

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2011.



On or before the first Monday in February of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2011 (which began on October 1, 2010, and ended on September 30, 2011), Federal income was $2.303 trillion and outlays were $3.603 trillion, leaving a deficit of $1.3 trillion.

Footnotes for Certain Federal Outlays

1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

2. **National defense, veterans, and foreign affairs:** About 20% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 15% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were $86 billion in fiscal year 2011. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2012 Tax Rate Schedules

CAUTION *The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.*

Schedule X—If your filing status is **Single**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$8,700	..... 10%	$0
8,700	35,350	$870.00 + 15%	8,700
35,350	85,650	4,867.50 + 25%	35,350
85,650	178,650	17,442.50 + 28%	85,650
178,650	388,350	43,482.50 + 33%	178,650
388,350	.....	112,683.50 + 35%	388,350

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$17,400	..... 10%	$0
17,400	70,700	$1,740.00 + 15%	17,400
70,700	142,700	9,735.00 + 25%	70,700
142,700	217,450	27,735.00 + 28%	142,700
217,450	388,350	48,665.00 + 33%	217,450
388,350	.....	105,062.00 + 35%	388,350

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$8,700	..... 10%	$0
8,700	35,350	$870.00 + 15%	8,700
35,350	71,350	4,867.50 + 25%	35,350
71,350	108,725	13,867.50 + 28%	71,350
108,725	194,175	24,332.50 + 33%	108,725
194,175	.....	52,531.00 + 35%	194,175

Schedule Z—If your filing status is **Head of household**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$12,400	..... 10%	$0
12,400	47,350	$1,240.00 + 15%	12,400
47,350	122,300	6,482.50 + 25%	47,350
122,300	198,050	25,220.00 + 28%	122,300
198,050	388,350	46,430.00 + 33%	198,050
388,350	.....	109,229.00 + 35%	388,350

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Where Do You File? Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements*, earlier.

TIP *Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.*

IF you live in...	THEN use this address if you: Are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, 4563, or 8891, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

2012

Instructions for Form 8949

Department of the Treasury
Internal Revenue Service

Sales and Other Dispositions of Capital Assets

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8949 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8949*.

What's New

Corporations and partnerships. The use of Form 8949 by corporations and partnerships is new. Many transactions that, in previous years, would have been reported by corporations and partnerships on Schedule D or Schedule D-1 must be reported on Form 8949 if they have to be reported on a 2012 form. For business entities meeting certain criteria, an exception to the normal requirements for completing Form 8949 has been provided. See *Exception 2* under the instructions for lines 1 and 3.

General Instructions

File Form 8949 with the Schedule D for the return you are filing. This includes Schedule D of Forms 1040, 1065, 1065-B, 8865, 1120, 1120S, 1120-C, 1120-F, 1120-FSC, 1120-H, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-POL, 1120-REIT, 1120-RIC, 1120-SF, and certain Forms 990-T, but not Form 1041.

Complete Form 8949 before you complete line 1, 2, 3, 8, 9, or 10 of Schedule D.

Purpose of Form

Use Form 8949 to report sales and exchanges of capital assets. Form 8949 allows you and the IRS to reconcile amounts that were reported to you and the IRS on Form 1099-B or 1099-S (or substitute statement) with the amounts you report on your return. If you received Form 1099-B or 1099-S (or substitute statement), always report the proceeds (sales price) shown on that form (or statement) in column (d) of Form 8949. If Form 1099-B (or substitute statement) shows that the cost or other basis was reported to the IRS, always report the basis shown on that form (or statement) in column (e). If any correction or adjustment to these amounts is needed, make it in column (g). See *How To Complete Form 8949, Columns (f) and (g),* later, for details about these adjustments.

Individuals. Individuals use Form 8949 to report:

- The sale or exchange of a capital asset not reported on another form or schedule,
- Gains from involuntary conversions (other than from casualty or theft) of capital assets not held for business or profit, and
- Nonbusiness bad debts.

Corporations and partnerships. Corporations and partnerships use Form 8949 to report:

- The sale or exchange of a capital asset not reported on another form or schedule,
- Nonbusiness bad debts, and
- Undistributed long-term capital gains from Form 2439.

Electing large partnerships and corporations also use Form 8949 to report their share of gain or (loss) from a partnership, S corporation, estate or trust.

Schedule D. Use Schedule D for the following purposes.

- To figure the overall gain or loss from transactions reported on Form 8949.
- To report a gain from Form 6252 or Part I of Form 4797.
- To report a gain or loss from Form 4684, 6781, or 8824.
- To report capital gain distributions not reported directly on Form 1040, line 13 (or effectively connected capital gain distributions not reported directly on Form 1040NR, line 14).
- To report a capital loss carryover from the previous tax year to the current tax year.
- To report your share of a gain or (loss) from a partnership, S corporation, estate or trust. (However, electing large partnerships and corporations report this type of gain or (loss) on Form 8949.)

Individuals also use Schedule D to report undistributed long-term capital gains from Form 2439.

Additional information. See the instructions for the Schedule D you are filing for detailed information about the following.

- Other forms you may have to file.
- The definition of capital asset.
- Reporting capital gain distributions, undistributed capital gains, the sale of a main home, the sale of capital assets held for personal use, or the sale of a partnership interest.
- Capital losses, nondeductible losses, and losses from wash sales.
- Traders in securities.
- Short sales.
- Gain or loss from options.
- Installment sales.
- Demutualization of life insurance companies.
- Exclusion or rollover of gain from the sale of qualified small business stock.
- Any other rollover of gain, such as gain from the sale of publicly traded securities.
- Exclusion of gain from the sale of DC Zone assets or qualified community assets.
- Certain other items that get special treatment.
- Special reporting rules for corporations and partnerships in certain situations.

For more information about reporting on Forms 6252, 4797, 4684, 6781, and 8824, see the instructions for those forms. See Pub. 544 and Pub. 550 for more details.

Basis and Recordkeeping

Basis is the amount of your investment in property for tax purposes. The basis of property you buy is usually its cost. You need to know your basis to figure any gain or loss on the sale or other disposition of the property. You must keep accurate records that show the basis and, if applicable, adjusted basis of your property. Your records should show the purchase price, including commissions; increases to basis, such as the cost of improvements; and decreases to basis, such as depreciation, nondividend distributions on stock, and stock splits.

For more information on basis, see the instructions for column (e), later, and these publications.

- Pub. 550, Investment Income and Expenses (Including Capital Gains and Losses).
- Pub. 551, Basis of Assets.

If you lost or did not keep records to determine your basis in securities, contact your broker for help.

The IRS partners with companies that offer Form 8949 software that can import trades from many brokerage firms and accounting software to help you keep track of your adjusted basis in securities. To find out more, go to *www.irs.gov/efile*.

Short Term or Long Term

Separate your capital gains and losses according to how long you held or owned the property.

The holding period for short-term capital gains and losses is 1 year or less. Report these transactions on Part I of Form 8949.

The holding period for long-term capital gains and losses is more than 1 year. Report these transactions on Part II of Form 8949.

To figure the holding period, begin counting on the day after you received the property and include the day you disposed of it.

Generally, if you disposed of property that you acquired by inheritance, report the disposition as a long-term gain or loss regardless of how long you held the property. However, if you acquired the property from someone who died in 2010 and the executor of the estate made the election to file Form 8939, see Pub. 4895.

A nonbusiness bad debt must be treated as a short-term capital loss. See Pub. 550 for what qualifies as a nonbusiness bad debt and how to enter it on Part I of Form 8949.

Corporation's or Electing Large Partnership's Gains and Losses from Partnerships, Estates, or Trusts

Report a corporation's or electing large partnership's share of capital gains and losses from investments in partnerships, estates, or trusts on the appropriate Part of Form 8949. Report a net short-term capital gain or (loss) on Part I (with box C checked) and a net long-term capital gain or (loss) on Part II (with box C checked). In column (a), enter "From Schedule K-1 (Form 1065)," "From Schedule K-1 (Form 1065-B)," or "From Schedule K-1 (Form 1041)," whichever applies; enter the gain or (loss) in column (h); and leave all other columns blank.

Specific Instructions

Report short-term gains and losses on Part I. Report long-term gains and losses on Part II.

Lines 1 and 3

Enter all sales and exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on Form 4684, 4797, 6252, 6781, or 8824). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. However, if the property you sold was your main home, see *Sale of Your Home* in the Instructions for Schedule D (Form 1040).

Enter the details of each transaction on a separate row (unless one of the *Exceptions to reporting each transaction on a separate row* described later applies to you). Use as many Parts I and Parts II of Form 8949 as you need.

Use a separate Part I for each of the following types of short-term transactions.

1. Short-term transactions reported to you on Form 1099-B (or substitute statement) with an amount shown for cost or other basis unless the statement indicates that amount was not reported to the IRS. Check box A at the top of this Part I. If box 6b of Form 1099-B is not checked, which means basis was not reported to the IRS (or if your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS), report that transaction on Part I with box B, not box A, checked (see 2 below).
2. Short-term transactions reported to you on Form 1099-B (or substitute statement) without an amount shown for cost or other basis. Check box B at the top of this Part I. If box 6b of Form 1099-B is not checked, which means basis was not reported to the IRS (or if your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS), report that transaction on Part I with box B, not box A, checked.
3. Short-term transactions for which you cannot check box A or B because you did not receive a Form 1099-B (or substitute statement). Check box C at the top of this Part I.

Use a separate Part II for each of the following types of long-term transactions.

1. Long-term transactions reported to you on Form 1099-B (or substitute statement) with an amount shown for cost or other basis unless the statement indicates that amount was not reported to the IRS. Check box A at the top of this Part II. If box 6b of Form 1099-B is not checked, which means basis was not reported to the IRS (or if your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS), report that transaction on Part II with box B, not box A, checked (see 2 below).
2. Long-term transactions reported to you on Form 1099-B (or substitute statement) without an amount shown for cost or other basis. Check box B at the top of this Part II. If box 6b of Form 1099-B is not checked, which means basis was not reported to the IRS (or if your substitute statement shows cost or other basis for the transaction but indicates it was not reported to the IRS), report that transaction on Part II with box B, not box A, checked.
3. Long-term transactions for which you cannot check box A or B because you did not receive a Form 1099-B (or substitute statement). Check box C at the top of this Part II.

Include on each Part I or Part II of Form 8949 only capital gains and losses described in the text for the box you check (A, B, or C) on that Part. You do not need to complete and file an entire copy of Form 8949 (Part I and Part II) if you have only gains and losses that fit into a single category (i.e., they are all either short-term or long-term and you can check a single box to describe all of them). In that case, you must complete and file either Part I or Part II and check the box that describes the gains and losses. If your gains and losses do not fit into a single category (i.e., some are short-term and some are long-term and/or some are described by the text for one box and some are described by the text for another box), complete a separate Part I or Part II for each category. Complete as many copies of Part I and Part II as you need to report each category of your gains and losses. Check only one box on each Part I and Part II. For example, if you check box A in one Part I, include on that Part I only short-term gains and losses from transactions reported to you on a statement showing that basis was reported to the IRS.

Include on your Schedule D the totals from all your Parts I and Parts II. Form 8949 and Schedule D explain exactly how to do this.

Exceptions to reporting each transaction on a separate row. There are two exceptions to the rule that you must report each of your transactions on a separate row of Part I or Part II.

Exception 1. For 2012, instead of reporting each of your transactions on a separate row of Part I or Part II, you can report them on an attached statement containing all the same information as Parts I and II and in a similar format (i.e., description of property, dates of acquisition and disposition, proceeds, basis, adjustment and code(s), and gain or (loss)). Use as many attached statements as you need. Enter the combined totals from all your attached statements on Parts I and II with the appropriate box checked. For example, report on Part I with box A checked all short-term gains and losses from transactions your broker reported to you on a statement showing that the basis of the asset sold was reported to the IRS. Enter the name of the broker followed by the words "see attached statement" in column (a). Leave columns (b) and (c)

blank. Enter "M" in column (f). If other codes also apply, enter all of them in column (f). If you have statements from more than one broker, report the totals from each broker on a separate row.

Do not enter "Available upon request" and summary totals in lieu of reporting the details of each transaction on Part I or II or attached statements.

Exception 2. You may enter summary totals instead of reporting the details of each transaction on a separate row of Part I or II or on attached statements if:

1. You must report more than five transactions for that Part, and

2. You file Form 1120S, 1065, or 1065-B or are a taxpayer exempt from receiving Form 1099-B, such as a corporation or exempt organization, under Regulations section 1.6045-1(c)(3)(i)(B).

If this exception applies to you, enter the summary totals on line 1 or line 3 with the correct box checked. Enter "Available upon request" in column (a). Leave columns (b) and (c) blank. Enter "M" in column (f). If other codes also apply, enter all of them in column (f).

Do not use a separate row for the totals from each broker. Instead, enter the summary totals from all brokers on a single row of Part I or Part II with the appropriate box checked.

E-file. If you *e-file* your return but choose not to report each transaction on a separate row on the electronic return, you must either (a) include Form 8949 as a PDF attachment to your return or (b) attach Form 8949 to Form 8453 (or the appropriate form in the Form 8453 series) and mail the forms to the IRS. You can attach one or more statements containing all the same information as Form 8949, instead of attaching Form 8949, if the statements are in a format similar to Form 8949.

Charitable gift annuity. If you are the beneficiary of a charitable gift annuity and receive a Form 1099-R showing an amount in box 3, report the box 3 amount on a Part II with box C checked. Enter "Form 1099-R" in column (a). Enter the box 3 amount in column (d). Also complete column (h).

Form 2439. Corporations and partnerships report undistributed long-term capital gains from Form 2439 on a Part II with box C checked. Enter "From Form 2439" in column (a), enter the gain in column (h), and leave all other columns blank. Individuals report undistributed long-term capital gains from Form 2439 on line 11 of Schedule D (Form 1040).

Nondividend distributions. Distributions from a corporation that are a return of your cost (or other basis) are not taxed until you recover your cost (or other basis). Reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), enter the name of the payer of any later nondividend distributions in column (a) on a Part I or Part II (depending on how long you held the stock) with box C checked. Enter the taxable part of the distribution in columns (d) and (h). Each payer of a nondividend distribution should send you a Form 1099-DIV showing the amount of the distribution in box 3.

Other gains or losses where sales price or basis is not known. If you have another gain or loss for which you do not know the sales price or basis (such as a long-term capital gain from Form 8621), enter a description of the gain or loss in column (a) on a Part I or Part II (depending on how long you held the property) with box C checked. If you have a gain, enter it in columns (d) and (h). If you have a loss, enter it in columns (e) and (h). Complete any other columns you can.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on Form 8949. If you do round to whole dollars, you must round all amounts. To round, drop cent amounts under 50 cents and increase cent amounts over 49 cents to the next dollar. For example, $1.49 becomes $1 and $1.50 becomes $2.

Column (a)—Description of Property

For stock, include the number of shares. You can use stock ticker symbols or abbreviations to describe the property as long as they are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement).

If you inherited the property from someone who died in 2010 and the executor of the estate made the election to file Form 8939, also enter "INH-2010" in column (a).

Column (b)—Date Acquired

Enter in this column the date you acquired the asset. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date you acquired the stock or property delivered to the broker or lender to close the short sale.

The date acquired for an asset you held on January 1, 2001, for which you made an election to recognize any gain in a deemed sale is the date of the deemed sale and reacquisition.

Generally, if you disposed of property that you acquired by inheritance, report the sale or exchange on Part II and enter "INHERITED" in column (b) instead of the date you acquired the property. However, if you inherited the property from someone who died in 2010 and the executor made the election to file Form 8939, also see the instructions for column (a) and see Pub. 4895 to see whether you should report the sale or exchange on a Part I or a Part II.

If you sold a block of stock (or similar property) that you acquired through several different purchases, you may report the sale on one row and enter "VARIOUS" in column (b). However, you still must report the short-term gain or (loss) on the sale on Part I and the long-term gain or (loss) on Part II.

Column (c)—Date Sold or Disposed

Enter in this column the date you sold or disposed of the asset. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date you delivered the stock or property to the broker or lender to close the short sale.

Column (d)—Proceeds (Sales Price)

Follow the instructions below that apply to your transaction(s).

You did not receive a Form 1099-B or 1099-S (or substitute statement). If you did not receive a Form 1099-B or 1099-S (or substitute statement) for a transaction, enter in column (d) the net proceeds. The net proceeds equal the gross proceeds minus any selling expenses (such as broker's fees, commissions, and state and local transfer taxes) and adjusted for any option premiums (as instructed in *Gain or Loss From Options* in the instructions for Schedule D (Form 1040)).

You received a Form 1099-B or 1099-S (or substitute statement). If you received a Form 1099-B or 1099-S (or substitute statement) for a transaction, enter in column (d) the proceeds (sales price) shown on the form or statement you received. If there are any selling expenses or option premiums that are not reflected on the form or statement you received (by an adjustment to either the proceeds or basis shown), enter "E" in column (f) and the necessary adjustment in column (g). See the example under *Column (g)—Adjustments to Gain or Loss*, later.

If the proceeds you received were more than shown on Form 1099-B or 1099-S (or substitute statement), enter the correct proceeds in column (d). This might happen if, for example, box 4 on Form 1099-S is checked.

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the proceeds (sales price) shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

Column (e)—Cost or Other Basis

In general, the cost or other basis is the cost of the property plus purchase commissions and improvements, minus depreciation, amortization, and depletion. If you inherited the property, got it as a gift, or received it in a tax-free exchange or involuntary conversion or in connection with a "wash sale," you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis.

If you sold stock, adjust your basis by subtracting all the nondividend distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details.

If you elected to recognize gain on an asset held on January 1, 2001, your basis in the asset is its closing market price or fair market value, whichever applies, on the date of the deemed sale and reacquisition, whether the deemed sale resulted in a gain or an unallowed loss.

You can use the average basis method to determine the basis of shares of stock if the shares are identical to each other, you acquired them at different prices and left them in an account with a custodian or agent, and either:

- They are shares in a mutual fund (or other regulated investment company (RIC)), or
- You acquired them after 2010 in connection with a dividend reinvestment plan (DRP).

Shares are identical if they have the same CUSIP number, except that shares of stock in a DRP are not identical to shares of stock that are not in a DRP, even if they have the same CUSIP number. If you are using the average basis method and received a Form 1099-B (or substitute statement) that shows an incorrect basis, enter "B" in column (f), enter the basis shown on Form 1099-B (or substitute statement) in column (e), and see *How To Complete Form 8949, Columns (f) and (g)*, later. For details on making the election and how to figure average basis, see Pub. 550 or Regulations section 1.1012-1(e).

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of inherited property is generally the fair market value at the date of death. See Pub. 551 for details. However, if you sold property that you inherited from someone who died in 2010 and the executor made the election to file Form 8939, see Pub. 4895.

Increase the cost or other basis of an original issue discount (OID) debt instrument by the amount of OID that has been included in gross income for that instrument. See Pub. 550 for details.

If a charitable contribution deduction is allowable because of a bargain sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount that has the same ratio to the adjusted basis as the amount realized has to the fair market value. See Pub. 544 for details.

For more details, see Pub. 551.

Form 1099-B. If the property you sold was a covered security, its basis should be shown in box 3 of the Form 1099-B (or substitute statement) you received from your broker. Generally, a covered security is stock acquired after 2010 (after 2011 if in a mutual fund or other regulated investment company, or acquired through a dividend reinvestment plan).

If box 6a on Form 1099-B is checked, the property sold was not a covered security.

Enter the basis shown on Form 1099-B (or substitute statement) in column (e). If the basis shown on Form 1099-B (or substitute statement) is not correct, see *How To Complete Form 8949, Columns (f) and (g),* later, for the adjustment you must make.

If no basis is shown on Form 1099-B (or substitute statement), enter the correct basis of the property in column (e).

Column (f)—Code

In order to explain any adjustment to gain or loss in column (g), enter the appropriate code(s) in column (f). See *How To Complete Form 8949, Columns (f) and (g)*, later. If more than one code applies, enter all the codes that apply in alphabetical order (for example, "BOQ"). Do not separate the codes by a space or comma.

Column (g)—Adjustments to Gain or Loss

Enter in this column any necessary adjustments to gain or loss. Enter negative amounts in parentheses. Also enter a code in column (f) to explain the adjustment. See *How To Complete Form 8949, Columns (f) and (g)*, later.

More than one code. If you entered more than one code in column (f) on the same row, enter the net adjustment in column (g). For example, if one adjustment is $5,000 and another is ($1,000), enter $4,000 ($5,000 – $1,000).

Example. You sold your main home in 2012 for $320,000 and received a Form 1099-S showing the $320,000 gross proceeds. The home's basis was $100,000. You had selling expenses of $20,000. Under the tests described in *Sale of Your Home* in the Instructions for Schedule D (Form 1040), you can exclude the entire $200,000 gain from income. On Form 8949, Part II, check box C at the top. Complete columns (a), (b), and (c). Enter $320,000 in column (d) and $100,000 in column (e). Enter "EH" in column (f). In column (g), enter $220,000 ($20,000 selling expenses + $200,000 exclusion) as a negative number. Put it in parentheses to show it is negative. In column (h), enter -0- ($320,000 – $100,000 – $220,000). If this is your only transaction on this Part II, enter $320,000 in column (d) on line 10 of Schedule D (Form 1040), $100,000 in column (e), ($220,000) in column (g), and -0- in column (h).

How To Complete Form 8949, Columns (f) and (g)

For most transactions, you do not need to complete columns (f) and (g) and can leave them blank. You may need to complete columns (f) and (g) if you got a Form 1099-B or 1099-S (or substitute statement) that is incorrect, if you are excluding or postponing a capital gain, if you have a disallowed loss, or in certain other situations. Details are in the table below. If you enter more than one code in column (f), see *More than one code* in the instructions for column (g).

IF . . .	THEN enter this code in column (f) . . .	AND. . .
You received a Form 1099-B (or substitute statement) and the basis shown in box 3 is incorrect	B	• If box B is checked at the top of Part I or II, enter the correct basis in column (e), and enter -0- in column (g). • If box A is checked at the top of Part I or II, enter the basis shown on Form 1099-B (or substitute statement) in column (e), even though that basis is incorrect. Correct the error by entering an adjustment in column (g). To figure the adjustment needed, see the *Worksheet for Basis Adjustments in Column (g)*. Also see *Example 4—adjustment for incorrect basis* in the instructions for column (h).
You received a Form 1099-B (or substitute statement) and the type of gain or loss (short term or long term) shown in box 1c is incorrect	T	Enter -0- in column (g). Report the gain or loss on the correct Part of Form 8949.
You received a Form 1099-B or 1099-S (or substitute statement) as a nominee for the actual owner of the property	N	Report the transaction on Form 8949 as you would if you were the actual owner, but enter any resulting gain as a negative adjustment (in parentheses) in column (g) or any resulting loss as a positive adjustment in column (g). However, if you received capital gain distributions as a nominee, report them instead as described under *Capital Gain Distributions* in the Instructions for Schedule D (Form 1040).
You sold or exchanged your main home at a gain, must report the sale or exchange on Part II of Form 8949 (as explained in *Sale of Your Home* in the Instructions for Schedule D (Form 1040)), and can exclude some or all of the gain	H	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of excluded (nontaxable) gain as a negative number (in parentheses) in column (g). See the example in the instructions for column (g).
You sold or exchanged qualified small business stock and can exclude part of the gain	Q	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion and enter the amount of the exclusion as a negative number (in parentheses) in column (g). However, if the transaction is reported as an installment sale, see *Gain from an installment sale of QSB stock* in the Instructions for Schedule D (Form 1040).
You can exclude all or part of your gain under the rules explained in the Schedule D instructions for DC Zone assets or qualified community assets	X	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in column (g).
You are electing to postpone all or part of your gain under the rules explained in the Schedule D instructions for any rollover of gain (for example, rollover of gain from QSB stock or publicly traded securities)	R	Report the sale or exchange on Form 8949 as you would if you were not making the election. Then enter the amount of postponed gain as a negative number (in parentheses) in column (g).
You have a nondeductible loss from a wash sale	W	Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in column (g). See the Schedule D instructions for more information about wash sales.
You have a nondeductible loss other than a loss indicated by code W	L	Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in column (g). See *Nondeductible Losses* in the Instructions for Schedule D (Form 1040).
You received a Form 1099-B or 1099-S (or substitute statement) for a transaction and there are selling expenses or option premiums that are not reflected on the form or statement by an adjustment to either the proceeds or basis shown	E	Enter in column (d) the proceeds shown on the form or statement you received. Enter in column (e) any cost or other basis shown on Form 1099-B (or substitute statement). In column (g), enter as a negative number (in parentheses) any selling expenses and option premium that you paid (and that are not reflected on the form or statement you received) and enter as a positive number any option premium that you received (and that is not reflected on the form or statement you received). For more information about option premiums, see *Gain or Loss From Options* in the Instructions for Schedule D (Form 1040).
You had a loss from the sale, exchange, or worthlessness of small business (section 1244) stock and the total loss is more than the maximum amount that can be treated as an ordinary loss	S	See *Small Business (Section 1244) Stock* in the Schedule D (Form 1040) instructions.
You disposed of collectibles (see the Schedule D instructions)	C	Enter -0- in column (g). Report the disposition on Form 8949 as you would report any sale or exchange.
You report multiple transactions on a single row as described in *Exceptions to reporting each transaction on a separate row*	M	See *Exceptions to reporting each transaction on a separate row*. Enter -0- in column (g) unless an adjustment is required because of another code.
You have an adjustment not explained earlier in this column	O	Enter the appropriate adjustment amount in column (g). See the instructions for column (g).
None of the other statements in this column apply	Leave columns (f) and (g) blank.	

Column (h)—Gain or (Loss)

Figure gain or loss on each row. First, subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Then take into account any adjustments in column (g). Enter the gain or (loss) in column (h). Enter negative amounts in parentheses.

Example 1—gain. Column (d) is $6,000 and column (e) is $2,000. Enter $4,000 in column (h).

Example 2—loss. Column (d) is $6,000 and column (e) is $8,000. Enter ($2,000) in column (h).

Example 3—adjustment. Column (d) is $6,000, column (e) is $2,000, and column (g) is ($1,000). Enter $3,000 in column (h).

Example 4—adjustment for incorrect basis. You sold stock for $1,000. You had owned the stock for 3 months. Your correct basis for the stock is $100, but you receive a Form 1099-B that shows your basis is $900 and shows your broker reported that basis to the IRS. Enter $900 on line 1 of the *Worksheet for Basis Adjustments in Column (g)*. Enter $100 on line 2 of the worksheet. Since line 1 is larger than line 2, leave line 3 blank and enter $800 ($900 – $100) as a positive number on line 4. Also enter $800 in column (g) of a Part I with box A checked at the top. Enter "B" in column (f). Enter $1,000 in column (d) and $900 in column (e). To figure your gain or loss, subtract $900 from $1,000. Combine the result, $100, with the $800 adjustment in column (g). Your gain is $900 ($100 + $800). Enter $900 in column (h).

Worksheet for Basis Adjustments in Column (g) *Keep for Your Records*

If the basis shown on Form 1099-B (or substitute statement) is not correct, do the following.

- If the basis was not reported to the IRS, enter the correct basis in column (e) and enter -0- in column (g) (unless you must make an adjustment for some other reason).
- If the basis was reported to the IRS, enter the reported basis shown on Form 1099-B (or substitute statement) in column (e) and use this worksheet to figure the adjustment to include in column (g).

1. Enter the cost or other basis shown on Form 1099-B (or substitute statement)	1.	
2. Enter the correct cost or other basis	2.	
3. If line 1 is larger than line 2, leave this line blank and go to line 4. If line 2 is larger than line 1, subtract line 1 from line 2. Enter the result here and in column (g) as a negative number (in parentheses)	3.	
4. If line 1 is larger than line 2, subtract line 2 from line 1. Enter the result here and in column (g) as a positive number	4.	

Lines 2 and 4

The total of the amounts in column (h) of line 2 of all your Forms 8949 should equal the amount you get by combining columns (d), (e), and (g) on the corresponding line of Schedule D. For example, the total of the amounts in column (h) of line 2 of all your Forms 8949 with box A checked should equal the amount you get by combining columns (d), (e), and (g) on line 1 of Schedule D.

The total of the amounts in column (h) of line 4 of all your Forms 8949 should equal the amount you get by combining columns (d), (e), and (g) on the corresponding line of Schedule D. For example, the total of the amounts in column (h) of line 4 of all your Forms 8949 with box A checked should equal the amount you get by combining columns (d), (e), and (g) on line 8 of Schedule D.

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule 8812

Child Tax Credit

Use Part I of Schedule 8812 to document that any child for whom you entered an ITIN on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom you also checked the box in column 4 of that line, is a resident of the United States because the child meets the substantial presence test and is not otherwise treated as a nonresident alien.

Use Parts II–IV of Schedule 8812 to figure the additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

What's New

Schedule 8812 is new for 2012. Parts II–IV of Schedule 8812 replace Form 8812, Additional Child Tax Credit. Part I of this schedule is independent of Parts II–IV. Depending on your circumstances, you may need to complete Part I, but not Parts II–IV; Parts II–IV, but not Part I; or both Part I and Parts II–IV.

General Instructions

Substantial Presence Test (Part I)

In general, to be a qualifying child for purposes of the child tax credit and additional child tax credit, the child must be a citizen, national, or resident of the United States. Use Part I of Schedule 8812 to document that any child for whom an IRS Individual Taxpayer Identification Number (ITIN) was entered on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom the box in column 4 of that line was also checked, meets the substantial presence test and is not otherwise treated as a nonresident alien.

Note. A child who is a lawful permanent resident of the United States is eligible to obtain a social security number (SSN). Use an SSN to identify the child even if you obtained an ITIN for the child before the child became a lawful permanent resident.

To meet the substantial presence test, a child identified with an ITIN generally must be physically present in the United States on at least:

1. 31 days during 2012, and
2. 183 days during the 3-year period that includes 2012, 2011, and 2010, counting:
   a. All the days your child was present in 2012, and
   b. 1/3 of the days your child was present in 2011, and
   c. 1/6 of the days your child was present in 2010.

CAUTION *Not all days that your dependent is physically present in the United States count as days of presence for the substantial presence test. See* Days of Presence in the United States *in Pub. 519.*

A child who is present in the United States for less than one-half of 2012 also must not have a closer connection to a foreign country. See Pub. 519 for more information. Also, see the chart, *Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test,* later.

Additional Child Tax Credit (Parts II–IV)

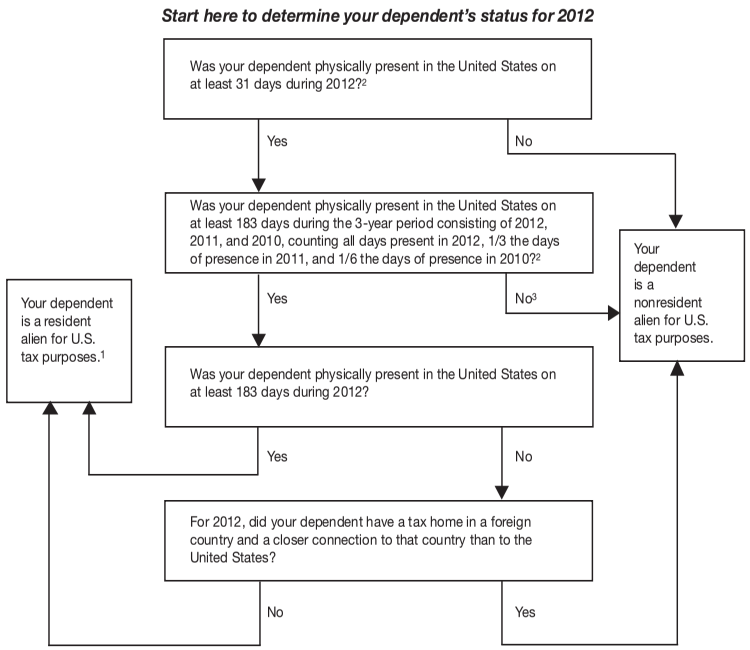
All taxpayers should use Parts II–IV of Schedule 8812 to figure the additional child tax credit. If any of your dependents is a qualifying child for purposes of the child tax credit (whether identified by an ITIN or not), you may qualify for the additional child tax credit. Before completing Parts II–IV of Schedule 8812, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48. If you meet the condition given in the TIP at the end of the Child Tax Credit Worksheet, complete Parts II–IV of this schedule to figure the amount of any additional child tax credit you can claim.

Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit may not be counted as income when determining whether you or anyone else is eligible for certain welfare programs. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), Supplemental Nutrition Assistance Program (food stamps), and low-income housing. Check with your local benefits coordinator to find out if your refund will affect your benefits.

Dec 10, 2012 Cat. No. 59790P

Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test?



[1] Despite meeting the substantial presence test, your dependent may still be considered a nonresident alien under an income tax treaty between the U.S. and your country. Check the provisions of the treaty carefully.

[2] See *Days of Presence in the United States* in Pub. 519 for days that do not count as days of presence in the United States.

[3] If your dependent was present in the United States for at least 31 consecutive days in 2012 and meets the substantial presence test for 2013, see *First-Year Choice* under *Dual Status Aliens* in Pub. 519 to determine if your dependent may be considered to be a resident of the United States for part of 2012 under this rule. An individual may make an election for a child who is a dependent if the individual may make the election on his or her own behalf, the child qualifies to make the election, and the child is not required to file a United States income tax return for the year for which the election is effective.

Specific Instructions

Part I

Lines A through D. If you identified any of your dependents using an ITIN on your Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and you also checked the box in column (4) of that line for that dependent, you must determine if that dependent meets the substantial presence test and is not otherwise treated as a nonresident alien. Complete Line A for the first dependent listed on your Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN and that you indicated qualified for the child tax credit by checking column (4). Use a separate line for each additional child identified by an ITIN for whom you checked the box in column (4).

Do not complete a line in Part I for a child if:

- You identified that child with an SSN or adoption taxpayer identification number on the tax return, or
- You did not check the box in column 4 of line 6c on your Form 1040 or Form 1040A, or line 7c of your Form 1040NR.

If you only check "No" on any line in Part I, your child tax credit or additional child tax credit may be reduced or eliminated.

Child otherwise treated as a nonresident alien. Even if your child meets the substantial presence test, your child may still be treated as a nonresident alien due to a tax treaty or because the child has a closer connection to another country. See Pub. 519 for more details.

If you must complete Part I for a child and that child meets the substantial presence test, but is still treated as a nonresident alien, check the "No" box for that child.

Special circumstances. Even if your child does not meet the substantial presence test, your child may meet an exception or be treated as a resident of the United States in certain circumstances. If your child does not meet the substantial presence test, but one of the following special circumstances applies, check both the "Yes" and "No" boxes for that child.

- First-year election. If your child was present in the United States for at least 31 consecutive days in 2012 and meets the substantial presence test for 2013, your child may be considered a resident of the United States for part of 2012 if you make a valid election. See *First-Year Choice* under *Dual Status Aliens* in Pub. 519.
- Child adopted by U.S. citizen or national. A child legally adopted by you or lawfully placed with you for legal adoption is not required to meet the substantial presence test if you are a citizen or national of the United States, and, for your tax year, the child has the same main home as you and is a member of your household.

More than four children. If you must complete Part I for more than four children, check the box following Line D. Use page 1 of another Schedule 8812 and reletter Lines A–D in Part I as E–H. Complete the additional Part I of Schedule 8812 and attach it to your Schedule 8812.

Parts II through IV

Line 4a — Earned Income Chart. Use the chart above to determine the amount to enter on line 4a.

Line 4b — Nontaxable Combat Pay. Enter on line 4b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2012. This amount should be shown in Form W-2, box 12, with code Q.

Line 7 — Railroad Employees. If you worked for a railroad, include the following taxes in the total on Schedule 8812, line 7.

- Tier 1 tax withheld from your pay. This tax should be shown in box 14 of your Form(s) W-2 and identified as "Tier 1 tax."
- If you were an employee representative, 50% of the total tier 1 tax you paid for 2012.

Earned Income Chart — Line 4a

IF you...	AND you...	THEN enter on line 4a...
have net earnings from self-employment	use either optional method to figure those net earnings,	the amount figured using Pub. 972 (even if you are also taking the EIC).
are taking the EIC on Form 1040, line 64a, or Form 1040A, line 38a	completed Worksheet B of the EIC instructions in your Form 1040 instructions,	your earned income from Worksheet B, line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.
	did not complete Worksheet B or filed Form 1040A,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.
are not taking the EIC	were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee,	the amount figured using Pub. 972.
	are not self-employed or filing Schedule SE, C, or C-EZ for the above reasons,	your earned income figured as follows: Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR. _____ Subtract, if included on line 7 (line 8 for Form 1040NR), any: • Taxable scholarship or fellowship grant not reported on a Form W-2. • Amount received for work performed while an inmate in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or 1040A (line 8 for Form 1040NR)). • Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted in the space next to line 7 of Form 1040 or Form 1040A (line 8 for Form 1040NR)). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. • Amount from Form 2555, line 43, or Form 2555-EZ, line 18. - _____ Add all your nontaxable combat pay from Form(s) W-2, box 12, with code Q. + _____ **Earned Income =** _____

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule A (Form 1040)

Itemized Deductions

Use Schedule A (Form 1040) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you can deduct a part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2012, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.

CAUTION *Do not include on Schedule A items deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F.*

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments. For the latest information about developments related to Schedule A (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

What's New

Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 23 cents per mile. The 2012 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents per mile.

Medical and Dental Expenses

You can deduct only the part of your medical and dental expenses that exceeds 7.5% of the amount on Form 1040, line 38.

Pub. 502 discusses the types of expenses you can and cannot deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.

CAUTION *If you received a distribution from a health savings account or a medical savings account in 2012, see Pub. 969 to figure your deduction.*

Examples of Medical and Dental Payments You Can Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts as defined in Pub. 502. But see *Limit on long-term care premiums you can deduct*, later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Form 1040, line 29. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you cannot deduct any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.

CAUTION *If, during 2012, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must reduce your insurance premiums by any amounts used to figure the health coverage tax credit. See the instructions for* Line 1.

- Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare B).

- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Do not deduct more than $50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 23 cents per mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

Deceased taxpayer. Certain medical expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub. 502 for details.

Limit on long-term care premiums you can deduct. The amount you can deduct for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2012, of the person for whom the premiums were paid. See the chart below for details.

IF the person was, at the end of 2012, age . . .	THEN the most you can deduct is . . .
40 or under	$ 350
41–50	$ 660
51–60	$ 1,310
61–70	$ 3,500
71 or older	$ 4,370

Examples of Medical and Dental Payments You Cannot Deduct

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.

TIP *If you were age 65 or older but not entitled to social security benefits, you can deduct premiums you voluntarily paid for Medicare A coverage.*

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the instructions for Form 1040, line 48.
- Illegal operations or drugs.
- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.
- Nonprescription medicines (including nicotine gum and certain nicotine patches).
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Line 1

Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See *Reimbursements*, later.

TIP *Do not forget to include insurance premiums you paid for medical and dental care. But if you claimed the self-employed health insurance deduction on Form 1040, line 29, reduce the premiums by the amount on line 29.*

CAUTION *If, during 2012, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Schedule A, do not include:*

- *Any amounts you included on Form 8885, line 4,*
- *Any qualified health insurance premiums you paid to "U.S. Treasury—HCTC," or*
- *Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.*

Whose medical and dental expenses can you include? You can include medical and dental bills you paid for anyone who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules for children of divorced or separated parents.
- Any person you could have claimed as a dependent on your return except that person received $3,800 or more of gross income or filed a joint return.
- Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2012 return.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of $3,800 in 2012. You can include on line 1 any medical and dental expenses you paid in 2012 for your mother.

Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covers an individual who is not your dependent (for example, a nondependent child under age 27). You cannot deduct any premiums attributable to this individual, unless they are such a person described under *Whose medical and dental expenses can you include*, earlier.

However, if you had family coverage when you added this individual to your policy and your premiums did not increase, you can enter on line 1 the full amount of your medical and dental insurance premiums. See Pub. 502 for more information.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 only the amount you paid. If you received a reimbursement in 2012 for medical or dental expenses you paid in 2012, reduce your 2012 expenses by this amount. If you received a reimbursement in 2012 for prior year medical or dental expenses, do not reduce your 2012 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

Taxes You Paid

Taxes You Cannot Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for *Line 28*.
- Certain state and local taxes, including: tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marriage, driver's, dog, etc.).

Line 5

CAUTION *You can elect to deduct state and local general sales taxes instead of state and local income taxes.* ***You cannot deduct both.***

State and Local Income Taxes

If you elect to deduct state and local income taxes, you **must** check **box a** on line 5. Include on this line the state and local income taxes listed below.

- State and local income taxes withheld from your salary during 2012. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.
- State and local income taxes paid in 2012 for a prior year, such as taxes paid with your 2011 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 2012, including any part of a prior year refund that you chose to have credited to your 2012 state or local income taxes.
- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation Fund.
- Mandatory contributions to the Alaska, California, New Jersey, or Pennsylvania state unemployment fund.
- Mandatory contributions to state family leave programs, such as the New Jersey Family Leave Insurance (FLI) program and the California Paid Family Leave program.

Do not reduce your deduction by any:

- State or local income tax refund or credit you expect to receive for 2012, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2012. Instead, see the instructions for Form 1040, line 10.

State and Local General Sales Taxes

If you elect to deduct state and local general sales taxes, you **must** check **box b** on line 5. To figure your deduction, you can use either your actual expenses or the optional sales tax tables.

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2012 if the tax rate was the same as the general sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a leased motor vehicle. Do not include sales taxes paid on items used in your trade or business.

CAUTION *You must keep your actual receipts showing general sales taxes paid to use this method.*

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2012 for amounts paid in 2012, reduce your **actual** 2012 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2012 for prior year purchases, do not reduce your 2012 state and local general sales taxes by this amount. But if you deducted your **actual** state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Form 1040, line 21. See *Recoveries* in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2012 Optional State and Certain Local Sales Tax Table and the 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions at the end of these instructions to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the State and Local General Sales Tax Deduction Worksheet or use the Sales Tax Deduction Calculator on the IRS website. To use the Sales Tax Deduction Calculator, go to IRS.gov and enter "sales tax deduction calculator" in the search box.

CAUTION *If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes,* ***and*** *your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.*

Instructions for the State and Local General Sales Tax Deduction Worksheet

Line 1. If you lived in the same state for all of 2012, enter the applicable amount, based on your 2012 income and exemptions, from the 2012 Optional State and Certain Local Sales Tax Table for your state. Read down the "At least– But less than" columns for your state and find the line that includes your 2012 income. If married filing separately, do not include your spouse's income. Your 2012 income is the amount shown on your Form 1040, line 38, **plus** any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans' benefits.
- Nontaxable combat pay.
- Workers' compensation.

State and Local General Sales Tax Deduction Worksheet—Line 5b

Keep for Your Records

TIP *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at* IRS.gov.

Before you begin: See the instructions for line 1 of the worksheet if you:

✓ Lived in more than one state during 2012, or
✓ Had any **nontaxable** income in 2012.

1. Enter your **state** general sales taxes from the 2012 Optional State and Certain Local Sales Tax Table . . . . . **1.** $ _____

Next. If, for all of 2012, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia (except the cities of Huntington and Williamstown), skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, Virginia, or the cities of Huntington or Williamstown, West Virginia in 2012?

☐ **No.** Enter -0-

☐ **Yes.** Enter your base **local** general sales taxes from the 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions . . . . . **2.** $ _____

3. Did your locality impose a **local** general sales tax in 2012? Residents of California and Nevada see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☐ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2012, see the instructions for line 3 of the worksheet . . . . . **3.** _____ .

4. Did you enter -0- on line 2 above?

☐ **No.** Skip lines 4 and 5 and go to line 6.

☐ **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . **4.** _____ .

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . . **5.** _____ .

6. Did you enter -0- on line 2 above?

☐ **No.** Multiply line 2 by line 3

☐ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2012, see the instructions for line 6 of the worksheet . . . . . **6.** $ _____

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . **7.** $ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check **box b** on that line . . . . . **8.** $ _____

- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.
- Public assistance payments.

The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one state? If you lived in more than one state during 2012, look up the table amount for each state using the above rules. If there is no table for your state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2012 and the denominator is the total number of days in the year (366). Enter the total of the prorated table amounts for each state on line 1. However, if you also lived in a locality during 2012 that imposed a local general sales tax, do not enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.

Example. You lived in State A from January 1 through August 31, 2012 (244 days), and in State B from September 1 through December 31, 2012 (122 days). The table amount for State A is $500. The table amount for State B is $400. You would figure your state general sales tax as follows.

State A:	$500 x 244/366 =	$333
State B:	$400 x 122/366 =	133
Total	=	$466

If none of the localities in which you lived during 2012 imposed a local general sales tax, enter $466 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter $333 on line 1 of the State A worksheet and $133 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box and lived in the same locality for all of 2012, enter the applicable amount, based on your 2012 income and exemptions, from the 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions for your locality. Read down the "At least–But less than" columns for your locality and find the line that includes your 2012 income. See the instructions for line 1 of the worksheet to figure your 2012 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one locality? If you lived in more than one locality during 2012, look up the table amount for each locality using the above rules. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2012 and the denominator is the total number of days in the year (366). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2012 (244 days), and in Locality 2 from September 1 through December 31, 2012 (122 days). The table amount for Locality 1 is $100. The table amount for Locality 2 is $150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1:	$100 x 244/366 =	$ 67
Locality 2:	$150 x 122/366 =	50
Total	=	$117

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is 7.2500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.2500%.

If you lived in Nevada, check the "No" box if your combined state and local general sales tax rate is 6.8500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 6.8500%.

What if your local general sales tax rate changed during 2012? If you checked the "Yes" box and your local general sales tax rate changed during 2012, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2012 and the denominator is the total number of days in the year (366). Enter the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2012 (274 days). The rate increased to 1.75% for the period from October 1 through December 31, 2012 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 – September 30:	1.00 x 274/366 =	0.749
October 1 – December 31:	1.75 x 92/366 =	0.440
Total	=	1.189

What if you lived in more than one locality in the same state during 2012? Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2012 and each locality did not have the same local general sales tax rate.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2012 and the denominator is the total number of days in the year (366).

Example. You lived in Locality 1 from January 1 through August 31, 2012 (244 days), and in Locality 2 from September 1 through December 31, 2012 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.667" on line 3 for the Locality 1 worksheet and "0.583" for the Locality 2 worksheet, figured as follows.

Locality 1:	1.00 x 244/366 =	0.667
Locality 2:	1.75 x 122/366 =	0.583

Line 6. If you lived in more than one locality in the same state during 2012, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2012. If you checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.

2. An aircraft or boat, if the tax rate was the same as the general sales tax rate.

3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.

a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.

b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.

c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Do not include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2012, see *Refund of general sales taxes*, earlier.

Line 6

Real Estate Taxes

TIP *If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 6.*

Include taxes (state, local, or foreign) you paid on real estate you own that was not used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Do not include the following amounts on line 6.

- Itemized charges for services to specific property or persons (for example, a $20 monthly charge per house for trash collection, a $5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).
- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you can deduct only the amount the mortgage company actually paid to the taxing authority in 2012.

If you sold your home in 2012, any real estate tax charged to the buyer should be shown on your settlement statement and in box 5 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See *Refunds and rebates*, later. Any real estate taxes you paid at closing should be shown on your settlement statement.

CAUTION *You must look at your real estate tax bill to decide if any nondeductible itemized charges, such as those listed above, are included in the bill. If your taxing authority (or lender) does not furnish you a copy of your real estate tax bill, ask for it.*

Refunds and rebates. If you received a refund or rebate in 2012 of real estate taxes you paid in 2012, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2012 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Form 1040, line 21, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See *Recoveries* in Pub. 525 for details on how to figure the amount to include in income.

Line 7

Personal Property Taxes

Enter the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

Line 8

Other Taxes

If you had any deductible tax not listed on line 5, 6, or 7, list the type and amount of tax. Enter only one total on line 8. Include on this line income tax you paid to a foreign country or U.S. possession.

TIP *You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Form 1040, line 47, for details.*

Interest You Paid

Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. See Pub. 535 for details.

In general, if you paid interest in 2012 that applies to any period after 2012, you can deduct only amounts that apply for 2012.

Lines 10 and 11

Home Mortgage Interest

TIP *If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 10 or 11.*

A home mortgage is any loan that is secured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home can be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

Limit on home mortgage interest. If you took out any mortgages after October 13, 1987, your deduction may be limited. Any additional amounts borrowed after October 13, 1987, on a line-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you refinanced a mortgage you had on October 13, 1987, treat the new mortgage as taken out on or before October 13, 1987. But if you refinanced for more than the balance of the old mortgage, treat the excess as a mortgage taken out after October 13, 1987.

See Pub. 936 to figure your deduction if either (1) or (2) below applies. If you had more than one home at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both homes.

1. You took out any mortgages after October 13, 1987, and used the proceeds for purposes other than to buy, build, or improve your home, and all of these mortgages totaled over $100,000 at any time during 2012. The limit is $50,000 if married filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bills, buy a car, or pay tuition.

2. You took out any mortgages after October 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, totaled over $1 million at any time during 2012. The limit is $500,000 if married filing separately.

CAUTION *If the total amount of all mortgages is more than the fair market value of the home, additional limits apply. See Pub. 936.*

Line 10

Enter on line 10 mortgage interest and points reported to you on Form 1098 under your social security number (SSN). If this form shows any refund of overpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the interest was reported on Form 1098 under the other person's SSN, report your share of the interest on line 11 (as explained in the line 11 instructions).

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement explaining the difference and enter "See attached" to the right of line 10.

CAUTION *If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), subtract the amount shown on Form 8396, line 3, from the total deductible interest you paid on your home mortgage. Enter the result on line 10.*

Line 11

If you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 11.

If you bought your home from the recipient, be sure to show that recipient's name, identifying number, and address on the dotted lines next to line 11. If the recipient is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number. You must also let the recipient know your SSN. If you do not show the required information about the recipient or let the recipient know your SSN, you may have to pay a $50 penalty.

If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the other person received the Form 1098, attach a statement to your return showing the name and address of that person. To the right of line 11, enter "See attached."

Line 12

Points Not Reported on Form 1098

Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Pub. 936 to figure the amount you can deduct. Points paid for other purposes, such as for a lender's services, are not deductible.

Refinancing. Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.

TIP *If you paid off a mortgage early, deduct any remaining points in the year you paid off the mortgage. However, if you refinanced your mortgage with the same lender, see* Mortgage ending early *in Pub. 936 for an exception.*

Line 13

Mortgage Insurance Premiums

Enter the qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with home acquisition debt that was secured by your first or second home. Box 4 of Form 1098 may show the amount of premiums you paid in 2012. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid the premiums in connection with the loan, and the premiums were reported on Form 1098 under the other person's SSN, report your share of the premiums on line 13. See *Prepaid mortgage insurance premiums* later if you paid any premiums allocable to any period after 2012.

Qualified mortgage insurance is mortgage insurance provided by the Department of Veterans Affairs, the Federal Housing Administration, or the Rural Housing Service (or their successor organizations), and private mortgage insurance (as defined in section 2 of the Homeowners Protection Act of 1998 as in effect on December 20, 2006).

Mortgage insurance provided by the Department of Veterans Affairs and the Rural Housing Service is commonly known as a funding fee and guarantee fee respectively. These fees can be deducted fully in 2012 if the mortgage insurance contract was issued in 2012. Contact the mortgage insurance issuer to determine the deductible amount if it is not included in box 4 of Form 1098.

Prepaid mortgage insurance premiums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2012, you must allocate them over the shorter of:

- The stated term of the mortgage, or
- 84 months, beginning with the month the insurance was obtained.

The premiums are treated as paid in the year to which they are allocated. If the mortgage is satisfied before its term, no deduction is allowed for the unamortized balance. See Pub. 936 for details.

The allocation rules, explained earlier, do not apply to qualified mortgage insurance provided by the Department of Veterans Affairs or the Rural Housing Service (or their successor organizations).

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than $109,000 ($54,500 if married filing separately). If the amount on Form 1040, line 38, is more than $100,000 ($50,000 if married filing separately), your deduction is limited and you must use the Mortgage Insurance Premiums Deduction Worksheet to figure your deduction.

Line 14

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to passive activities or to securities that generate tax-exempt income.

Complete and attach Form 4952 to figure your deduction.

Exception. You do not have to file Form 4952 if all three of the following apply.

1. Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.

2. You have no other deductible investment expenses.

3. You have no disallowed investment interest expense from 2011.

CAUTION *Alaska Permanent Fund dividends, including those reported on Form 8814, are not investment income.*

For more details, see Pub. 550.

Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also de-

Mortgage Insurance Premiums Deduction Worksheet—Line 13

Keep for Your Records

Before you begin: ✓ See the instructions for line 13 to see if you must use this worksheet to figure your deduction.

1.	Enter the total premiums you paid in 2012 for qualified mortgage insurance for a contract issued after December 31, 2006	1.	
2.	Enter the amount from Form 1040, line 38	2.	
3.	Enter $100,000 ($50,000 if married filing separately)	3.	
4.	Is the amount on line 2 more than the amount on line 3? ☐ **No.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 13. **Do not** complete the rest of this worksheet. ☐ **Yes.** Subtract line 3 from line 2. If the result is not a multiple of $1,000 ($500 if married filing separately), increase it to the next multiple of $1,000 ($500 if married filing separately). For example, increase $425 to $1,000, increase $2,025 to $3,000; or if married filing separately, increase $425 to $500, increase $2,025 to $2,500, etc.	4.	
5.	Divide line 4 by $10,000 ($5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0	5.	.
6.	Multiply line 1 by line 5	6.	
7.	**Mortgage insurance premiums deduction.** Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13	7.	

duct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2012 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- Use our on-line search tool *Exempt Organizations Select Check* to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data). You can access *Exempt Organizations Select Check* at *www.irs.gov/charities* under *Search for Charities*.
- Call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Examples of Qualified Charitable Organizations

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed under *Gifts to Charity*, earlier.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes.

Amounts You Can Deduct

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

Gifts from which you benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only deduct the amount that is more than the value of the benefit. But this rule does not apply to certain membership benefits provided in return for an annual payment of $75 or less or to certain items or benefits of token value. For details, see Pub. 526.

Example. You paid $70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was $40. You can deduct only $30.

Gifts of $250 or more. You can deduct a gift of $250 or more only if you have a statement from the charitable organization showing the information in (1) and (2) next.

1. The amount of any money contributed and a description (but not value) of any property donated.

2. Whether the organization did or did not give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it does not have to describe or value the benefit.

In figuring whether a gift is $250 or more, do not combine separate donations. For example, if you gave your church $25 each week for a total of $1,300, treat each $25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of $250 or more through payroll deduction.

TIP *You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Do not attach the statement to your return. Instead, keep it for your records.*

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040, line 38.

2. Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.

3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts You Cannot Deduct

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 28. See the instructions for *Line 28* for details.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.
- Cost of tuition. But you may be able to deduct this as a job education expense on line 21; as a tuition and fees deduction on Form 1040, line 34; or take an education credit (see Form 8863).

Line 16

Gifts by Cash or Check

Enter on line 16 the total gifts you made in cash or by check (including out-of-pocket expenses).

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Line 17

Other Than by Cash or Check

Enter your contributions of property. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

If the amount of your deduction is more than $500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than $500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your return. The organization may use Form 1098-C to provide the required information. If your total deduction is over $5,000, you may also have to get appraisals of the values of the donated property. This amount is $500 for certain contributions of clothing and household items (see below). See Form 8283 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than $500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

CAUTION *If your total deduction for gifts of property is over $500, you gave less than your entire interest in the property, or you made a "qualified conservation contribution," your records should contain additional information. See Pub. 526 for details.*

Line 18

Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 20

Complete and attach Form 4684 to figure the amount of your loss to enter on line 20.

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive drywall. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You can deduct personal casualty or theft losses only to the extent that:

1. The amount of each separate casualty or theft loss is more than $100, and

2. The total amount of all losses during the year (reduced by the $100 limit discussed in (1) above) is more than 10% of the amount on Form 1040, line 38.

Corrosive drywall losses. If you paid for repairs to your personal residence or household appliances because of corrosive drywall that was installed between 2001 and 2008, you may be able to deduct on line 20 those amounts paid. See Pub. 547 for details.

Use Schedule A, line 23, to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Job Expenses and Certain Miscellaneous Deductions

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 38.

Pub. 529 discusses the types of expenses that can and cannot be deducted.

Examples of Expenses You Cannot Deduct

- Political contributions.

- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub. 529 for an exception for certain federal employees.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 21

Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2), next, applies.

1. You claim any travel, transportation, meal, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses that you would otherwise report on line 21.

TIP *If you used your own vehicle, are using the standard mileage rate, and (2) earlier, does not apply, you may be able to file Form 2106-EZ instead.*

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted line next to line 21. If you need more space, attach a statement showing the type and amount of each expense. Enter the total of all these expenses on line 21.

CAUTION *Do not include on line 21 any educator expenses you deducted on Form 1040, line 23.*

Examples of other expenses to include on line 21 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For details, use TeleTax topic 513 (see the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 34.

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.*

Line 22

Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 23 instead of this line.

Line 23

Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 23.

Examples of expenses to include on line 23 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if $3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by credit or debit card. The deduction is claimed for the year in which the fee was charged to your card.

Other Miscellaneous Deductions

Line 28

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 28.

- Gambling losses (gambling losses include, but are not limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Form 1040, line 21.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Deduction for repayment of amounts under a claim of right if over $3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 30

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 30.

2012 Optional State and Certain Local Sales Tax Tables

Income At least	Income But less than	Alabama 4.0000%	Arizona 6.6000%	Arkansas 6.0000%	California[1] 7.2500%	Colorado 2.9000%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	235 274 300 320 337 360	289 312 327 337 346 358	315 346 365 380 391 407	307 329 343 353 361 372	119 130 138 143 148 154
20,000	30,000	346 401 438 467 491 524	467 503 526 543 557 575	496 544 574 597 615 640	493 528 550 566 579 596	185 203 214 223 230 239
30,000	40,000	399 463 505 538 565 603	557 601 628 648 664 686	586 643 679 706 727 757	588 630 655 674 689 710	219 240 253 263 271 282
40,000	50,000	444 514 561 597 626 668	635 684 715 738 757 781	663 728 768 799 823 856	669 716 745 767 784 807	247 271 286 297 306 318
50,000	60,000	483 559 609 648 681 726	704 759 794 819 839 867	732 803 848 881 908 945	742 794 826 850 869 895	273 298 315 327 337 350
60,000	70,000	518 599 653 695 729 777	768 828 865 892 915 944	795 871 920 956 986 1025	809 865 900 926 946 974	296 323 341 354 365 380
70,000	80,000	551 636 694 738 774 825	828 892 932 962 986 1018	853 936 988 1027 1058 1101	871 932 970 997 1019 1049	317 347 366 380 391 407
80,000	90,000	581 671 731 777 815 869	883 952 994 1026 1051 1086	907 995 1050 1092 1125 1170	929 994 1034 1063 1087 1119	337 369 389 404 416 432
90,000	100,000	609 703 766 814 854 910	936 1008 1054 1087 1114 1150	958 1051 1109 1153 1188 1236	984 1052 1095 1126 1151 1184	356 389 410 426 439 456
100,000	120,000	646 745 811 862 904 963	1005 1083 1131 1167 1196 1235	1025 1124 1187 1233 1271 1322	1056 1129 1175 1208 1235 1271	381 416 439 456 469 488
120,000	140,000	695 802 872 927 972 1035	1100 1185 1238 1277 1308 1351	1116 1224 1292 1343 1384 1440	1155 1235 1285 1321 1350 1389	415 453 477 496 510 530
140,000	160,000	738 850 925 983 1031 1097	1183 1274 1331 1373 1406 1452	1196 1311 1384 1438 1482 1542	1242 1327 1380 1419 1451 1493	444 485 511 530 546 567
160,000	180,000	781 899 977 1038 1088 1158	1266 1363 1423 1468 1504 1553	1274 1397 1475 1533 1580 1643	1328 1419 1476 1517 1551 1596	473 517 544 565 582 604
180,000	200,000	818 942 1024 1087 1139 1213	1340 1442 1507 1554 1592 1643	1345 1475 1557 1618 1667 1734	1405 1501 1561 1605 1641 1688	499 545 574 596 613 637
200,000 or more		1002 1150 1249 1325 1388 1476	1710 1840 1922 1982 2030 2095	1693 1857 1960 2036 2098 2182	1790 1912 1988 2044 2088 2148	629 686 722 749 771 800

Income At least	Income But less than	Connecticut 6.3500%	District of Columbia 6.0000%	Florida 6.0000%	Georgia 4.0000%	Hawaii[4] 4.0000%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	310 334 349 361 370 382	203 218 227 234 239 247	282 304 317 327 335 346	164 180 190 197 203 211	282 322 348 368 384 407
20,000	30,000	492 531 555 573 587 606	328 352 367 378 386 398	451 485 507 522 535 552	258 282 297 309 318 331	423 483 522 552 576 610
30,000	40,000	584 630 659 680 697 720	392 421 438 451 462 476	537 577 603 621 636 657	305 333 351 365 376 390	492 561 607 641 669 708
40,000	50,000	662 715 747 771 790 816	447 480 500 514 526 542	610 656 685 706 723 746	345 377 398 413 425 441	550 627 678 716 748 791
50,000	60,000	732 790 826 853 874 903	497 532 555 571 584 602	676 727 758 782 801 826	381 416 439 455 469 487	601 685 740 782 816 864
60,000	70,000	796 859 898 927 950 981	542 581 605 623 637 656	735 791 825 851 871 899	414 452 476 494 508 528	647 738 797 842 878 929
70,000	80,000	856 924 966 997 1021 1055	584 626 652 671 687 708	792 851 888 916 938 967	445 485 511 530 546 567	690 786 849 897 936 990
80,000	90,000	911 983 1028 1061 1088 1123	624 668 696 717 733 755	844 907 947 976 999 1031	473 516 543 564 580 603	729 831 897 948 989 1046
90,000	100,000	964 1040 1087 1122 1150 1188	661 708 738 759 777 800	893 960 1002 1033 1057 1091	500 545 574 595 613 636	766 873 942 995 1039 1099
100,000	120,000	1032 1114 1165 1202 1232 1272	710 761 792 816 834 859	958 1029 1074 1107 1134 1169	535 583 614 637 655 681	814 927 1001 1058 1103 1167
120,000	140,000	1126 1215 1270 1311 1344 1388	778 833 867 893 913 941	1046 1125 1173 1209 1238 1277	583 635 669 694 714 741	880 1001 1081 1142 1191 1260
140,000	160,000	1208 1303 1363 1406 1441 1488	836 896 933 960 982 1012	1123 1207 1260 1298 1329 1371	625 681 716 743 765 794	936 1065 1150 1214 1267 1340
160,000	180,000	1289 1391 1454 1501 1538 1588	895 959 998 1027 1051 1082	1200 1290 1346 1387 1420 1464	666 726 764 792 815 846	991 1128 1218 1286 1341 1418
180,000	200,000	1362 1470 1536 1586 1625 1678	948 1015 1057 1088 1113 1146	1269 1364 1423 1466 1501 1548	703 766 806 836 860 893	1041 1184 1278 1349 1408 1488
200,000 or more		1723 1859 1943 2006 2055 2123	1211 1296 1350 1389 1420 1463	1612 1732 1806 1861 1905 1965	888 967 1016 1054 1084 1124	1282 1457 1572 1660 1731 1830

Income At least	Income But less than	Idaho 6.0000%	Illinois 6.2500%	Indiana 7.0000%	Iowa 6.0000%	Kansas 6.3000%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	349 407 445 475 500 534	262 290 307 321 332 346	306 337 358 373 385 401	296 322 338 350 360 373	399 462 503 536 562 599
20,000	30,000	519 603 659 702 738 788	408 449 476 496 512 535	473 522 552 575 594 619	472 513 539 558 573 594	598 691 753 801 840 894
30,000	40,000	601 698 762 812 853 910	481 529 560 583 602 628	556 613 649 676 698 727	561 610 640 663 681 706	695 803 875 930 975 1038
40,000	50,000	670 777 849 904 949 1013	543 596 631 657 678 707	626 690 731 761 786 819	637 692 727 753 773 801	777 897 977 1038 1088 1158
50,000	60,000	731 847 925 985 1034 1103	598 656 694 723 746 778	689 759 803 837 864 900	705 766 804 833 856 886	849 980 1066 1133 1188 1264
60,000	70,000	786 910 993 1057 1110 1184	648 711 752 782 807 842	745 821 869 905 934 974	767 833 875 906 930 964	913 1054 1147 1219 1277 1359
70,000	80,000	837 969 1057 1125 1181 1259	695 762 805 838 865 902	798 879 931 969 1000 1042	825 896 941 974 1001 1037	973 1123 1222 1298 1361 1448
80,000	90,000	884 1023 1115 1187 1246 1328	739 809 855 890 918 957	847 933 987 1028 1061 1106	878 955 1002 1038 1066 1104	1029 1186 1291 1371 1437 1529
90,000	100,000	929 1073 1170 1245 1306 1393	780 854 902 938 968 1009	893 983 1040 1083 1118 1165	929 1010 1060 1098 1128 1168	1080 1246 1356 1440 1509 1606
100,000	120,000	986 1139 1242 1321 1386 1477	834 912 963 1002 1034 1077	953 1049 1110 1156 1193 1243	996 1082 1136 1176 1208 1252	1148 1323 1440 1529 1603 1705
120,000	140,000	1064 1228 1338 1423 1493 1591	907 992 1047 1089 1123 1170	1035 1139 1205 1255 1295 1349	1087 1181 1240 1284 1319 1366	1239 1429 1554 1650 1729 1839
140,000	160,000	1131 1305 1422 1511 1585 1689	971 1061 1120 1164 1200 1250	1105 1217 1288 1340 1383 1441	1166 1267 1331 1378 1415 1466	1318 1519 1652 1754 1838 1955
160,000	180,000	1198 1381 1504 1598 1676 1785	1034 1130 1192 1239 1277 1330	1176 1294 1369 1425 1470 1532	1245 1353 1421 1471 1511 1565	1396 1608 1749 1857 1946 2069
180,000	200,000	1257 1449 1577 1676 1758 1872	1091 1192 1257 1306 1346 1402	1239 1363 1442 1501 1549 1614	1316 1430 1502 1555 1597 1654	1466 1688 1836 1949 2042 2171
200,000 or more		1547 1779 1934 2054 2153 2290	1373 1496 1576 1637 1686 1754	1547 1702 1800 1874 1933 2014	1667 1812 1902 1969 2023 2095	1804 2076 2256 2394 2508 2666

Income At least	Income But less than	Kentucky 6.0000%	Louisiana 4.0000%	Maine 5.0000%	Maryland 6.0000%	Massachusetts 6.2500%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	254 279 295 306 316 329	187 201 210 216 221 228	173 186 194 200 205 211	251 273 287 297 306 318	213 232 244 253 260 270
20,000	30,000	400 438 462 480 494 514	300 322 336 346 354 364	279 299 312 321 329 339	399 434 456 472 486 504	330 359 377 390 401 416
30,000	40,000	472 517 545 567 584 607	357 383 400 411 421 434	333 357 372 383 392 404	475 515 541 561 576 598	388 422 443 458 471 488
40,000	50,000	535 585 617 641 660 686	407 436 454 468 479 493	379 406 423 436 446 460	539 585 614 636 654 678	438 475 499 516 530 550
50,000	60,000	590 645 680 707 728 756	451 483 503 518 530 546	420 451 469 483 495 510	597 648 680 704 723 750	482 523 548 568 583 604
60,000	70,000	640 700 738 766 789 820	491 526 548 564 577 595	458 491 511 527 539 555	650 704 739 765 786 815	522 565 593 614 631 653
70,000	80,000	688 752 792 823 847 880	528 566 590 608 621 640	494 529 551 567 580 598	700 758 795 823 846 876	559 606 635 658 675 700
80,000	90,000	731 799 842 874 900 936	563 604 629 648 662 682	527 564 588 605 619 638	745 807 847 877 901 933	593 643 674 698 717 742
90,000	100,000	773 844 889 923 951 988	596 639 666 685 701 722	558 598 623 641 656 675	789 854 896 927 952 987	626 678 711 736 755 782
100,000	120,000	827 903 951 988 1017 1056	640 686 714 735 752 775	599 642 668 688 704 725	846 916 960 994 1021 1058	668 724 759 785 806 835
120,000	140,000	901 984 1036 1075 1107 1150	699 749 780 803 822 847	656 702 731 752 770 793	924 1000 1048 1085 1114 1154	726 786 824 853 876 907
140,000	160,000	965 1054 1110 1152 1185 1231	751 805 838 863 883 909	705 755 786 809 827 852	993 1073 1125 1164 1195 1238	777 841 881 911 936 969
160,000	180,000	1029 1123 1183 1227 1263 1312	802 860 896 922 943 971	754 807 840 865 884 911	1061 1146 1201 1243 1276 1322	827 894 937 969 995 1030
180,000	200,000	1087 1186 1248 1295 1333 1384	849 910 947 975 997 1027	798 854 889 915 936 964	1122 1212 1270 1314 1349 1397	871 943 988 1021 1048 1085
200,000 or more		1371 1494 1573 1631 1678 1742	1079 1156 1204 1239 1267 1305	1018 1089 1134 1166 1193 1228	1426 1539 1611 1665 1709 1769	1092 1180 1236 1277 1311 1356

Income At least	Income But less than	Michigan 6.0000%	Minnesota 6.8750%	Mississippi 7.0000%	Missouri 4.2250%	Nebraska 5.5000%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	244 266 280 290 298 309	284 304 316 325 332 342	469 535 578 611 638 675	187 209 223 234 243 255	269 291 304 314 322 333
20,000	30,000	381 415 436 452 465 482	453 484 503 518 529 544	704 803 867 916 956 1011	293 327 349 366 379 398	429 463 484 500 513 530
30,000	40,000	450 489 514 533 548 568	538 575 598 615 629 647	819 933 1008 1064 1111 1175	346 386 412 431 447 469	509 550 575 594 609 629
40,000	50,000	509 553 581 602 618 641	611 653 679 698 714 734	916 1043 1126 1189 1241 1312	391 436 465 487 505 530	578 624 653 674 691 714
50,000	60,000	561 609 640 663 681 706	676 723 752 773 790 813	1001 1140 1230 1299 1355 1433	431 481 513 537 557 584	640 691 723 746 765 791
60,000	70,000	608 661 694 718 738 765	735 786 817 840 859 884	1078 1226 1324 1398 1458 1542	468 521 556 582 603 633	696 751 786 812 832 860
70,000	80,000	653 709 744 771 792 821	791 845 879 904 924 951	1149 1307 1411 1490 1554 1643	502 559 596 624 647 678	748 808 845 873 895 925
80,000	90,000	694 753 791 819 841 872	842 900 936 963 984 1013	1215 1382 1491 1574 1642 1736	534 594 634 663 688 721	797 861 900 930 953 985
90,000	100,000	733 795 835 864 888 920	891 952 991 1019 1041 1071	1276 1452 1566 1653 1725 1823	564 628 669 700 726 761	843 911 952 983 1008 1042
100,000	120,000	783 850 892 924 949 983	955 1021 1062 1092 1116 1148	1356 1542 1664 1757 1832 1937	603 671 715 749 776 813	904 976 1021 1054 1081 1116
120,000	140,000	853 925 971 1005 1032 1070	1042 1114 1159 1192 1218 1253	1465 1666 1797 1896 1978 2091	656 730 778 814 844 884	986 1065 1114 1150 1179 1218
140,000	160,000	913 991 1039 1076 1105 1145	1119 1196 1243 1279 1307 1345	1559 1772 1911 2017 2104 2223	703 782 833 872 903 946	1058 1143 1195 1234 1265 1307
160,000	180,000	973 1056 1107 1146 1177 1219	1194 1276 1327 1365 1395 1435	1651 1877 2024 2136 2228 2354	749 833 888 929 962 1008	1130 1220 1276 1318 1351 1396
180,000	200,000	1027 1114 1168 1209 1241 1286	1262 1349 1403 1443 1474 1517	1734 1970 2125 2242 2338 2471	791 879 936 980 1015 1063	1194 1289 1349 1393 1428 1475
200,000 or more		1294 1401 1469 1519 1560 1615	1599 1709 1777 1828 1868 1922	2136 2425 2615 2758 2876 3038	997 1107 1178 1231 1275 1335	1512 1633 1708 1764 1808 1868

(Continued)

2012 Optional State and Certain Local Sales Tax Tables *(Continued)*

Income At least	Income But less than	Nevada[2] 6.8500%	New Jersey[3] 7.0000%	New Mexico 5.1250%	New York 4.0000%	North Carolina 4.7500%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	285 310 326 337 347 360	298 318 330 339 346 356	276 297 311 320 328 339	171 183 190 196 200 206	253 283 302 317 329 345
20,000	30,000	441 478 502 520 534 554	473 505 524 538 550 565	432 466 486 502 514 530	270 289 301 310 317 326	390 436 465 488 506 530
30,000	40,000	518 562 590 611 627 650	562 599 622 639 652 670	511 550 574 592 607 626	320 343 357 367 375 386	457 511 546 572 593 622
40,000	50,000	584 633 664 688 706 732	637 679 705 724 739 760	577 621 649 669 685 707	363 388 404 416 425 437	515 575 614 644 667 700
50,000	60,000	642 696 731 756 776 804	705 751 780 801 818 840	636 685 715 738 756 780	401 429 446 459 469 483	566 632 675 707 733 769
60,000	70,000	696 754 790 818 840 870	766 816 847 870 888 913	690 743 776 800 819 845	436 466 485 499 510 525	612 683 730 764 792 831
70,000	80,000	745 807 847 876 899 931	823 878 911 936 955 982	740 797 832 858 879 907	468 501 521 536 548 564	655 732 781 818 848 889
80,000	90,000	791 857 898 929 954 988	877 934 970 996 1017 1045	787 847 884 912 934 964	499 533 554 570 583 600	695 776 828 867 899 943
90,000	100,000	834 903 947 980 1006 1041	927 988 1025 1053 1075 1105	830 894 933 963 986 1017	527 563 586 603 616 634	732 817 872 914 947 993
100,000	120,000	891 964 1011 1045 1073 1111	993 1058 1098 1128 1151 1183	888 956 998 1029 1054 1087	564 603 627 645 659 679	781 872 930 974 1010 1059
120,000	140,000	968 1048 1098 1135 1165 1206	1083 1154 1198 1230 1256 1291	966 1040 1086 1120 1147 1183	615 658 684 703 719 740	847 946 1009 1057 1096 1149
140,000	160,000	1035 1120 1174 1213 1245 1289	1162 1238 1285 1319 1347 1384	1034 1113 1162 1198 1227 1264	659 705 733 754 770 793	905 1010 1078 1128 1170 1226
160,000	180,000	1101 1192 1248 1291 1324 1370	1240 1321 1371 1408 1437 1477	1101 1185 1238 1276 1307 1348	703 752 782 804 822 846	962 1073 1145 1199 1243 1303
180,000	200,000	1161 1256 1316 1360 1395 1444	1310 1395 1448 1487 1518 1560	1161 1250 1305 1346 1379 1422	743 794 826 849 868 893	1013 1130 1206 1263 1309 1372
200,000 or more		1455 1573 1646 1701 1745 1805	1657 1765 1831 1880 1920 1972	1459 1570 1639 1690 1731 1786	938 1002 1042 1072 1095 1127	1263 1409 1503 1573 1630 1709

Income At least	Income But less than	North Dakota 5.0000%	Ohio 5.5000%	Oklahoma 4.5000%	Pennsylvania 6.0000%	Rhode Island 7.0000%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	194 216 230 241 250 262	262 282 294 303 310 320	272 312 337 357 374 396	236 254 266 275 282 291	271 296 312 323 333 345
20,000	30,000	304 337 359 376 389 408	417 447 466 481 492 507	414 473 512 541 566 599	367 396 414 427 438 453	415 452 476 494 508 527
30,000	40,000	360 399 424 443 459 481	495 531 553 570 583 601	484 552 597 632 660 699	433 467 488 503 516 533	486 529 557 577 594 616
40,000	50,000	407 451 479 501 518 543	561 602 628 647 662 682	543 619 669 708 739 783	489 527 550 568 582 601	545 594 625 648 666 692
50,000	60,000	449 497 528 552 571 598	621 666 694 715 732 754	595 678 733 775 809 857	538 580 606 625 641 662	598 652 685 710 731 758
60,000	70,000	488 539 573 598 619 648	675 724 755 777 795 819	642 732 791 836 873 924	583 628 656 677 694 717	646 703 740 767 789 818
70,000	80,000	524 579 615 642 664 695	726 778 811 836 855 881	686 782 845 893 932 986	625 673 704 726 744 768	691 752 791 819 843 874
80,000	90,000	557 615 653 682 706 738	773 829 864 890 910 938	727 828 894 945 986 1044	664 715 747 771 790 816	732 796 837 868 893 926
90,000	100,000	589 650 690 720 745 779	817 876 913 941 962 992	765 871 941 994 1037 1098	701 755 788 813 833 860	770 838 881 913 939 975
100,000	120,000	631 695 738 770 797 833	876 939 978 1008 1031 1062	815 927 1001 1058 1104 1168	749 806 842 869 890 919	821 893 939 973 1000 1038
120,000	140,000	687 757 803 838 867 906	955 1024 1067 1099 1124 1159	883 1004 1084 1145 1195 1264	814 876 915 944 968 999	889 967 1017 1054 1083 1124
140,000	160,000	737 811 860 897 928 970	1025 1099 1145 1179 1206 1243	942 1071 1155 1220 1273 1346	871 937 979 1010 1035 1068	948 1032 1084 1124 1155 1198
160,000	180,000	786 865 917 956 988 1033	1094 1173 1222 1258 1287 1326	1000 1136 1226 1294 1350 1428	927 998 1042 1075 1101 1137	1007 1095 1151 1193 1226 1272
180,000	200,000	830 913 968 1009 1043 1090	1156 1239 1291 1329 1360 1401	1052 1195 1289 1361 1420 1501	978 1052 1099 1133 1161 1198	1059 1152 1211 1254 1290 1338
200,000 or more		1048 1151 1219 1270 1312 1370	1463 1568 1634 1682 1720 1772	1307 1482 1598 1686 1758 1858	1226 1319 1377 1420 1454 1501	1315 1430 1502 1556 1600 1659

Income At least	Income But less than	South Carolina 6.0000%	South Dakota 4.0000%	Tennessee 7.0000%	Texas 6.2500%	Utah 4.7000%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	284 305 318 327 335 345	262 301 326 345 361 383	422 477 512 539 561 591	301 328 345 357 368 381	271 303 324 340 352 370
20,000	30,000	448 481 502 517 529 545	398 455 493 522 545 578	645 727 780 821 854 899	478 521 547 567 583 605	418 467 498 522 542 568
30,000	40,000	531 570 594 612 626 645	464 531 574 608 635 673	754 850 912 959 998 1051	567 618 650 673 692 718	490 548 585 613 635 667
40,000	50,000	592 646 673 693 709 731	519 594 643 680 711 754	847 954 1024 1076 1119 1178	643 701 737 764 785 814	552 616 658 689 715 750
50,000	60,000	665 713 744 766 784 808	569 650 704 745 778 824	929 1046 1122 1180 1227 1291	711 775 815 844 868 900	607 677 723 757 785 823
60,000	70,000	722 775 808 832 851 877	613 701 758 802 838 888	1003 1129 1211 1273 1324 1393	773 842 885 918 943 978	656 732 781 818 849 890
70,000	80,000	776 832 868 894 914 942	654 748 809 856 895 948	1073 1207 1294 1360 1414 1488	831 905 952 986 1014 1052	703 784 836 876 908 952
80,000	90,000	825 886 923 951 973 1002	692 791 856 906 946 1002	1136 1278 1370 1440 1497 1576	885 964 1013 1050 1080 1120	745 831 887 929 963 1009
90,000	100,000	872 936 975 1005 1028 1059	728 832 900 952 995 1054	1196 1345 1442 1516 1576 1658	936 1019 1071 1110 1142 1184	785 876 934 978 1014 1063
100,000	120,000	934 1002 1044 1075 1100 1134	775 885 957 1013 1058 1120	1275 1433 1536 1614 1678 1766	1002 1092 1148 1189 1223 1268	838 934 997 1044 1082 1134
120,000	140,000	1017 1092 1138 1172 1199 1235	838 957 1035 1095 1143 1211	1381 1553 1664 1748 1817 1912	1093 1191 1252 1297 1334 1383	910 1014 1081 1132 1173 1230
140,000	160,000	1090 1170 1220 1256 1285 1324	892 1019 1102 1166 1218 1289	1474 1656 1774 1864 1937 2038	1173 1277 1343 1391 1430 1483	972 1083 1155 1209 1253 1313
160,000	180,000	1163 1248 1301 1339 1370 1412	946 1080 1168 1236 1291 1367	1565 1758 1883 1978 2056 2162	1251 1363 1433 1484 1526 1583	1033 1151 1227 1285 1331 1395
180,000	200,000	1228 1318 1373 1414 1447 1491	994 1135 1228 1298 1356 1436	1647 1849 1981 2081 2162 2274	1322 1440 1514 1568 1612 1672	1089 1212 1292 1353 1402 1469
200,000 or more		1550 1663 1733 1784 1825 1881	1229 1403 1516 1603 1674 1772	2047 2297 2459 2582 2682 2820	1672 1820 1914 1983 2038 2114	1359 1513 1612 1686 1747 1830

Income At least	Income But less than	Vermont 6.0000%	Virginia 4.0000%	Washington 6.5000%	West Virginia 6.0000%	Wisconsin 5.0000%
		Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5	Exemptions 1 2 3 4 5 Over 5
$0	$20,000	176 190 198 204 209 216	176 198 213 224 233 246	305 330 345 357 366 379	315 347 368 383 395 412	247 268 281 291 298 309
20,000	30,000	267 287 300 309 316 326	271 305 327 344 358 377	487 527 552 570 585 605	495 546 578 603 622 649	392 425 446 461 473 490
30,000	40,000	312 335 349 360 369 380	318 358 384 403 419 442	580 627 657 679 696 720	586 646 684 713 736 767	466 505 529 547 561 581
40,000	50,000	349 375 391 403 413 426	358 403 432 454 472 496	659 713 746 771 791 818	663 731 774 806 832 868	528 572 600 620 637 659
50,000	60,000	382 411 428 441 452 466	394 442 474 498 518 545	730 789 826 854 876 906	732 807 854 890 918 958	584 633 663 686 704 728
60,000	70,000	412 443 462 476 487 502	426 478 513 539 560 589	794 859 899 929 953 986	794 875 927 965 997 1039	634 688 721 745 765 791
70,000	80,000	440 473 493 508 520 536	456 512 549 576 599 630	855 924 968 1000 1026 1061	852 940 995 1036 1070 1115	682 739 775 801 822 851
80,000	90,000	466 500 521 537 550 567	484 543 582 611 635 668	911 985 1031 1066 1093 1130	906 999 1058 1102 1138 1186	726 787 825 853 875 906
90,000	100,000	490 526 548 565 578 596	510 573 613 644 669 703	965 1043 1091 1128 1157 1196	957 1055 1117 1164 1201 1252	768 832 872 902 925 957
100,000	120,000	522 560 583 601 615 634	545 611 654 687 713 750	1035 1118 1171 1209 1240 1282	1024 1129 1195 1245 1285 1340	822 891 934 966 991 1025
120,000	140,000	564 605 631 650 665 686	592 663 710 745 774 814	1130 1221 1279 1321 1355 1401	1116 1229 1302 1356 1399 1459	897 972 1019 1053 1081 1118
140,000	160,000	601 645 672 692 708 730	632 708 758 796 826 869	1214 1312 1373 1418 1454 1504	1195 1317 1394 1452 1499 1562	962 1042 1092 1129 1159 1199
160,000	180,000	638 684 713 734 751 774	673 753 806 846 878 923	1297 1401 1466 1515 1554 1606	1274 1403 1486 1548 1597 1665	1026 1112 1165 1205 1237 1279
180,000	200,000	671 719 749 771 789 813	709 794 849 890 925 972	1372 1482 1551 1602 1643 1698	1344 1481 1568 1633 1686 1757	1084 1175 1231 1273 1306 1352
200,000 or more		830 889 926 953 975 1005	887 992 1059 1111 1153 1211	1742 1881 1969 2033 2085 2155	1692 1865 1974 2056 2122 2212	1371 1485 1556 1609 1651 1708

Income At least	Income But less than	Wyoming 4.0000%
		Exemptions 1 2 3 4 5 Over 5
$0	$20,000	187 201 210 216 221 228
20,000	30,000	299 321 334 344 352 363
30,000	40,000	356 382 398 409 419 432
40,000	50,000	404 434 452 465 476 490
50,000	60,000	448 480 500 515 527 543
60,000	70,000	487 522 544 560 573 590
70,000	80,000	524 562 586 603 617 635
80,000	90,000	559 599 624 642 657 677
90,000	100,000	591 634 660 680 695 716
100,000	120,000	634 680 708 729 745 768
120,000	140,000	693 742 773 796 814 838
140,000	160,000	744 797 830 854 873 900
160,000	180,000	794 851 886 912 933 961
180,000	200,000	840 900 937 964 986 1016
200,000 or more		1066 1142 1189 1223 1251 1288

Note. Alaska does not have a state sales tax. Alaska residents should follow the instructions on the next page to determine their local sales tax amount.

1 The California table includes the 1.25% uniform local sales tax rate in addition to the 6% state sales tax rate for a total of 7.25%.

2 The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate.

3 Residents of Salem County, New Jersey should deduct only half of the amount in the state table.

4 The 4.0000% rate for Hawaii is actually an excise tax but is treated as a sales tax for purposes of this deduction.

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Any locality	C
Arizona	Mesa or Tucson	A
	Chandler, Gilbert, Glendale, Peoria, Phoenix, Scottsdale, Tempe, Yuma, or any other locality	B
Arkansas	Any locality	C
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Larimer County, Pueblo County, or any other locality	A
	Aurora, City of Boulder, Fort Collins, Jefferson County, Lakewood, Longmont, or City of Pueblo	B
	Arvada, Greeley, Thornton, Westminster	C
Georgia	Any locality	B
Illinois	Any locality	A
Louisiana	Any locality	C
Missouri	Any locality	B
New York	Chautauqua County, Chenango County, Columbia County, Delaware County, Greene County, Hamilton County, Madison County, Tioga County, Wayne County, New York City, or Norwich City	A
	One of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates Or the City of Oneida	B
	Any other locality	D
North Carolina	Any locality	A
South Carolina	Newberry County	A
	Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lee County, Lexington County, Myrtle Beach, Charleston County, or any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	B
West Virginia	Huntington, Williamstown	C
	Any other locality	None

2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions

(Based on a local sales tax rate of 1 percent)*

Income		Local Table A						Local Table B						Local Table C						Local Table D					
		Exemptions						Exemptions						Exemptions						Exemptions					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
$0	$20,000	42	46	49	51	52	54	50	56	61	64	67	71	63	72	77	82	85	90	43	46	48	49	50	52
20,000	30,000	65	71	75	78	80	84	76	86	92	97	102	107	95	108	117	123	128	136	68	72	75	78	79	82
30,000	40,000	76	84	88	92	94	98	88	100	108	114	119	125	111	126	136	143	150	158	80	86	89	92	94	97
40,000	50,000	86	94	99	103	106	111	99	112	121	127	133	140	125	141	152	160	167	177	91	97	101	104	106	109
50,000	60,000	95	104	109	113	117	122	109	123	133	140	145	154	136	155	166	176	183	193	100	107	112	115	117	121
60,000	70,000	103	112	118	123	126	132	117	133	143	151	157	166	147	166	179	189	197	208	109	117	121	125	128	131
70,000	80,000	110	120	127	132	135	141	126	142	153	161	168	177	157	178	191	202	210	222	117	125	130	134	137	141
80,000	90,000	117	128	134	140	144	149	133	150	162	170	177	187	166	188	202	213	222	235	125	133	139	143	146	150
90,000	100,000	123	135	142	147	151	157	140	158	170	179	187	197	174	198	213	224	234	246	132	141	147	151	154	159
100,000	120,000	132	144	151	157	162	168	149	168	181	191	199	209	186	210	226	238	248	262	141	151	157	161	165	170
120,000	140,000	143	156	164	171	176	182	162	182	196	206	215	227	201	227	244	258	268	283	154	165	171	176	180	185
140,000	160,000	153	167	176	182	188	195	172	195	209	220	229	241	214	242	260	274	286	301	165	176	183	189	193	198
160,000	180,000	163	178	187	194	200	207	183	206	222	233	243	256	227	256	276	291	303	319	176	188	196	201	206	212
180,000	200,000	172	187	197	204	210	218	193	217	233	245	255	269	238	269	290	305	318	335	186	199	207	212	217	223
200,000 or more		216	235	247	256	263	273	239	269	289	304	317	333	295	333	358	377	392	414	235	251	261	268	274	282

**If your local rate is different from 1 percent, the local portion of your deduction for sales tax will be proportionally larger or smaller. See the instructions for line 3 of the* State and Local General Sales Tax Deduction Worksheet.

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule C

Profit or Loss From Business

Use Schedule C (Form 1040) to report income or loss from a business you operated or a profession you practiced as a sole proprietor. An activity qualifies as a business if your primary purpose for engaging in the activity is for income or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the instructions for Form 1040, line 21, or Form 1040NR, line 21.

Also use Schedule C to report (a) wages and expenses you had as a statutory employee, (b) income and deductions of certain qualified joint ventures, and (c) certain income shown on Form 1099-MISC, Miscellaneous Income. See the *Instructions for Recipient* (back of Copy B of Form 1099-MISC) for the types of income to report on Schedule C.

Small businesses and statutory employees with business expenses of $5,000 or less may be able to file Schedule C-EZ instead of Schedule C. See Schedule C-EZ for details.

You may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule C (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulec*.

What's New

No separate payment card reporting requirements. Gross receipts received via payment card (credit and debit cards) and third party network payments are not separately reported on Schedule C.

Standard mileage rate. The business standard mileage rate for 2012 is 55.5 cents per mile.

Heavy highway vehicle use tax. This tax has been extended through September 30, 2017.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not related to your business.
- Schedule E (Form 1040) to report rental real estate and royalty income or (loss) that is not subject to self-employment tax.
- Schedule F (Form 1040) to report profit or (loss) from farming.
- Schedule J (Form 1040) to figure your tax by averaging your farming or fishing income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE (Form 1040) to pay self-employment tax on income from any trade or business.
- Form 3800 to claim any of the general business credits.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2012, to claim amortization that began in 2012, to make an election under section 179 to expense certain property, or to report information on listed property.
- Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.
- Form 4797 to report sales, exchanges, and involuntary conversions (not from a casualty or theft) of trade or business property.
- Form 6198 to figure your allowable loss if you have a business loss and you have amounts invested in the business for which you are not at risk.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8594 to report certain purchases or sales of groups of assets that constitute a trade or business.
- Form 8824 to report like-kind exchanges.
- Form 8829 to claim expenses for business use of your home.
- Form 8903 to take a deduction for income from domestic production activities.

Single-member limited liability company (LLC). Generally, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC, file Schedule C or C-EZ (or Schedule E or F, if applicable). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election and the tax treatment of a foreign LLC.

Single-member limited liability companies (LLCs) with employees. Single-member LLCs that are disregarded as entities separate from their owner for federal income tax purposes are now required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC owner's name and EIN. Single-member LLCs not previously needing an EIN may now need to obtain an EIN for the payment and reporting of those taxes. For more information, see the Instructions for Form SS-4.

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you must pay this tax and visit *www.irs.gov/trucker* for the most recent developments.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. See *Line I*, later, and the 2012 General Instructions for Certain Information Returns for details and other payments that may require you to file a Form 1099.

If you received cash of more than $10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Husband-Wife Qualified Joint Venture

If you and your spouse each materially participate (see *Material participation*, later, in the instructions for line G) as the only members of a jointly owned and operated business and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election, in most cases, will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return. If you and your spouse filed a Form 1065 for the year prior to the election, the partnership terminates at the end of the tax year immediately preceding the year the election takes effect.

Note. Mere joint ownership of property that is not a trade or business does not qualify for the election.

Making the election. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE to pay self-employment tax, as applicable.

Once made, the election can be revoked only with the permission of the IRS. However, the election technically remains in effect only for as long as the spouses filing as a qualified joint venture continue to meet the requirements for filing the election. If the spouses fail to meet the qualified joint venture requirements for a year, a new election will be necessary for any future year in which the spouses meet the requirements to be treated as a qualified joint venture.

The election generally does not require that you and your spouse obtain an employer identification number (EIN) since you and your spouse will file as sole proprietors. However, you may need an EIN to file other returns such as employment or excise tax returns. To apply for an EIN, see the Instructions for Form SS-4.

For more information on qualified joint ventures, go to IRS.gov. Enter "qualified joint venture" in the search box and select "Election for Husband and Wife Unincorporated Businesses."

Rental real estate business. If you and your spouse make the election for your rental real estate business, you must each report your share of income and deductions on Schedule E. Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to the passive loss limitation rules. Electing qualified joint venture status does not alter the application of the self-employment tax or the passive loss limitation rules.

Husband-Wife Partnership

Generally, if you and your spouse jointly own and operate an unincorporated business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. You generally have to file Form 1065 instead of Schedule C or C-EZ for your joint business activity; however, you may not have to file Form 1065 if either of the following applies.

- You and your spouse elect to be treated as a qualified joint venture. See *Husband-Wife Qualified Joint Venture*, earlier.
- You and your spouse wholly own the unincorporated business as community property. See *Exception—community income* next.

Otherwise, use Form 1065. See Pub. 541 for more details.

Exception—community income. If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, the income and deductions are reported as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Husband-Wife Qualified Joint Venture*, earlier.

The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. A change in your reporting position will be treated as a conversion of the entity.

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.
- Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least $50,000.
- Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
- Certain transactions resulting in a loss of at least $2 million in any single tax year or $4 million in any combination of tax years. (At least $50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)
- Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to one of the types of transactions that the IRS has identified by published guidance as a transaction of interest.

See the Instructions for Form 8886 for more details.

Capital Construction Fund

Do not claim on Schedule C or C-EZ the deduction for amounts contributed to a capital construction fund set up under chapter 535 of title 46 of the United States Code. Instead, reduce the amount you would otherwise enter on Form 1040, line 43, by the amount of the deduction. Next to line 43, enter "CCF" and the amount of the deduction. For details, see Pub. 595.

Additional Information

See Pub. 334 for more information for small businesses.

Specific Instructions

Filers of Form 1041. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate or trust on line D.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. If you owned more than one business, you must complete a separate Schedule C for each business. Give the general field or activity and the type of product or service. If your general field or activity is wholesale or retail trade, or services connected with production services (mining, construction, or manufacturing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

Line B

Enter on line B the six-digit code from the *Principal Business or Professional Activity Codes* chart at the end of these instructions.

Line D

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN on this line. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. If you need an EIN, See the Instructions for Form SS-4.

Single-member LLCs. If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should **enter on line D only the EIN issued to you and in your name as a sole proprietor.** If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any. If you conducted the business from your home located at the address shown on Form 1040, page 1, you do not have to complete this line.

Line F

Generally, you can use the cash method, accrual method, or any other method permitted by the Internal Revenue Code. In all cases, the method used must clearly reflect income. Unless you are a qualifying taxpayer or a qualifying small business taxpayer (see the Part III instructions), you must use the accrual method for sales and purchases of inventory items. Special rules apply to long-term contracts (see section 460 for details).

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Also, show amounts actually paid during the year for deductible expenses. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 1 of Pub. 535.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year. Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 538.

To change your accounting method, you generally must file Form 3115. You also may have to make an adjustment to prevent amounts of income or expense from being duplicated or omitted. This is called a section 481(a) adjustment.

Example. You change to the cash method of accounting and choose to account for inventoriable items in the same manner as materials and supplies that are not incidental. You accrued sales in 2011 for which you received payment in 2012. You must report those sales in both years as a result of changing your accounting method and must make a section 481(a) adjustment to prevent duplication of income.

A net negative section 481(a) adjustment is taken into account entirely in the year of the change. A net positive section 481(a) adjustment is generally taken into account over a period of 4 years. Include any net positive section 481(a) adjustments on line 6. If the net section 481(a) adjustment is negative, report it in Part V.

For details on figuring section 481(a) adjustments, see the Instructions for Form 3115, and Rev. Proc. 2006-12, 2006-3 I.R.B. 310, available at *www.irs.gov/irb/2006-03_IRB/ar14.html*. Also see Rev. Proc. 2006-37, 2006-38 I.R.B. 499, available at *www.irs.gov/irb/2006-38_IRB/ar10.html*.

Line G

If your business activity was not a rental activity and you met any of the material participation tests, explained next, or the exception for oil and gas applies (explained later), check the "Yes" box. Otherwise, check the "No" box. If you check the "No" box, this business is a passive activity. If you have a loss from this business, see *Limit on losses,* later. If you have a profit from this business activity but have current year losses from other passive activities or you have prior year unallowed passive activity losses, see the Instructions for Form 8582.

Material participation. For purposes of the seven material participation tests listed later, participation generally includes any work you did in connection with an activity if you owned an interest in the activity at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if it is work that an owner would not customarily do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes:

- Studying and reviewing financial statements or reports on the activity,
- Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use, and
- Monitoring the finances or operations of the activity in a nonmanagerial capacity.

Participation by your spouse during the tax year in an activity you own can be counted as your participation in the activity. This rule applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return. However, this rule does not apply for purposes of determining whether you and your spouse can elect to have your business treated as a qualified joint venture instead of a partnership (see *Husband-Wife Qualified Joint Venture*, earlier).

For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 2012 if you met any of the following seven tests.

1. You participated in the activity for more than 500 hours during the tax year.

2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.

3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.

4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities for more than 500 hours during the year. An activity is a "significant participation activity" if it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other than this test 4).

5. You materially participated in the activity for any 5 of the prior 10 tax years.

6. The activity is a personal service activity in which you materially participated for any 3 prior tax years. A personal service activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, or any other trade or business in which capital is not a material income-producing factor.

7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis for more than 100 hours during the tax year.Your participation in managing the activity does not count in determining if you meet this test if any person (except you) (a) received compensation for performing management services in connection with the activity, or (b) spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services).

Rental of property. Generally, a rental activity (such as long-term equipment leasing or rental real estate) is a passive activity even if you materially participated in the activity. However, if you materially participated in a rental real estate activity as a real estate professional, it is not a passive activity. Also, if you met any of the five exceptions listed under *Rental Activities* in the Instructions for Form 8582, the rental of the property is not treated as a rental activity and the material participation rules earlier apply. See *Activities That Are Not Passive Activities* in the Instructions for Form 8582 for the definition of a real estate professional.

Exception for oil and gas. If you are filing Schedule C to report income and deductions from an oil or gas well in which you own a working interest directly or through an entity that does not limit your liability, check the "Yes" box. The activity of owning a working interest is not a passive activity, regardless of your participation.

Limit on losses. Your loss may be limited if you checked the "No" box on line G. In this case, you may have a loss from a passive activity, and you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule C, line 31.

Generally, you can deduct losses from passive activities only to the extent of income from passive activities. For details, see Pub. 925.

Line H

If you started or acquired this business in 2012, check the box on line H. Also check the box if you are reopening or restarting this business after temporarily closing it, and you did not file a 2011 Schedule C or C-EZ for this business.

Line I

If you made any payment in 2012 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box.

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You may also have to file an information return if you sold $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale.

TIP *The* Guide to Information Returns *in the 2012 General Instructions for Certain Information Returns identifies which Forms 1099 must be filed, the amounts to report, and the due dates for the required Forms 1099.*

Part I. Income

Except as otherwise provided in the Internal Revenue Code, gross income includes income from whatever source derived. In certain circumstances, however, gross income does not include extraterritorial income that is qualifying foreign trade income. Use Form 8873 to figure the extraterritorial income exclusion. Report it on Schedule C as explained in the Instructions for Form 8873.

If you were a debtor in a chapter 11 bankruptcy case during 2012, see *Chapter 11 Bankruptcy Cases* under *Income* in the Instructions for Form 1040 and the Instructions for Schedule SE (Form 1040).

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference.

Statutory employees. If you received a Form W-2 and the "Statutory employee" box in box 13 of that form was checked, report your income and expenses related to that income on Schedule C or C-EZ. Enter your statutory employee income from box 1 of Form W-2 on line 1 of Schedule C or C-EZ and check the box on that line. Social security and Medicare tax should have been withheld from your earnings; as a result, you do not owe self-employment tax on these earnings. Statutory employees include full-time life insurance agents, certain agent or commission drivers and traveling salespersons, and certain homeworkers.

If you had both self-employment income and statutory employee income, you must file two Schedules C. You cannot use Schedule C-EZ or combine these amounts on a single Schedule C.

CAUTION *Qualified joint ventures should report rental real estate income not subject to self-employment tax on Schedule E. See* Husband-Wife Qualified Joint Venture, *earlier, and the Instructions for Schedule E.*

Installment sales. Generally, the installment method cannot be used to report income from the sale of (a) personal property regularly sold under the installment method, or (b) real property held for resale to customers. But the installment method can be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See section 453(l)(2)(B) for details. If you make this election, include the interest in the total on Form 1040, line 60. Also, enter "453(l)(3)" and the amount of the interest on the dotted line to the left of line 60.

If you use the installment method, attach a schedule to your return. Show separately for 2012 and the 3 preceding years: gross sales, cost of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit on amounts collected.

Line 6

Report on line 6 amounts from finance reserve income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you received in 2012, the amount of credit claimed on Form 6478 or Form 8864, credit for federal tax paid on fuels claimed on your 2011 Form 1040, prizes and awards related to your trade or business, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as shown on Form 1099-PATR.

If the business use percentage of any listed property (defined in *Line 13*, later) dropped to 50% or less in 2012, report on this line any recapture of excess depreciation, including any section 179 expense deduction. Use Part IV of Form 4797 to figure the recapture. Also, if the business use percentage drops to 50% or less on leased listed property (other than a vehicle), include on this line any inclusion amount. See chapter 5 of Pub. 946 to figure the amount.

Part II. Expenses

Capitalizing costs of property. If you produced real or tangible personal property or acquired property for resale, certain expenses attributable to the property generally must be included in inventory costs or capitalized. In addition to direct costs, producers of inventory property generally must also include part of certain indirect costs in their inventory. Purchasers of personal property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for the 3 prior tax years exceed $10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property constructed for use in a trade or business, or noninventory property produced for sale to customers. Reduce the amounts on lines 8 through 26 and Part V by amounts capitalized. See Pub. 538 for a discussion of uniform capitalization rules.

Exception for certain producers. Producers who account for inventoriable items in the same manner as materials and supplies that are not incidental can

currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See *Part III. Cost of Goods Sold* for more details.

Exception for creative property. If you are a freelance artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created (or reasonably be expected to create) the property. This exception does not apply to any expense related to printing, photographic plates, motion picture films, video tapes, or similar items. These expenses are subject to the capitalization rules. For details, see *Uniform Capitalization Rules* in Pub. 538.

Line 9

You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. This is true even if you used your vehicle for hire (such as a taxicab). You must use actual expenses if you used five or more vehicles simultaneously in your business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2012 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998).

If you take the standard mileage rate:

- Multiply the number of business miles driven by 55.5 cents and
- Add to this amount your parking fees and tolls, and enter the total on line 9.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 9 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc., and
- Show depreciation on line 13 and rent or lease payments on line 20a.

For details, see chapter 4 of Pub. 463.

Information on your vehicle. If you claim any car and truck expenses, you must provide certain information on the use of your vehicle by completing one of the following.

- Schedule C, Part IV, or Schedule C-EZ, Part III, if: (a) you are claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated, and (b) you are not required to file Form 4562 for any other reason. If you used more than one vehicle during the year, attach your own schedule with the information requested in Schedule C, Part IV, or Schedule C-EZ, Part III, for each additional vehicle.
- Form 4562, Part V, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see *Line 13*, later).

Line 11

Enter the total cost of contract labor for the tax year. Contract labor includes payments to persons you do not treat as employees (for example, independent contractors) for services performed for your trade or business. Do not include contract labor deducted elsewhere on your return, such as contract labor includible on line 17, 21, 26, or 37. Also, do not include salaries and wages paid to your employees; instead, see *Line 26*, later.

You must file Form 1099-MISC, Miscellaneous Income, to report contract labor payments of $600 or more during the year. See the Instructions for Form 1099-MISC for details.

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T. See chapter 9 of Pub. 535 for details.

Line 13

Depreciation and section 179 expense deduction. Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. You can also depreciate improvements made to leased business property. However, stock in trade, inventories, and land are not depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income. You can also elect under section 179 to expense part or all of the cost of certain property you bought in 2012 for use in your business. See the Instructions for Form 4562 and Pub. 946 to figure the amount to enter on line 13.

When to attach Form 4562. You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property placed in service during 2012;
- Depreciation on listed property (defined later), regardless of the date it was placed in service; or
- A section 179 expense deduction.

If you acquired depreciable property for the first time in 2012, see Pub. 946.

Listed property generally includes but is not limited to:

- Passenger automobiles weighing 6,000 pounds or less;
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pickup trucks, etc.;
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment); and
- Computers or peripheral equipment.

Exceptions. Listed property does not include photographic, phonographic, communication, or video equipment used exclusively in your trade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment. For purposes of these exceptions, a portion of your home is treated as a regular business establishment only if that portion meets the requirements under section 280A(c)(1) for deducting expenses for the business use of your home.

See *Line 6*, earlier, if the business use percentage of any listed property dropped to 50% or less in 2012.

Line 14

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

You cannot deduct contributions you made on your behalf as a self-employed person for group-term life insurance.

Do not include on line 14 any contributions you made on your behalf as a self-employed person to an accident and health plan. However, you may be able to deduct on Form 1040, line 29, or Form 1040NR, line 29, the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 14 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 15

Deduct premiums paid for business insurance on line 15. Deduct on line 14 amounts paid for employee accident and health insurance. Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability. For details, see chapter 6 of Pub. 535.

Lines 16a and 16b

Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule C or C-EZ.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade or business, see chapter 4 of Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

How to report. If you have a mortgage on real property used in your business (other than your main home), enter on line 16a the interest you paid for 2012 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 16b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 16a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 16a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 16b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 16b, enter "See attached."

If you paid interest in 2012 that also applies to future years, deduct only the part that applies to 2012.

Line 17

Include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to operating your business.

Include fees for tax advice related to your business and for preparation of the tax forms related to your business. Also include expenses incurred in resolving asserted tax deficiencies relating to your business.

For more information, see Pub. 334 or 535.

Line 18

Include on this line your expenses for office supplies and postage.

Line 19

Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plan for the benefit of your employees. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28, or Form 1040NR, line 28, not on Schedule C.

In most cases, you must file the applicable form listed below if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form if you have a small plan (fewer than 100 participants in most cases) that meets certain requirements.

Form 5500. File this form for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 20a and 20b

If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called the inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 20b amounts paid to rent or lease other property, such as office space in a building.

Line 21

Deduct the cost of incidental repairs and maintenance that do not add to the property's value or appreciably prolong its life. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property; they must be capitalized.

Line 22

In most cases, you can deduct the cost of materials and supplies only to the extent you actually consumed and used them in your business during the tax year (unless you deducted them in a prior tax year). However, if you had incidental materials and supplies on hand for which you kept no inventories or records of use, you can deduct the cost of those you actually purchased during the tax year, provided that method clearly reflects income.

You can also deduct the cost of books, professional instruments, equipment, etc., if you normally use them within a year. However, if their usefulness extends substantially beyond a year, you must generally recover their costs through depreciation.

Line 23

You can deduct the following taxes and licenses on this line.

- State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1.
- Real estate and personal property taxes on business assets.
- Licenses and regulatory fees for your trade or business paid each year to state or local governments. But some licenses, such as liquor licenses, may have to be amortized. See chapter 8 of Pub. 535 for details.
- Social security and Medicare taxes paid to match required withholding from your employees' wages. Reduce your deduction by the amount shown on Form 8846, line 4.
- Federal unemployment tax paid.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following.

- Federal income taxes, including your self-employment tax. However, you can deduct a portion of your self-employment tax on Form 1040, line 27, (or Form 1040NR, line 27, when covered under the U.S. social security system due to an international social security agreement).
- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your business. Instead, treat these taxes as part of the cost of the property.
- State and local sales taxes imposed on the buyer that you were required to collect and pay over to state or local governments. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6.
- Other taxes and license fees not related to your business.

Line 24a

Enter your expenses for lodging and transportation connected with overnight travel for business while away from your tax home. In most cases, your tax home is your main place of business, regardless of where you maintain your family home. You cannot deduct expenses paid or incurred in connection with employment away from home if that period of employment exceeds 1 year. Also, you cannot deduct travel expenses for your spouse, your dependent, or any other individual unless that person is your employee, the travel is for a *bona fide* business purpose, and the expenses would otherwise be deductible by that person.

Do not include expenses for meals and entertainment on this line. Instead, see *Line 24b*, later.

Instead of keeping records of your actual incidental expenses, you can use an optional method for deducting incidental expenses only if you did not pay or incur meal expenses on a day you were traveling away from your tax home. The amount of the deduction is $5 a day. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. They do not include expenses for laundry, cleaning and pressing of clothing, lodging taxes, or the costs of telegrams or telephone calls. You cannot use this method on any day that you use the standard meal allowance (as explained in *Line 24b*, later).

You cannot deduct expenses for attending a convention, seminar, or similar meeting held outside the North American area unless the meeting is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area as within it. These rules apply to both employers and employees. Other rules apply to luxury water travel.

For details on travel expenses, see chapter 1 of Pub. 463.

Line 24b

Enter your total deductible business meal and entertainment expenses. This includes expenses for meals while traveling away from home for business and for meals that are business-related entertainment.

Deductible expenses. Business meal expenses are deductible only if they are (a) directly related to or associated with the active conduct of your trade or business, (b) not lavish or extravagant, and (c) incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

Also, you cannot deduct membership dues for any club organized for business, pleasure, recreation, or other social purpose. This includes country clubs, golf and athletic clubs, airline and hotel clubs, and clubs operated to provide meals under conditions favorable to business discussion. But it does not include civic or public service organizations, professional organizations (such as bar and medical associations), business leagues, trade associations, chambers of commerce, boards of trade, and real estate boards, unless a principal purpose of the organization is to entertain, or provide entertainment facilities for, members or their guests.

There are exceptions to these rules as well as other rules that apply to skybox rentals and tickets to entertainment events. See chapters 1 and 2 of Pub. 463.

Standard meal allowance. Instead of deducting the actual cost of your meals while traveling away from home, you can use the standard meal allowance for your daily meals and incidental expenses. Under this method, you deduct a specified amount, depending on where you travel, instead of keeping records of your actual meal expenses. However, you must still keep records to prove the time, place, and business purpose of your travel.

The standard meal allowance is the federal M&IE rate. You can find these rates on the Internet at *www.gsa.gov*. Click on "Per Diem Rates" for links to locations inside and outside the continental United States.

See chapter 1 of Pub. 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel.

Amount of deduction. In most cases, you can deduct only 50% of your business meal and entertainment expenses, including meals incurred while away from home on business. However, for individuals subject to the Department of Transportation (DOT) hours of service limits, that percentage is increased to 80% for business meals consumed during, or incident to, any period of duty for which those limits are in effect. Individuals subject to the DOT hours of service limits include the following.

- Certain air transportation workers (such as pilots, crew, dispatchers, mechanics, and control tower operators) who are under Federal Aviation Administration regulations.
- Interstate truck operators who are under DOT regulations.
- Certain merchant mariners who are under Coast Guard regulations.

However, you can fully deduct meals, incidentals, and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding. You can also fully deduct meals, incidentals, and entertainment provided to a nonemployee to the extent the expenses are includible in the gross income of that person and reported on Form 1099-MISC. See Pub. 535 for details and other exceptions.

Daycare providers. If you qualify as a family daycare provider, you can use the standard meal and snack rates, instead of actual costs, to compute the deductible cost of meals and snacks provided to eligible children. See Pub. 587 for details, including recordkeeping requirements.

Line 25

Deduct utility expenses only for your trade or business.

Local telephone service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first phone line into your residence. But you can deduct any additional costs you incurred for business that are more than the base rate of the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Line 26

Enter the total salaries and wages for the tax year. Do not include salaries and wages deducted elsewhere on your return or amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit;
- Form 8844, Empowerment Zone Employment Credit;
- Form 8845, Indian Employment Credit and
- Form 8932, Credit for Employer Differential Wage Payments.

CAUTION *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.*

In most cases, you are required to file Form W-2, Wage and Tax Statement, for each employee. See the General Instructions for Forms W-2 and W-3.

Line 30

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. You must attach Form 8829 if you claim this deduction. For details, see the Instructions for Form 8829 and Pub. 587.

Line 31

If you have a loss, the amount of loss you can deduct this year may be limited. Go to line 32 before entering your loss on line 31. If you answered "No" on line G or are a qualified joint venture reporting only rental real estate, also see the Instructions for Form 8582. Enter the net profit or deductible loss here. Combine this amount with any profit or loss from other businesses and enter the total on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13. Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Schedule SE instructions for information on international social security agreements. Estates and trusts should enter the total on Form 1041, line 3.

Excess farm loss rules. If your Schedule C activity includes processing a farm commodity as part of your farming business, your deductible loss from that activity may be limited if you received certain subsidies. See the Instructions for Schedule F for a list of those subsidies. Use one of the worksheets in the Schedule F instructions to determine if you have an excess farm loss. See the Instructions for Schedule F for more details on how to complete the worksheets.

Statutory employees. Include your net profit or deductible loss from line 31 with other Schedule C amounts on Form 1040, line 12, or on Form 1040NR, line 13. However, do not report this amount on Schedule SE, line 2. If you were a statutory employee and are required to file Schedule SE because of other self-employment income, see the Instructions for Schedule SE.

Rental real estate activity. Unless you are a qualifying real estate professional, a rental real estate activity is a passive

activity, even if you materially participated in the activity. If you have a loss, you may need to file Form 8582 to figure your deductible loss to enter on line 31. See the Instructions for Form 8582.

Notary public. Do not enter your net profit from line 31 on Schedule SE, line 2, unless you are required to file Schedule SE because of other self-employment income. See the Instructions for Schedule SE.

Community income. If you and your spouse had community income and are filing separate returns, see the Instructions for Schedule SE before figuring self-employment tax.

Earned income credit. If you have a net profit on line 31, this amount is earned income and may qualify you for the earned income credit (EIC).

CAUTION *To figure your EIC, use the instructions for Form 1040, lines 64a and 64b. Complete all applicable steps plus Worksheet B. If you are required to file Schedule SE, remember to enter the deductible portion of your self-employment tax in Part 1, line 1d, of Worksheet B.*

Line 32

At-risk rules. In most cases, if you have a business loss and amounts invested in the business for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the business.

Check box 32b if you have amounts invested in this business for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the business, to acquire property used in the business, or to acquire the business that are not secured by your own property (other than property used in the business). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the business (or contributed to the business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your deductible loss. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, enter your loss on line 31. But if you answered "No" on line G, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

If you checked box 32b, first complete Form 6198 to determine the amount of your deductible loss. If you answered "Yes" on line G, enter that amount on line 31. But if you answered "No" on line G, your loss may be further limited. See the Instructions for Form 8582. If your at-risk amount is zero or less, enter -0- on line 31. Be sure to attach Form 6198 to your return. If you checked box 32b and you do not attach Form 6198, the processing of your tax return may be delayed.

Any loss from this business not allowed for 2012 only because of the at-risk rules is treated as a deduction allocable to the business in 2013.

For details, see the Instructions for Form 6198 and Pub. 925.

Part III. Cost of Goods Sold

In most cases, if you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, you must take inventories into account at the beginning and end of your tax year.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (discussed next), you can account for inventoriable items in the same manner as materials and supplies that are not incidental. Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). Enter amounts paid for all raw materials and merchandise during 2012 on line 36. The amount you can deduct for 2012 is figured on line 42.

Qualifying taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are $1 million or less, and (b) whose business is not a tax shelter (as defined in section 448(d)(3)).

Qualifying small business taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are $10 million or less, (b) whose business is not a tax shelter (as defined in section 448(d)(3)), and (c) whose principal business activity is not an ineligible activity as explained in Rev. Proc. 2002-28. You can find Rev. Proc. 2002-28 on page 815 of Internal Revenue Bulletin 2002-18 at *www.irs.gov/pub/irs-irbs/irb02-18.pdf*.

Changing accounting methods. File Form 3115 if you are a qualifying taxpayer or qualifying small business taxpayer and want to change to the cash method or to account for inventoriable items as non-incidental materials and supplies.

Additional information. For additional guidance on this method of accounting for inventoriable items, see the following.

- Pub. 538 discusses both exceptions.
- If you are a qualifying taxpayer, see Rev. Proc. 2001-10, on page 272 of Internal Revenue Bulletin 2001-2 at *www.irs.gov/pub/irs-irbs/irb01-02.pdf*.
- If you are a qualifying small business taxpayer, see Rev. Proc. 2002-28, on page 815 of Internal Revenue Bulletin 2002-18 at *www.irs.gov/pub/irs-irbs/irb02-18.pdf* .

CAUTION *Certain direct and indirect expenses may have to be capitalized or included in inventory. See* Part II, *earlier. See Pub. 538 for additional information.*

Line 33

Your inventories can be valued at cost, the lower of cost or market, or any other method approved by the IRS. However, you are required to use cost if you are using the cash method of accounting.

Line 35

If you are changing your method of accounting beginning with 2012, refigure last year's closing inventory using your new method of accounting and enter the result on line 35. If there is a difference between last year's closing inventory and the refigured amount, attach an explanation and take it into account when figuring your section 481(a) adjustment. For details, see the example under *Line F*, earlier.

Line 41

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, enter on line 41 the portion of your raw materials and merchandise purchased for resale that is included on line 40 and was not sold during the year.

Part IV. Information on Your Vehicle

Line 44b

In most cases, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or *vice versa*), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Part V. Other Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of each expense separately in the space provided. Enter the total on lines 48 and 27a. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, living, and family expenses. Do not include charitable contributions. Also, you cannot deduct fines or penalties paid to a government for violating any law. For details on business expenses, see Pub. 535.

Amortization. Include amortization in this part. For amortization that begins in 2012, you must complete and attach Form 4562.

You can elect to amortize such costs as:

- The cost of pollution-control facilities;
- Amounts paid for research and experimentation;
- Qualified revitalization expenditures;
- Amounts paid to acquire, protect, expand, register, or defend trademarks or trade names; or
- Goodwill and certain other intangibles.

In most cases, you cannot amortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business.

For a complete list, see the Instructions for Form 4562, Part VI.

At-risk loss deduction. Any loss from this business that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this business in 2012.

Bad debts. Include debts and partial debts from sales or services that were included in income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected. For details, see Pub. 535.

Business start-up costs. If your business began in 2012, you can elect to deduct up to $5,000 of certain business start-up costs. The $5,000 limit is reduced (but not below zero) by the amount by which your total start-up costs exceed $50,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the business began.

For details, see chapters 7 and 8 of Pub. 535. For amortization that begins in 2012, you must complete and attach Form 4562.

Costs of making commercial buildings energy efficient. You may be able to deduct part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details, see section 179D, Notice 2006-52, Notice 2008-40, and Notice 2012-26. Notice 2006-52, 2006-26 I.R.B. 1175, is available at *www.irs.gov/irb/2006-26_IRB/ar11.html*. Notice 2008-40, 2008-14 I.R.B. 725, is available at *www.irs.gov/irb/2008-14_IRB/ar12.html*. Notice 2012-26, 2012-17 I.R.B. 847, is available at *www.irs.gov/irb/2012-17_IRB/ar08.html*.

Deduction for removing barriers to individuals with disabilities and the elderly. You may be able to deduct up to $15,000 of costs paid or incurred in 2012 to remove architectural or transportation barriers to individuals with disabilities and the elderly. However, you cannot take both a credit (on Form 8826) and a deduction for the same expenditures.

Excess farm loss deduction. Any loss from this business activity, which includes processing a farm commodity as part of your farming business, that was not allowed last year because of the excess farm loss rules is treated as a deduction allocable to this business activity in 2012.

See the Instructions for Schedule F for a definition of farming business for this purpose and for more information about excess farm losses.

Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to $10,000 ($5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2012.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2012, you must complete and attach Form 4562.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 7 and 8 of Pub. 535.

Principal Business or Professional Activity Codes

These codes for the Principal Business or Professional Activity classify sole proprietorships by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the category that best describes your primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity (for example, 531210, the code for offices of real estate agents and brokers) and enter it on Schedule C or C-EZ, line B.

Note. If your principal source of income is from farming activities, you should file Schedule F.

Accommodation, Food Services, & Drinking Places

Accommodation

721310 Rooming & boarding houses
721210 RV (recreational vehicle) parks & recreational camps
721100 Traveler accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places

722514 Cafeterias & buffets
722410 Drinking places (alcoholic beverages)
722511 Full-service restaurants
722513 Limited-service restaurants
722515 Snack & non-alcoholic beverage bars
722300 Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services

Administrative & Support Services

561430 Business service centers (including private mail centers & copy shops)
561740 Carpet & upholstery cleaning services
561440 Collection agencies
561450 Credit bureaus
561410 Document preparation services
561300 Employment services
561710 Exterminating & pest control services
561210 Facilities support (management) services
561600 Investigation & security services
561720 Janitorial services
561730 Landscaping services
561110 Office administrative services
561420 Telephone call centers (including telephone answering services & telemarketing bureaus)
561500 Travel arrangement & reservation services
561490 Other business support services (including repossession services, court reporting, & stenotype services)
561790 Other services to buildings & dwellings
561900 Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

562000 Waste management & remediation services

Agriculture, Forestry, Hunting, & Fishing

112900 Animal production (including breeding of cats and dogs)
114110 Fishing
113000 Forestry & logging (including forest nurseries & timber tracts)
114210 Hunting & trapping

Support Activities for Agriculture & Forestry

115210 Support activities for animal production (including farriers)
115110 Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)
115310 Support activities for forestry

Arts, Entertainment, & Recreation

Amusement, Gambling, & Recreation Industries

713100 Amusement parks & arcades
713200 Gambling industries
713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions

712100 Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries

711410 Agents & managers for artists, athletes, entertainers, & other public figures
711510 Independent artists, writers, & performers
711100 Performing arts companies
711300 Promoters of performing arts, sports, & similar events
711210 Spectator sports (including professional sports clubs & racetrack operations)

Construction of Buildings

236200 Nonresidential building construction
236100 Residential building construction

Heavy and Civil Engineering Construction

237310 Highway, street, & bridge construction
237210 Land subdivision
237100 Utility system construction
237990 Other heavy & civil engineering construction

Specialty Trade Contractors

238310 Drywall & insulation contractors
238210 Electrical contractors
238350 Finish carpentry contractors
238330 Flooring contractors
238130 Framing carpentry contractors
238150 Glass & glazing contractors
238140 Masonry contractors
238320 Painting & wall covering contractors
238220 Plumbing, heating & air-conditioning contractors
238110 Poured concrete foundation & structure contractors
238160 Roofing contractors
238170 Siding contractors
238910 Site preparation contractors
238120 Structural steel & precast concrete construction contractors
238340 Tile & terrazzo contractors
238290 Other building equipment contractors
238390 Other building finishing contractors
238190 Other foundation, structure, & building exterior contractors
238990 All other specialty trade contractors

Educational Services

611000 Educational services (including schools, colleges, & universities)

Finance & Insurance

Credit Intermediation & Related Activities

522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)
522200 Nondepository credit intermediation (including sales financing & consumer lending)
522300 Activities related to credit intermediation (including loan brokers)

Insurance Agents, Brokers, & Related Activities

524210 Insurance agencies & brokerages
524290 Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

523140 Commodity contracts brokers
523130 Commodity contracts dealers
523110 Investment bankers & securities dealers
523210 Securities & commodity exchanges
523120 Securities brokers
523900 Other financial investment activities (including investment advice)

Health Care & Social Assistance

Ambulatory Health Care Services

621610 Home health care services
621510 Medical & diagnostic laboratories
621310 Offices of chiropractors
621210 Offices of dentists
621330 Offices of mental health practitioners (except physicians)
621320 Offices of optometrists
621340 Offices of physical, occupational & speech therapists, & audiologists
621111 Offices of physicians (except mental health specialists)
621112 Offices of physicians, mental health specialists
621391 Offices of podiatrists
621399 Offices of all other miscellaneous health practitioners
621400 Outpatient care centers
621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals

622000 Hospitals

Nursing & Residential Care Facilities

623000 Nursing & residential care facilities

Social Assistance

624410 Child day care services
624200 Community food & housing, & emergency & other relief services
624100 Individual & family services
624310 Vocational rehabilitation services

Information

511000 Publishing industries (except Internet)

Broadcasting (except Internet) & Telecommunications

515000 Broadcasting (except Internet)
517000 Telecommunications & Internet service providers

Data Processing Services

518210 Data processing, hosting, & related services
519100 Other information services (including news syndicates & libraries, Internet publishing & broadcasting)

Motion Picture & Sound Recording

512100 Motion picture & video industries (except video rental)
512200 Sound recording industries

Manufacturing

315000 Apparel mfg.
312000 Beverage & tobacco product mfg.
334000 Computer & electronic product mfg.
335000 Electrical equipment, appliance, & component mfg.
332000 Fabricated metal product mfg.
337000 Furniture & related product mfg.
333000 Machinery mfg.
339110 Medical equipment & supplies mfg.
322000 Paper mfg.
324100 Petroleum & coal products mfg.
326000 Plastics & rubber products mfg.
331000 Primary metal mfg.
323100 Printing & related support activities
313000 Textile mills
314000 Textile product mills
336000 Transportation equipment mfg.
321000 Wood product mfg.
339900 Other miscellaneous mfg.

Chemical Manufacturing

325100 Basic chemical mfg.
325500 Paint, coating, & adhesive mfg.
325300 Pesticide, fertilizer, & other agricultural chemical mfg.
325410 Pharmaceutical & medicine mfg.
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.
325600 Soap, cleaning compound, & toilet preparation mfg.
325900 Other chemical product & preparation mfg.

Food Manufacturing

311110 Animal food mfg.
311800 Bakeries, tortilla, & dry pasta mfg.
311500 Dairy product mfg.
311400 Fruit & vegetable preserving & speciality food mfg.
311200 Grain & oilseed milling
311610 Animal slaughtering & processing
311710 Seafood product preparation & packaging
311300 Sugar & confectionery product mfg.
311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing

316210 Footwear mfg. (including leather, rubber, & plastics)

Principal Business or Professional Activity Codes *(Continued)*

316110 Leather & hide tanning & finishing
316990 Other leather & allied product mfg.

Nonmetallic Mineral Product Manufacturing

327300 Cement & concrete product mfg.
327100 Clay product & refractory mfg.
327210 Glass & glass product mfg.
327400 Lime & gypsum product mfg.
327900 Other nonmetallic mineral product mfg.

Mining

212110 Coal mining
212200 Metal ore mining
212300 Nonmetallic mineral mining & quarrying
211110 Oil & gas extraction
213110 Support activities for mining

Other Services

Personal & Laundry Services

812111 Barber shops
812112 Beauty salons
812220 Cemeteries & crematories
812310 Coin-operated laundries & drycleaners
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning dropoff & pickup sites)
812210 Funeral homes & funeral services
812330 Linen & uniform supply
812113 Nail salons
812930 Parking lots & garages
812910 Pet care (except veterinary) services
812920 Photofinishing
812190 Other personal care services (including diet & weight reducing centers)
812990 All other personal services

Repair & Maintenance

811120 Automotive body, paint, interior, & glass repair
811110 Automotive mechanical & electrical repair & maintenance
811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 Electronic & precision equipment repair & maintenance
811430 Footwear & leather goods repair
811410 Home & garden equipment & appliance repair & maintenance
811420 Reupholstery & furniture repair
811490 Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services

541100 Legal services
541211 Offices of certified public accountants
541214 Payroll services
541213 Tax preparation services
541219 Other accounting services

Architectural, Engineering, & Related Services

541310 Architectural services
541350 Building inspection services
541340 Drafting services
541330 Engineering services
541360 Geophysical surveying & mapping services
541320 Landscape architecture services
541370 Surveying & mapping (except geophysical) services
541380 Testing laboratories

Computer Systems Design & Related Services

541510 Computer systems design & related services

Specialized Design Services

541400 Specialized design services (including interior, industrial, graphic, & fashion design)

Other Professional, Scientific, & Technical Services

541800 Advertising & related services
541600 Management, scientific, & technical consulting services
541910 Market research & public opinion polling
541920 Photographic services
541700 Scientific research & development services
541930 Translation & interpretation services
541940 Veterinary services
541990 All other professional, scientific, & technical services

Real Estate & Rental & Leasing

Real Estate

531100 Lessors of real estate (including miniwarehouses & self-storage units)
531210 Offices of real estate agents & brokers
531320 Offices of real estate appraisers
531310 Real estate property managers
531390 Other activities related to real estate

Rental & Leasing Services

532100 Automotive equipment rental & leasing
532400 Commercial & industrial machinery & equipment rental & leasing
532210 Consumer electronics & appliances rental
532220 Formal wear & costume rental
532310 General rental centers
532230 Video tape & disc rental
532290 Other consumer goods rental

Religious, Grantmaking, Civic, Professional, & Similar Organizations

813000 Religious, grantmaking, civic, professional, & similar organizations

Retail Trade

Building Material & Garden Equipment & Supplies Dealers

444130 Hardware stores
444110 Home centers
444200 Lawn & garden equipment & supplies stores
444120 Paint & wallpaper stores
444190 Other building materials dealers

Clothing & Accessories Stores

448130 Children's & infants' clothing stores
448150 Clothing accessories stores
448140 Family clothing stores
448310 Jewelry stores
448320 Luggage & leather goods stores
448110 Men's clothing stores
448210 Shoe stores
448120 Women's clothing stores
448190 Other clothing stores

Electronic & Appliance Stores

443142 Electronics stores (including audio, video, computer, & camera stores)
443141 Household appliance stores

Food & Beverage Stores

445310 Beer, wine, & liquor stores
445220 Fish & seafood markets
445230 Fruit & vegetable markets
445100 Grocery stores (including supermarkets & convenience stores without gas)
445210 Meat markets
445290 Other specialty food stores

Furniture & Home Furnishing Stores

442110 Furniture stores
442200 Home furnishings stores

Gasoline Stations

447100 Gasoline stations (including convenience stores with gas)

General Merchandise Stores

452000 General merchandise stores

Health & Personal Care Stores

446120 Cosmetics, beauty supplies, & perfume stores
446130 Optical goods stores
446110 Pharmacies & drug stores
446190 Other health & personal care stores

Motor Vehicle & Parts Dealers

441300 Automotive parts, accessories, & tire stores
441222 Boat dealers
441228 Motorcycle, ATV, & all other motor vehicle dealers
441110 New car dealers
441210 Recreational vehicle dealers (including motor home & travel trailer dealers)
441120 Used car dealers

Sporting Goods, Hobby, Book, & Music Stores

451211 Book stores
451120 Hobby, toy, & game stores
451140 Musical instrument & supplies stores
451212 News dealers & newsstands
451130 Sewing, needlework, & piece goods stores
451110 Sporting goods stores

Miscellaneous Store Retailers

453920 Art dealers
453110 Florists
453220 Gift, novelty, & souvenir stores
453930 Manufactured (mobile) home dealers
453210 Office supplies & stationery stores
453910 Pet & pet supplies stores
453310 Used merchandise stores
453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

454112 Electronic auctions
454111 Electronic shopping
454310 Fuel dealers (including heating oil & liquefied petroleum)
454113 Mail-order houses
454210 Vending machine operators
454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing

481000 Air transportation
485510 Charter bus industry
484110 General freight trucking, local
484120 General freight trucking, long distance
485210 Interurban & rural bus transportation
486000 Pipeline transportation
482110 Rail transportation
487000 Scenic & sightseeing transportation
485410 School & employee bus transportation
484200 Specialized freight trucking (including household moving vans)
485300 Taxi & limousine service
485110 Urban transit systems
483000 Water transportation
485990 Other transit & ground passenger transportation
488000 Support activities for transportation (including motor vehicle towing)

Couriers & Messengers

492000 Couriers & messengers

Warehousing & Storage Facilities

493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)

Utilities

221000 Utilities

Wholesale Trade

Merchant Wholesalers, Durable Goods

423200 Furniture & home furnishing
423700 Hardware, & plumbing & heating equipment & supplies
423600 Household appliances & electrical & electronic goods
423940 Jewelry, watch, precious stone, & precious metals
423300 Lumber & other construction materials
423800 Machinery, equipment, & supplies
423500 Metal & mineral (except petroleum)
423100 Motor vehicle & motor vehicle parts & supplies
423400 Professional & commercial equipment & supplies
423930 Recyclable materials
423910 Sporting & recreational goods & supplies
423920 Toy & hobby goods & supplies
423990 Other miscellaneous durable goods

Merchant Wholesalers, Nondurable Goods

424300 Apparel, piece goods, & notions
424800 Beer, wine, & distilled alcoholic beverage
424920 Books, periodicals, & newspapers
424600 Chemical & allied products
424210 Drugs & druggists' sundries
424500 Farm product raw materials
424910 Farm supplies
424930 Flower, nursery stock, & florists' supplies
424400 Grocery & related products
424950 Paint, varnish, & supplies
424100 Paper & paper products
424700 Petroleum & petroleum products
424940 Tobacco & tobacco products
424990 Other miscellaneous nondurable goods

Wholesale Electronic Markets and Agents & Brokers

425110 Business to business electronic markets
425120 Wholesale trade agents & brokers

999999 Unclassified establishments (unable to classify)

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule D

Capital Gains and Losses

These instructions explain how to complete Schedule D (Form 1040). Complete Form 8949 before you complete line 1, 2, 3, 8, 9, or 10 of Schedule D.

Use Schedule D:

- To figure the overall gain or loss from transactions reported on Form 8949,
- To report a gain from Form 2439 or 6252 or Part I of Form 4797,
- To report a gain or loss from Form 4684, 6781, or 8824,
- To report a gain or loss from a partnership, S corporation, estate or trust,
- To report capital gain distributions not reported directly on Form 1040, line 13 (or effectively connected capital gain distributions not reported directly on Form 1040NR, line 14), and
- To report a capital loss carryover from 2011 to 2012.

Additional information. See Pub. 544 and Pub. 550 for more details.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule D and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

What's New

Form 8949. For 2012, Form 8949 has separate instructions. The Form 8949 instructions are no longer included in the Schedule D instructions.

General Instructions

Other Forms You May Have To File

Use Form 8949 to report the sale or exchange of a capital asset (defined later) not reported on another form or schedule. Complete all necessary pages of Form 8949 before you complete line 1, 2, 3, 8, 9, or 10 of Schedule D.

Use Form 4797 to report the following.

1. The sale or exchange of:

a. Property used in a trade or business;

b. Depreciable and amortizable property;

c. Oil, gas, geothermal, or other mineral property; and

d. Section 126 property.

2. The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital assets held for business or profit.

3. The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

4. Ordinary loss on the sale, exchange, or worthlessness of small business investment company (section 1242) stock.

5. Ordinary loss on the sale, exchange, or worthlessness of small business (section 1244) stock.

6. Ordinary gain or loss on securities held in connection with your trading business, if you previously made a mark-to-market election. See *Traders in Securities*, later.

Use Form 4684 to report involuntary conversions of property due to casualty or theft.

Use Form 6781 to report gains and losses from section 1256 contracts and straddles.

Use Form 8824 to report like-kind exchanges. A like-kind exchange occurs when you exchange business or investment property for property of a like kind.

Capital Asset

Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, stocks, and bonds are capital assets. A capital asset is any property held by you except the following.

- Stock in trade or other property included in inventory or held mainly for sale to customers. But see the *Tip* about certain musical compositions or copyrights, later.
- Accounts or notes receivable for services performed in the ordinary course of your trade or business or as an employee, or from the sale of stock in trade or other property held mainly for sale to customers.
- Depreciable property used in your trade or business, even if it is fully depreciated.
- Real estate used in your trade or business.
- Copyrights, literary, musical, or artistic compositions, letters or memoranda, or similar property (a) created by your personal efforts; (b) prepared or produced for you (in the case of letters, memoranda, or similar property); or (c) that you received from someone who created them or for whom they were created, as mentioned in (a) or (b), in a way (such as by gift) that entitled you to the basis of the previous owner. But see the *Tip* about certain musical compositions or copyrights, later.
- U.S. Government publications, including the Congressional Record, that you received from the Government, other than by purchase at the normal sales price, or that you got from someone who had received it in a similar way, if your basis is determined by reference to the previous owner's basis.
- Certain commodities derivative financial instruments held by a dealer and not connected to the dealer's activities as a dealer. See section 1221(a)(6).
- Certain hedging transactions entered into in the normal course of your trade or business. See section 1221(a)(7).
- Supplies regularly used in your trade or business.

TIP *You can elect to treat as capital assets certain musical compositions or copyrights you sold or exchanged. See Pub. 550 for details.*

Basis and Recordkeeping

Basis is the amount of your investment in property for tax purposes. The basis of property you buy is usually its cost. You need to know your basis to figure any gain or loss on the sale or other disposition of the property. You must keep accurate records that show the basis and, if applicable, adjusted basis of your property. Your records should show the purchase price, including commissions; increases to basis, such as the cost of improvements; and decreases to basis, such as depreciation, nondividend distributions on stock, and stock splits.

For more information on basis, see the instructions for column (e), the instructions for Form 8949, and these publications.

- Pub. 551, Basis of Assets.
- Pub. 550, Investment Income and Expenses (Including Capital Gains and Losses).

Short Term or Long Term

Report short-term gains or losses in Part I. Report long-term gains or losses in Part II. The holding period for short-term capital gains and losses is 1 year or less. The holding period for long-term capital gains and losses is more than 1 year.

For more information about holding periods, see the instructions for Form 8949.

Capital Gain Distributions

These distributions are paid by a mutual fund (or other regulated investment company) or real estate investment trust from its net realized long-term capital gains. Distributions of net realized short-term capital gains are not treated as capital gains. Instead, they are included on Form 1099-DIV as ordinary dividends.

Enter on Schedule D, line 13, the total capital gain distributions paid to you during the year, regardless of how long you held your investment. This amount is shown in box 2a of Form 1099-DIV.

If there is an amount in box 2b, include that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet in these instructions if you complete line 19 of Schedule D.

If there is an amount in box 2c, see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, later.

If there is an amount in box 2d, include that amount on line 4 of the 28% Rate Gain Worksheet in these instructions if you complete line 18 of Schedule D.

If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on Schedule D, line 13, only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See the Instructions for Schedule B to learn about the requirement for you to file Forms 1099-DIV and 1096.

Sale of Your Home

Report the sale or exchange of your main home on Form 8949 if:

- You cannot exclude all of your gain from income, or
- You received a Form 1099-S for the sale or exchange.

Any gain you cannot exclude is taxable. Generally, if you meet the two following tests, you can exclude up to $250,000 of gain. If both you and your spouse meet these tests and you file a joint return, you can exclude up to $500,000 of gain (but only one spouse needs to meet the ownership requirement in *Test 1*).

Test 1. During the 5-year period ending on the date you sold or exchanged your home, you owned it for 2 years or more (the ownership requirement) and lived in it as your main home for 2 years or more (the use requirement).

Test 2. You have not excluded gain on the sale or exchange of another main home during the 2-year period ending on the date of the sale or exchange of your home.

Even if you do not meet one or both of the above two tests, you still can claim an exclusion if you sold or exchanged the home because of a change in place of employment, health, or certain unforeseen circumstances. In this case, the maximum amount of gain you can exclude is reduced.

If your spouse died before the sale or exchange, you can exclude up to $500,000 of gain if:

- The sale or exchange is no later than 2 years after your spouse's death,
- Just before your spouse's death, both spouses met the use requirement of *Test 1*, at least one spouse met the ownership requirement of *Test 1*, and both spouses met *Test 2*, and
- You did not remarry before the sale or exchange.

You can choose to have the 5-year test period for ownership and use in *Test 1* suspended during any period you or your spouse serve outside the United States as a Peace Corps volunteer or serve on qualified official extended duty as a member of the uniformed services or Foreign Service of the United States, as an employee of the intelligence community, or outside the United States as an employee of the Peace Corps. This means you may be able to meet *Test 1* even if, because of your service, you did not actually use the home as your main home for at least the required 2 years during the 5-year period ending on the date of sale.

You cannot exclude any gain if:

- You acquired your home in a like-kind exchange in which all or part of the gain was not recognized, and
- You sold or exchanged the home during the 5-year period beginning on the date you acquired it.

If you have to report the sale or exchange, report it on Form 8949. If the gain or loss is short-term, report it in Part I of Form 8949. If the gain or loss is long-term, report it in Part II of Form 8949. Check box C at the top of this Form 8949.

If you had a gain and can exclude part or all of it, enter "H" in column (f). Enter the exclusion as a negative number (in parentheses) in column (g). See the instructions for Form 8949, columns (f), (g), and (h). Complete all columns.

If you had a loss but have to report the sale or exchange because you got a Form 1099-S, see *Nondeductible Losses*, later, for instructions about how to report it.

See Pub. 523 for additional details, including how to figure and report any taxable gain if:

- You (or your spouse if married) used any part of the home for business or rental purposes after May 6, 1997, or
- There was a period of time after 2008 when the home was not your main home.

Partnership Interests

A sale or other disposition of an interest in a partnership may result in ordinary income, collectibles gain (28% rate gain), or unrecaptured section 1250 gain. For details on 28% rate gain, see the instructions for line 18 of Schedule D. For details on unrecaptured section 1250 gain, see the instructions for line 19 of Schedule D.

Capital Assets Held for Personal Use

Generally, gain from the sale or exchange of a capital asset held for personal use is a capital gain. Report it on Form 8949, Part I or Part II, with box C checked. However, if you converted depreciable property to personal use, all or part of the gain on the sale or exchange of that property may have to be recaptured as ordinary income. Use Part III of Form 4797 to figure the amount of ordinary income recapture. The recapture amount is included on line 31 (and line 13) of Form 4797. Do not enter any gain from this property on line 32 of Form 4797. If you are not completing Part III for any other properties, enter "N/A" on line 32. If the total gain is more than the recapture amount, enter "From Form 4797" in column (a) of Part I of Form 8949 (if the transaction is short term) or Part II of Form 8949 (if the transaction is long term), and skip columns (b) and (c). In column (d), enter the excess of the total gain over the recapture amount. Leave columns (e) through (g) blank. Complete column (h). Be sure to check box C at the top of Part I or Part II of this Form 8949 (depending on how long you held the asset).

Loss from the sale or exchange of a capital asset held for personal use is not deductible. But if you had a loss from the sale or exchange of real estate held for personal use for which you received a Form 1099-S, you must report the transaction on Form 8949 even though the loss is not deductible. For example, you have a loss on the sale of a vacation home that is not your main home and you received a Form 1099-S for the transaction. Report the transaction in Part I or Part II of Form 8949, depending on how long you owned the home. Complete all columns. Because the loss is not deductible, enter "L" in column (f). Enter the difference between column (d) and column (e) as a positive amount in column (g). Then complete column (h). For example, if you entered $5,000 in column (d) and $6,000 in column (e), enter $1,000 in column (g). Then enter -0- ($5,000 – $6,000 + $1,000) in column (h). Be sure to check box C at the top of Part I or Part II of this Form 8949 (depending on how long you owned the home).

Capital Losses

You can deduct capital losses up to the amount of your capital gains plus $3,000 ($1,500 if married filing separately). You may be able to use capital losses that exceed this limit in future years. For details, see the instructions for line 21. Be sure to report all of your capital gains and losses even if you cannot use all of your losses in 2012.

Nondeductible Losses

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following.

- Members of a family.
- A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a beneficiary of another trust created by the same grantor.
- An executor of an estate and a beneficiary of that estate, unless the sale or exchange was to satisfy a pecuniary bequest (that is, a bequest of a sum of money).
- An individual and a tax-exempt organization controlled by the individual or the individual's family.

See Pub. 544 for more details on sales and exchanges between related parties.

Report a transaction that results in a nondeductible loss in Part I or Part II of Form 8949, depending on how long you held the property. Unless you received a Form 1099-B for the sale or exchange, check box C at the top of Part I or Part II of this Form 8949 (depending on how long you owned the property). Complete all columns. Because the loss is not deductible, enter "L" in column (f). Enter the amount of the nondeductible loss as a positive number in column (g). Complete column (h). See the instructions for Form 8949, columns (f), (g), and (h).

Example 1. You sold land you held as an investment for 5 years to your brother for $10,000. Your basis was $15,000. On Part II of Form 8949, check box C at the top. Enter $10,000 on Form 8949, Part II, column (d). Enter $15,000 in column (e). Because the loss is not deductible, enter "L" in column (f) and $5,000 (the difference between $10,000 and $15,000) in column (g). In column (h), enter -0- ($10,000 − $15,000 + $5,000). If this is your only transaction on this Form 8949, enter $10,000 on Schedule D, line 10, column (d). Enter $15,000 in column (e) and $5,000 in column (g). In column (h), enter -0- ($10,000 − $15,000 + $5,000).

Example 2. You received a Form 1099-B showing proceeds (sales price) of $1,000 and a basis of $5,000. Box 2b on Form 1099-B is checked, so your loss of $4,000 ($1,000 - $5,000) is not allowed. On the top of Form 8949, check box A or box B in Part I or Part II (whichever applies). Enter $1,000 in column (d) and $5,000 in column (e). Because the loss is not deductible, enter "L" in column (f) and $4,000 (the difference between $1,000 and $5,000) in column (g). In column (h), enter -0- ($1,000 - $5,000 + $4,000).

At-risk rules. If you disposed of (a) an asset used in an activity to which the at-risk rules apply or (b) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the Instructions for Form 6198.

Passive activity rules. If the loss is allowable under the at-risk rules, it then may be subject to the passive activity rules. See Form 8582 and its instructions for details on reporting capital gains and losses from a passive activity.

Items for Special Treatment

- Transactions by a securities dealer. See section 475 and Rev. Rul. 97-39, which begins on page 4 of Internal Revenue Bulletin 1997-39 at *www.irs.gov/pub/irs-irbs/irb97-39.pdf.*.
- Bonds and other debt instruments. See Pub. 550.
- Charitable gift annuity. See the instructions for Form 8949.
- Certain real estate subdivided for sale that may be considered a capital asset. See section 1237.
- Gain on the sale of depreciable property to a more than 50% owned entity or to a trust of which you are a beneficiary. See Pub. 544.
- Gain on the disposition of stock in an interest charge domestic international sales corporation. See section 995(c).
- Gain on the sale or exchange of stock in certain foreign corporations. See section 1248.
- Transfer of property to a partnership that would be treated as an investment company if it were incorporated. See Pub. 541.
- Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550.
- Transfer of appreciated property to a political organization. See section 84.
- Transfer of property by a U.S. person to a foreign estate or trust. See section 684.
- If you give up your U.S. citizenship, you may be treated as having sold all your property for its fair market value on the day before you gave up your citizenship. This also applies to long-term U.S. residents who cease to be lawful permanent residents. For details, exceptions, and rules for reporting these deemed sales, see Pub. 519 and Form 8854.
- In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504.
- Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument. See Pub. 550.
- Any loss on the disposition of converted wetland or highly erodible cropland that is first used for farming after March 1, 1986, is reported as a long-term capital loss on Form 8949, but any gain is reported as ordinary income on Form 4797.
- If qualified dividends that you reported on Form 1040, line 9b, or Form 1040NR, line 10b, include extraordinary dividends, any loss on the sale or exchange of the stock is a long-term capital loss to the extent of the extraordinary dividends. An extraordinary dividend is a dividend that equals or exceeds 10% (5% in the case of preferred stock) of your basis in the stock.
- Amounts received by shareholders in corporate liquidations. See Pub. 550.
- Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550.
- Load charges to acquire stock in a regulated investment company (including a mutual fund), which may not be taken into account in determining gain or loss on certain dispositions of the stock if reinvestment rights were exercised. See Pub. 550.
- The sale or exchange of S corporation stock or an interest in a trust held for more than 1 year, which may result in collectibles gain (28% rate gain). See the instructions for line 18.
- Gain or loss on the disposition of securities futures contracts. See Pub. 550.
- Gain on the constructive sale of certain appreciated financial positions. See Pub. 550.
- Certain constructive ownership transactions. Gain in excess of the gain you would have recognized if you had held a financial asset directly during the term of a derivative contract must be treated as ordinary income. See section 1260. If any portion of the constructive ownership transaction was open in any prior year, you may have to pay interest. See section 1260(b) for details, including how to figure the interest. Include the interest as an additional tax on Form 1040, line 60 (or Form 1040NR, line 59). Write "Section 1260(b) interest" and the amount of the interest to the left of line 60 (or Form 1040NR, line 59). This interest is not deductible.
- Gain or loss from the disposition of stock or other securities in an investment club. See Pub. 550.

Wash Sales

A wash sale occurs when you sell or otherwise dispose of stock or securities (including a contract or option to acquire or sell stock or securities) at a loss and, within 30 days before or after the sale or disposition, you:

1. Buy substantially identical stock or securities,
2. Acquire substantially identical stock or securities in a fully taxable trade,
3. Enter into a contract or option to acquire substantially identical stock or securities, or
4. Acquire substantially identical stock or securities for your individual retirement arrangement (IRA) or Roth IRA.

You cannot deduct losses from wash sales unless the loss was incurred in the ordinary course of your business as a dealer in stock or securities. The basis of the substantially identical property (or contract or option to acquire such property) is its cost increased by the disallowed loss (except in the case of (4) above).

If you received a Form 1099-B (or substitute statement), box 5 of that form will show any nondeductible wash sale loss if:

- The stock or securities sold were covered securities (defined in the instructions for Form 8949, column (f)), and
- The substantially identical stock or securities you bought had the same CUSIP number as the stock or securities you sold and were bought in the same account as the stock or securities you sold.

However, you cannot deduct a loss from a wash sale even if it is not reported on Form 1099-B (or substitute statement). For more details on wash sales, see Pub. 550.

Report a wash sale transaction in Part I or Part II (depending on how long you owned the stock or securities) of Form 8949 with the appropriate box (A, B, or C) checked. Complete all columns. Enter "W" in column (f). Enter as a positive number in column (g) the amount of the loss not allowed. See the instructions for Form 8949, columns (f), (g), and (h).

Traders in Securities

You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. To be engaged in business as a trader in securities, all of the following statements must be true.

- You must seek to profit from daily market movements in the prices of securities and not from dividends, interest, or capital appreciation.
- Your activity must be substantial.
- You must carry on the activity with continuity and regularity.

The following facts and circumstances should be considered in determining if your activity is a business.

- Typical holding periods for securities bought and sold.
- The frequency and dollar amount of your trades during the year.
- The extent to which you pursue the activity to produce income for a livelihood.
- The amount of time you devote to the activity.

You are considered an investor, and not a trader, if your activity does not meet the above definition of a business. It does not matter whether you call yourself a trader or a "day trader."

Like an investor, a trader must report each sale of securities (taking into account commissions and any other costs of acquiring or disposing of the securities) on Form 8949 or on an attached statement containing all the same information for each sale in a similar format. However, if a trader previously made the mark-to-market election (explained next), each transaction is reported in Part II of Form 4797 instead of on Form 8949. Regardless of whether a trader reports his or her gains and losses on Form 8949 or Form 4797, the gain or loss from the disposition of securities is not taken into account when figuring net earnings from self-employment on Schedule SE. See the Instructions for Schedule SE for an exception that applies to section 1256 contracts.

The limitation on investment interest expense that applies to investors does not apply to interest paid or incurred in a trading business. A trader reports interest expense and other expenses (excluding commissions and other costs of acquiring or disposing of securities) from a trading business on Schedule C (instead of Schedule A).

A trader also may hold securities for investment. The rules for investors generally will apply to those securities. Allocate interest and other expenses between your trading business and your investment securities.

Mark-To-Market Election for Traders

A trader may make an election under section 475(f) to report all gains and losses from securities held in connection with a trading business as ordinary income (or loss), including those from securities held at the end of the year. Securities held at the end of the year are "marked-to-market" by treating them as if they were sold (and reacquired) for fair market value on the last business day of the year. Generally, the election must be made by the due date (not including extensions) of the tax return for the year prior to the year for which the election becomes effective. To be effective for 2012, the election must have been made by April 17, 2012.

Starting with the year the election becomes effective, a trader reports all gains and losses from securities held in connection with the trading business, including securities held at the end of the year, in Part II of Form 4797. If you previously made the election, see the Instructions for Form 4797. For details on making the mark-to-market election for 2013, see Pub. 550 or Rev. Proc. 99-17, 1999-1 C.B. 503. You can find Rev. Proc. 99-17 starting on the bottom of page 52 of Internal Revenue Bulletin 1999-7 at *www.irs.gov/pub/irs-irbs/irb99-07.pdf.*

If you hold securities for investment, you must identify them as such in your records on the day you acquired them (for example, by holding the securities in a separate brokerage account). Securities held for investment are not marked-to-market.

Short Sales

A short sale is a contract to sell property you borrowed for delivery to a buyer. At a later date, you either buy substantially identical property and deliver it to the lender or deliver property that you held but did not want to transfer at the time of the sale.

Example. You think the value of XYZ stock will drop. You borrow 10 shares from your broker and sell them for $100. This is a short sale. You later buy 10 shares for $80 and deliver them to your broker to close the short sale. Your gain is $20 ($100 − $80).

Holding period. Usually, your holding period is the amount of time you actually held the property eventually delivered to the lender to close the short sale. However, your gain when closing a short sale is short term if you (a) held substantially identical property for 1 year or less on the date of the short sale, or (b) acquired property substantially identical to the property sold short after the short sale but on or before the date you close the short sale. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the short sale is a long-term capital loss, even if the property used to close the short sale was held 1 year or less.

Reporting a short sale. Report any short sale on Form 8949 in the year it closes.

If a short sale closed in 2012 but you did not get a 2012 Form 1099-B (or substitute statement) for it because you entered into it before 2011, report it in Part I or Part II (whichever applies) of a Form 8949 with box C checked on that page. In column (a), enter (for example) "100 sh. XYZ Co.–2010 short sale closed." Fill in the other columns according to their instructions. Report the short sale the same way if you received a 2012 Form 1099-B (or substitute statement) that does not show proceeds (sales price).

Gain or Loss From Options

Report on Form 8949 gain or loss from the closing or expiration of an option that is not a section 1256 contract but is a capital asset in your hands. If an option you purchased expired, enter the expiration date in column (c) and enter "EXPIRED" in column (d). If an option that was granted (written) expired, enter the expiration date in column (b) and enter "EXPIRED" in column (e). Fill in the other columns according to their instructions. See Pub. 550 for details.

If a call option you sold was exercised and the option premium you received was not reflected in the proceeds (sales price) shown on the Form 1099-B (or substitute statement) you received, enter the premium as a positive number in column (g) of Form 8949. Enter "E" in column (f).

Example. For $10, you sold Joe an option to buy one share of XYZ stock for $80. Joe later exercised the option. The Form 1099-B you get shows the proceeds to be $80. Enter $80 in column (d) of Form 8949. Enter "E" in column (f) and $10 in column (g). Complete the other columns according to the instructions.

Undistributed Capital Gains

Include on Schedule D, line 11, the amount from box 1a of Form 2439. This represents your share of the undistributed long-term capital gains of the regulated investment company (including a mutual fund) or real estate investment trust.

If there is an amount in box 1b, include that amount on line 11 of the Unrecaptured Section 1250 Gain Worksheet if you complete line 19 of Schedule D.

If there is an amount in box 1c, see *Exclusion of Gain on Qualified Small Business (QSB) Stock,* later.

If there is an amount in box 1d, include that amount on line 4 of the 28% Rate Gain Worksheet if you complete line 18 of Schedule D.

Include on Form 1040, line 71, or Form 1040NR, line 67, the tax paid as shown in box 2 of Form 2439. Also check the box for Form 2439. Add to the basis of your stock the excess of the amount included in income over the amount of the credit for the tax paid. See Pub. 550 for details.

Installment Sales

If you sold property (other than publicly traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you generally must report the sale on the installment method unless you elect not to. Use Form 6252 to report the sale on the installment method. Also use Form 6252 to report any payment received in 2012 from a sale made in an earlier year that you reported on the installment method.

To elect out of the installment method, report the full amount of the gain on Form 8949 on a timely filed return (including extensions) for the year of the sale. If your original return was filed on time, you can make the election on an amended return filed no later than 6 months after the due date of your return (excluding extensions). Write "Filed pursuant to section 301.9100-2" at the top of the amended return.

Demutualization of Life Insurance Companies

Demutualization of a life insurance company occurs when a mutual life insurance company changes to a stock company. If you were a policyholder or annuitant of the mutual company, you may have received either stock in the stock company or cash in exchange for your equity interest in the mutual company. The basis of your equity interest in the mutual company is considered to be zero.

If the demutualization transaction qualifies as a tax-free reorganization, no gain is recognized on the exchange of your equity interest in the mutual company for stock. The company can advise you if the transaction is a tax-free reorganization. Because the basis of your equity interest in the mutual company is considered to be zero, your basis in the stock received is zero. Your holding period for the new stock includes the period you held an equity interest in the mutual company. If you received cash in exchange for your equity interest, you must recognize a capital gain in an amount equal to the cash received. If you held the equity interest for more than 1 year, report the gain as a long-term capital gain in Part II of Form 8949. If you held the equity interest for 1 year or less, report the gain as a short-term capital gain in Part I of Form 8949. Be sure the appropriate box is checked at the top of Form 8949.

If the demutualization transaction does not qualify as a tax-free reorganization, you must recognize a capital gain in an amount equal to the cash and fair market value of the stock received. If you held the equity interest for more than 1 year, report the gain as a long-term capital gain in Part II of Form 8949. If you held the equity interest for 1 year or less, report the gain as a short-term capital gain in Part I of Form 8949. Be sure the appropriate box is checked at the top of Form 8949. Your holding period for the new stock begins on the day after you received the stock.

Small Business (Section 1244) Stock

Report an ordinary loss from the sale, exchange, or worthlessness of small business (section 1244) stock on Form 4797. However, if the total loss is more than the maximum amount that can be treated as an ordinary loss, also report the transaction on Form 8949 as follows.

1. In column (a), enter "Capital portion of section 1244 stock loss."
2. Complete columns (b) and (c) as you normally would.
3. In column (d), enter the entire sales price of the stock sold.
4. In column (e), enter the entire basis of the stock sold.
5. Enter "S" in column (f). See the instructions for Form 8949, columns (f), (g), and (h).
6. In column (g), enter the loss you claimed on Form 4797 for this transaction. Enter it as a positive number.
7. Complete column (h) according to its instructions.

Report the transaction in Part I or Part II of Form 8949 (depending on how long you held the stock) with the appropriate box (A, B, or C) checked.

Example. You sold section 1244 stock for $1,000. Your basis was $60,000. You had held the stock for 3 years. You can claim $50,000 of your loss as an ordinary loss on Form 4797. To claim the rest of the loss on Form 8949, check the appropriate box at the top. Enter $1,000 on Form 8949, Part II, column (d). Enter $60,000 in column (e). Enter "S" in column (f) and $50,000 (the ordinary loss claimed on Form 4797) in column (g). In column (h), en-

ter ($9,000) ($1,000 − $60,000 + $50,000). Put it in parentheses to show it is a negative amount.

Exclusion of Gain on Qualified Small Business (QSB) Stock

Section 1202 allows for an exclusion of up to 50% of the eligible gain on the sale or exchange of QSB stock. The section 1202 exclusion applies only to QSB stock held for more than 5 years. The exclusion can be up to 60% for certain empowerment zone business stock. See *Empowerment Zone Business Stock*, later.

To be QSB stock, the stock must meet all of the following tests.

1. It must be stock in a C corporation (that is, not S corporation stock).

2. It must have been originally issued after August 10, 1993.

3. As of the date the stock was issued, the corporation was a domestic C corporation with total gross assets of $50 million or less (a) at all times after August 9, 1993, and before the stock was issued, and (b) immediately after the stock was issued. Gross assets include those of any predecessor of the corporation. All corporations that are members of the same parent-subsidiary controlled group are treated as one corporation.

4. You must have acquired the stock at its original issue (either directly or through an underwriter), either in exchange for money or other property or as pay for services (other than as an underwriter) to the corporation. In certain cases, you may meet this test if you acquired the stock from another person who met the test (such as by gift or inheritance) or through a conversion or exchange of QSB stock you held.

5. During substantially all the time you held the stock:

a. The corporation was a C corporation,

b. At least 80% of the value of the corporation's assets were used in the active conduct of one or more qualified businesses (defined next), and

c. The corporation was not a foreign corporation, DISC, former DISC, regulated investment company, real estate investment trust, REMIC, FASIT, cooperative, or a corporation that has made (or that has a subsidiary that has made) a section 936 election.

TIP *SSBIC. A specialized small business investment company (SSBIC) is treated as having met test 5b.*

Definition of qualified business. A qualified business is any business that is not one of the following.

- A business involving services performed in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, athletics, financial services, or brokerage services.
- A business whose principal asset is the reputation or skill of one or more employees.
- A banking, insurance, financing, leasing, investing, or similar business.
- A farming business (including the raising or harvesting of trees).
- A business involving the production of products for which percentage depletion can be claimed.
- A business of operating a hotel, motel, restaurant, or similar business.

For more details about limits and additional requirements that may apply, see Pub. 550 or section 1202.

Empowerment Zone Business Stock

You generally can exclude up to 60% of your gain if you meet the following additional requirements.

1. The stock you sold or exchanged was stock in a corporation that qualified as an empowerment zone business during substantially all of the time you held the stock.

2. You acquired the stock after December 21, 2000.

Requirement 1 will still be met if the corporation ceased to qualify after the 5-year period that began on the date you acquired the stock. However, the gain that qualifies for the 60% exclusion cannot be more than the gain you would have had if you had sold the stock on the date the corporation ceased to qualify.

For more information about empowerment zone businesses, see section 1397C.

Pass-Through Entities

If you held an interest in a pass-through entity (a partnership, S corporation, or mutual fund or other regulated investment company) that sold QSB stock, to qualify for the exclusion you must have held the interest on the date the pass-through entity acquired the QSB stock and at all times thereafter until the stock was sold.

How To Report

Report the sale or exchange of the QSB stock on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "Q" in column (f) and enter the amount of the excluded gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns. If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter $^2/_3$ of the exclusion.

Gain from Form 1099-DIV. If you received a Form 1099-DIV with a gain in box 2c, part or all of that gain (which is also included in box 2a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter $^2/_3$ of the exclusion.

Gain from Form 2439. If you received a Form 2439 with a gain in box 1c, part or all of that gain (which is also included in box 1a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter $^2/_3$ of the exclusion.

Gain from an installment sale of QSB stock. If all payments are not received in the year of sale, a sale of QSB stock that is not traded on an established securities market generally is treated as an installment sale and is reported on Form 6252. Figure the allowable section 1202 exclusion for the year by multiplying the total amount of the exclusion by a fraction, the numerator of which is the amount of eligible gain to be recognized for the tax year and the denominator of which is the total amount of eligible gain. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the allowable exclusion for the year as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion for the year on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter $^2/_3$ of the allowable exclusion for the year.

Alternative minimum tax. You must enter 7% of your allowable exclusion for the year on line 13 of Form 6251.

Rollover of Gain From QSB Stock

If you sold QSB stock (defined earlier) that you held for more than 6 months, you can elect to postpone gain if you buy other QSB stock during the 60-day period that began on the date of the sale. A pass-through entity also can make the election to postpone gain. The benefit of the postponed gain applies to your share of the entity's postponed gain if you held an interest in the entity for the entire period the entity held the QSB stock. If a pass-through entity sold QSB stock held for more than 6 months and you held an interest in the entity for the entire period the entity held the stock, you also can elect to postpone gain if you, rather than the pass-through entity, buy the replacement QSB stock within the 60-day period. If you were a partner in a partnership that sold or bought QSB stock, see box 11 of the Schedule K-1 (Form 1065) sent to you by the partnership and Regulations section 1.1045-1.

You must recognize gain to the extent the sale proceeds are more than the cost of the replacement stock. Reduce the basis of the replacement stock by any postponed gain.

You must make the election no later than the due date (including extensions) for filing your tax return for the tax year in which the QSB stock was sold. If your original return was filed on time, you can make the election on an amended return filed no later than 6 months after the due date of your return (excluding extensions). Write "Filed pursuant to section 301.9100-2" at the top of the amended return.

To make the election, report the sale in Part I or Part II (depending on how long you owned the stock) of Form 8949 as you would if you were not making the election. Then enter "R" in column (f). Enter the amount of the postponed gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Exclusion of Gain From DC Zone Assets

If you sold or exchanged a District of Columbia Enterprise Zone (DC Zone) asset that you acquired after 1997 and held for more than 5 years, you may be able to exclude the amount of qualified capital gain that you would otherwise include in income. The exclusion applies to an interest in, or property of, certain businesses operating in the District of Columbia.

DC Zone asset. A DC Zone asset is any of the following.

- DC Zone business stock.
- DC Zone partnership interest.
- DC Zone business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a DC Zone asset that is a capital asset or property used in a trade or business. It does not include any of the following gains.

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a DC Zone business.
- Gain from a related-party transaction. See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400B for more details.

How to report. Report the sale or exchange on Form 8949, Part II, as you would if you were not taking the exclusion. Then enter "X" in column (f). Enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Exclusion of Gain From Qualified Community Assets

If you sold or exchanged a qualified community asset that you acquired after 2001 and before 2010 and held for more than 5 years, you may be able to exclude the qualified capital gain that you would otherwise include in income. The exclusion applies to an interest in, or property of, certain renewal community businesses.

Qualified community asset. A qualified community asset is any of the following.

- Qualified community stock.
- Qualified community partnership interest.
- Qualified community business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a qualified community asset but does not include any of the following.

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a qualified community business.
- Gain from a related-party transaction. See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400F for more details and special rules.

Capital Loss Carryover Worksheet—Lines 6 and 14

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2011 to 2012 if your 2011 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2011 Schedule D, line 16, **or (b)** the amount on your 2011 Form 1040, line 41 (or your 2011 Form 1040NR, line 39, if applicable) is less than zero. Otherwise, you do not have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2012, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

1.	Enter the amount from your 2011 Form 1040, line 41, or your 2011 Form 1040NR, line 39. If a loss, enclose the amount in parentheses		**1.**
2.	Enter the loss from your 2011 Schedule D, line 21, as a positive amount		**2.**
3.	Combine lines 1 and 2. If zero or less, enter -0-		**3.**
4.	Enter the **smaller** of line 2 or line 3	**4.**	
	If line 7 of your 2011 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.		
5.	Enter the loss from your 2011 Schedule D, line 7, as a positive amount		**5.**
6.	Enter any gain from your 2011 Schedule D, line 15. If a loss, enter -0-	**6.**	
7.	Add lines 4 and 6		**7.**
8.	**Short-term capital loss carryover for 2012.** Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6		**8.**
	If line 15 of your 2011 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.		
9.	Enter the loss from your 2011 Schedule D, line 15, as a positive amount		**9.**
10.	Enter any gain from your 2011 Schedule D, line 7. If a loss, enter -0-	**10.**	
11.	Subtract line 5 from line 4. If zero or less, enter -0-	**11.**	
12.	Add lines 10 and 11		**12.**
13.	**Long-term capital loss carryover for 2012.** Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14		**13.**

How to report. Report the sale or exchange on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "X" in column (f) and enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Rollover of Gain From Publicly Traded Securities

You can postpone all or part of any gain from the sale of publicly traded securities by buying common stock or a partnership interest in a specialized small business investment company during the 60-day period that began on the date of the sale. See Pub. 550. Also see the instructions for Form 8949, columns (f), (g), and (h).

Rollover of Gain From Stock Sold to ESOPs or Certain Cooperatives

You can postpone all or part of any gain from the sale of qualified securities, held for at least 3 years, to an employee stock ownership plan (ESOP) or eligible worker-owned cooperative, if you buy qualified replacement property. See Pub. 550. Also see the instructions for Form 8949, columns (f), (g), and (h).

Specific Instructions

Rounding Off to Whole Dollars

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

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Lines 1, 2, 3, 8, 9, and 10, Column (h)—Gain or Loss

Figure gain or loss on each line. First, subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Then combine the result with any adjustments in column (g). Enter the gain or loss in column (h). Enter negative amounts in parentheses.

Example 1 – gain. Column (d) is $6,000 and column (e) is $2,000. Enter $4,000 in column (h).

Example 2 – loss. Column (d) is $6,000 and column (e) is $8,000. Enter ($2,000) in column (h).

Example 3 – adjustment. Column (d) is $6,000, column (e) is $2,000, and column (g) is ($1,000). Enter $3,000 ($6,000 − $2,000 − $1,000) in column (h).

Line 13

See *Capital Gain Distributions*, earlier.

Line 18

If you checked "Yes" on line 17, complete the 28% Rate Gain Worksheet in these instructions if either of the following apply for 2012.

- You reported in Part II of Form 8949 a section 1202 exclusion from the eligible gain on qualified small business stock (see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, earlier).
- You reported in Part II of Form 8949 a collectibles gain or (loss). A collectibles gain or (loss) is any long-term gain or deductible long-term loss from the sale or exchange of a collectible that is a capital asset.

Collectibles include works of art, rugs, antiques, metals (such as gold, silver, and platinum bullion), gems, stamps, coins, alcoholic beverages, and certain other tangible property.

Include on the worksheet any gain (but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year and attributable to unrealized appreciation of collectibles. For details, see Regulations section 1.1(h)-1. Also, attach the statement required under Regulations section 1.1(h)-1(e).

Line 19

If you checked "Yes" on line 17, complete the Unrecaptured Section 1250 Gain Worksheet in these instructions if any of the following apply for 2012.

- You sold or otherwise disposed of section 1250 property (generally, real property that you depreciated) held more than 1 year.
- You received installment payments for section 1250 property held more than 1 year for which you are reporting gain on the installment method.
- You received a Schedule K-1 from an estate or trust, partnership, or S corporation that shows "unrecaptured section 1250 gain."
- You received a Form 1099-DIV or Form 2439 from a real estate investment trust or regulated investment company (including a mutual fund) that reports "unrecaptured section 1250 gain."
- You reported a long-term capital gain from the sale or exchange of an interest in a partnership that owned section 1250 property.

Instructions for the Unrecaptured Section 1250 Gain Worksheet

Lines 1 through 3. If you had more than one property described on line 1, complete lines 1 through 3 for each property on a separate worksheet. Enter the total of the line 3 amounts for all properties on line 3 and go to line 4.

Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of trade or business property held more than 1 year.

Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2012 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.

Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2012 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.

Step 3. Generally, the amount of section 1231 gain on each installment payment is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2012 as the smaller of (a) the amount from line 26 or line 37 of your 2012 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments

28% Rate Gain Worksheet—Line 18

Keep for Your Records

1.	Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II	**1.**
2.	Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 50% of the gain, plus $^{2}/_{3}$ of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 60% of the gain	**2.**
3.	Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824	**3.**
4.	Enter the total of any collectibles gain reported to you on: • Form 1099-DIV, box 2d; • Form 2439, box 1d; and • Schedule K-1 from a partnership, S corporation, estate, or trust.	**4.**
5.	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C	**5.** ( )
6.	If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0-	**6.** ( )
7.	Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18	**7.**

received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 4.

Line 10. Include on line 10 your share of the partnership's unrecaptured section 1250 gain that would result if the partnership had transferred all of its section 1250 property in a fully taxable transaction immediately before you sold or exchanged your interest in that partnership. If you recognized less than all of the realized gain, the partnership will be treated as having transferred only a proportionate amount of each section 1250 property. For details, see Regulations section 1.1(h)-1. Also attach the statement required under Regulations section 1.1(h)-1(e).

Line 12. An example of an amount to include on line 12 is unrecaptured section 1250 gain from the sale of a vacation home you previously used as a rental property but converted to personal use prior to the sale. To figure the amount to enter on line 12, follow the applicable instructions below.

Installment sales. To figure the amount to include on line 12, follow the steps below for each installment sale of property held more than 1 year for which you did not make an entry in Part I of your Form 4797 for the year of sale.

- Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2012 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.
- Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2012 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.
- Step 3. Generally, the amount of capital gain on each installment payment is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2012 as the smaller of (a) the amount from line 26 or line 37 of your 2012 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 12.

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records

If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1.	If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions		**1.**
2.	Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1		**2.**
3.	Subtract line 2 from line 1		**3.**
4.	Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions)		**4.**
5.	Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"		**5.**
6.	Add lines 3 through 5		**6.**
7.	Enter the **smaller** of line 6 or the gain from Form 4797, line 7	**7.**	
8.	Enter the amount, if any, from Form 4797, line 8	**8.**	
9.	Subtract line 8 from line 7. If zero or less, enter -0-		**9.**
10.	Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions)		**10.**
11.	Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R		**11.**
12.	Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale (see instructions)		**12.**
13.	Add lines 9 through 12		**13.**
14.	If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0-	**14.**	
15.	Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	**15.** ( )	
16.	Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C*	**16.** ( )	
17.	Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-		**17.**
18.	**Unrecaptured section 1250 gain.** Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19		**18.**

*If you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Form 1040 instructions before completing this line.

Other sales or dispositions of section 1250 property. For each sale of property held more than 1 year (for which you did not make an entry in Part I of Form 4797), figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of Form 4797 for the property. Next, reduce that amount by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of Form 4797 for the property. The result is the total unrecaptured section 1250 gain for the sale. Include this amount on line 12.

Line 21

You have a capital loss carryover from 2012 to 2013 if you have a loss on line 16 and either:

- That loss is more than the loss on line 21, or
- The amount on Form 1040, line 41 (or Form 1040NR, line 39, if applicable), is less than zero.

To figure any capital loss carryover to 2013, you will use the Capital Loss Carryover Worksheet in the 2013 Instructions for Schedule D. If you want to figure your carryover to 2013 now, see Pub. 550.

TIP *You will need a copy of your 2012 Form 1040 and Schedule D to figure your capital loss carryover to 2013.*

Schedule D Tax Worksheet

Keep for Your Records

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet **or** this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); **or**
- Form 1040, line 43 (or Form 1040NR, line 41) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1.	Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44)					1.	
2.	Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b)	2.					
3.	Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g	3.					
4.	Enter the amount from Form 4952, line 4e*	4.					
5.	Subtract line 4 from line 3. If zero or less, enter -0-	5.					
6.	Subtract line 5 from line 2. If zero or less, enter -0-**			6.			
7.	Enter the **smaller** of line 15 or line 16 of Schedule D	7.					
8.	Enter the **smaller** of line 3 or line 4	8.					
9.	Subtract line 8 from line 7. If zero or less, enter -0-**			9.			
10.	Add lines 6 and 9				10.		
11.	Add lines 18 and 19 of Schedule D**			11.			
12.	Enter the **smaller** of line 9 or line 11				12.		
13.	Subtract line 12 from line 10					13.	
14.	Subtract line 13 from line 1. If zero or less, enter -0-					14.	
15.	Enter: • $35,350 if single or married filing separately; • $70,700 if married filing jointly or qualifying widow(er); or • $47,350 if head of household			15.			
16.	Enter the **smaller** of line 1 or line 15				16.		
17.	Enter the **smaller** of line 14 or line 16			17.			
18.	Subtract line 10 from line 1. If zero or less, enter -0-	18.					
19.	Enter the **larger** of line 17 or line 18				19.		
20.	Subtract line 17 from line 16. This amount is taxed at 0%.				20.		
	If lines 1 and 16 are the same, skip lines 21 through 33 and go to line 34. Otherwise, go to line 21.						
21.	Enter the **smaller** of line 1 or line 13			21.			
22.	Enter the amount from line 20 (if line 20 is blank, enter -0-)			22.			
23.	Subtract line 22 from line 21. If zero or less, enter -0-				23.		
24.	Multiply line 23 by 15% (.15)					24.	
	If Schedule D, line 19, is zero or blank, skip lines 25 through 30 and go to line 31. Otherwise, go to line 25.						
25.	Enter the **smaller** of line 9 above or Schedule D, line 19			25.			
26.	Add lines 10 and 19	26.					
27.	Enter the amount from line 1 above	27.					
28.	Subtract line 27 from line 26. If zero or less, enter -0-			28.			
29.	Subtract line 28 from line 25. If zero or less, enter -0-				29.		
30.	Multiply line 29 by 25% (.25)					30.	
	If Schedule D, line 18, is zero or blank, skip lines 31 through 33 and go to line 34. Otherwise, go to line 31.						
31.	Add lines 19, 20, 23, and 29				31.		
32.	Subtract line 31 from line 1				32.		
33.	Multiply line 32 by 28% (.28)					33.	
34.	Figure the tax on the amount on **line 19.** If the amount on line 19 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 19 is $100,000 or more, use the Tax Computation Worksheet					34.	
35.	Add lines 24, 30, 33, and 34					35.	
36.	Figure the tax on the amount on **line 1.** If the amount on line 1 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 1 is $100,000 or more, use the Tax Computation Worksheet					36.	
37.	**Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 35 or line 36. Also include this amount on Form 1040, line 44 (or Form 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions)					37.	

*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44, before completing this line.

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule E (Form 1040)

Supplemental Income and Loss

Use Schedule E (Form 1040) to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in REMICs.

You can attach your own schedule(s) to report income or loss from any of these sources. Use the same format as on Schedule E.

Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in (parentheses).

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule E (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

What's New

No separate payment card reporting requirements. Gross receipts received via payment card (credit and debit cards) and third party network payments are not separately reported on Schedule E.

Information reporting requirements. Lines A and B, which address your required filing of Forms 1099 in 2012, have been moved to Part I. You only need to answer the questions on lines A and B if you are completing Part I.

Standard mileage rate. The standard mileage rate for miles driven in connection with your rental activities is 55.5 cents per mile.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not related to your business.
- Form 3520 to report certain transactions with foreign trusts and receipt of certain large gifts or bequests from certain foreign persons.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2012, to claim amortization that began in 2012, to make an election under section 179 to expense certain property, or to report information on listed property.
- Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.
- Form 4797 to report sales, exchanges, and involuntary conversions (not from a casualty or theft) of trade or business property.
- Form 6198 to figure your allowable loss from an at-risk activity.
- Form 8082 to notify the IRS of any inconsistent tax treatment for an item on your return.
- Form 8582 to figure allowable passive activity loss.
- Form 8824 to report like-kind exchanges.
- Form 8826 to claim a credit for expenditures to improve access to your business for individuals with disabilities.
- Form 8873 to figure your extraterritorial income exclusion.
- Form 8910 to claim a credit for placing a new alternative motor vehicle in service for business use.

Single-member limited liability company (LLC). In most cases, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC, file Schedule E (or Schedule C, C-EZ, or F, if applicable). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election and the tax treatment of a foreign LLC.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You generally use Form 1099-MISC, Miscellaneous Income, to report rents and payments of fees and other nonemployee compensation. For details, see *Line A*, later, and the 2012 General Instructions for Certain Information Returns.

If you received cash of more than $10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Husband-Wife Qualified Joint Venture

If you and your spouse each materially participate (see *Material participation* in the Instructions for Schedule C) as the only members of a jointly owned and operated rental real estate business and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election, in most cases, will not increase the total tax owed on the joint return. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return. If you and your spouse filed Form 1065 for the year prior to the election, the partnership terminates at the end of the tax year immediately preceding the year the election takes effect.

Note. Mere joint ownership of property that is not a trade or business does not qualify for the election.

Making the election. To make this election for your rental real estate business, check the "QJV" box on line 2 for each property that is part of the qualified joint venture. You must divide all items of income, gain, loss, deduction, and credit attributable to the rental real estate business between you and your spouse in accordance with your respective

interests in the venture. Although you and your spouse will not each file your own Schedule E as part of the qualified joint venture, each of you must report your interest as separate properties on line 1 of Schedule E. On lines 3 through 22 for each separate property interest, you must enter your share of the applicable income, deduction, or loss.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. But fill in lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all properties reported on your Schedules E.

Once made, the election can be revoked only with the permission of the IRS. However, the election technically remains in effect only for as long as the spouses filing as a qualified joint venture continue to meet the requirements to be treated as a qualified joint venture. If the spouses fail to meet the qualified joint venture requirements for a year, a new election will be necessary for any future year in which the spouses meet the requirements to be treated as a qualified joint venture.

Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to passive loss limitation rules. Electing qualified joint venture status does not alter the application of the self-employment tax or the passive loss limitation rules.

For more information on qualified joint ventures, go to IRS.gov. Enter "qualified joint venture" in the search box and select "Election for Husband and Wife Unincorporated Businesses."

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.
- Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least $50,000.
- Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
- Certain transactions resulting in a loss of at least $2 million in any single tax year or $4 million in any combination of tax years. (At least $50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)
- Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to transactions that the IRS has identified by notice, regulation, or other form of published guidance as transactions of interest.

See the Instructions for Form 8886 for more details.

At-Risk Rules

In most cases, you must complete Form 6198 to figure your allowable loss if you have:

- A loss from an activity carried on as a trade or business or for the production of income, and
- Amounts in the activity for which you are not at risk.

The at-risk rules in most cases limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, the at-risk rules do not apply to losses from an activity of holding real property placed in service before 1987. They also do not apply to losses from your interest acquired before 1987 in a pass-through entity engaged in such activity. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as the following.

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire your interest in the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with the activity of holding real property (other than mineral property). See *Qualified nonrecourse financing*, later.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire your interest in the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the activity from a person who has an interest in the activity (other than as a creditor) or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Qualified nonrecourse financing. Qualified nonrecourse financing is treated as an amount at risk if it is secured by real property used in an activity of holding real property subject to the at-risk rules. Qualified nonrecourse financing is financing for which no one is personally liable for repayment and is:

- Borrowed by you in connection with the activity of holding real property (other than mineral property),
- Not convertible from a debt obligation to an ownership interest, and
- Loaned or guaranteed by any federal, state, or local government, or borrowed by you from a qualified person.

Qualified person. A qualified person is a person who actively and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person cannot be:

- Related to you (unless the nonrecourse financing obtained is commercially reasonable and on substantially the same terms as loans involving unrelated persons),
- The seller of the property (or a person related to the seller), or
- A person who receives a fee due to your investment in real property (or a person related to that person).

For more details about the at-risk rules, see the Instructions for Form 6198 and Pub. 925.

Passive Activity Loss Rules

The passive activity loss rules may limit the amount of losses you can deduct.

These rules apply to losses in Parts I, II, and III, and line 40 of Schedule E.

Losses from passive activities may be subject first to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity loss rules.

You can deduct losses from passive activities in most cases only to the extent of income from passive activities. An exception for certain rental real estate activities (explained later) may apply.

Passive Activity

A passive activity is any business activity in which you did not materially participate and any rental activity, except as explained later. If you were a limited partner, in most cases, you are not treated as having materially participated in the partnership's activities for the year.

The rental of real or personal property is a rental activity under the passive activity loss rules in most cases, but exceptions apply. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, whether you materially participated in the activity for the tax year.

See the Instructions for Form 8582 to determine whether you materially participated in the activity and for the definition of "rental activity."

See Pub. 925 for special rules that apply to rentals of:

- Substantially nondepreciable property,
- Property incidental to development activities, and
- Property related to activities in which you materially participate.

Activities That Are Not Passive Activities

Activities of real estate professionals. If you were a real estate professional for 2012, any rental real estate activity in which you materially participated is not a passive activity. You were a real estate professional for the year only if you met both of the following conditions.

- More than half of the personal services you performed in trades or businesses during the year were performed in real property trades or businesses in which you materially participated.
- You performed more than 750 hours of services during the year in real property trades or businesses in which you materially participated.

If you are married filing jointly, either you or your spouse must meet both of the above conditions without taking into account services performed by the other spouse.

A real property trade or business is any real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage trade or business. Services you performed as an employee are not treated as performed in a real property trade or business unless you owned more than 5% of the stock (or more than 5% of the capital or profits interest) in the employer.

If you qualify as a real estate professional, rental real estate activities in which you materially participated are not passive activities. For purposes of determining whether you materially participated in your rental real estate activities, each interest in rental real estate is a separate activity unless you elect to treat all your interests in rental real estate as one activity. To make this election, attach a statement to your original tax return that declares you are a qualifying taxpayer for the year and you are making the election under section 469(c)(7)(A). The election applies for the year made and all later years in which you are a real estate professional. You can revoke the election only if your facts and circumstances materially change.

TIP *If you did not make this election on your timely filed return, you may be eligible to make a late election to treat all your interest in rental real estate as one activity. See Rev. Proc. 2011-34, 2011-24 I.R.B. 874, available at www.irs.gov/irb/2011-24_IRB/ar07.html.*

If you were a real estate professional for 2012, complete Schedule E, line 43.

Other activities. The rental of a dwelling unit that you used as a home is not subject to the passive loss limitation rules. See *Line 2*, later, to see if you used the dwelling unit as a home.

A working interest in an oil or gas well you held directly or through an entity that did not limit your liability is not a passive activity even if you did not materially participate.

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E in most cases is not considered income from a passive activity.

For more details on passive activities, see the Instructions for Form 8582 and Pub. 925.

Exception for Certain Rental Real Estate Activities

If you meet all of the following conditions, your rental real estate losses are not limited by the passive activity loss rules. If you do not meet all of these conditions, see the Instructions for Form 8582 to find out if you must complete and attach Form 8582 to figure any losses allowed.

1. Rental real estate activities are your only passive activities.

2. You do not have any prior year unallowed losses from any passive activities.

3. All of the following apply if you have an overall net loss from these activities:

a. You actively participated (defined later) in all of the rental real estate activities;

b. If married filing separately, you lived apart from your spouse all year;

c. Your overall net loss from these activities is $25,000 or less ($12,500 or less if married filing separately);

d. You have no current or prior year unallowed credits from passive activities; and

e. Your modified adjusted gross income (defined later) is $100,000 or less ($50,000 or less if married filing separately).

Active participation. You can meet the active participation requirement without regular, continuous, and substantial involvement in real estate activities. But you must have participated in making management decisions or arranging for others to provide services (such as repairs) in a significant and *bona fide* sense. Such management decisions include:

- Approving new tenants,
- Deciding on rental terms,

- Approving capital or repair expenditures, and
- Other similar decisions.

You are not considered to actively participate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% by value of all interests in the activity. If you are a limited partner, you are also not treated as actively participating in a partnership's rental real estate activities.

Modified adjusted gross income. This is your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37, without taking into account:

- Any allowable passive activity loss,
- Rental real estate losses allowed for real estate professionals (see *Activities of real estate professionals*, earlier),
- Taxable social security or tier 1 railroad retirement benefits,
- Deductible contributions to a traditional IRA or certain other qualified retirement plans under section 219,
- The student loan interest deduction,
- The tuition and fees deduction,
- The domestic production activities deduction,
- The deduction for a portion of self-employment tax,
- The exclusion from income of interest from series EE and I U.S. savings bonds used to pay higher education expenses, and
- Any excluded amounts under an employer's adoption assistance program.

Recordkeeping

You must keep records to support items reported on Schedule E in case the IRS has questions about them. If the IRS examines your tax return, you may be asked to explain the items reported. Good records will help you explain any item and arrive at the correct tax with a minimum of effort. If you do not have records, you may have to spend time getting statements and receipts from various sources. If you cannot produce the correct documents, you may have to pay additional tax and be subject to penalties.

Specific Instructions

Filers of Form 1041. If you are a fiduciary filing Schedule E with Form 1041, enter the estate's or trust's employer identification number (EIN) in the space for "Your social security number."

Part I

CAUTION *Before you begin, see Line 3 and Line 4, later, to determine if you should report your rental real estate and royalty income on Schedule C, Schedule C-EZ, or Form 4835, instead of Schedule E.*

Line A

If you made any payments in 2012 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the 2012 General Instructions for Certain Information Returns if you are unsure whether you were required to file any Forms 1099. Also see the separate instructions for each Form 1099.

TIP *Generally, you must file Form 1099-MISC if you paid at least $600 in rents, services, prizes, medical and health care payments, and other income payments. The* Guide to Information Returns *in the 2012 General Instructions for Certain Information Returns has more information, including the due dates for the various information returns.*

Income or Loss From Rental Real Estate and Royalties

Use Part I to report the following.

- Income and expenses from rental real estate (including personal property leased with real estate).
- Royalty income and expenses.
- For an estate or trust **only**, farm rental income and expenses based on crops or livestock produced by the tenant. Estates and trusts **do not** use Form 4835 or Schedule F (Form 1040) for this purpose.

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

Complete lines 1 and 2 for each rental real estate property. For royalty properties, line 2 and the address portion on line 1 should be left blank and you should enter code "6" for royalty property.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. But answer lines A and B and fill in lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all properties reported on your Schedules E. If you are also using page 2 of Schedule E, use the same Schedule E on which you entered the combined totals for Part I.

Personal property. Do not use Schedule E to report income and expenses from the rental of personal property, such as equipment or vehicles. Instead, use Schedule C or C-EZ if you are in the business of renting personal property. You are in the business of renting personal property if the primary purpose for renting the property is income or profit and you are involved in the rental activity with continuity and regularity.

If your rental of personal property is not a business, see the instructions for Form 1040, lines 21 and 36, to find out how to report the income and expenses.

Extraterritorial income exclusion. Except as otherwise provided in the Internal Revenue Code, gross income includes all income from whatever source derived. Gross income, however, does not include extraterritorial income that is qualifying foreign trade income under certain circumstances. Use Form 8873 to figure the extraterritorial income exclusion. Report it on Schedule E as explained in the Instructions for Form 8873.

Chapter 11 bankruptcy cases. If you were a debtor in a chapter 11 bankruptcy case, see *Chapter 11 Bankruptcy Cases* under *Income* in the Instructions for Form 1040.

Line 1a

For rental real estate property only, show the street address, city or town, state, and ZIP code. If the property is located in a foreign country, enter the city, province or state, country, and postal code.

Line 1b

For the type of property, enter one of the codes listed under "Type of Property" in Part I of the form.

Self-rental. Enter code type "7" for self-rental if you rent property to a trade or business in which you materially participated. See *Rental of Property to a Nonpassive Activity* in Pub. 925 for details about the tax treatment of income from this type of rental property.

Other. Enter code type "8" if the property is not one of the other types listed on the form. Attach a statement to your return describing the property.

Line 2

If you rented out a dwelling unit that you also used for personal purposes during the year, you may not be able to deduct all the expenses for the rental part. "Dwelling unit" (unit) means a house, apartment, condominium, or similar property.

For each property listed on line 1a, report the number of days in the year each property was rented at fair rental value and the number of days of personal use.

A day of personal use is any day, or part of a day, that the unit was used by:

- You for personal purposes,
- Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement),
- Anyone in your family (or in the family of someone else who owns part of the unit), unless the unit is rented at a fair rental price to that person as his or her main home,
- Anyone who pays less than a fair rental price for the unit, or
- Anyone under an agreement that lets you use some other unit.

Do not count as personal use:

- Any day you spent working substantially full time repairing and maintaining the unit, even if family members used it for recreational purposes on that day, or
- Any days you used the unit as your main home before or after renting it or offering it for rent, if you rented or tried to rent it for at least 12 consecutive months (or for a period of less than 12 consecutive months at the end of which you sold or exchanged it).

Whether or not you can deduct expenses for the unit depends on whether or not you used the property as a home in 2012. You used the property as a home if your personal use of the property was more than the greater of:

- 14 days, or
- 10% of the total days it was rented to others at a fair rental price.

If you did not use the property as a home, you can deduct all your expenses for the rental part, subject to the *At-Risk Rules* and the *Passive Activity Loss Rules* explained earlier.

If you did use the property as a home and rented the unit out for fewer than 15 days in 2012, do not report the rental income and do not deduct any rental expenses. If you itemize deductions on Schedule A, you can deduct allowable interest, taxes, and casualty losses.

If you did use the property as a home and rented the unit out for at least 15 days in 2012, you may not be able to deduct all your rental expenses. You can deduct all the following expenses for the rental part on Schedule E.

- Mortgage interest.
- Real estate taxes.
- Casualty losses.
- Other rental expenses not related to your use of the unit as a home, such as advertising expenses and rental agents' fees.

If any income is left after deducting these expenses, you can deduct other expenses, including depreciation, up to the amount of remaining income. You can carry over to 2013 the amounts you cannot deduct.

CAUTION *Regardless of whether you used the unit as a home, expenses related to days of personal use do not qualify as rental expenses. You must allocate your expenses based on the number of days of personal use to total use of the property. For example, you used your property for personal use for 7 days and rented it for 63 days. In most cases, 10% (7÷70) of your expenses are not rental expenses and cannot be deducted on Schedule E.*

See Pub. 527 for details.

QJV. Check the box for "QJV" if you owned the property as a member of a qualified joint venture reporting income not subject to self-employment tax. See *Husband-Wife Qualified Joint Venture*, earlier.

Line 3

If you received rental income from real estate (including personal property leased with real estate), report the income on line 3. Use a separate column (A, B, or C) for each rental property. Include income received for renting a room or other space.

If you received services or property instead of money as rent, report the fair market value of what you received as rental income on line 3.

If you provided significant services to the renter, such as maid service, report the rental activity on Schedule C or C-EZ, not on Schedule E. Significant services do not include the furnishing of heat and light, cleaning of public areas, trash collection, or similar services.

If you were a real estate dealer, include only the rent received from real estate (including personal property leased with this real estate) you held for the primary purpose of renting to produce income. Do not use Schedule E to report income and expenses from rentals of real estate you held for sale to customers in the ordinary course of your business as a real estate dealer. Instead use Schedule C or C-EZ for those rentals.

For more details on rental income, use TeleTax topic 414 (see *What is TeleTax?* in the Instructions for Form 1040), or see Pub. 527.

Rental income from farm production or crop shares. Report farm rental income and expenses on Form 4835 if:

- You are an individual,
- You received rental income based on crops or livestock produced by the tenant, and
- You did not materially participate in the management or operation of the farm.

Line 4

Report on line 4 royalties from oil, gas, or mineral properties (not including operating interests); copyrights; and patents. Use a separate column (A, B, or C) for each royalty property.

If you received $10 or more in royalties during 2012, the payer should send you a Form 1099-MISC or similar statement by January 31, 2013, showing the amount you received. Report this amount on line 4.

If you are in business as a self-employed writer, inventor, artist, etc., report your royalty income and expenses on Schedule C.

You may be able to treat amounts received as "royalties" for the transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For details, see Pub. 544.

Enter on line 4 the gross amount of rent and royalty income, even if state or local taxes were withheld from oil or gas payments you received. Include taxes withheld by the producer on line 16.

General Instructions for Lines 5 Through 21

Enter your rental and royalty expenses for each property in the appropriate column. You can deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, management fees, agents' commissions, and depreciation.

Do not deduct the value of your own labor or amounts paid for capital investments or capital improvements.

Enter your total expenses for mortgage interest (line 12), depreciation expenses and depletion (line 18), and total expenses (line 20) on lines 23c through 23e, respectively, even if you have only one property.

Renting out part of your home. If you rent out only part of your home or other property, deduct the part of your expenses that applies to the rented part.

Credit or deduction for access expenditures. You may be able to claim a tax credit for eligible expenditures paid or incurred in 2012 to provide access to your business for individuals with disabilities. See Form 8826 for details.

You can also elect to deduct up to $15,000 of qualified costs paid or incurred in 2012 to remove architectural or transportation barriers to individuals with disabilities and the elderly.

You cannot take both the credit and the deduction for the same expenditures.

Line 6

You can deduct ordinary and necessary auto and travel expenses related to your rental activities, including 50% of meal expenses incurred while traveling away from home. In most cases you can either deduct your actual expenses or take the standard mileage rate. You must use actual expenses if you used more than four vehicles simultaneously in your rental activities (as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can use the standard mileage rate for 2012 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998).

If you take the standard mileage rate, multiply the number of miles driven in connection with your rental activities by 55.5 cents per mile. Include this amount and your parking fees and tolls on line 6.

CAUTION *You cannot deduct rental or lease payments, depreciation, or your actual auto expenses if you use the standard mileage rate.*

If you deduct actual auto expenses:

- Include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, insurance, tires, license plates, etc., and
- Show auto rental or lease payments on line 19 and depreciation on line 18.

If you claim any auto expenses (actual or the standard mileage rate), you must complete Part V of Form 4562 and attach Form 4562 to your tax return.

See Pub. 527 and Pub. 463 for details.

Line 10

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real estate or royalty properties.

Do not deduct legal fees paid or incurred to defend or protect title to property, to recover property, or to develop or improve property. Instead, you must capitalize these fees and add them to the property's basis.

Lines 12 and 13

In most cases, to determine the interest expense allocable to your rental activities, you must have records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt proceeds and repayment. See Pub. 535 for details.

If you have a mortgage on your rental property, enter on line 12 the amount of interest you paid for 2012 to banks or other financial institutions.

Do not deduct prepaid interest when you paid it. You can deduct it only in the year to which it is properly allocable. Points, including loan origination fees, charged only for the use of money must be deducted over the life of the loan.

If you paid $600 or more in interest on a mortgage during 2012, the recipient should send you a Form 1098 or similar statement by January 31, 2013, showing the total interest received from you.

If you paid more mortgage interest than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct part or all of the additional interest. If you can, enter the entire deductible amount on line 12. Attach a statement to your return explaining the difference. In the space to the left of line 12, enter "See attached."

Note. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received Form 1098, report your share of the deductible interest on line 13. Attach a statement to your return showing the name and address of the person who received Form 1098. On the dotted line next to line 13, enter "See attached."

Line 14

You can deduct the cost of repairs made to keep your property in good working condition. Repairs in most cases do not add significant value to the property or extend its life. Examples of repairs are fixing a broken lock or painting a room. Improvements that increase the value of the property or extend its life, such as replacing a roof or renovating a kitchen, must be capitalized and depreciated (that is, they cannot be deducted in full in the year they are paid or incurred). See *Line 18*, later.

Line 17

You can deduct the cost of ordinary and necessary telephone calls related to your rental activities or royalty income (for example, calls to the renter). However, the base rate (including taxes and other charges) for local telephone service for the first telephone line into your residence is a personal expense and is not deductible.

Line 18

Depreciation is the annual deduction you must take to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. Land is not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you deduct all your depreciable cost or other basis or no longer use the property in your business or for the production of income.

See the Instructions for Form 4562 to figure the amount of depreciation to enter on line 18.

You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property first placed in service during 2012,
- Depreciation on listed property (defined in the Instructions for Form 4562), including a vehicle, regardless of the date it was placed in service, or
- A section 179 expense deduction or amortization of costs that began in 2012.

See Pub. 527 for more information on depreciation of residential rental property. See Pub. 946 for a more comprehensive guide to depreciation.

If you have an economic interest in mineral property, you may be able to take a deduction for depletion. Mineral property includes oil and gas wells, mines, and other natural deposits (including geothermal deposits). See Pub. 535 for details.

Separating cost of land and buildings. If you buy buildings and your cost includes the cost of the land on which they stand, you must divide the cost between the land and the buildings to figure the basis for depreciation of the buildings. The part of the cost that you allocate to each asset is the ratio of the fair market value of that asset to the fair market value of the whole property at the time you buy it.

If you are not certain of the fair market values of the land and the buildings, you can divide the cost between them based on their assessed values for real estate tax purposes.

Line 19

Enter on line 19 any ordinary and necessary expenses not listed on lines 5 through 18.

You may be able to deduct, on line 19, part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details, see section 179D, Notice 2006-52, Notice 2008-40, and Notice 2012-26. You can find Notice 2006-52 on page 1175 of Internal Revenue Bulletin 2006-26 at *www.irs.gov/irb/2006-26_IRB/ar11.html*. You can find Notice 2008-40 on page 725 of Internal Revenue Bulletin 2008-14 at *www.irs.gov/irb/2008-14_IRB/ar12.html*. You can find Notice 2012-26 on page 847 of Internal Revenue Bulletin 2012-17 at *www.irs.gov/irb/2012-17_/IRB/ar08.html*.

Line 21

If you have amounts for which you are not at risk, use Form 6198 to determine the amount of your deductible loss. Enter that amount in the appropriate column of Schedule E, line 21. In the space to the left of line 21, enter "Form 6198." Attach Form 6198 to your return. For details on the at-risk rules, see *At-Risk Rules*, earlier.

Line 22

Do not complete line 22 if the amount on line 21 is from royalty properties.

If you have a rental real estate loss from a passive activity (defined earlier), the amount of loss you can deduct may be limited by the passive activity loss rules. You may need to complete Form 8582 to figure the amount of loss, if any, to enter on line 22. See the Instructions for Form 8582 to determine if your loss is limited.

If your rental real estate loss is not from a passive activity or you meet the exception for certain rental real estate activities (explained earlier), you do not have to complete Form 8582. Enter the loss from line 21 on line 22.

If you have an unallowed rental real estate loss from a prior year that after completing Form 8582 you can deduct this year, include that loss on line 22.

Parts II and III

If you need more space in Part II or III to list your income or losses, attach a continuation sheet using the same format as shown in Part II or III. However, be sure to complete the "Totals" columns for lines 29a and 29b, or lines 34a and 34b, as appropriate. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

Tax preference items. If you are a partner, a shareholder in an S corporation, or a beneficiary of an estate or trust, you must take into account your share of preferences and adjustments from these entities for the alternative minimum tax on Form 6251 or Schedule I (Form 1041).

Part II

Income or Loss From Partnerships and S Corporations

If you are a member of a partnership or joint venture or a shareholder in an S corporation, use Part II to report your share of the partnership or S corporation income (even if not received) or loss.

If you elected to be taxed as a qualified joint venture instead of a partnership, follow the reporting rules under Husband-Wife Qualified Joint Venture, *earlier.*

You should receive a Schedule K-1 from the partnership or S corporation. You should also receive a copy of the Partner's or Shareholder's Instructions for Schedule K-1. Your copy of Schedule K-1 and its instructions will tell you where on your return to report your share of the items. If you did not receive these instructions with your Schedule K-1, see the instructions for Form 1040 or Form 1040NR for how to get tax forms, instructions, and publications. Do not attach Schedules K-1 to your return. Keep them for your records.

If you are treating items on your tax return differently from the way the partnership (other than an electing large partnership) or S corporation reported them on its return, you may have to file Form 8082. If you are a partner in an electing large partnership, you must report the items shown on Schedule K-1 (Form 1065-B) on your tax return the same way the partnership reported the items on Schedule K-1.

Special rules that limit losses. Please note the following.

- If you have an interest in a partnership or S corporation that is involved in a farming business, your losses may be limited if the partnership accepted certain subsidies. You will be notified on the K-1 if the partnership or S corporation received one of these subsidies. Use Worksheet 1 on the last page of these instructions to determine if you have an excess farm loss. See the Instructions for Schedule F for more details on how to complete the worksheet.

If you have other farming businesses requiring you to file Schedule F or any Schedule C activity of processing a farm commodity, you should use one of the worksheets in the Instructions for Schedule F instead of Worksheet 1 on the last page of these instructions.

- If you have a current year loss, or a prior year unallowed loss, from a partnership or an S corporation, see *At-Risk Rules* and *Passive Activity Loss Rules*, earlier.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk rules for any activity, check the box on the appropriate line in Part II, column (e) of Schedule E, and use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter any deductible loss from Form 6198 on the appropriate line in Part II, column (h) of Schedule E.

- If you have a passive activity loss, in most cases you need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II, column (f), for that activity. But if you are a general partner or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity and you meet all of the conditions listed earlier under *Exception for Certain Rental Real Estate Activities*, you do not have to complete Form 8582. Instead, enter your allowable loss in Part II, column (f).

If you have passive activity income, complete Part II, column (g), for that activity.

If you have nonpassive income or losses, complete Part II, columns (h) through (j), as appropriate.

Domestic Partnerships

See the Schedule K-1 instructions before entering on your return other partnership items from a passive activity or income or loss from any publicly traded partnership.

You can deduct unreimbursed ordinary and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. See *Line 27*, later, for how to report these expenses.

Report allowable interest expense paid or incurred from debt-financed acquisitions in Part II or on Schedule A depending on the type of expenditure to which the interest is allocated. See Pub. 535 for details.

If you claimed a credit for federal tax on gasoline or other fuels on your 2011 Form 1040 or Form 1040NR based on information received from the partnership, enter as income in column (g) or column (j), whichever applies, the amount of the credit claimed for 2011.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE. Enter the amount from Schedule K-1 (Form 1065), box 14, code A (or from Schedule K-1 (Form 1065-B), box 9 (code J1)), on Schedule SE, after you reduce this amount by any allowable expenses attributable to that income.

Foreign Partnerships

Follow the instructions below in addition to the instructions earlier for *Domestic Partnerships*.

If you are a U.S. person, you may have received Forms 1099-B, 1099-DIV, and 1099-INT reporting your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1099 for the same type and source of partnership income, report only the income shown on Schedule K-1 in accordance with its instructions.

If you are not a U.S. person, you may have received Forms 1042-S reporting your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1042-S for the same type and source of partnership income, report the income on your return as follows.

- For all income effectively connected with the conduct of a trade or business in the United States, report only the income shown on Schedule K-1 in accordance with its instructions.
- For all income **not** effectively connected with the conduct of a trade or business in the United States, report on page 4 of Form 1040NR only the income shown on Form 1042-S (if you are required to file Form 1040NR).

Requirement to file Form 8865. If you are a U.S. person, you may have to file Form 8865 if any of the following applies.

1. You controlled a foreign partnership (that is, you owned more than a 50% direct or indirect interest in the partnership).

2. You owned at least a 10% direct or indirect interest in a foreign partnership while U.S. persons controlled that partnership.

3. You had an acquisition, disposition, or change in proportional interest of a foreign partnership that:

a. Increased your direct interest to at least 10% or reduced your direct interest of at least 10% to less than 10%, or

b. Changed your direct interest by at least a 10% interest.

4. You contributed property to a foreign partnership in exchange for a partnership interest if:

a. Immediately after the contribution, you owned, directly or indirectly, at least a 10% interest in the partnership, or

b. The value of the property you contributed, when added to the value of any other property you or any related person contributed to the partnership during the 12-month period ending on the date of transfer, exceeds $100,000.

Also, you may have to file Form 8865 to report certain dispositions by a foreign partnership of property you previously contributed to that partnership if you were a partner at the time of the disposition.

For more details, including penalties for failing to file Form 8865, see Form 8865 and its separate instructions.

S Corporations

If you are a shareholder in an S corporation, your share of the corporation's aggregate losses and deductions (combined income, losses, and deductions) is in most cases limited to the adjusted basis of your corporate stock and any debt the corporation owes you. Any loss or deduction not allowed this year because of the basis limitation can be carried forward and deducted in a later year subject to the basis limitation for that year.

If you are claiming a deduction for your share of an aggregate loss, attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See the Schedule K-1 instructions for details.

After applying the basis limitation, the deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules. See *At-Risk Rules* and *Passive Activity Loss Rules* earlier.

Distributions of prior year accumulated earnings and profits of S corporations are dividends and are reported on Form 1040, line 9a.

Interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. 535.

Your share of the net income of an S corporation is not subject to self-employment tax.

Line 27

If you answered "Yes" on line 27, follow the instructions below. If you fail to follow these instructions, the IRS may send you a notice of additional tax due because the amounts reported by the partnership or S corporation on Schedule K-1 do not match the amounts you reported on your tax return.

Losses Not Allowed in Prior Years Due to the At-Risk or Basis Limitations

- Enter your total prior year unallowed losses that are now deductible on a separate line in column (h) of line 28. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.
- Enter "PYA" in column (a) of the same line.

Prior Year Unallowed Losses From a Passive Activity Not Reported on Form 8582

- Enter on a separate line in column (f) of line 28 your total prior year unallowed losses not reported on Form 8582. Such losses include prior year unallowed losses now deductible because you did not have an overall loss from all passive activities or you disposed of your entire interest in a passive activity in a fully taxable transaction. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.
- Enter "PYA" in column (a) of the same line.

Unreimbursed Partnership Expenses

- You can deduct unreimbursed ordinary and necessary partnership expenses you paid on behalf of the partnership on Schedule E if you were required to pay these expenses under the partnership agreement (except amounts deductible only as itemized deductions, which you must enter on Schedule A).
- Enter unreimbursed partnership expenses from nonpassive activities on a separate line in column (h) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- If the expenses are from a passive activity and you are not required to file Form 8582, enter the expenses related to a passive activity on a separate line in column (f) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- Enter "UPE" in column (a) of the same line.

Line 28

For nonpassive income or loss (and passive income or losses for which you are not filing Form 8582), enter in the applicable column of line 28 your current year ordinary income or loss from the partnership or S corporation. Report each related item required to be reported on Schedule E (including items of income or loss stated separately on Schedule K-1) in the applicable column of a separate line following the line on which you reported the current year ordinary income or loss. Also enter a description of the related item (for example, depletion) in column (a) of the same line.

If you are required to file Form 8582, see the Instructions for Form 8582 before completing Schedule E.

Part III

Income or Loss From Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive a Schedule K-1 (Form 1041) from the fiduciary. Your copy of Schedule K-1 and its instructions will tell you where on your return

to report the items from Schedule K-1. Do not attach Schedule K-1 to your return. Keep it for your records.

If you are treating items on your tax return differently from the way the estate or trust reported them on its return, you may have to file Form 8082.

If you have estimated taxes credited to you from a trust (Form 1041, Schedule K-1, box 13, code A), enter "ES payment claimed" and the amount on the dotted line next to line 37. Do not include this amount in the total on line 37. Instead, enter the amount on Form 1040, line 63, or Form 1040NR, line 62.

A U.S. person who transferred property to a foreign trust may have to report the income received by the trust as a result of the transferred property if, during 2012, the trust had a U.S. beneficiary. See section 679. An individual who received a distribution from, or who was the grantor of or transferor to, a foreign trust must also complete Part III of Schedule B (Form 1040A or 1040) and may have to file Form 3520. In addition, the owner of a foreign trust must ensure that the trust files an annual information return on Form 3520-A.

Part IV

Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)

If you are the holder of a residual interest in a REMIC, use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive Schedule Q (Form 1066) and instructions from the REMIC for each quarter. Do not attach Schedules Q to your return. Keep them for your records.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

If you are the holder of a residual interest in more than one REMIC, attach a continuation sheet using the same format as in Part IV. Enter the combined totals of columns (d) and (e) on Schedule E, line 39. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

REMIC income or loss is not income or loss from a passive activity.

Note. If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a.

Column (c). Report the total of the amounts shown on Schedule(s) Q, line 2c. This is the smallest amount you are allowed to report as your taxable income (Form 1040, line 43). It is also the smallest amount you are allowed to report as your alternative minimum taxable income (AMTI) on Form 6251, line 28.

If the amount in column (c) is larger than your taxable income would otherwise be, enter the amount from column (c) on Form 1040, line 43. Similarly, if the amount in column (c) is larger than your AMTI would otherwise be, enter the amount from column (c) on Form 6251, line 28. Enter "Sch. Q" on the dotted line to the left of this amount on Form 1040, line 43, and Form 6251, line 28, if applicable.

Note. These rules also apply to estates and trusts that hold a residual interest in a REMIC. Be sure to make the appropriate entries on the comparable lines on Form 1041.

CAUTION *Do not include the amount shown in column (c) in the total on Schedule E, line 39.*

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b. If you itemize your deductions, include this amount on Schedule A (Form 1040), line 23.

Part V Summary

Line 42

You will not be charged a penalty for underpayment of estimated tax if:

1. Your gross farming or fishing income for 2011 or 2012 is at least two-thirds of your gross income, and

2. You file your 2012 tax return and pay the tax due by March 1, 2013.

Worksheet 1 — Excess farm loss from an interest in a partnership or S corporation involved in farming business(es)

Keep for Your Records

CAUTION *In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farm businesses.*

1.	Enter the amount from your 2012 Schedule(s) E, line 31. If this amount is less than $300,000 ($150,000 if married filing separately), stop here; you do not have an excess farm loss in 2012. If more than $300,000 ($150,000 if married filing separately), continue to line 2	**1.**		
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1		**2.**	
3.	Enter the amount from your 2012 Schedule(s) E, line 30	**3.**		
4.	Is line 3 greater than or equal to line 2? If yes, stop here; you do not have an excess farm loss in 2012. If no, continue to line 5			
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	**5.**		
6.	Enter your net gain/loss from the sale of farming business property reported on Schedule D	**6.**		
7.	Combine line 5 and line 6. If zero or less, enter -0-		**7.**	
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here; you do not have an excess farm loss in 2012. If no, continue to line 9		**8.**	
9.	Enter the amount from your 2011 Schedule(s) E, line 32	**9.**		
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D. If zero or less, enter -0-	**10.**		
11.	Enter the amount from your 2010 Schedule(s) E, line 32	**11.**		
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D. If zero or less, enter -0-	**12.**		
13.	Enter the amount from your 2009 Schedule(s) E, line 32	**13.**		
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-	**14.**		
15.	Enter the amount from your 2008 Schedule(s) E, line 32	**15.**		
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D. If zero or less, enter -0-	**16.**		
17.	Enter the amount from your 2007 Schedule(s) E, line 32	**17.**		
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D. If zero or less, enter -0-	**18.**		
19.	Combine lines 9 through 18. If zero or less, enter -0-		**19.**	
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		**20.**	
21.	Add line 8 and line 20		**21.**	
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses.		**22.**	

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule F

Profit or Loss From Farming

Use Schedule F (Form 1040) to report farm income and expenses. File it with Form 1040, 1040NR, 1041, 1065, or 1065-B.

Your farming activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Additional information. Pub. 225 has more information and examples to help you complete your farm tax return. It also lists important dates that apply to farmers.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule F (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

What's New

No separate payment card reporting requirements. Gross receipts received via payment card (credit and debit cards) and third party network payments are not separately reported on Schedule F.

Standard mileage rate. The standard mileage rate for business use of your vehicle for 2012 is 55.5 cents per mile.

Heavy highway vehicle use tax. This tax has been extended through September 30, 2017.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule E (Form 1040), Part I, to report rental income from pastureland based on a flat charge. However, report on Schedule F (Form 1040), line 8, pasture income received from taking care of someone else's livestock. Also use Schedule E (Form 1040), Part I, to report farm rental income and expenses of a trust or estate based on crops or livestock produced by a tenant.
- Schedule J (Form 1040) to figure your tax by averaging your farm income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE (Form 1040) to pay self-employment tax on income from your farming business.
- Form 3800 to claim any general business credits.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2012, to claim amortization that began in 2012, to make an election under section 179 to expense certain property, or to report information on vehicles and other listed property.
- Form 4684 to report a casualty or theft gain or loss involving farm business property, including purchased livestock held for draft, breeding, sport, or dairy purposes. See Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.
- Form 4797 to report sales, exchanges, or involuntary conversions (other than from a casualty or theft) of certain farm property. Also use this form to report sales of livestock held for draft, breeding, sport, or dairy purposes.
- Form 4835 to report rental income based on crop or livestock shares produced by a tenant if you did not materially participate in the management or operation of a farm. This income is not subject to self-employment tax. See Pub. 225.
- Form 6198 to figure your allowable loss if you have a business loss and you have amounts invested in the business for which you are not at risk.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8824 to report like-kind exchanges.
- Form 8903 to take a deduction for income from domestic production activities.

Single-member limited liability company (LLC). Generally, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC engaged in the business of farming, file Schedule F (Form 1040). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election.

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor trailers, or buses in your farming business, you may have to pay a federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you owe this tax and go to *www.irs.gov/trucker* for the latest developments.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. For details, see *Line F*, later, and the 2012 General Instructions for Certain Information Returns.

If you received cash of more than $10,000 in one or more related transactions in your farming business, you may have to file Form 8300. For details, see Pub. 1544.

Dec 11, 2012 Cat. No. 17152R

Reportable transaction disclosure statement. If you entered into a reportable transaction in 2012, you must file Form 8886 to disclose information if your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. For more information on reportable transactions, see the Instructions for Form 8886.

Husband-Wife Farm

If you and your spouse jointly own and operate a farm as an unincorporated business and share in the profits and losses, you can be taxed as a partnership and file Form 1065, or you each can file Schedule F (Form 1040) as a qualified joint venture.

Qualified Joint Venture

If you and your spouse each materially participate as the only members of a jointly owned and operated farm, and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election in most cases will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return. For an explanation of "material participation," see the instructions for Schedule C (Form 1040), line G, and *Line E*, later, in these instructions.

Making the election. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the farming business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule F (Form 1040). On each line of your separate Schedule F (Form 1040), you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE (Form 1040) to pay self-employment tax, as applicable.

As long as you remain qualified, your election cannot be revoked without IRS consent.

For more information on qualified joint ventures, go to IRS.gov. Enter "qualified joint venture" in the search box and select "Election for Husband and Wife Unincorporated Businesses."

Exception—Community Income

If you and your spouse wholly own an unincorporated farming business as community property under the community property laws of a state, foreign country, or U.S. possession, the income and deductions are reported as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Venture*, earlier, for how to report income and deductions.

The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. A change in your reporting position will be treated as a conversion of the entity.

Estimated Tax

If you had to make estimated tax payments for 2012, and you underpaid your estimated tax, you will not be charged a penalty if both of the following apply.

- Your gross farming or fishing income for 2011 or 2012 is at least two-thirds of your gross income, and
- You file your 2012 tax return and pay the tax due by March 1, 2013.

For details, see chapter 15 of Pub. 225.

Specific Instructions

Filers of Forms 1041, 1065, and 1065-B. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate, trust, or partnership on line D.

Line B

On line B, enter one of the 14 principal agricultural activity codes listed in Part IV on page 2 of Schedule F (Form 1040). Select the code that best describes the source of most of your income.

Line C

If you use the cash method, check the box for "Cash." Complete Schedule F (Form 1040), Parts I and II. In most cases, report income in the year in which you actually or constructively received it and deduct expenses in the year you paid them. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 2 of Pub. 225.

If you use an accrual method, check the box for "Accrual." Complete Schedule F (Form 1040), Parts II, III, and Part I, line 9. Generally, report income in the year in which you earned it and deduct expenses in the year you incurred them, even if you did not pay them in that year. Accrual basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 538.

Farming syndicates. Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, LLC, S corporation, or any other enterprise other than a C corporation if:

- The interests in the business have at any time been offered for sale in a way that would require registration with any federal or state agency, or
- More than 35% of the loss during any tax year is shared by limited partners or limited entrepreneurs. A limited partner is one who can lose only the amount invested or required to be

invested in the partnership. A limited entrepreneur is a person who does not take any active part in managing the business.

Line D

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received.) **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or if you are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are a sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should **enter on line D only the EIN issued to you and in your name as the sole proprietor of your farming business.** If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Single-member limited liability companies (LLCs) with employees. Single-member LLCs that are disregarded as entities separate from their owner for federal tax purposes are required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC owner's name and EIN. Single-member LLCs not previously needing an EIN may need to obtain an EIN for the payment and reporting of these taxes. For more information, see the Instructions for Form SS-4.

Filers of Forms 1041, 1065, and 1065-B. Enter on line D the EIN issued to the estate, trust, or partnership.

Line E

Material participation. For the definition of material participation for purposes of the passive activity rules, see the instructions for Schedule C (Form 1040), line G. If you meet any of the material participation tests described in those instructions, check the "Yes" box.

If you are a retired or disabled farmer, you are treated as materially participating in a farming business if you materially participated 5 or more of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming activity if he or she actively manages the farm and the real property used for farming meets the estate tax rules for special valuation of farm property passed from a qualifying decedent.

Check the "No" box if you did not materially participate. If you checked "No" and you have a loss from this business, see *Limit on passive losses* next. If you have a profit from this business activity but have current year losses from other passive activities or prior year unallowed passive activity losses, see the Instructions for Form 8582.

Limit on passive losses. If you checked the "No" box and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule F (Form 1040), line 34. In most cases, you can deduct losses from passive activities only to the extent of income from passive activities. For details, see Pub. 925.

Line F

If you made any payments in 2012 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the 2012 General Instructions for Certain Information Returns if you are unsure whether you are required to file any Forms 1099. Also see the separate specific instructions for each Form 1099.

TIP *Generally, you must file Form 1099-MISC if you paid at least $600 in rents, services, prizes, medical and health care payments, and other income payments. The* Guide to Information Returns *in the 2012 General Instructions for Certain Information Returns has more information, including the due dates for the various information returns.*

Part I. Farm Income—Cash Method

In Part I, show income received for items listed on lines 1 through 8. In most cases, include both the cash actually or constructively received and the fair market value of goods or other property received for these items. Income is constructively received when it is credited to your account or set aside for you to use. However, direct payments or counter-cyclical payments received under the Food, Conservation, and Energy Act of 2008 are required to be included in income only in the year of actual receipt.

If you ran the farm yourself and received rents based on crop shares or farm production, report these rents as income on line 2.

Sales of livestock because of weather-related conditions. If you sold livestock because of drought, flood, or other weather-related conditions, you can elect to report the income from the sale in the year after the year of sale if all of the following apply.

- Your main business is farming.
- You can show that you sold the livestock only because of weather-related conditions.
- Your area qualified for federal aid.

See chapter 3 of Pub. 225 for details.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2012, see *Chapter 11 Bankruptcy Cases* under *Income* in the Instructions for Form 1040 and the Instructions for Schedule SE (Form 1040).

Forms 1099 or CCC-1099-G. If you received Forms 1099 or CCC-1099-G showing amounts paid to you, first determine if the amounts are to be included with farm income. Then use the following chart to determine where to report the income on Schedule F (Form 1040). Include the Form 1099 or CCC-1099-G amounts in the total amount reported on that line.

Form	Where to report
1099-PATR	Line 3a
1099-A	Line 5b
1099-MISC for crop insurance	Line 6a
1099-G or CCC-1099-G	
• for disaster payments	Line 6a
• for other agricultural program payments	Line 4a

You may receive Form 1099-MISC for other types of income. In this case, report it on whichever line best describes the income. For example, if you receive a Form 1099-MISC for custom farming work, include this amount on line 7.

Lines 3a and 3b

If you received distributions from a cooperative in 2012, you should receive a Form 1099-PATR. On line 3a, show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemptions of nonqualified written notices of allocation and per-unit retain certificates.

Show patronage dividends received in cash and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit retains in cash, show the amount of cash. If you received qualified per-unit retain certificates, show the stated dollar amount of the certificates.

Do not include as income on line 3b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 3a only. Because you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Lines 4a and 4b

Enter on line 4a the total of the following amounts.

- Direct payments.
- Counter-cyclical payments.
- Price support payments.
- Market gain from the repayment of a secured Commodity Credit Corporation (CCC) loan for less than the original loan amount.
- Diversion payments.
- Cost-share payments (sight drafts).
- Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams).

These amounts are government payments you received and are usually reported to you on Form 1099-G. You may also receive Form CCC-1099-G from the Department of Agriculture showing the amounts and types of payments made to you.

On line 4b, report only the taxable amount. For example, do not report the market gain shown on Form CCC-1099-G on line 4b if you elected to report CCC loan proceeds as income in the year received (see *Lines 5a Through 5c* next). No gain results from redemption of the commodity because you previously reported the CCC loan proceeds as income. You are treated as repurchasing the commodity for the amount of the loan repayment. However, if you did not report the CCC loan proceeds under the election, you must report the market gain on line 4b.

If you received a direct or counter-cyclical payment in 2012, your farm losses may be reduced. See *Excess farm loss rules,* later, for more details.

Lines 5a Through 5c

Commodity Credit Corporation (CCC) loans. In most cases, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to secure a CCC loan, you can elect to report the loan proceeds as income in the year you receive them. If you make this election (or made the election in a prior year), report loan proceeds you received in 2012 on line 5a. Attach a statement to your return showing the details of the loan(s). See chapter 3 of Pub. 225.

Forfeited CCC loans. Include the full amount forfeited on line 5b, even if you reported the loan proceeds as income. This amount may be reported to you on Form 1099-A.

If you did not elect to report the loan proceeds as income, also include the forfeited amount on line 5c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 5c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 5c.

See chapter 3 of Pub. 225 for details on the tax consequences of electing to report CCC loan proceeds as income or forfeiting CCC loans.

If you received a CCC loan in 2012, your farm losses may be reduced. See *Excess farm loss rules,* later, for more details.

Lines 6a Through 6d

In most cases, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treated as crop insurance proceeds. However, if 2012 was the year of damage, you can elect to include certain proceeds in income for 2013. To make this election, check the box on line 6c and attach a statement to your return. See chapter 3 of Pub. 225 for a description of the proceeds for which an election can be made and for what you must include in your statement.

In most cases, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including federal crop disaster payments).

Enter on line 6a the total crop insurance proceeds you received in 2012, even if you elect to include them in income for 2013.

Enter on line 6b the taxable amount of the proceeds you received in 2012. Do not include proceeds you elect to include in income for 2013.

Enter on line 6d the amount, if any, of crop insurance proceeds you received in 2011 and elected to include in income for 2012.

Line 8

Enter on line 8 income not otherwise reportable on lines 1 through 7. This includes the following types of income.

- Illegal federal irrigation subsidies. See chapter 3 of Pub. 225.
- Bartering income.
- Income from cancellation of debt. In most cases, if a debt is canceled or forgiven, you must include the canceled amount in income. If a federal agency, financial institution, or credit union canceled or forgave a debt you owed of $600 or more, it should send you a Form 1099-C, or similar statement, by January 31, 2013, showing the amount of debt canceled in 2012. However, you may be able to exclude the canceled debt from income. See Pub. 4681 for details.
- State gasoline or fuel tax refunds you received in 2012.
- The amount of credit claimed on Form 6478 or Form 8864.
- The amount of credit for federal tax paid on fuels claimed on your 2011 Form 1040. For information on including the credit in income, see chapter 2 of Pub. 510.
- Any recapture of excess depreciation on any listed property, including any section 179 expense deduction, if the business use percentage of that property decreased to 50% or less in 2012. Use Part IV of Form 4797 to figure the recapture. See the instructions for Schedule C (Form 1040), line 13, for the definition of listed property.
- The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 50% or less. See chapter 5 of Pub. 946 to figure the amount.
- Any recapture of the deduction or credit for clean-fuel vehicle refueling property or alternative fuel vehicle refueling property used in your farming business. For details on how to figure recapture, see Regulations section 1.179A-1.
- Any income from breeding fees, or fees from renting teams, machinery, or land.
- The gain or loss on the sale of commodity futures contracts if the contracts were made to protect you from price changes. These are a form of business insurance and are considered hedges. If you had a loss in a closed futures contract, enclose the amount of the loss in parentheses.

CAUTION *For property acquired and hedging positions established, you must clearly identify on your books and records both the hedging transaction and the item(s) or aggregate risk being hedged.*

Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, report the profit or loss on Form 6781 instead of this line.

Part II. Farm Expenses

Do not deduct the following.

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Inventory losses.
- Personal losses.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Capitalizing costs of property. If you produced real or tangible personal property or acquired property for resale, certain expenses must be included in inventory costs or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apply to expenses of:

1. Producing any plant that has a preproductive period of 2 years or less,
2. Raising animals, or
3. Replanting certain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, pests, or casualty.

CAUTION *Exceptions (1) and (2) do not apply to tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).*

If you capitalize your expenses, do not reduce your deductions on lines 10 through 32e by the capitalized expenses. Instead, enter the total amount capitalized in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total. See *Preproductive period expenses*, later, for details.

But you may be able to currently deduct rather than capitalize the expenses of producing a plant with a preproductive period of more than 2 years. See *Election to deduct certain preproductive period expenses* next.

Election to deduct certain preproductive period expenses. If the preproductive period of any plant you produce is more than 2 years, you can elect to currently deduct the expenses rather than capitalize them. But you cannot make this election for the costs of planting or growing citrus or almond groves incurred before the end of the fourth tax year beginning with the tax year you planted them in their permanent grove. You are treated as having made the election by deducting the preproductive period expenses in the first tax year for which you can make this election and by applying the special rules, discussed later.

CAUTION *In the case of a partnership or S corporation, the election must be made by the partner, shareholder, or member. This election cannot be made by tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).*

Unless you obtain IRS consent, you must make this election for the first tax year in which you engage in a farming business involving the production of property subject to the capitalization rules. You cannot revoke this election without IRS consent.

Special rules. If you make the election to deduct preproductive expenses for plants:

- Any gain you realize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted, and
- The alternative depreciation rules apply to property placed in service in any tax year your election is in effect.

For details, see *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Prepaid farm supplies. In most cases, if you use the cash method of accounting and your prepaid farm supplies are more than 50% of your other deductible farm expenses, your deduction for those supplies may be limited. Prepaid farm supplies include expenses for feed, seed, fertilizer, and similar farm supplies not used or consumed during the year.

They also include the cost of poultry that would be allowable as a deduction in a later tax year if you were to:

1. Capitalize the cost of poultry bought for use in your farming business and deduct it ratably over the lesser of 12 months or the useful life of the poultry, and
2. Deduct the cost of poultry bought for resale in the year you sell or otherwise dispose of it.

If the limit applies, you can deduct prepaid farm supplies that do not exceed 50% of your other deductible farm expenses in the year of payment. You can deduct the excess only in the year you use or consume the supplies (other than poultry, which is deductible as explained above). For details and exceptions to these rules, see chapter 4 of Pub. 225.

Whether or not this 50% limit applies, your expenses for livestock feed paid during the year but consumed in a later year may be subject to the rules explained in the line 16 instructions.

Line 10

You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. You must use actual expenses if you used five or more vehicles simultaneously in your farming business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2012 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period.

If you take the standard mileage rate:

- Multiply the number of business miles driven by 55.5 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 10.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 10 the business portion of expenses for gasoline, oil, repairs, insurance, license plates, etc., and
- Show depreciation on line 14 and rent or lease payments on line 24a.

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested on Form 4562, Part V. Be sure to attach Form 4562 to your return.

For details, see chapter 4 of Pub. 463.

Line 12

Deductible conservation expenses generally are those that are paid to conserve soil and water for land used in farming, to prevent erosion of land used for farming, or for endangered species recovery. These expenses include (but are not limited to) costs for the following.

- The treatment or movement of earth, such as leveling, grading, conditioning, terracing, contour furrowing, and the restoration of soil fertility.
- The construction, control, and protection of diversion channels, drainage ditches, irrigation ditches, earthen dams, watercourses, outlets, and ponds.
- The eradication of brush.
- The planting of windbreaks.
- The achievement of site-specific management actions recommended in recovery plans approved pursuant to the Endangered Species Act of 1973.

These expenses can be deducted only if they are consistent with a conservation plan approved by the Natural Resources Conservation Service of the Department of Agriculture or a recovery plan approved pursuant to the Endangered Species Act of 1973, for the area in which your land is located. If no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the expenses if they were paid or incurred for land used in farming in a foreign country.

Do not deduct expenses you paid or incurred to drain or fill wetlands, or to prepare land for center pivot irrigation systems.

Your deduction cannot exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, the excess can be carried forward and deducted in later tax years. However, the amount deductible for any one year cannot exceed the 25% gross income limit for that year.

For details, see chapter 5 of Pub. 225.

Line 13

Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment).

Do not include amounts paid for rental or lease of equipment you operated yourself. Instead, report those amounts on line 24a.

Line 14

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not deduct depreciation on your home, furniture or other personal items, land, livestock you bought or raised for resale, or other property in your inventory.

You can also elect under section 179 to expense a portion of the cost of certain property you bought in 2012 for use in your farming business. The section 179 election is made on Form 4562.

For information about depreciation and the section 179 deduction, see Pub. 946 and chapter 7 of Pub. 225. For details on the special depreciation allowance, see chapter 3 of Pub. 946.

See the Instructions for Form 4562 for information on when you must complete and attach Form 4562.

Line 15

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 23. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

Contributions you made on your behalf as a self-employed person to an accident and health plan or for group-term life insurance are not deductible on Schedule F (Form 1040). However, you may be able to deduct on Form 1040, line 29 (or on Form 1040NR, line 29), the amount you paid for health insurance on behalf of yourself, your spouse, and dependent(s) even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 15 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 16

If you use the cash method, you cannot deduct when paid the cost of feed your livestock will consume in a later year unless all of the following apply.

- The payment was for the purchase of feed rather than a deposit.
- The prepayment had a business purpose and was not made merely to avoid tax.
- Deducting the prepayment will not materially distort your income.

If all of the above apply, you can deduct the prepaid feed when paid, subject to the overall limit for *Prepaid farm supplies* explained earlier. If all of the above do not apply, you can deduct the prepaid feed only in the year it is consumed.

Line 18

Do not include the cost of transportation incurred in purchasing livestock held for resale as freight paid. Instead, add these costs to the cost of the livestock.

Line 20

Deduct on this line premiums paid for farm business insurance. Deduct on line 15 amounts paid for employee accident and health insurance. Amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability are not deductible. For details, see chapter 6 of Pub. 535.

Lines 21a and 21b

Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F (Form 1040).

In most cases, you allocate interest expense by tracing how the proceeds of the loan are used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in your farming business, see chapter 4 of Pub. 535 to figure the amount to include on lines 21a and 21b.

How to report. If you have a mortgage on real property used in your farming business (other than your main home), enter on line 21a the interest you paid for 2012 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 21b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 21a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 21a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 21b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 21b, enter "See attached."

Do not deduct interest you prepaid in 2012 for later years; include only the part that applies to 2012.

Line 22

Enter the amounts you paid for farm labor. Do not include amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit;
- Form 8844, Empowerment Zone Employment Credit;
- Form 8845, Indian Employment Credit; and
- Form 8932, Credit for Employer Differential Wage Payments.

Include the cost of boarding farm labor but not the value of any products they used from the farm. Include only what you paid household help to care for farm laborers.

If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you depreciated or deducted elsewhere.

Line 23

Enter your deduction for contributions to employee pension, profit-sharing, or annuity plans. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28 (or on Form 1040NR, line 28), not on Schedule F (Form 1040).

In most cases, you must file the applicable form listed next if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form if you have a small plan (fewer than 100 participants in most cases) that meets certain requirements.

Form 5500. File this form for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 24a and 24b

If you rented or leased vehicles, machinery, or equipment, enter on line 24a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 24b amounts paid to rent or lease other property such as pasture or farmland.

Line 25

Enter amounts you paid for incidental repairs and maintenance of farm buildings, machinery, and equipment that do not add to the property's value or appreciably prolong its life.

Do not deduct repairs or maintenance on your home.

Line 29

You can deduct the following taxes on this line.

- Real estate and personal property taxes on farm business assets.
- Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages without consideration for the temporary employee payroll tax cut for 2012.
- Federal unemployment tax.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following taxes on this line.

- Federal income taxes, including your self-employment tax. However, you can deduct your employer-equivalent portion of self-employment tax on Form 1040, line 27 or Form 1040NR, line 27.
- Estate and gift taxes.
- Taxes assessed for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your farming business. Instead, treat these taxes as part of the cost of the property.
- Other taxes not related to your farming business.

Line 30

Enter amounts you paid for gas, electricity, water, and other utilities for business use on the farm. Do not include personal utilities. You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for your farming business. But you can deduct expenses you paid for your farming business that are more than the cost of the base rate for the first phone line. For example, if you had a second phone line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Lines 32a Through 32f

Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F (Form 1040), such as advertising, office supplies, etc. Do not include fines or penalties paid to a government for violating any law.

At-risk loss deduction. Any loss from this activity that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this activity in 2012.

Bad debts. See chapter 10 of Pub. 535.

Business start-up costs. If your farming business began in 2012, you can elect to deduct up to $5,000 of certain business start-up costs paid or incurred after October 22, 2004. The $5,000 limit is reduced (but not below zero) by the amount by which your start-up costs exceed $50,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the farming business began. For details, see chapters 4 and 7 of Pub. 225. For amortization that begins in 2012, you must complete and attach Form 4562.

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. Use the worksheet in Pub. 587 to figure your allowable deduction. Do not use Form 8829.

Excess farm loss deduction. Any loss from this activity that was not allowed last year because of the excess farm loss rules is treated as a deduction allocable to this activity in 2012.

Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to $10,000 ($5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2012.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2012, you must complete and attach Form 4562.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 4 and 7 of Pub. 225.

Legal and professional fees. You can include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to your farming business. Include fees for tax advice and for the preparation of tax forms related to your farming business. Also include expenses incurred in resolving asserted tax deficiencies related to your farming business.

Tools. You can deduct the amount you paid for tools that have a short life or cost a small amount, such as shovels and rakes.

Travel, meals, and entertainment. In most cases, you can deduct expenses for farm business travel and 50% of your business meals and entertainment. But there are exceptions and limitations. See the instructions for Schedule C (Form 1040), lines 24a and 24b.

Preproductive period expenses. If you had preproductive period expenses in 2012 that you are capitalizing, enter the total of these expenses in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total.

For details, see *Capitalizing costs of property*, earlier, and *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Line 33

If line 32f is a negative amount, subtract it from the total of lines 10 through 32e. Enter the result on line 33.

Line 34

Figuring your net profit or allowable loss. If line 33 is more than line 9, do not enter your loss on line 34 until you have applied the excess farm loss rules, the at-risk rules, and the passive activity loss rules. To apply these rules, follow the instructions for lines 35 and 36, and the Instructions for Form 8582. After applying these rules, the amount on line 34 will be your allowable loss, and it may be smaller than the amount figured by subtracting line 33 from line 9.

If line 9 is more than line 33, and you do not have prior year unallowed passive activity losses, subtract line 33 from line 9. The result is your net profit.

If line 9 is more than line 33, and you have prior year unallowed passive activity losses, do not enter your net profit on line 34 until you have figured the amount of prior year unallowed passive activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year unallowed passive activity losses you may include on line 34. Make sure to indicate that you are including prior year passive activity losses by entering "PAL" to the left of the entry space.

If you checked the "No" box on line E, see the Instructions for Form 8582; you may need to include information from this schedule on that form, even if you have a net profit.

Partnerships. Subtract line 33 from line 9. If the amount is a loss, the partners may need to apply the excess farm loss rules, the at-risk rules, and the passive activity loss rules to determine the amount of their allowable loss.

Reporting your net profit or allowable loss. Once you have figured your net profit or allowable loss, report it as follows.

Individuals. Enter your net profit or allowable loss here and on Form 1040, line 18, and Schedule SE (Form 1040), line 1a.

Nonresident aliens. Enter the net profit or allowable loss here and on Form 1040NR, line 19. You should also enter this amount on Schedule SE (Form 1040), line 1a if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Schedule SE (Form 1040) instructions for information on international social security agreements.

Partnerships. Enter the net profit or loss here and on Form 1065, line 5 (or Form 1065-B, line 7). Because the excess farm loss rules are applied at the partner level, the partnership will notify each partner on the Schedule K-1 if the partnership received one of the subsidies discussed later. Each partner should complete one of the excess farm loss worksheets to determine if there is an excess farm loss.

Trusts and estates. Enter the net profit or allowable loss here and on Form 1041, line 6.

Community income. If you and your spouse had community income and are filing separate returns, see the Instructions for Schedule SE (Form 1040) before figuring self-employment tax.

Earned income credit. If you have a net profit on line 34, this amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See the instructions for Form 1040, lines 64a and 64b, for details.

Conservation Reserve Program (CRP) payments. If you received social security retirement or disability benefits in addition to CRP payments, the CRP payments are not subject to self-employment tax. You will deduct these payments from your net farm profit or loss on Schedule SE (Form 1040), line 1b. Do not make any adjustment on Schedule F (Form 1040).

Line 35

Line 35 should be answered with respect to your farming business (defined later), and not just for the farming activities reported on this Schedule F. You may also have reported farming activities on another Schedule F or on Form 4835.

Check the "Yes" box if you received one of the following subsidies in 2012.

- Any direct or counter-cyclical payments under title I of the Food, Conservation, and Energy Act of 2008 (or any payment you elected instead of this payment).
- Any Commodity Credit Corporation loan.

You are considered to have received one of these subsidies in 2012 if you are a partner or shareholder in a partnership or S corporation that received one of these subsidies during 2012. Check the "No" box if you did not receive one of these subsidies in 2012.

If you checked the "Yes" box, your farm loss may be reduced. You must apply the excess farm loss rules, discussed next.

TIP *If you checked the "No" box, you do not have excess farm loss.*

Excess farm loss rules. If you received one of the subsidies listed above, part of your loss may be excess farm loss. Excess farm loss is not an allowable loss. Instead, excess farm loss is carried forward to the next year and treated as a deduction.

Your excess farm loss for a year is the amount by which your total deductions from your farming businesses exceed your total gross income or gain from your farming businesses, plus a threshold amount. The threshold amount is the greater of $300,000 ($150,000 if your filing status is married filing separately) or your total net profit or loss from farming businesses for the last five years (2007-2011), including for each of those years any net gain from the sale of property used in your farming businesses.

Farming business defined. A farming business generally is the trade or business of farming, including operating a nursery or sod farm or raising or harvesting of trees bearing fruit, nuts, or other crops, or ornamental trees, such as evergreen trees, if they are cut within the first 6 years.

For purposes of calculating your excess farm loss for the year, a farm business also includes the following.

- A trade or business of processing a farm commodity, even if it is not incidental to your farm.
- Participating in a cooperative that processes a farm commodity.
- Any interest in a partnership or S corporation involved in a farming business.

Figuring your excess farm loss. To figure your excess farm loss, you can use one of the excess farm loss worksheets, later. You may need to adjust your income or deductions before figuring your excess farm loss.

If you file multiple copies of Schedule F (Form 1040), Schedule C (Form 1040), or Schedule E (Form 1040) as part of your farming businesses, you must combine the income, deductions, and net gain/loss for purposes of determining whether you have an excess farm loss on the worksheets. If you sold any property used in your farming businesses, you must include any gain or loss on the sale of that property (reported on Form 4797, Sales of Business Property, or Schedule D (Form 1040), Capital Gains and Losses). Be sure to include the gain or loss attributable to property used in your farming businesses (defined earlier). Do not include gain or loss attributable to property used in nonfarming businesses or nonbusiness property.

Activities reported on other forms. Because your farming business includes any trade or business of processing a farm commodity that is not incidental to your farm, you may have farming business activities that are reported on Schedule C (Form 1040) that you must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule C (Form 1040) may be limited by the excess farm loss rules.

Because your farming business includes your interest in a partnership or S corporation, you may have farming business activities that are reported on Schedule E (Form 1040) that you must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule E (Form 1040) may be limited by the excess farm loss rules.

Other deductions that must be included. Certain deductions, including the domestic production activities deduction under section 199 and the deduction for the employer-equivalent portion of self-employment tax, may need to be included when determining your excess farm loss if the deductions are attributable to your farming business (defined earlier).

In particular, the deduction for the employer-equivalent portion of self-employment tax will not be attributable to your farming business on Schedule F (Form 1040) or your business of processing a farm commodity on Schedule C (Form 1040) if the combined amounts on those schedules produce a loss. But the deduction for the employer-equivalent portion of self-employment tax should be taken into account when the combined amounts on those schedules produce income (or the farm optional method on Schedule SE (Form 1040) is used) and there is a large loss on Schedule E (Form 1040) passed through from a partnership or S corporation.

Deductions that are not included. Any deduction for losses arising from fire, storm, or other casualty, or from disease or drought involving any farming business should not be included when determining your excess farm loss.

Coordination with at-risk and passive activity loss rules. You must calculate and apply your excess farm loss before calculating any limits due to the at-risk rules or the passive activity loss rules.

Excess farm loss worksheets. You may complete one of these worksheets to determine if you have an excess farm loss in 2012. Do not attach these worksheets to your return; keep them for your records. You will need them next year when any excess farm loss may be deducted. Which worksheet you should use depends on the nature and extent of your farming business.

- Use Worksheet 1 if your farming businesses include only profit or loss reported on one or more Schedules F (Form 1040).
- Use Worksheet 2 if your farming businesses include Schedule F (Form 1040) and any Schedule C (Form 1040) activity of processing a farm commodity.
- Use Worksheet 3 if your farming businesses include Schedule F (Form 1040) and a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming business.
- Use Worksheet 4 if your farming businesses include Schedule F (Form 1040), Schedule C (Form 1040) activity of processing a farm commodity, a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming business, and farm rental income or loss reported on Form 4835.
- Use Worksheet 5 if your farming business is limited to only farm rental income or loss reported on Form 4835.

Applying your excess farm loss. You must reduce your loss by the amount of your excess farm loss. Subtract line 33 from line 9 and reduce the number by your excess farm loss. Complete line 36 before entering an amount on line 34.

Example. Subtracting line 33 from line 9 results in ($400,000). You have only one farming business and use Worksheet 1 to figure an excess farm loss of ($100,000). Your allowable loss is reduced to ($300,000). This will be the amount you enter on line 34 unless the at-risk or passive activity loss rules reduce it further.

Any loss from this activity not allowed for 2012 because of the excess farm loss rules is treated as a deduction allocable to the activity in 2013.

At-risk and passive activity loss rules. Use your loss reduced by the excess farm loss to calculate any further limitations due to the at-risk rules or passive activity loss rules.

More than one farming business. If you have more than one farming business with a loss this year, allocate the excess farm loss amount on a pro rata basis among those farming businesses. If you have more than one farming business, but only one has a loss, allocate all of the excess farm loss to the farming business with the loss. Do not allocate excess farm loss to a farming business that has a net profit.

Line 36

TIP *You do not need to complete line 36 if line 9 is more than line 33.*

At-risk rules. In most cases, if you have a loss from a farming activity and amounts invested in the activity for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity.

Check box 36b if you have amounts invested in this activity for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your allowable loss. Before determining your allowable loss, you must check box 36a or 36b to determine if your loss from farming is limited by the at-risk rules. Follow the instructions below that apply to your box 36 activity.

If all your investment amounts are at risk in this activity, check box 36a. If you also checked the "Yes" box on Schedule F (Form 1040), line E, your remaining loss (after applying the excess farm loss rules) is your allowable loss. The at-risk rules and the passive activity loss rules do not apply. See *Line 34*, earlier, for how to report your allowable loss.

But if you checked the "No" box on Schedule F (Form 1040), line E, you may need to complete Form 8582 to figure your allowable loss to enter on line 34. See the Instructions for Form 8582.

If some investment is not at risk, check box 36b; the at-risk rules apply to your loss.

If you also checked the "Yes" box on Schedule F (Form 1040), line E, complete Form 6198 to determine the amount of your allowable loss. The passive activity loss rules do not apply. See *Line 34*, earlier, for how to report your allowable loss.

But if you checked the "No" box on Schedule F (Form 1040), line E, the passive activity loss rules may apply. First complete Form 6198 to figure the amount of your loss that is at-risk. If your at-risk amount is zero or less, enter -0- on line 34; then see *Line 34*, earlier, for where to report this amount. If your at-risk amount is more than zero, see the Instructions for Form 8582 to determine your passive activity loss limitation and the amount of your loss that will be allowed on line 34. Be sure to attach Form 6198 to your return.

CAUTION *If you checked box 36b because some investment is not at risk and you do not attach Form 6198, the processing of your return may be delayed.*

Any loss from this activity not allowed for 2012 only because of the at-risk rules is treated as a deduction allocable to the activity in 2013.

For details, see Pub. 925 and the Instructions for Form 6198.

Part III. Farm Income—Accrual Method

You may be required to use the accrual accounting method. If you use the accrual method, report farm income when you earn it, not when you receive it. In most cases, you must include animals and crops in your inventory if you use this method. See Pub. 225 for exceptions, inventory methods, how to change methods of accounting, and rules that require certain costs to be capitalized or included in inventory. For information about accounting periods, see Pub. 538, Accounting Periods and Methods.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2012, see *Chapter 11 Bankruptcy Cases* under *Income* in the Instructions for Form 1040 and the Instructions for Schedule SE (Form 1040).

Lines 38a Through 40c

See the instructions for lines 3a through 5c.

Line 43

See *Line 8*, earlier.

Excess Farm Loss Worksheet 1—Schedule F (Form 1040) farming business only

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 33. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 2	1.	
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1	2.	
3.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 9	3.	
4.	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 5.		
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	5.	
6.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	6.	
7.	Combine line 5 and line 6. If zero or less, enter -0-		7.
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 9		8.
9.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	9.	
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	10.	
11.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	11.	
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	12.	
13.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	13.	
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	14.	
15.	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	15.	
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	16.	
17.	Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Combine lines 9 through 18. If zero or less, enter -0-		19.
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		20.
21.	Add line 8 and line 20		21.
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		22.

Excess Farm Loss Worksheet 2—Schedule F (Form 1040) farming businesses and Schedule C (Form 1040) activity of processing a farm commodity

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

1.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 33	1.	
2.	Enter the total amount from your 2012 Schedule(s) C (Form 1040), line 28 and line 30	2.	
3.	Add lines 1 and 2. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 4		3.
4.	Subtract $300,000 ($150,000 if married filing separately) from line 3		4.
5.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 9	5.	
6.	Enter the amount from your 2012 Schedule(s) C (Form 1040), line 7	6.	
7.	Combine line 5 and line 6		7.
8.	Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 9.		
9.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	9.	
10.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	10.	
11.	Combine line 9 and line 10. If zero or less, enter -0-		11.
12.	Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 13		12.
13.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	13.	
14.	Enter the amount from your 2011 Schedule(s) C (Form 1040), line 31	14.	
15.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	15.	
16.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	16.	
17.	Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	19.	
20.	Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31	20.	

Excess Farm Loss Worksheet 2 (Continued)

21. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**21.**	
22. Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	**22.**	
23. Enter the amount from your 2008 Schedule(s) C (Form 1040), line 31	**23.**	
24. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**24.**	
25. Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36	**25.**	
26. Enter the amount from your 2007 Schedule(s) C (Form 1040), line 31	**26.**	
27. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**27.**	
28. Combine lines 13 through 27. If zero or less, enter -0-		**28.**
29. Enter the greater of line 28 or $300,000 ($150,000 if married filing separately)		**29.**
30. Add lines 12 and 29		**30.**
31. **Excess farm loss.** Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		**31.**

Excess Farm Loss Worksheet 3—Schedule F (Form 1040) farming businesses and Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

1. Enter the amount from your 2012 Schedule(s) F (Form 1040), line 33	**1.**	
2. Enter the amount from your 2012 Schedule(s) E (Form 1040), line 31	**2.**	
3. Add lines 1 and 2. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 4		**3.**
4. Subtract $300,000 ($150,000 if married filing separately) from line 3		**4.**
5. Enter the amount from your 2012 Schedule(s) F (Form 1040), line 9	**5.**	
6. Enter the amount from your 2012 Schedule(s) E (Form 1040), line 30	**6.**	
7. Combine line 5 and line 6		**7.**
8. Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 9.		
9. Enter your net gain/loss from the sale of farming business property reported on Form 4797	**9.**	
10. Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	**10.**	
11. Combine line 9 and line 10. If zero or less, enter -0-		**11.**
12. Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 13		**12.**
13. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	**13.**	
14. Enter the amount from your 2011 Schedule(s) E (Form 1040), line 32	**14.**	
15. Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**15.**	
16. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	**16.**	
17. Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32	**17.**	
18. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**18.**	
19. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	**19.**	
20. Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32	**20.**	

Excess Farm Loss Worksheet 3 (Continued)

21. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**21.**	
22. Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	**22.**	
23. Enter the amount from your 2008 Schedule(s) E (Form 1040), line 32	**23.**	
24. Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form (1040). If zero or less, enter -0-	**24.**	
25. Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36	**25.**	
26. Enter the amount from your 2007 Schedule(s) E (Form 1040), line 32	**26.**	
27. Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**27.**	
28. Combine lines 13 through 27. If zero or less, enter -0-		**28.**
29. Enter the greater of line 28 or $300,000 ($150,000 if married filing separately)		**29.**
30. Add lines 12 and 29		**30.**
31. **Excess farm loss.** Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		**31.**

Excess Farm Loss Worksheet 4—Schedule F (Form 1040) farming businesses, Schedule C (Form 1040) activity of processing a farm commodity, Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses, and Form 4835 rental income or loss

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

1. Enter the amount from your 2012 Schedule(s) F (Form 1040), line 33	**1.**	
2. Enter the total amount from your 2012 Schedule(s) C (Form 1040), line 28 and line 30, for activity of processing a farm commodity	**2.**	
3. Enter the amount from your 2012 Schedule(s) E (Form 1040), line 31, for interest in a partnership or S corporation involved in farming businesses	**3.**	
4. Enter the amount from your 2012 Form 4835, line 31	**4.**	
5. Add lines 1, 2, 3, and 4. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 6		**5.**
6. Subtract $300,000 ($150,000 if married filing separately) from line 5		**6.**
7. Enter the amount from your 2012 Schedule(s) F (Form 1040), line 9	**7.**	
8. Enter the amount from your 2012 Schedule(s) C (Form 1040), line 7	**8.**	
9. Enter the amount from your 2012 Schedule(s) E (Form 1040), line 30	**9.**	
10. Enter the amount from your 2012 Form 4835, line 7	**10.**	
11. Combine lines 7, 8, 9, and 10		**11.**
12. Is line 11 greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 13.		
13. Enter your net gain/loss from the sale of farming business property reported on Form 4797	**13.**	
14. Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	**14.**	
15. Combine line 13 and line 14. If zero or less, enter -0-		**15.**
16. Add lines 11 and 15. Is this greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 17		**16.**
TIP: Lines 17 through 43 help you calculate the threshold amount discussed in the instructions. The threshold amount is the greater of $300,000 ($150,000 if married filing separately) or your total net profit or loss from farming businesses for the last five years (2007-2011), including for each of those years any net gain from the sale of property used in your farming businesses.		
17. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	**17.**	
18. Enter the amount from your 2011 Schedule(s) C (Form 1040), line 31	**18.**	
19. Enter the amount from your 2011 Schedule(s) E (Form 1040), line 32	**19.**	
20. Enter the amount from your 2011 Form 4835, line 32	**20.**	
21. Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**21.**	
22. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	**22.**	
23. Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31	**23.**	
24. Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32	**24.**	
25. Enter the amount from your 2010 Form 4835, line 32	**25.**	
26. Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**26.**	
27. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	**27.**	
28. Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31	**28.**	

(Continued on next page)

Excess Farm Loss Worksheet 4 (Continued)

29.	Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32	**29.**	
30.	Enter the amount from your 2009 Form 4835, line 32	**30.**	
31.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**31.**	
32.	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	**32.**	
33.	Enter the amount from your 2008 Schedule(s) C (Form 1040), line 31	**33.**	
34.	Enter the amount from your 2008 Schedule(s) E (Form 1040), line 32	**34.**	
35.	Enter the amount from your 2008 Form 4835, line 32	**35.**	
36.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**36.**	
37.	Enter the amount from your 2007 Schedule(s) F (Form 1040), line 36	**37.**	
38.	Enter the amount from your 2007 Schedule(s) C (Form 1040), line 31	**38.**	
39.	Enter the amount from your 2007 Schedule(s) E (Form 1040), line 32	**39.**	
40.	Enter the amount from your 2007 Form 4835, line 32	**40.**	
41.	Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**41.**	
42.	Combine lines 17 through 41. If zero or less, enter -0-		**42.**
43.	Enter the greater of line 42 or $300,000 ($150,000 if married filing separately)		**43.**
44.	Add lines 16 and 43		**44.**
45.	**Excess farm loss.** Subtract line 5 from line 44. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		**45.**

Excess Farm Loss Worksheet 5—Form 4835 for farm rental income or loss from farming business

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1.	Enter the amount from your 2012 Form 4835, line 31. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 2	**1.**	
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1	**2.**	
3.	Enter the amount from your 2012 Form 4835, line 7	**3.**	
4.	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 5.		
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	**5.**	
6.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	**6.**	
7.	Combine line 5 and line 6. If zero or less, enter -0-		**7.**
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2012. If no, continue to line 9		**8.**
9.	Enter the amount from your 2011 Form 4835, line 32	**9.**	
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**10.**	
11.	Enter the amount from your 2010 Form 4835, line 32	**11.**	
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**12.**	
13.	Enter the amount from your 2009 Form 4835, line 32	**13.**	
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**14.**	
15.	Enter the amount from your 2008 Form 4835, line 32	**15.**	
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**16.**	
17.	Enter the amount from your 2007 Form 4835, line 32	**17.**	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2007 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**18.**	
19.	Combine lines 9 through 18. If zero or less, enter -0-		**19.**
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		**20.**
21.	Add lines 8 and 20		**21.**
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		**22.**

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule J

Income Averaging for Farmers and Fishermen

Use Schedule J (Form 1040) to elect to figure your 2012 income tax by averaging, over the previous 3 years (base years), all or part of your 2012 taxable income from your trade or business of farming or fishing. This election may give you a lower tax if your 2012 income from farming or fishing is high and your taxable income for one or more of the 3 prior years was low.

In order to qualify for this election, you are not required to have been in the business of farming or fishing during any of the base years.

You may elect to average farming or fishing income even if your filing status was not the same in the election year and the base years.

This election does not apply when figuring your alternative minimum tax on Form 6251. Also, you do not have to recompute, because of this election, the tax liability of any minor child who was required to use your tax rates in the prior years.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule J (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

General Instructions

Prior Year Tax Returns

You may need copies of your original or amended income tax returns for 2009, 2010, and 2011 to figure your tax on Schedule J.

If you need copies of your tax returns, use Form 4506. There is a $57 fee (subject to change) for each return requested. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived. If you want a free transcript of your tax return or account, use Form 4506-T. See your Form 1040 instructions to find out how to get these forms.

Keep a copy of your 2012 income tax return to use for income averaging in 2013, 2014, or 2015.

Definitions

Farming business. A farming business is the trade or business of cultivating land or raising or harvesting any agricultural or horticultural commodity. This includes:

1. Operating a nursery or sod farm;

2. Raising or harvesting of trees bearing fruits, nuts, or other crops;

3. Raising ornamental trees (but not evergreen trees that are more than 6 years old when severed from the roots);

4. Raising, shearing, feeding, caring for, training, and managing animals; and

5. Leasing land to a tenant engaged in a farming business, but only if the lease payments are (a) based on a share of the tenant's production (not a fixed amount), and (b) determined under a written agreement entered into before the tenant begins significant activities on the land.

A farming business does not include:

- Contract harvesting of an agricultural or horticultural commodity grown or raised by someone else, or
- Merely buying or reselling plants or animals grown or raised by someone else.

Fishing business. A fishing business is the trade or business of fishing in which the fish harvested, either in whole or in part, are intended to enter commerce or enter commerce through sale, barter, or trade. This includes:

1. The catching, taking, or harvesting of fish;

2. The attempted catching, taking, or harvesting of fish;

3. Any other activity which can reasonably be expected to result in the catching, taking, or harvesting of fish;

4. Any operations at sea in support of, or in preparation for, any activity described in (1) through (3) above;

5. Leasing a fishing vessel, but only if the lease payments are (a) based on a share of the catch (or a share of the proceeds from the sale of the catch) from the lessee's use of the vessel in a fishing business (not a fixed payment), and (b) determined under a written lease entered into before the lessee begins any significant fishing activities resulting in the catch; and

6. Compensation as a crew member on a vessel engaged in a fishing business, but only if the compensation is based on a share of the catch (or a share of the proceeds from the sale of the catch).

The word fish means finfish, mollusks, crustaceans, and all other forms of marine animal and plant life other than marine mammals and birds.

A fishing business does not include any scientific research activity conducted by a scientific research vessel.

Settlement from Exxon Valdez litigation. You will be treated as engaged in a fishing business with respect to any qualified settlement income you received if either of the following applies.

1. You were a plaintiff in the civil action *In re Exxon Valdez,* No. 89-095-CV (HRH) (Consolidated) (D. Alaska); or

2. All of the following apply.

a. You were a beneficiary of a plaintiff described in (1) above,

b. You acquired the right to receive qualified settlement income from that plaintiff, and

c. You were the spouse or an immediate relative of that plaintiff.

Qualified settlement income is any taxable interest and punitive damage awards you received (whether as lump sums or periodic payments) in connection with the Exxon Valdez civil action described above. Qualified settlement income includes all such awards, whether received before or after the judgment and whether related to a settlement or a judgment.

Additional Information

See Pub. 225 and Regulations section 1.1301-1 for more information.

Specific Instructions

Line 2a

Elected Farm Income

To figure your elected farm income, first figure your taxable income from farming or fishing. This includes all income, gains, losses, and deductions attributable to your farming or fishing business. If you conduct both farming and fishing businesses, you must figure your elected farm income by combining income, gains, losses, and deductions attributable to your farming and fishing businesses.

Elected farm income also includes any gain or loss from the sale or other disposition of property regularly used in your farming or fishing business for a substantial period of time. However, if such gain or loss is realized after cessation of the farming or fishing business, the gain or loss is treated as attributable to a farming or fishing business only if the property is sold within a reasonable time after cessation of the farming or fishing business. A sale or other disposition within 1 year of the cessation is considered to be within a reasonable time.

Elected farm income does not include income, gain, or loss from the sale or other disposition of land or from the sale of development rights, grazing rights, and other similar rights.

You should find your income, gains, losses, and deductions from farming or fishing reported on different tax forms, such as:

- 2012 Form 1040, line 7, or Form 1040NR, line 8, income from wages and other compensation you received (a) as a shareholder in an S corporation engaged in a farming or fishing business or (b) as a crew member on a vessel engaged in a fishing business (but see *Fishing business*, earlier);
- 2012 Form 1040, line 21, or Form 1040NR, line 21, income from Exxon Valdez litigation;
- 2012 Form 1040, line 27, or Form 1040NR, line 27, deductible part of self-employment tax, but only to the extent that deduction is attributable to your farming or fishing business;
- 2012 Form 1040, line 43, or Form 1040NR, line 41, CCF reduction, except to the extent that any earnings (without regard to the carryback of any net operating or net capital loss) from the operation of agreement vessels in the fisheries of the United States or in the foreign or domestic commerce of the United States are not attributable to your fishing business;
- Schedule C or C-EZ;
- Schedule D;
- Schedule E, Part II;
- Schedule F;
- Form 4797;
- Form 4835;
- Form 8903, domestic production activities deduction, but only to the extent that deduction is attributable to your farming or fishing business; and
- Form 8949.

Your elected farm income is the amount of your taxable income from farming or fishing that you elect to include on line 2a.

TIP *You do not have to include all of your taxable income from farming or fishing on line 2a. It may be to your advantage to include less than the entire amount, depending on how the amount you include on line 2a affects your tax bracket for the current and prior 3 tax years.*

If you received certain subsidies in 2012, your elected farm income cannot include excess farm losses. See the Instructions for Schedule F (Form 1040).

Your elected farm income cannot exceed your taxable income.

Lines 2b and 2c

Complete lines 2b and 2c if the amount of your elected farm income on line 2a includes net capital gain. Net capital gain is the excess, if any, of net long-term capital gain over net short-term capital loss.

Line 2b. Enter on line 2b the portion of your elected farm income on line 2a treated as a net capital gain. The amount you enter on line 2b cannot exceed the **smaller** of your total net capital gain or the net capital gain attributable to your farming or fishing business.

Line 2c. Enter on line 2c the **smaller** of line 2b or the unrecaptured section 1250 gain attributable to your farming or fishing business, if any.

Line 4

Figure the tax on the amount on line 3 using:

- The 2012 Tax Table, Tax Computation Worksheet, or Qualified Dividends and Capital Gain Tax Worksheet from the 2012 Instructions for Form 1040 or Form 1040NR;
- The 2012 Foreign Earned Income Tax Worksheet from the 2012 Instructions for Form 1040; or
- The Schedule D Tax Worksheet in the 2012 Instructions for Schedule D.

Enter the tax on line 4.

Line 5

If you used Schedule J to figure your tax for:

- 2011 (that is, you entered the amount from the 2011 Schedule J, line 23, on line 44 of your 2011 Form 1040, on line 42 of your 2011 Form 1040NR, or on Form 1040X for 2011), enter on line 5 the amount from your 2011 Schedule J, line 11.
- 2010 but not 2011, enter on line 5 the amount from your 2010 Schedule J, line 15.
- 2009 but not 2010 or 2011, enter on line 5 the amount from your 2009 Schedule J, line 3.

If you figured your tax for 2009, 2010, and 2011 without using Schedule J, enter on line 5 the taxable income from your 2009 tax return (or as previously adjusted by the IRS, or corrected on an amended return). But if that amount is zero or less, complete the 2009 Taxable Income Worksheet to figure the amount to enter on line 5.

If you did not file a tax return for 2009, use the amount you would have reported as your taxable income had you been required to file a tax return. Be sure to keep all your records for 2009 for at least 3 years after April 15, 2013 (or the date you file your 2012 tax return, if later).

Instructions for 2009 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 2009 Schedule D, line 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2010. This could happen if the taxable income before subtracting exemptions—shown on your 2009 Form 1040, line 41, or your 2009 Form 1040NR, line 38 (or as previously adjusted)—was less than zero. Enter on line 2 the amount by which your 2009 capital loss carryover to 2010 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2009 Schedule D, line 16, over the loss on your 2009 Schedule D, line 21. If you had any Net Operating Loss (NOL) carrybacks to 2009, be sure you refigured your 2009 capital loss carryover to 2010.

Line 3. If you had an NOL for 2009, enter the amount of that NOL from line 25 of the 2009 Form 1045, Schedule A, you filed with Form 1045 or Form 1040X. If you did not have an NOL for 2009, enter the portion, if any, of the NOL carryovers and carrybacks to 2009 that were not used in 2009 and were carried to years after 2009.

Example. John Farmington, who is single, did not use income averaging for 2009, 2010, or 2011. For 2012, John has $18,000 of elected farm income on Schedule J, line 2a. The taxable income before subtracting exemptions on his 2009 Form 1040, line 41, is $4,500. A deduction for exemptions of $3,650 is shown on line 42, and line 43, taxable income, is $850. However, John had a $21,200 NOL for 2010, $9,000 of which was remaining to carry to 2009 after the NOL was carried back to 2008. To complete line 1 of the 2009 Taxable Income Worksheet, John combines the $9,000 NOL deduction with the $850 from his 2009 Form 1040, line 43. The result is a negative $8,150, John's 2009 taxable income, which he enters as a positive amount on line 1 of the 2009 Taxable Income Worksheet.

When John filed his 2009 tax return, he had a $3,000 net capital loss deduction on Schedule D, line 21 (which was also entered on Form 1040, line 13), a $7,000 loss on Schedule D, line 16, and a $4,000 capital loss carryover to 2010. However, when John carried back the 2010 NOL ($9,000 of which was carried to 2009), he refigured his 2009 capital loss carryover to 2010 as $7,000. John adds the $3,000 from Schedule D, line 21, and the $7,000 carryover. He subtracts from the $10,000 result the $7,000 loss on his Schedule D, line 16, and enters $3,000 on line 2 of the worksheet.

John had $850 of taxable income in 2009 that reduced the 2010 NOL carryback. The $3,650 exemption deduction and $3,000 net capital loss deduction also reduced the amount of the 2010 NOL carryback. As a result, only $1,500 was available to carry to 2011 and later years, as shown on line 10 of his 2010 Form 1045, Schedule B. John enters the $1,500 on line 3 of the worksheet, and $4,500 ($1,500 plus the $3,000 line 2 amount) on line 4. He then subtracts the $4,500 from the $8,150 on line 1 and enters the result, $3,650, on line 5 of the worksheet. He enters a negative $3,650 on Schedule J, line 5. He combines that amount with the $6,000 on Schedule J, line 6, and enters $2,350 on Schedule J, line 7.

2009 Taxable Income Worksheet—Line 5

Keep for Your Records

Complete this worksheet if you **did not** use Schedule J to figure your tax for 2010 and 2011 **and** your 2009 taxable income was zero or less. See the instructions above before completing this worksheet for line 5.

1. Figure the taxable income from your 2009 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2009, **do not** include any NOL carryovers or carrybacks to 2009. Enter the result as a positive amount		**1.** _____
2. If there is a loss on your 2009 Schedule D, line 21, add that loss (as a positive amount) and your 2009 capital loss carryover to 2010. Subtract from that sum the amount of the loss on your 2009 Schedule D, line 16, and enter the result	**2.** _____	
3. If you had an NOL for 2009, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2009 that were not used in 2009 and were carried to years after 2009	**3.** _____	
4. Add lines 2 and 3		**4.** _____
5. Subtract line 4 from line 1. Enter the result as a **negative** amount on Schedule J, line 5		**5.** _____

Line 8

If line 7 is zero, enter -0- on line 8. Otherwise, figure the tax on the amount on line 7 using:

- The 2009 Tax Rate Schedules below,
- The 2009 Qualified Dividends and Capital Gain Tax Worksheet, later,
- The 2009 Schedule D Tax Worksheet in the 2009 Schedule D instructions (but use the 2009 Tax Rate Schedules below when figuring the tax on lines 33 and 35 of the Schedule D Tax Worksheet), or
- The 2009 Foreign Earned Income Tax Worksheet, later.

If your elected farm income includes net capital gain, you must use the 2009 Schedule D Tax Worksheet to figure the tax on the amount on line 7. However, if you filed Form 2555 or 2555-EZ for 2009, you must first complete the 2009 Foreign Earned Income Tax Worksheet, and then use the 2009 Schedule D Tax Worksheet to figure the tax on the amount on line 3 of that worksheet.

When completing the Schedule D Tax Worksheet, you must allocate 1/3 of the amount on line 2b (and 1/3 of the amount on line 2c, if any) to 2009. If for 2009 you had a capital loss that resulted in a capital loss carryover to 2010, do not reduce the elected farm income allocated to 2009 by any part of the carryover.

2009 Tax Rate Schedules—Line 8

Schedule X—Use if your **2009** filing status was **Single** or you checked filing status box 1 or 2 on Form 1040NR

If Schedule J, line 7, is: *Over—*	*But not over—*	Enter on Schedule J, line 8		*of the amount over—*
$0	$8,350	.....	**10%**	**$0**
8,350	33,950	**$835.00 +**	**15%**	**8,350**
33,950	82,250	**4,675.00 +**	**25%**	**33,950**
82,250	171,550	**16,750.00 +**	**28%**	**82,250**
171,550	372,950	**41,754.00 +**	**33%**	**171,550**
372,950	.....	**108,216.00+**	**35%**	**372,950**

Schedule Y-2—Use if your **2009** filing status was **Married filing separately** or you checked filing status box 3, 4, or 5 on Form 1040NR

If Schedule J, line 7, is: *Over—*	*But not over—*	Enter on Schedule J, line 8		*of the amount over—*
$0	$8,350	.....	**10%**	**$0**
8,350	33,950	**$835.00 +**	**15%**	**8,350**
33,950	68,525	**4,675.00 +**	**25%**	**33,950**
68,525	104,425	**13,318.75+**	**28%**	**68,525**
104,425	186,475	**23,370.75+**	**33%**	**104,425**
186,475	.....	**50,447.25+**	**35%**	**186,475**

Schedule Y-1—Use if your **2009** filing status was **Married filing jointly** or **Qualifying widow(er)** or you checked filing status box 6 on Form 1040NR

If Schedule J, line 7, is: *Over—*	*But not over—*	Enter on Schedule J, line 8		*of the amount over—*
$0	$16,700	.....	**10%**	**$0**
16,700	67,900	**$1,670.00 +**	**15%**	**16,700**
67,900	137,050	**9,350.00 +**	**25%**	**67,900**
137,050	208,850	**26,637.50 +**	**28%**	**137,050**
208,850	372,950	**46,741.50 +**	**33%**	**208,850**
372,950	.....	**100,894.50+**	**35%**	**372,950**

Schedule Z—Use if your **2009** filing status was **Head of household**

If Schedule J, line 7, is: *Over—*	*But not over—*	Enter on Schedule J, line 8		*of the amount over—*
$0	$11,950	.....	**10%**	**$0**
11,950	45,500	**$1,195.00+**	**15%**	**11,950**
45,500	117,450	**6,227.50 +**	**25%**	**45,500**
117,450	190,200	**24,215.00+**	**28%**	**117,450**
190,200	372,950	**44,585.00+**	**33%**	**190,200**
372,950	.....	**104,892.50+**	**35%**	**372,950**

2009 Qualified Dividends and Capital Gain Tax Worksheet—Line 8

Keep for Your Records

Use this worksheet **only** if both of the following apply.

- Your elected farm income on your 2012 Schedule J, line 2a, does not include any net capital gain.
- You **(a)** entered qualified dividends on your 2009 Form 1040, line 9b (or your 2009 Form 1040A, line 9b, or 2009 Form 1040NR, line 10b); **(b)** entered capital gain distributions directly on your 2009 Form 1040, line 13 (or your 2009 Form 1040A, line 10, or 2009 Form 1040NR, line 14) and were not required to file Schedule D; or **(c)** filed Schedule D in 2009 and you answered "Yes" on lines 17 and 20 of that Schedule D.

1. Amount from your 2012 Schedule J, line 7. If for 2009 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the 2009 Foreign Earned Income Tax Worksheet ..... **1.** _____

2. Amount from your 2009 Form 1040, line 9b* (or your 2009 Form 1040A, line 9b, or 2009 Form 1040NR, line 10b) ..... **2.** _____

3. Did you file Schedule D in 2009?*

☐ **Yes.** Enter the **smaller** of line 15 or 16 of your 2009 Schedule D, but do not enter less than -0- .. **3.** _____

☐ **No.** Enter the amount from your 2009 Form 1040, line 13 (or your 2009 Form 1040A, line 10, or 2009 Form 1040NR, line 14)

4. Add lines 2 and 3 ..... **4.** _____

5. Amount, if any, from your 2009 Form 4952, line 4g ..... **5.** _____

6. Subtract line 5 from line 4. If zero or less, enter -0- ..... **6.** _____

7. Subtract line 6 from line 1. If zero or less, enter -0- ..... **7.** _____

8. Enter the **smaller** of:

- The amount on line 1, or
- $33,950 if single or married filing separately or if you checked filing status box 1, 2, 3, 4, or 5 on Form 1040NR; $67,900 if married filing jointly or qualifying widow(er) or if you checked filing status box 6 on Form 1040NR; $45,500 if head of household.

..... **8.** _____

9. Is the amount on line 7 equal to or more than the amount on line 8?

☐ **Yes.** Skip lines 9 and 10; go to line 11 and check the "No" box.

☐ **No.** Enter the amount from line 7 ..... **9.** _____

10. Subtract line 9 from line 8 ..... **10.** _____

11. Are the amounts on lines 6 and 10 the same?

☐ **Yes.** Skip lines 11 through 14; go to line 15.

☐ **No.** Enter the **smaller** of line 1 or line 6 ..... **11.** _____

12. Enter the amount from line 10 (if line 10 is blank, enter -0-) ..... **12.** _____

13. Subtract line 12 from line 11 ..... **13.** _____

14. Multiply line 13 by 15% (.15) ..... **14.** _____

15. Figure the tax on the amount on line 7. Use the 2009 Tax Rate Schedules ..... **15.** _____

16. Add lines 14 and 15 ..... **16.** _____

17. Figure the tax on the amount on line 1. Use the 2009 Tax Rate Schedules ..... **17.** _____

18. **Tax.** Enter the **smaller** of line 16 or line 17 here and on your 2012 Schedule J, line 8. If for 2009 you filed Form 2555 or 2555-EZ, do not enter this amount on Schedule J, line 8. Instead, enter it on line 4 of the 2009 Foreign Earned Income Tax Worksheet ..... **18.** _____

**If for 2009 you filed Form 2555 or 2555-EZ, see the footnote in the 2009 Foreign Earned Income Tax Worksheet before completing this line.*

2009 Foreign Earned Income Tax Worksheet—Line 8

Keep for Your Records

Use this worksheet if you claimed the foreign earned income exclusion or housing exclusion on your 2009 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 7, is zero or less do not complete this worksheet.

1. Enter the amount from your 2012 Schedule J, line 7 ..... **1.** _____

2. Enter the amount from your (and your spouse's, if filing jointly) 2009 Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 ..... **2.** _____

3. Add lines 1 and 2 ..... **3.** _____

4. **Tax on the amount on line 3**. Use the 2009 Tax Rate Schedules, the 2009 Qualified Dividends and Capital Gain Tax Worksheet,* or the 2009 Schedule D Tax Worksheet in the 2009 Schedule D instructions,* whichever applies. ..... **4.** _____

5. **Tax on the amount on line 2**. Use the 2009 Tax Rate Schedules. ..... **5.** _____

6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2012 Schedule J, line 8 ..... **6.** _____

**Enter the amount from line 3 above on line 1 of the 2009 Qualified Dividends and Capital Gain Tax Worksheet or the 2009 Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you had a capital gain excess. To find out if you had a capital gain excess, subtract the amount from your 2012 Schedule J, line 7, from line 6 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your 2009 Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you did not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you had a capital gain excess, complete a second 2009 Qualified Dividends and Capital Gain Tax Worksheet or 2009 Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the 2009 Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2009 Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your 2009 Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your 2009 Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your 2009 Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your 2009 Unrecaptured Section 1250 Gain Worksheet in the 2009 Instructions for Schedule D (Form 1040).

Line 9

If you used Schedule J to figure your tax for:

- 2011 (that is, you entered the amount from the 2011 Schedule J, line 23, on line 44 of your 2011 Form 1040, on line 42 of 2011 Form 1040NR, or on Form 1040X for 2011), enter on line 9 the amount from your 2011 Schedule J, line 15.
- 2010 but not 2011, enter on line 9 the amount from your 2010 Schedule J, line 3.

If you figured your tax for both 2010 and 2011 without using Schedule J, enter on line 9 the taxable income from your 2010 tax return (or as previously adjusted by the IRS or corrected on an amended return). But if that amount is zero or less, complete the worksheet below to figure the amount to enter on line 9.

If you did not file a tax return for 2010, use the amount you would have reported as your taxable income had you been required to file a tax return. Be sure to keep all your records for 2010 until at least 3 years after April 15, 2013 (or the date you file your 2012 tax return, if later).

Instructions for 2010 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 2010 Schedule D, line 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2011. This could happen if the taxable income before subtracting exemptions—shown on your 2010 Form 1040, line 41, or your 2010 Form 1040NR, line 39 (or as previously adjusted)—was less than zero. Enter on line 2 the amount by which your 2010 capital loss carryover to 2011 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2010 Schedule D, line 16, over the loss on your 2010 Schedule D, line 21. If you had any NOL carrybacks to 2010, be sure you refigured your 2010 capital loss carryover to 2011.

Line 3. If you had an NOL for 2010, enter the amount of that NOL from line 25 of the 2010 Form 1045, Schedule A, you filed with Form 1045 or Form 1040X. If you did not have an NOL for 2010, enter the portion, if any, of the NOL carryovers and carrybacks to 2010 that were not used in 2010 and were carried to years after 2010.

Example. John Farmington did not use income averaging for 2009, 2010, or 2011. The taxable income before subtracting exemptions on his 2010 Form 1040, line 41, is a negative $29,900. A deduction for exemptions of $3,650 is shown on line 42, and line 43, taxable income, is limited to zero. John subtracts from the $29,900 loss the $3,650 deduction for exemptions. The result is a negative $33,550, John's 2010 taxable income, which he enters as a positive amount on line 1 of the 2010 Taxable Income Worksheet.

When John filed his 2010 tax return, he had a $3,000 net capital loss deduction on Schedule D, line 21 (which was also entered on Form 1040, line 13), and a $7,000 loss on Schedule D, line 16 (as adjusted). He also had a $7,000 capital loss carryover to 2011. John adds the $3,000 from Schedule D, line 21, and the $7,000 carryover. He subtracts from the $10,000 result the $7,000 loss on his Schedule D, line 16, and enters $3,000 on line 2 of the worksheet.

John enters $21,200 on line 3 of the worksheet, the 2010 NOL from his 2010 Form 1045, Schedule A, line 25. Of the $33,550 negative taxable income, the $3,650 deduction for exemptions, the $3,000 capital loss deduction, and his $5,700 standard deduction were not allowed in figuring the NOL. John had a $21,200 loss on his 2010 Schedule F, the only other item on his 2010 tax return.

John enters $24,200 (the $3,000 line 2 amount plus the $21,200 line 3 amount) on line 4 and $9,350 (the $33,550 line 1 amount minus the $24,200 line 4 amount) on line 5. He enters $9,350 as a negative amount on Schedule J, line 9. He enters $6,000 on Schedule J, line 10, and a negative $3,350 on Schedule J, line 11. If he uses Schedule J to figure his tax for 2013, he will enter the negative $3,350 amount on his 2013 Schedule J as his 2010 taxable income for income averaging purposes.

2010 Taxable Income Worksheet—Line 9

Keep for Your Records

Complete this worksheet if you **did not** use Schedule J to figure your tax for 2011 and your 2010 taxable income was zero or less. See the instructions above before completing this worksheet.

1. Figure the taxable income from your 2010 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2010, **do not** include any NOL carryovers or carrybacks to 2010. Enter the result as a positive amount		**1.** _____
2. If there is a loss on your 2010 Schedule D, line 21, add that loss (as a positive amount) and your 2010 capital loss carryover to 2011. Subtract from that sum the amount of the loss on your 2010 Schedule D, line 16, and enter the result	**2.** _____	
3. If you had an NOL for 2010, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2010 that were not used in 2010 and were carried to years after 2010	**3.** _____	
4. Add lines 2 and 3		**4.** _____
5. Subtract line 4 from line 1. Enter the result as a **negative** amount on Schedule J, line 9		**5.** _____

Line 12

If line 11 is zero or less, enter -0- on line 12. Otherwise, figure the tax on the amount on line 11 using:

- The 2010 Tax Rate Schedules below,
- The 2010 Qualified Dividends and Capital Gain Tax Worksheet, later,
- The 2010 Schedule D Tax Worksheet in the 2010 Schedule D instructions (but use the 2010 Tax Rate Schedules below when figuring the tax on the Schedule D Tax Worksheet, lines 34 and 36), or
- The 2010 Foreign Earned Income Tax Worksheet, later.

If your elected farm income includes net capital gain, you must use the 2010 Schedule D Tax Worksheet to figure the tax on the amount on line 11. However, if you filed Form 2555 or 2555-EZ for 2010, you must first complete the 2010 Foreign Earned Income Tax Worksheet, and then use the 2010 Schedule D Tax Worksheet to figure the tax on the amount on line 3 of that worksheet.

When completing the Schedule D Tax Worksheet, you must allocate 1/3 of the amount on line 2b (and 1/3 of the amount on line 2c, if any) to 2010. If for 2010 you had a capital loss that resulted in a capital loss carryover to 2011, do not reduce the elected farm income allocated to 2010 by any part of the carryover.

2010 Tax Rate Schedules—Line 12

Schedule X—Use if your **2010** filing status was **Single** or you checked filing status box 1 or 2 on Form 1040NR

If Schedule J, line 11, is: *Over—*	*But not over—*	Enter on Schedule J, line 12		*of the amount over—*
$0	$8,375	.....	**10%**	**$0**
8,375	34,000	**$837.50 +**	**15%**	**8,375**
34,000	82,400	**4,681.25 +**	**25%**	**34,000**
82,400	171,850	**16,781.25+**	**28%**	**82,400**
171,850	373,650	**41,827.25+**	**33%**	**171,850**
373,650	.....	**108,421.25+**	**35%**	**373,650**

Schedule Y-1—Use if your **2010** filing status was **Married filing jointly** or **Qualifying widow(er)** or you checked filing status box 6 on Form 1040NR

If Schedule J, line 11, is: *Over—*	*But not over—*	Enter on Schedule J, line 12		*of the amount over—*
$0	$16,750	.....	**10%**	**$0**
16,750	68,000	**$1,675.00+**	**15%**	**16,750**
68,000	137,300	**9,362.50 +**	**25%**	**68,000**
137,300	209,250	**26,687.50+**	**28%**	**137,300**
209,250	373,650	**46,833.50+**	**33%**	**209,250**
373,650	.....	**101,085.50+**	**35%**	**373,650**

Schedule Y-2—Use if your **2010** filing status was **Married filing separately** or you checked filing status box 3, 4, or 5 on Form 1040NR

If Schedule J, line 11, is: *Over—*	*But not over—*	Enter on Schedule J, line 12		*of the amount over—*
$0	$8,375	.....	**10%**	**$0**
8,375	34,000	**$837.50 +**	**15%**	**8,375**
34,000	68,650	**4,681.25 +**	**25%**	**34,000**
68,650	104,625	**13,343.75+**	**28%**	**68,650**
104,625	186,825	**23,416.75+**	**33%**	**104,625**
186,825	.....	**50,542.75+**	**35%**	**186,825**

Schedule Z—Use if your **2010** filing status was **Head of household**

If Schedule J, line 11, is: *Over—*	*But not over—*	Enter on Schedule J, line 12		*of the amount over—*
$0	$11,950	.....	**10%**	**$0**
11,950	45,550	**$1,195.00 +**	**15%**	**11,950**
45,550	117,650	**6,235.00 +**	**25%**	**45,550**
117,650	190,550	**24,260.00+**	**28%**	**117,650**
190,550	373,650	**44,672.00+**	**33%**	**190,550**
373,650	.....	**105,095.00+**	**35%**	**373,650**

2010 Qualified Dividends and Capital Gain Tax Worksheet—Line 12

Keep for Your Records

Use this worksheet **only** if both of the following apply.

- Your elected farm income on your 2012 Schedule J, line 2a, does not include any net capital gain.
- You **(a)** entered qualified dividends on your 2010 Form 1040, line 9b (or your 2010 Form 1040A, line 9b, or 2010 Form 1040NR, line 10b); **(b)** entered capital gain distributions directly on your 2010 Form 1040, line 13 (or your 2010 Form 1040A, line 10, or 2010 Form 1040NR, line 14) and were not required to file Schedule D; or **(c)** filed Schedule D in 2010 and you answered "Yes" on lines 17 and 20 of that Schedule D.

1.	Amount from your 2012 Schedule J, line 11. If for 2010 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the 2010 Foreign Earned Income Tax Worksheet	**1.**	
2.	Amount from your 2010 Form 1040, line 9b* (or your 2010 Form 1040A, line 9b, or 2010 Form 1040NR, line 10b)	**2.**	
3.	Did you file Schedule D in 2010?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of your 2010 Schedule D, but do not enter less than -0- ☐ **No.** Enter the amount from your 2010 Form 1040, line 13 (or your 2010 Form 1040A, line 10, or 2010 Form 1040NR, line 14)	**3.**	
4.	Add lines 2 and 3	**4.**	
5.	Amount, if any, from your 2010 Form 4952, line 4g	**5.**	
6.	Subtract line 5 from line 4. If zero or less, enter -0-	**6.**	
7.	Subtract line 6 from line 1. If zero or less, enter -0-	**7.**	
8.	Enter one of the following three amounts depending on your filing status: • $34,000 if single or married filing separately, or if you checked filing status box 1, 2, 3, 4, or 5 on Form 1040NR; • $68,000 if married filing jointly or qualifying widow(er) or if you checked filing status box 6 on Form 1040NR; • $45,550 if head of household.	**8.**	
9.	Enter the smaller of line 1 or line 8	**9.**	
10.	Enter the smaller of line 7 or line 9	**10.**	
11.	Subtract line 10 from line 9. This amount is taxed at 0%	**11.**	
12.	Enter the smaller of line 1 or line 6	**12.**	
13.	Enter the amount from line 11	**13.**	
14.	Subtract line 13 from line 12	**14.**	
15.	Multiply line 14 by 15% (.15)	**15.**	
16.	Figure the tax on the amount on line 7. Use the 2010 Tax Rate Schedules	**16.**	
17.	Add lines 15 and 16	**17.**	
18.	Figure the tax on the amount on line 1. Use the 2010 Tax Rate Schedules	**18.**	
19.	**Tax.** Enter the **smaller** of line 17 or line 18 here and on your 2012 Schedule J, line 12. If for 2010 you filed Form 2555 or 2555-EZ, do not enter this amount on Schedule J, line 12. Instead, enter it on line 4 of the 2010 Foreign Earned Income Tax Worksheet	**19.**	

**If for 2010 you filed Form 2555 or 2555-EZ, see the footnote in the 2010 Foreign Earned Income Tax Worksheet before completing this line.*

2010 Foreign Earned Income Tax Worksheet—Line 12

Keep for Your Records

Use this worksheet if you claimed the foreign earned income exclusion or housing exclusion on your 2010 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 11, is zero or less do not complete this worksheet.

1.	Enter the amount from your 2012 Schedule J, line 11	**1.**	
2.	Enter the amount from your (and your spouse's, if filing jointly) 2010 Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	**2.**	
3.	Add lines 1 and 2	**3.**	
4.	**Tax on the amount on line 3**. Use the 2010 Tax Rate Schedules, the 2010 Qualified Dividends and Capital Gain Tax Worksheet,* or the 2010 Schedule D Tax Worksheet in the 2010 Schedule D instructions,* whichever applies.	**4.**	
5.	**Tax on the amount on line 2**. Use the 2010 Tax Rate Schedules.	**5.**	
6.	Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2012 Schedule J, line 12	**6.**	

**Enter the amount from line 3 above on line 1 of the 2010 Qualified Dividends and Capital Gain Tax Worksheet or the 2010 Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you had a capital gain excess. To find out if you had a capital gain excess, subtract the amount from your 2012 Schedule J, line 11, from line 6 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your 2010 Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you did not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you had a capital gain excess, complete a second 2010 Qualified Dividends and Capital Gain Tax Worksheet or 2010 Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the 2010 Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2010 Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your 2010 Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your 2010 Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your 2010 Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your 2010 Unrecaptured Section 1250 Gain Worksheet in the 2010 Instructions for Schedule D (Form 1040).

Line 13

If you used Schedule J to figure your tax for 2011 (that is, you entered the amount from the 2011 Schedule J, line 23, on line 44 of your 2011 Form 1040, on line 42 of your 2011 Form 1040NR, or on Form 1040X for 2011), enter on line 13 the amount from your 2011 Schedule J, line 3.

If you did not use Schedule J to figure your tax for 2011, enter on line 13 the taxable income from your 2011 tax return (or as previously adjusted by the IRS or corrected on an amended return). But if that amount is zero or less, complete the worksheet below to figure the amount to enter on line 13.

If you did not file a tax return for 2011, use the amount you would have reported as your taxable income had you been required to file a tax return. Be sure to keep all your records for 2011 until at least 3 years after April 15, 2013 (or the date you file your 2012 tax return, if later).

Instructions for 2011 Taxable Income Worksheet

Line 2. Any net capital loss deduction on your 2011 Schedule D, line 21, is not allowed for income averaging purposes to the extent it did not reduce your capital loss carryover to 2012. This could happen if the taxable income before subtracting exemptions—shown on your 2011 Form 1040, line 41, or your 2011 Form 1040NR, line 39 (or as previously adjusted)—was less than zero. Enter on line 2 the amount by which your 2011 capital loss carryover to 2012 (the sum of your short- and long-term capital loss carryovers) exceeds the excess of the loss on your 2011 Schedule D, line 16, over the loss on your 2011 Schedule D, line 21.

Line 3. If you had an NOL for 2011, enter the amount of that NOL from line 25 of the 2011 Form 1045, Schedule A, you filed with Form 1045 or Form 1040X. If you did not have an NOL for 2011, enter the portion, if any, of the NOL carryovers and carrybacks to 2011 that were not used in 2011 and were carried to years after 2011.

Example. John Farmington did not use income averaging for 2009, 2010, or 2011. The taxable income before subtracting exemptions on his 2011 Form 1040, line 41, is a negative $1,000. This amount includes an NOL deduction on his 2011 Form 1040, line 21, of $1,500. The $1,500 is the portion of the 2010 NOL that was remaining from 2009 to be carried to 2011. See the examples, earlier. A deduction for exemptions of $3,700 is shown on Form 1040, line 42, and line 43, taxable income, is limited to zero. John does not have an NOL for 2011. John subtracts from the $1,000 negative amount on Form 1040, line 41, the $3,700 deduction for exemptions. The result is a negative $4,700, John's 2011 taxable income, which he enters as a positive amount on line 1 of the 2011 Taxable Income Worksheet.

When John filed his 2011 tax return, he had a $3,000 net capital loss deduction on Schedule D, line 21 (which was also entered on Form 1040, line 13), a $7,000 loss on Schedule D, line 16, and a $5,000 capital loss carryover to 2012 (his 2011 capital loss carryover to 2012 was $5,000, not $4,000, because the amount on his Form 1040, line 41, was a negative $1,000). John adds the $3,000 from Schedule D, line 21, and the $5,000 carryover. He subtracts from the $8,000 result the $7,000 loss on his Schedule D, line 16, and enters $1,000 on line 2 of the worksheet.

John enters -0- on line 3 of the worksheet because he does not have an NOL for 2011 and did not have an NOL carryover from 2011 available to carry to 2012 and later years. The NOL deduction for 2011 of $1,500 was reduced to zero because it did not exceed his modified taxable income of $3,500. Modified taxable income is figured by adding back the $3,000 net capital loss deduction and the $3,700 exemption deduction to negative taxable income (figured without regard to the NOL deduction) of $3,200. John enters $1,000 on line 4 and $3,700 on line 5. He enters $3,700 as a negative amount on Schedule J, line 13. He enters $6,000 on Schedule J, line 14, and $2,300 on Schedule J, line 15. If he uses Schedule J to figure his tax for 2013, he will enter $2,300 on his 2013 Schedule J as his 2011 taxable income for income averaging purposes.

2011 Taxable Income Worksheet—Line 13

Keep for Your Records

Complete this worksheet if your 2011 taxable income was zero or less. See the instructions above before completing this worksheet.

1. Figure the taxable income from your 2011 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2011, **do not** include any NOL carryovers or carrybacks to 2011. Enter the result as a positive amount		**1.** _____
2. If there is a loss on your 2011 Schedule D, line 21, add that loss (as a positive amount) and your 2011 capital loss carryover to 2012. Subtract from that sum the amount of the loss on your 2011 Schedule D, line 16, and enter the result	**2.** _____	
3. If you had an NOL for 2011, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2011 that were not used in 2011 and were carried to years after 2011	**3.** _____	
4. Add lines 2 and 3		**4.** _____
5. Subtract line 4 from line 1. Enter the result as a **negative** amount on Schedule J, line 13		**5.** _____

Line 16

If line 15 is zero or less, enter -0- on line 16. Otherwise, figure the tax on the amount on line 15 using:

- The 2011 Tax Rate Schedules below,
- The 2011 Qualified Dividends and Capital Gain Tax Worksheet, later,
- The 2011 Schedule D Tax Worksheet in the 2011 Schedule D instructions (but use the 2011 Tax Rate Schedules when figuring the tax on the Schedule D Tax Worksheet, lines 34 and 36), or
- The 2011 Foreign Earned Income Tax Worksheet, later.

If your elected farm income includes net capital gain, you must use the 2011 Schedule D Tax Worksheet to figure the tax on the amount on line 15. However, if you filed Form 2555 or 2555-EZ for 2011, you must first complete the 2011 Foreign Earned Income Tax Worksheet, and then use the 2011 Schedule D Tax Worksheet to figure the tax on the amount on line 3 of that worksheet.

When completing the Schedule D Tax Worksheet, you must allocate 1/3 of the amount on line 2b (and 1/3 of the amount on line 2c, if any) to 2011. If for 2011 you had a capital loss that resulted in a capital loss carryover to 2012, do not reduce the elected farm income allocated to 2011 by any part of the carryover.

2011 Tax Rate Schedules—Line 16

Schedule X—Use if your **2011** filing status was **Single** or you checked filing status box 1 or 2 on Form 1040NR

If Schedule J, line 15, is: *Over—*	*But not over—*	Enter on Schedule J, line 16		*of the amount over—*
$0	$8,500	.....	**10%**	**$0**
8,500	34,500	**$850.00 +**	**15%**	**8,500**
34,500	83,600	**4,750.00 +**	**25%**	**34,500**
83,600	174,400	**17,025.00+**	**28%**	**83,600**
174,400	379,150	**42,449.00+**	**33%**	**174,400**
379,150	.....	**110,016.50+**	**35%**	**379,150**

Schedule Y-1—Use if your **2011** filing status was **Married filing jointly** or **Qualifying widow(er)** or you checked filing status box 6 on Form 1040NR

If Schedule J, line 15, is: *Over—*	*But not over—*	Enter on Schedule J, line 16		*of the amount over—*
$0	$17,000	.....	**10%**	**$0**
17,000	69,000	**$1,700.00+**	**15%**	**17,000**
69,000	139,350	**9,500.00 +**	**25%**	**69,000**
139,350	212,300	**27,087.50+**	**28%**	**139,350**
212,300	379,150	**47,513.50+**	**33%**	**212,300**
379,150	.....	**102,574.00+**	**35%**	**379,150**

Schedule Y-2—Use if your **2011** filing status was **Married filing separately** or you checked filing status box 3, 4, or 5 on Form 1040NR

If Schedule J, line 15, is: *Over—*	*But not over—*	Enter on Schedule J, line 16		*of the amount over—*
$0	$8,500	.....	**10%**	**$0**
8,500	34,500	**$850.00 +**	**15%**	**8,500**
34,500	69,675	**4,750.00 +**	**25%**	**34,500**
69,675	106,150	**13,543.75+**	**28%**	**69,675**
106,150	189,575	**23,756.75+**	**33%**	**106,150**
189,575	.....	**51,287.00+**	**35%**	**189,575**

Schedule Z—Use if your **2011** filing status was **Head of household**

If Schedule J, line 15, is: *Over—*	*But not over—*	Enter on Schedule J, line 16		*of the amount over—*
$0	$12,150	.....	**10%**	**$0**
12,150	46,250	**$1,215.00+**	**15%**	**12,150**
46,250	119,400	**6,330.00 +**	**25%**	**46,250**
119,400	193,350	**24,617.50+**	**28%**	**119,400**
193,350	379,150	**45,323.50+**	**33%**	**193,350**
379,150	.....	**106,637.50+**	**35%**	**379,150**

2011 Qualified Dividends and Capital Gain Tax Worksheet—Line 16

Keep for Your Records

Use this worksheet **only** if both of the following apply.

- Your elected farm income on your 2012 Schedule J, line 2a, does not include any net capital gain.
- You **(a)** entered qualified dividends on your 2011 Form 1040, line 9b (or your 2011 Form 1040A, line 9b, or 2011 Form 1040NR, line 10b); **(b)** entered capital gain distributions directly on your 2011 Form 1040, line 13 (or your 2011 Form 1040A, line 10, or 2011 Form 1040NR, line 14) and were not required to file Schedule D; or **(c)** filed Schedule D in 2011 and you answered "Yes" on lines 17 and 20 of that Schedule D.

1.	Amount from your 2012 Schedule J, line 15. If for 2011 you filed Form 2555 or 2555-EZ, enter the amount from line 3 of the 2011 Foreign Earned Income Tax Worksheet	**1.**	
2.	Amount from your 2011 Form 1040, line 9b* (or your 2011 Form 1040A, line 9b, or 2011 Form 1040NR, line 10b)	**2.**	
3.	Did you file Schedule D in 2011?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of your 2011 Schedule D, but do not enter less than -0- ☐ **No.** Enter the amount from your 2011 Form 1040, line 13 (or your 2011 Form 1040A, line 10, or 2011 Form 1040NR, line 14)	**3.**	
4.	Add lines 2 and 3	**4.**	
5.	Amount, if any, from your 2011 Form 4952, line 4g	**5.**	
6.	Subtract line 5 from line 4. If zero or less, enter -0-	**6.**	
7.	Subtract line 6 from line 1. If zero or less, enter -0-	**7.**	
8.	Enter one of the following three amounts depending on your filing status: • $34,500 if single or married filing separately, or if you checked filing status box 1, 2, 3, 4, or 5 on Form 1040NR; • $69,000 if married filing jointly or qualifying widow(er) or if you checked filing status box 6 on Form 1040NR; • $46,250 if head of household.	**8.**	
9.	Enter the smaller of line 1 or line 8	**9.**	
10.	Enter the smaller of line 7 or line 9	**10.**	
11.	Subtract line 10 from line 9. This amount is taxed at 0%	**11.**	
12.	Enter the smaller of line 1 or line 6	**12.**	
13.	Enter the amount from line 11	**13.**	
14.	Subtract line 13 from line 12	**14.**	
15.	Multiply line 14 by 15% (.15)	**15.**	
16.	Figure the tax on the amount on line 7. Use the 2011 Tax Rate Schedules	**16.**	
17.	Add lines 15 and 16	**17.**	
18.	Figure the tax on the amount on line 1. Use the 2011 Tax Rate Schedules	**18.**	
19.	**Tax.** Enter the **smaller** of line 17 or line 18 here and on your 2012 Schedule J, line 16. If for 2011 you filed Form 2555 or 2555-EZ, do not enter this amount on Schedule J, line 16. Instead, enter it on line 4 of the 2011 Foreign Earned Income Tax Worksheet	**19.**	

**If for 2011 you filed Form 2555 or 2555-EZ, see the footnote in the 2011 Foreign Earned Income Tax Worksheet before completing this line.*

2011 Foreign Earned Income Tax Worksheet—Line 16

Keep for Your Records

Use this worksheet if you claimed the foreign earned income exclusion or housing exclusion on your 2011 Form 1040 using Form 2555 or 2555-EZ. However, if Schedule J, line 15, is zero or less, do not complete this worksheet.

1.	Enter the amount from your 2012 Schedule J, line 15	**1.**	
2.	Enter the amount from your (and your spouse's, if filing jointly) 2011 Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	**2.**	
3.	Add lines 1 and 2	**3.**	
4.	**Tax on the amount on line 3**. Use the 2011 Tax Rate Schedules, the 2011 Qualified Dividends and Capital Gain Tax Worksheet,* or the 2011 Schedule D Tax Worksheet in the 2011 Schedule D instructions,* whichever applies.	**4.**	
5.	**Tax on the amount on line 2**. Use the 2011 Tax Rate Schedules.	**5.**	
6.	Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on your 2012 Schedule J, line 16	**6.**	

**Enter the amount from line 3 above on line 1 of the 2011 Qualified Dividends and Capital Gain Tax Worksheet or the 2011 Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you had a capital gain excess. To find out if you had a capital gain excess, subtract the amount from your 2012 Schedule J, line 15, from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your 2011 Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you did not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you had a capital gain excess, complete a second 2011 Qualified Dividends and Capital Gain Tax Worksheet or 2011 Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the 2011 Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your 2011 Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your 2011 Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your 2011 Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your 2011 Unrecaptured Section 1250 Gain Worksheet in the 2011 Instructions for Schedule D (Form 1040).

Lines 19, 20, and 21

For reporting purposes, the "tax" line of your tax return may include amounts that are not tax imposed by section 1 of the Internal Revenue Code. For example, your "tax" line may, in addition to the tax imposed by section 1, include amounts from Forms 8814 or 4972; alternative minimum tax if you filed Form 1040A; or amounts from the recapture of an education credit. Do not include these other tax amounts on lines 19 through 21.

If you amended your return or the IRS made changes to it, make sure you enter the corrected amount.

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule R (Form 1040A or 1040)

Credit for the Elderly or the Disabled

Use Schedule R (Form 1040A or 1040) to figure the credit for the elderly or the disabled.

Future Developments. For the latest information about developments related to Schedule R (Form 1040A or Form 1040) and it's instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

Additional information. See Pub. 524 for more details.

Who Can Take the Credit

The credit is based on your filing status, age, and income. If you are married filing a joint return, it is also based on your spouse's age and income. You may be able to take this credit if either of the following applies.

1. You were age 65 or older at the end of 2012, or

2. You were under age 65 at the end of 2012 and you meet all of the following.

a. You were permanently and totally disabled on the date you retired. If you retired before 1977, you must have been permanently and totally disabled on January 1, 1976, or January 1, 1977.

b. You received taxable disability income for 2012.

c. On January 1, 2012, you had not reached mandatory retirement age (the age when your employer's retirement program would have required you to retire).

For the definition of permanent and total disability, see *What Is Permanent and Total Disability?*, later. Also, see the instructions for Part II.

Age 65

You are considered age 65 on the day before your 65th birthday. As a result, if you were born on January 1, 1948, you are considered to be age 65 at the end of 2012.

Married Persons Filing Separate Returns

If your filing status is married filing separately and you lived with your spouse at any time during 2012, you cannot take the credit.

Nonresident Aliens

If you were a nonresident alien at any time during 2012, you may be able to take the credit only if your filing status is married filing jointly.

Income Limits

See *Income Limits for the Elderly or the Disabled*, later.

Want the IRS To Figure Your Credit?

If you can take the credit and you want us to figure it for you, check the box in Part I of Schedule R (Form 1040A or 1040) for your filing status and age. Fill in Part II and lines 11 and 13 of Part III if they apply to you. If you file Form 1040A, enter "CFE" in the space to the left of Form 1040A, line 30. If you file Form 1040, check box **c** on Form 1040, line 53, and enter "CFE" on the line next to that box. Attach Schedule R (Form 1040A or 1040) to your return.

What Is Permanent and Total Disability?

A person is permanently and totally disabled if both 1 and 2 below apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

2. A qualified physician determines that the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Examples 1 and 2, next, show situations in which the individuals are considered engaged in a substantial gainful activity. Example 3 shows a person who might not be considered engaged in a substantial gainful activity. In each example, the person was under age 65 at the end of the year.

Income Limits for the Credit for the Elderly or the Disabled

IF you are . . .	THEN you generally cannot take the credit if: The amount on Form 1040A, line 22, or Form 1040, line 38, is . . .	Or you received . . .
Single, head of household, or qualifying widow(er) with dependent child	$17,500 or more	$5,000 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing jointly and only one spouse is eligible for the credit	$20,000 or more	$5,000 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing jointly and both spouses are eligible for the credit	$25,000 or more	$7,500 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing separately and you lived apart from your spouse for all of 2012	$12,500 or more	$3,750 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income

Example 1. Sue retired on disability as a sales clerk. She now works as a full-time babysitter earning minimum wage. Although she does different work, Sue babysits on ordinary terms for the minimum wage. She cannot take the credit because she is engaged in a substantial gainful activity.

Example 2. Mary, the president of XYZ Corporation, retired on disability because of her terminal illness. On her doctor's advice, she works part time as a manager and is paid more than the minimum wage. Her employer sets her days and hours. Although Mary's illness is terminal and she works part time, the work is done at her employer's convenience. Mary is considered engaged in a substantial gainful activity and cannot take the credit.

Example 3. John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The trial period lasted for some time during which John was paid at a rate equal to the minimum wage. But because of John's disability, he was given only light duties of a nonproductive, make-work nature. Unless the activity is both substantial and gainful, John is not engaged in a substantial gainful activity. The activity was gainful because John was paid at a rate at or above the minimum wage. However, the activity was not substantial because the duties were of a nonproductive, make-work nature. More facts are needed to determine if John is able to engage in a substantial gainful activity.

Disability Income

Generally, disability income is the total amount you were paid under your employer's accident and health plan or pension plan that is included in your income as wages or payments instead of wages for the time you were absent from work because of permanent and total disability. However, any payment you received from a plan that does not provide for disability retirement is not disability income.

In figuring the credit, disability income does not include any amount you received from your employer's pension plan after you have reached mandatory retirement age.

For more details on disability income, see Pub. 525.

Part II. Statement of Permanent and Total Disability

If you checked box 2, 4, 5, 6, or 9 in Part I and you did not file a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line A of the statement, you must have your physician complete a statement certifying that:

- You were permanently and totally disabled on the date you retired, or
- If you retired before 1977, you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

You do not have to file this statement with your tax return. But you must keep it for your records. You can use the physician's statement later in these instructions for this purpose. Your physician should show on the statement if the disability has lasted or can be expected to last continuously for at least a year, or if there is no reasonable probability that the disabled condition will ever improve. If you file a joint return and you checked box 5 in Part I, you and your spouse must each get a statement.

If you filed a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax

years after 1983 and your physician signed on line B of the statement, you do not have to get another statement for 2012. But you must check the box on line 2 in Part II to certify all three of the following.

1. You filed or got a physician's statement in an earlier year.

2. You were permanently and totally disabled during 2012.

3. You were unable to engage in any substantial gainful activity during 2012 because of your physical or mental condition.

If you checked box 4, 5, or 6 in Part I, enter in the space above the box on line 2 in Part II the first name(s) of the spouse(s) for whom the box is checked.

If the Department of Veterans Affairs (VA) certifies that you are permanently and totally disabled, you can use VA Form 21-0172 instead of the physician's statement. VA Form 21-0172 must be signed by a person authorized by the VA to do so. You can get this form from your local VA regional office.

Part III. Figure Your Credit

Line 11

If you checked box 2, 4, 5, 6, or 9 in Part I, use the following chart to complete line 11.

IF you checked . . .	THEN enter on line 11 . . .
Box 6	The total of $5,000 plus the disability income you reported on Form 1040A or 1040 for the spouse who was under age 65.
Box 2, 4, or 9	The total amount of disability income you reported on Form 1040A or 1040.
Box 5	The total amount of disability income you reported on Form 1040A or 1040 for both you and your spouse.

Example 1. Bill, age 63, retired on permanent and total disability in 2012. He received $4,000 of taxable disability income that he reports on Form 1040, line 7. He is filing jointly with his wife who was age 67 in 2012, and he checked box 6 in Part I. On line 11, Bill enters $9,000 ($5,000 plus the $4,000 of disability income he reports on Form 1040, line 7).

Example 2. John checked box 2 in Part I and enters $5,000 on line 10. He received $3,000 of taxable disability income, which he enters on line 11. John also enters $3,000 on line 12 (the smaller of line 10 or line 11). The largest amount he can use to figure the credit is $3,000.

Lines 13a Through 18

The amount on which you figure your credit can be reduced if you received certain types of nontaxable pensions, annuities, or disability income. The amount can also be reduced if your adjusted gross income is over a certain amount, depending on which box you checked in Part I.

Line 13a. Enter any social security benefits (before deduction of Medicare premiums) you (and your spouse if filing jointly) received for 2012 that are not taxable. Also, enter any tier 1 railroad retirement benefits treated as social security that are not taxable.

If any of your social security or equivalent railroad retirement benefits are taxable, the amount to enter on this line is generally the difference between the amounts entered on Form 1040A, line 14a and line 14b, or Form 1040, line 20a and line 20b.

CAUTION *If your social security or equivalent railroad retirement benefits are reduced because of workers' compensation benefits, treat the workers' compensation benefits as social security benefits when completing Schedule R (Form 1040A or 1040), line 13a.*

Line 13b. Enter the total of the following types of income that you (and your spouse if filing jointly) received for 2012.

- Veterans' pensions (but not military disability pensions).
- Any other pension, annuity, or disability benefit that is excluded from income under any provision of federal law other than the Internal Revenue Code. Do not include amounts that are treated as a return of your cost of a pension or annuity.

Do not include on line 13b any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, or in the National Oceanic and Atmospheric Administration or the Public Health Service. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980.

Credit Limit Worksheet—Line 21

Keep for Your Records

Use this worksheet to figure your credit limit.

1. Enter the amount from Form 1040A, line 28; or Form 1040, line 46	**1.**	
2. Enter the amount from Form 1040A, line 29; or Form 1040, lines 47 and 48	**2.**	
3. Subtract line 2 from line 1. Enter this amount on Schedule R (Form 1040A or 1040), line 21. But if zero or less, **STOP**, you cannot take this credit.	**3.**	

Instructions for Physician's Statement

Taxpayer	**Physician**
If you retired after 1976, enter the date you retired in the space provided on the statement below.	A person is permanently and totally disabled if both of the following apply. 1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition. 2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Physician's Statement

Keep for Your Records

I certify that

_____
Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, or was permanently and totally disabled on the

date he or she retired. If retired after 1976, enter the date retired. ▶ _____

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year ..... _____
Physician's signature Date

B There is no reasonable probability that the disabled condition will ever improve ..... _____
Physician's signature Date

Physician's name	Physician's address

Department of the Treasury
Internal Revenue Service

2012 Instructions for Schedule SE (Form 1040)

Self-Employment Tax

Use Schedule SE (Form 1040) to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are and even if you are already getting social security or Medicare benefits.

Additional information. See Pub. 225 or Pub. 334.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule SE (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

What's New

Maximum income subject to social security tax. For 2012, the maximum amount of self-employment income subject to social security tax is $110,100.

General Instructions

Who Must File Schedule SE

You must file Schedule SE if:

- The amount on line 4 of Short Schedule SE or line 4c of Long Schedule SE is $400 or more, **or**
- You had church employee income of $108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income. See *Employees of Churches and Church Organizations*.

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (discussed later).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, see *Ministers and Members of Religious Orders.*

Who Must Pay Self-Employment (SE) Tax

Self-Employed Persons

You must pay SE tax if you had net earnings of $400 or more as a self-employed person. If you are in business (farm or nonfarm) for yourself, you are self-employed.

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See *Partnership Income or Loss*, later.

Employees of Churches and Church Organizations

If you had church employee income of $108.28 or more, you must pay SE tax. Church employee income is wages you received as an employee (other than as a minister or member of a religious order) of a church or qualified church-controlled organization that has a certificate in effect electing an exemption from employer social security and Medicare taxes.

Ministers and Members of Religious Orders

In most cases, you must pay SE tax on salaries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner. But if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you had no other income subject to SE tax, enter "Exempt—Form 4361" on Form 1040, line 56, or Form 1040NR, line 54. However, if you had other earnings of $400 or more subject to SE tax, see line A at the top of Long Schedule SE.

CAUTION *If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election.*

If you must pay SE tax, include this income on either Short or Long Schedule SE, line 2. But do not report it on Long Schedule SE, line 5a; it is not considered church employee income. Also, include on line 2:

- The rental value of a home or an allowance for a home furnished to you (including payments for utilities), and
- The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

However, do not include on line 2:

- Retirement benefits you received from a church plan after retirement, or
- The rental value of a home or an allowance for a home furnished to you (including payments for utilities) after retirement.

If you were a duly ordained minister who was an employee of a church and you must pay SE tax, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tax purposes. However, when figuring SE tax, subtract on line 2 the allowable expenses from your self-employment earnings and attach an explanation.

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you must pay SE tax, you cannot reduce your net earnings by the foreign earned income exclusion or the foreign housing exclusion or deduction.

See Pub. 517 for details.

Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your membership in and belief in the teachings of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its dependent members, you are exempt from SE tax if you received IRS approval by filing Form 4029. In this case, do not file Schedule SE. Instead, enter "Exempt—Form 4029" on Form 1040, line 56, or Form 1040NR, line 54. See Pub. 517 for details.

U.S. Citizens Employed by Foreign Governments or International Organizations

You must pay SE tax on income you earned as a U.S. citizen employed by a foreign government (or, in certain cases, by a wholly owned instrumentality of a foreign government or an international organization under the International Organizations Immunities Act) for services performed in the United States, Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands. Report income from this employment on either Short or Long Schedule SE, line 2. If you performed services elsewhere as an employee of a foreign government or an international organization, those earnings are exempt from SE tax.

Exception—Dual citizens. A person with dual U.S.-foreign citizenship is generally considered to be a U.S. citizen for social security purposes. However, if you are a U.S. citizen and also a citizen of a country with which the United States has a bilateral social security agreement, other than Canada or Italy, your work for the government of that foreign country is always exempt from U.S. social security taxes. For further information about these agreements, see the exception shown in the next section.

U.S. Citizens or Resident Aliens Living Outside the United States

If you are a self-employed U.S. citizen or resident alien living outside the United States, in most cases you must pay SE tax. You cannot reduce your foreign earnings from self-employment by your foreign earned income exclusion.

Exception. The United States has social security agreements with many countries to eliminate dual taxes under two social security systems. Under these agreements, you must generally pay social security and Medicare taxes to only the country you live in.

The United States now has social security agreements with the following countries: Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Japan, Luxembourg, the Netherlands, Norway, Poland, Portugal, South Korea, Spain, Sweden, Switzerland, and the United Kingdom. Additional agreements are expected in the future.

If you have questions about international social security agreements, you can:

1. Visit the Social Security Administration's (SSA's) International Programs website at *www.socialsecurity.gov/international*;

2. Call the SSA's Office of International Programs at:

a. (410) 965-3322 for questions on benefits under agreements, or

b. (410) 965-7306 for questions on the coverage rules of the agreements; or

3. Write to:

a. Social Security Administration, Office of International Programs, P.O. Box 17741, Baltimore, MD 21235-7741 USA for information about an agreement, or

b. Social Security Administration, OIO—Totalization, P.O. Box 17769, Baltimore, MD 21235-7769 USA for information about a claim for benefits.

If your self-employment income is exempt from SE tax, you should get a statement from the appropriate agency of the foreign country verifying that your self-employment income is subject to social security coverage in that country. If the foreign country will not issue the statement, contact the SSA at the address shown in (3a) above. Do not complete Schedule SE. Instead, attach a copy of the statement to Form 1040 and enter "Exempt, see attached statement" on Form 1040, line 56.

Nonresident Alien

If you are a self-employed nonresident alien living in the United States, you must pay SE tax if an international social security agreement in effect determines that you are covered under the U.S. social security system. See *Exception* under *U.S. Citizens or Resident Aliens Living Outside the United States*, earlier, for information about international social security agreements. If your self-employment income is subject to SE tax, complete Schedule SE and file it with your Form 1040NR.

Chapter 11 Bankruptcy Cases

While you are a debtor in a chapter 11 bankruptcy case, your net profit or loss from self-employment (for example, from Schedule C or Schedule F) will not be included in your Form 1040 income. Instead, it will be included on the income tax return (Form 1041) of the bankruptcy estate. However, you (not the bankruptcy estate) are responsible for paying SE tax on your net earnings from self-employment.

Enter on the dotted line to the left of Schedule SE, line 3, "Chap. 11 bankruptcy income" and the amount of your net profit or (loss). Combine that amount with the total of lines 1a, 1b, and 2 (if any) and enter the result on line 3.

For other reporting requirements, see *Chapter 11 Bankruptcy Cases* in the instructions for Form 1040.

More Than One Business

If you had two or more businesses, your net earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one business, it reduces the income from another. Figure the combined SE tax on one Schedule SE.

Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. However, if one spouse qualifies to use Short Schedule SE (front of form) and the other must use Long Schedule SE (back of form), both can use the same form. One spouse should complete the front and the other the back.

Include the total profits or losses from all businesses on Form 1040. Enter the combined SE tax on Form 1040, line 56.

Community Income

If any of the income from a business (including farming) is community income, then the income and deductions are reported based on the following.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see *Partnership Income or Loss*, later.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Ventures*, later.

Married filing separately. If you and your spouse had community income and file separate returns, attach Schedule SE to the return of the spouse with the self-employment income. Also, attach Schedule(s) C, C-EZ, or F (showing the spouse's share of community income and expenses) to the return of each spouse.

If you are the spouse who carried on the business, you must include on Schedule SE, line 3, the net profit or (loss) reported on the other spouse's Schedule C, C-EZ, or F (except in those cases described later under *Income and Losses Not Included in Net Earnings From Self-Employment*). Enter on the dotted line to the left of Schedule SE, line 3, "Community income taxed to spouse" and the amount of any net profit or (loss) allocated to your spouse as community income. Combine that amount with the total of lines 1a, 1b, and 2 and enter the result on line 3.

If you are not the spouse who carried on the business and you had no other income subject to SE tax, enter "Exempt community income" on Form 1040, line 56, or Form 1040NR, line 54. Do not file Schedule SE. However, if you had $400 or more of other earnings subject to SE tax, include on Schedule SE, line 1a or 2, the net profit or (loss) from Schedule(s) C, C-EZ, or F allocated to you as community income. Also, enter on the dotted line to the left of Schedule SE, line 3, "Exempt community income" and the allocated amount. If that amount is a net profit, subtract it from the total of lines 1a, 1b, and 2, and enter the result on line 3. If that amount is a loss, treat it as a positive amount, add it to the total of lines 1a, 1b, and 2, and enter the result on line 3.

CAUTION *Community income included on Schedule(s) C, C-EZ, or F must be divided for income tax purposes based on the community property laws of your state. See Pub. 555 for more information.*

Qualified Joint Ventures

If you and your spouse materially participate (see *Material participation* in the 2012 Instructions for Schedule C) as the only members of a jointly owned and operated business, and you file a joint return for the tax year, you can make a joint election to be taxed as a qualified joint venture instead of a partnership.

To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you also must file a separate Schedule SE to pay SE tax, as applicable.

For more information on qualified joint ventures, go to IRS.gov. Enter "qualified joint venture" in the search box and select "Election for Husband and Wife Unincorporated Businesses."

Rental real estate business. If you and your spouse make the election for your rental real estate business, the income generally is not subject to SE tax. To indicate that election, be sure to check the "QJV" box in Part I, line 2, of each Schedule E that the rental property is listed on. Do not file Schedule SE unless you have other income subject to SE tax. For an exception to this income not being subject to SE tax, see item 3 under *Other Income and Losses Included in Net Earnings From Self-Employment*, later).

If the election is made for a farm rental business that is not included in self-employment, file two Forms 4835, Farm Rental Income and Expenses.

Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change.

Line Instructions

Read the flowchart on page 1 of Schedule SE to see if you can use Section A—Short Schedule SE, or if you must use Section B—Long Schedule SE. For either section, you will need to know what your net earnings from self-employment are. To find out what is included as net earnings from self-employment, see *Net Earnings From Self-Employment*.

TIP *Enter all negative amounts in parentheses.*

You Have Only Church Employee Income Subject to SE Tax

If your only income subject to SE tax is church employee income (described earlier under *Employees of Churches and Church Organizations*), skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a.

Note. Income from services you perform as a minister or member of a religious order is **not** church employee income.

Line 1b (Short or Long Schedule SE)

If you were receiving social security retirement or social security disability benefits at the time you received your Conservation Reserve Program (CRP) payment(s), enter the amount of your taxable CRP payment(s) on line 1b. These payments are included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y.

Line 4 (Short Schedule SE)

If line 4 is less than $400 and you have an amount on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is $434 or more, file Schedule SE (completed through line 4) with your tax return. Enter -0- on Form 1040, line 56, or Form 1040NR, line 54.
- If the total of lines 1a and 2 is less than $434, **do not** file Schedule SE unless you choose to use an optional method for figuring your SE tax.

Lines 4a Through 4c (Long Schedule SE)

If both lines 4a and 4c are less than $400 and you have an amount on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is $434 or more, file Schedule SE (completed through line 4c) with your tax return. Enter -0- on Form 1040, line 56,* or Form 1040NR, line 54.*
- If the total of lines 1a and 2 is less than $434, **do not** file Schedule SE unless you choose to use an optional method to figure your SE tax.

**If you also have church employee income (described earlier under* Employees of Churches and Church Organizations*), also complete lines 5a and 5b. Complete the rest of Schedule SE, as appropriate.*

Net Earnings From Self-Employment

In most cases, net earnings include your net profit from a farm or nonfarm business.

Partnership Income or Loss

If you were a general or limited partner in a partnership, include on line 1a or line 2, whichever applies, the amount of net earnings from self-employment from Schedule K-1 (Form 1065), box 14, code A, and Schedule K-1 (Form 1065-B), box 9, code J1. General partners should reduce this amount by certain expenses before entering it on Schedule SE. See your Schedule K-1 instructions. If you reduce the amount you enter on Schedule SE, you must attach an explanation. Limited partners include only guaranteed payments for services actually rendered to or on behalf of the partnership.

If a partner died and the partnership continued, include in self-employment income the deceased's distributive share of the partnership's ordinary income or loss through the end of the month in which he or she died. See section 1402(f).

If you were married and both you and your spouse were partners in a partnership, each of you must report your net earnings from self-employment from the partnership. Each of you must file a separate Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes. If only one of you was a partner in a partnership, the spouse who was the partner must report his or her net earnings from self-employment from the partnership.

Community income. Your own distributive share of partnership income is included in figuring your net earnings from self-employment. Unlike the division of that income between spouses for figuring income tax, no part of your share can be included in figuring your spouse's net earnings from self-employment.

Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. Report your net earnings for income tax purposes on Schedule F (Form 1040) and for SE tax purposes on Schedule SE. See Pub. 225 for details.

Other Income and Losses Included in Net Earnings From Self-Employment

1. Rental income from a farm if, as landlord, you materially participated in the production or management of the production of farm products on this land. This income is farm earnings. To determine whether you materially participated in farm management or production, do not consider the activities of any agent who acted for you. The material participation tests for landlords are explained in chapter 12 of Pub. 225.

2. Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.

3. Payments for the use of rooms or other space when you also provided substantial services for the convenience of your tenants. Examples are hotel rooms, boarding houses, tourist camps or homes, trailer parks, parking lots, warehouses, and storage garages. See chapter 5 of Pub. 334 for more information.

4. Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.

5. Income you receive as a direct seller. Newspaper carriers or distributors of any age are direct sellers if certain conditions apply. See chapter 5 of Pub. 334 for details.

6. Amounts received by current or former self-employed insurance agents and salespersons that are:

a. Paid after retirement but figured as a percentage of commissions received from the paying company before retirement,

b. Renewal commissions, or

c. Deferred commissions paid after retirement for sales made before retirement.

However, certain termination payments received by former insurance salespersons are not included in net earnings from self-employment (as explained in item 10 under *Income and Losses Not Included in Net Earnings From Self-Employment*).

7. Income of certain crew members of fishing vessels with crews of normally fewer than 10 people. See chapter 10 of Pub. 334 for details.

8. Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a federal-state social security coverage agreement.

9. Interest received in the course of any trade or business, such as interest on notes or accounts receivable.

10. Fees and other payments received by you for services as a director of a corporation.

11. Recapture amounts under sections 179 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not

include amounts you recaptured on the disposition of property. See Form 4797.

12. Fees you received as a professional fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the fees relate to active participation in the operation of the estate's business, or the management of an estate that required extensive management activities over a long period of time.

13. Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.

Income and Losses Not Included in Net Earnings From Self-Employment

1. Salaries, fees, etc., subject to social security or Medicare tax that you received for performing services as an employee, including services performed as an employee under the railroad retirement system. This includes services performed as a public official (except as a fee basis government employee as explained in item 8 under *Other Income and Losses Included in Net Earnings From Self-Employment*, earlier).

2. Fees received for services performed as a notary public. If you had no other income subject to SE tax, enter "Exempt—Notary" on Form 1040, line 56. Do not file Schedule SE. However, if you had other earnings of $400 or more subject to SE tax, enter "Exempt—Notary" and the amount of your net profit as a notary public from Schedule C or Schedule C-EZ on the dotted line to the left of Schedule SE, line 3. Subtract that amount from the total of lines 1a, 1b, and 2, and enter the result on line 3.

3. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.

4. Income from real estate rentals if you did not receive the income in the course of a trade or business as a real estate dealer. Report this income on Schedule E.

5. Income from farm rentals (including rentals paid in crop shares) if, as landlord, you did not materially participate in the production or management of the production of farm products on the land. See chapter 12 of Pub. 225 for details. Report this income on Form 4835. Use two Forms 4835 if you and your spouse made an election to be taxed as a qualified joint venture.

6. Payments you receive from the Conservation Reserve Program if you are receiving social security benefits for retirement or disability. Deduct these payments on line 1b of Schedule SE.

7. Dividends on shares of stock and interest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or securities.

8. Gain or loss from:

a. The sale or exchange of a capital asset;

b. The sale, exchange, involuntary conversion, or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business; or

c. Certain transactions in timber, coal, or domestic iron ore.

9. Net operating losses from other years.

10. Termination payments you received as a former insurance salesperson if all of the following conditions are met.

a. The payment was received from an insurance company because of services you performed as an insurance salesperson for the company.

b. The payment was received after termination of your agreement to perform services for the company.

c. You did not perform any services for the company after termination and before the end of the year in which you received the payment.

d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of termination.

e. The amount of the payment depended primarily on policies sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for some period after termination, or both.

f. The amount of the payment did not depend to any extent on length of service or overall earnings from services performed for the company (regardless of whether eligibility for the payment depended on length of service).

Statutory Employee Income

If you were a statutory employee, do not include the net profit or (loss) from Schedule C, line 31 (or the net profit from Schedule C-EZ, line 3), on Short or Long Schedule SE, line 2. But if you file Long Schedule SE, be sure to include statutory employee social security wages and tips from Form W-2 on line 8a.

Optional Methods

How Can the Optional Methods Help You

Social security coverage. The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment.

Earned income credit (EIC). Using the optional methods may qualify you to claim the EIC or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,520. Figure the EIC with and without using the optional methods to see if the optional methods will benefit you.

Additional child tax credit. Using the optional methods may qualify you to claim the additional child tax credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,520. Figure the additional child tax credit with and without using the optional methods to see if the optional methods will benefit you.

Child and dependent care credit. The optional methods may help you qualify for this credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,520. Figure this credit with and without using the optional methods to see if the optional methods will benefit you.

Self-employed health insurance deduction. The optional methods of computing net earnings from self-employment may be used to figure your self-employed health insurance deduction.

CAUTION *Using the optional methods may give you the benefits described above, but they may also increase your SE tax.*

Changing Your Method

You can change the method after you file your return. That is, you can change from the regular to the optional method or from the optional to the regular method. To do this, file Form 1040X.

Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was $6,780 or less or your net farm profits were less than $4,894. Net farm profits are:

- The total of the amounts from Schedule F (Form 1040), line 34, and Schedule K-1 (Form 1065), box 14, code A, minus
- The amount you would have entered on Schedule SE, line 1b, had you not used the optional method.

There is no limit on how many years you can use this method.

Under this method, report in Part II, line 15, two-thirds of your gross farm income, up to $4,520, as your net earnings. This method can increase or decrease your net earnings from farm self-employment even if the farming business had a loss.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments made by the partnership. If you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your net nonfarm profits were less than $4,894 and also less than 72.189% of your gross nonfarm income. Net nonfarm profits are the total of the amounts from:

- Schedule C (Form 1040), line 31,
- Schedule C-EZ (Form 1040), line 3,
- Schedule K-1 (Form 1065), box 14, code A (from other than farm partnerships), and
- Schedule K-1 (Form 1065-B), box 9, code J1.

To use this method, you also must be regularly self-employed. You meet this requirement if your actual net earnings from self-employment were $400 or more in 2 of the 3 years preceding the year you use the nonfarm optional method. The net earnings of $400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax.

Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years do not have to be consecutive.

Under this method, report in Part II, line 17, two-thirds of your gross nonfarm income, up to the amount on line 16, as your net earnings. But you cannot report less than your actual net earnings from nonfarm self-employment.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See *Farm Optional Method* for details.

Using Both Optional Methods

If you can use both methods, you can report less than your total actual net earnings from farm and nonfarm self-employment, but you cannot report less than your actual net earnings from nonfarm self-employment alone.

If you use both methods to figure net earnings, you cannot report more than $4,520 of net earnings from self-employment.

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2012

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name | Foreign province/state/county | Foreign postal code

Filing status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7
8a	**Taxable** interest. Attach Schedule B if required.		8a
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b	
9a	Ordinary dividends. Attach Schedule B if required.		9a
b	Qualified dividends (see instructions).	9b	
10	Capital gain distributions (see instructions).		10
11a	IRA distributions.	11a	11b Taxable amount (see instructions). 11b
12a	Pensions and annuities.	12a	12b Taxable amount (see instructions). 12b
13	Unemployment compensation and Alaska Permanent Fund dividends.		13
14a	Social security benefits.	14a	14b Taxable amount (see instructions). 14b
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your **total adjustments.**		20
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2012)

Tax, credits, and payments

Standard Deduction for—
• People who check any box on line 23a or 23b or who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, $5,950
Married filing jointly or Qualifying widow(er), $11,900
Head of household, $8,700

22	Enter the amount from line 21 (adjusted gross income).		22
23a	Check if: ☐ **You** were born before January 2, 1948, ☐ Blind; ☐ **Spouse** was born before January 2, 1948, ☐ Blind. **Total boxes checked** ▶ 23a		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐		
24	Enter your **standard deduction.**		24
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25
26	**Exemptions.** Multiply $3,800 by the number on line 6d.		26
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27
28	**Tax,** including any alternative minimum tax (see instructions).		28
29	Credit for child and dependent care expenses. Attach Form 2441.	29	
30	Credit for the elderly or the disabled. Attach Schedule R.	30	
31	Education credits from Form 8863, line 19.	31	
32	Retirement savings contributions credit. Attach Form 8880.	32	
33	Child tax credit. Attach Schedule 8812, if required.	33	
34	Add lines 29 through 33. These are your **total credits.**		34
35	Subtract line 34 from line 28. If line 34 is more than line 28, enter -0-. This is your **total tax.**		35
36	Federal income tax withheld from Forms W-2 and 1099.	36	
37	2012 estimated tax payments and amount applied from 2011 return.	37	
38a	**Earned income credit (EIC).**	38a	
b	Nontaxable combat pay election.	38b	
39	Additional child tax credit. Attach Schedule 8812.	39	
40	American opportunity credit from Form 8863, line 8.	40	
41	Add lines 36, 37, 38a, 39, and 40. These are your **total payments.** ▶		41

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 43b, 43c, and 43d or Form 8888.

42	If line 41 is more than line 35, subtract line 35 from line 41. This is the amount you **overpaid.**		42
43a	Amount of line 42 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		43a
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		
44	Amount of line 42 you want **applied to your 2013 estimated tax.**	44	

Amount you owe

45	**Amount you owe.** Subtract line 41 from line 35. For details on how to pay, see instructions. ▶		45
46	Estimated tax penalty (see instructions).	46	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2012

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $9,750 if **single;** $19,500 if **married filing jointly.** See back for explanation.	5	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
8a	**Earned income credit (EIC)** (see instructions).	8a	
b	Nontaxable combat pay election. 8b		
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	

Refund

Have it directly deposited! See instructions and fill in 11b, 11c, and 11d or Form 8888.

11a	If line 9 is larger than line 10, subtract line 10 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	11a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

12	If line 10 is larger than line 9, subtract line 9 from line 10. This is the **amount you owe.** For details on how to pay, see instructions. ▶	12	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See instructions.

Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2012)

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2012. If you were born on January 1, 1948, you are considered to be age 65 at the end of 2012.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than $100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at *www.irs.gov/taxtopics* (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at *www.irs.gov/taxtopics* (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over $1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front	+ 300.00 Enter total ▶	**A.**
B. Minimum standard deduction		**B.** 950.00
C. Enter the **larger** of line A or line B here		**C.**
D. Maximum standard deduction. If **single,** enter $5,950; if **married filing jointly,** enter $11,900		**D.**
E. Enter the **smaller** of line C or line D here. This is your standard deduction		**E.**
F. Exemption amount. • If single, enter -0-. • If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter $3,800.		**F.**
G. Add lines E and F. Enter the total here and on line 5 on the front		**G.**

(keep a copy for your records)

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter $9,750. This is the total of your standard deduction ($5,950) and your exemption ($3,800).
- Married filing jointly, enter $19,500. This is the total of your standard deduction ($11,900), your exemption ($3,800), and your spouse's exemption ($3,800).

Mailing Return

Mail your return by **April 15, 2013.** Mail it to the address shown on the last page of the instructions.

SCHEDULE A (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/form1040*.
▶ Attach to Form 1040.

OMB No. 1545-0074
2012
Attachment Sequence No. 07

Name(s) shown on Form 1040 | Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.		
	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040, line 38 [2]		
	3	Multiply line 2 by 7.5% (.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid	5	State and local **(check only one box):** a ☐ Income taxes, **or** b ☐ General sales taxes	5	
	6	Real estate taxes (see instructions)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8		9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15	Add lines 10 through 14		15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18		19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38 [25]		
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶		28
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40		29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐		

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2012**

SCHEDULE B (Form 1040A or 1040)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at *www.irs.gov/form1040*.

OMB No. 1545-0074
2012
Attachment Sequence No. 08

Name(s) shown on return | Your social security number

			Amount
Part I Interest (See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.) **Note.** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶	
	2	Add the amounts on line 1	2
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4
	Note. If line 4 is over $1,500, you must complete Part III.		
Part II Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.) **Note.** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	5	List name of payer ▶	
	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6
	Note. If line 6 is over $1,500, you must complete Part III.		

Part III Foreign Accounts and Trusts (See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2012, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file Form TD F 90-22.1 to report that financial interest or signature authority? See Form TD F 90-22.1 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file Form TD F 90-22.1, enter the name of the foreign country where the financial account is located ▶		
8	During 2012, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2012**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule B (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

Purpose of Form

Use Schedule B if any of the following applies.

- You had over $1,500 of taxable interest or ordinary dividends.
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You received interest or ordinary dividends as a nominee.
- You had a financial interest in, or signature authority over, a financial account in a foreign country or you received a distribution from, or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

Specific Instructions

TIP *You can list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show your totals on Schedule B. Be sure to put your name and social security number (SSN) on the statements and attach them at the end of your return.*

Part I. Interest

Line 1. Report on line 1 all of your taxable interest. Taxable interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE, H, HH, and I U.S. savings bonds. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the Instructions for Form 6251 for more details.

Seller-financed mortgages. If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a $50 penalty.

Nominees. If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.

TIP *If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the* General Instructions for Certain Information Returns *and the* Instructions for Forms 1099-INT and 1099-OID.

Accrued interest. When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under *Nominees* to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued Interest."

Original issue discount (OID). If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under *Nominees* to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

Amortizable bond premium. If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under *Nominees* to see how to report the interest. But identify the amount to be subtracted as "ABP Adjustment."

Line 3. If, during 2012, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

Part II. Ordinary Dividends

TIP *You may have to file Form 5471 if, in 2012, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2012, you owned 10% or more of the total (a) value of a foreign corporation's stock, or (b) combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and its instructions.*

Line 5. Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

Nominees. If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

TIP *If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the* General Instructions for Certain Information Returns *and the* Instructions for Form 1099-DIV.

Part III. Foreign Accounts and Trusts

TIP *Regardless of whether you are required to file Form TD F 90-22.1 (FBAR), you may be required to file Form 8938, Statement of Specified Foreign Financial Assets, with your income tax return. Failure to file Form 8938 may result in penalties and extension of the statute of limitations. See* www.irs.gov/form8938 *for more information.*

Line 7a–Question 1. Check the "Yes" box if at any time during 2012 you had a financial interest in or signature authority over a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file Form TD F 90-22.1.

Financial account. A financial account includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution (or other person performing the services of a financial institution). A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (that is, a fund that is available to the general public with a regular net asset value determination and regular redemptions).

Financial account located in a foreign country. A financial account is located in a foreign country if the account is physically located outside of the United States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial account.

Signature authority. Signature authority is the authority of an individual (alone or in conjunction with another individual) to control the disposition of assets held in a foreign financial account by direct communication (whether in writing or otherwise) to the bank or other financial institution that maintains the financial account. See the Instructions for Form TD F 90-22.1 (Report of Foreign Bank and Financial Accounts) for exceptions. Do not consider the exceptions relating to signature authority in answering Question 1 on line 7a.

Other definitions. For definitions of "financial interest," "United States," and other relevant terms, see the instructions for Form TD F 90-22.1.

Note. You can get Form TD F 90-22.1 from the IRS website at *www.irs.gov/pub/irs-pdf/f90221.pdf*.

Line 7a–Question 2. See Form TD F 90-22.1 and its instructions to determine whether you must file the form. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.

If you checked the "Yes" box to Question 2 on line 7a, file Form TD F 90-22.1 with the Department of Treasury at the address shown in the instructions for that form. Do not attach Form TD F 90-22.1 to your tax return. To be considered timely, Form TD F 90-22.1 **must be received** by June 30, 2013.

CAUTION *If you are required to file Form TD F 90-22.1 but do not properly do so, you may have to pay a civil penalty up to $10,000. A person who willfully fails to report an account or provide account identifying information may be subject to a civil penalty equal to the greater of $100,000 or 50 percent of the balance in the account at the time of the violation. Willful violations may also be subject to criminal penalties.*

Line 7b. If you are required to file Form TD F 90-22.1, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

Line 8. If you received a distribution from a foreign trust, you must provide additional information. For this purpose, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2012, you may have to file Form 3520.

Do not attach Form 3520 to Form 1040. Instead, file it at the address shown in its instructions.

If you were treated as the owner of a foreign trust under the grantor trust rules, you are also responsible for ensuring that the foreign trust files Form 3520-A. Form 3520-A is due on March 15, 2013, for a calendar year trust. See the instructions for Form 3520-A for more details.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **For information on Schedule C and its instructions, go to *www.irs.gov/schedulec*.**

▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2012

Attachment Sequence No. **09**

Name of proprietor | **Social security number (SSN)**

A Principal business or profession, including product or service (see instructions) | **B Enter code from instructions** ▶

C Business name. If no separate business name, leave blank. | **D Employer ID number (EIN),** (see instr.)

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2012, check here ▶ ☐

I Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Forms 1099? . ☐ **Yes** ☐ **No**

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ▶ ☐	1	
2	Returns and allowances (see instructions)	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 ▶	7	

Part II Expenses

Enter expenses for business use of your home only on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property	20b	
12	Depletion	12		21	Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III)	22	
				23	Taxes and licenses	23	
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19)	14		a	Travel	24a	
				b	Deductible meals and entertainment (see instructions)	24b	
15	Insurance (other than health)	15		25	Utilities	25	
16	Interest:			26	Wages (less employment credits)	26	
a	Mortgage (paid to banks, etc.)	16a		27a	Other expenses (from line 48)	27a	
b	Other	16b		b	**Reserved for future use**	27b	
17	Legal and professional services	17					

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Attach **Form 8829.** Do **not** report such expenses elsewhere	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.**

• If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.

32a ☐ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11334P **Schedule C (Form 1040) 2012**

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V **Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on line 27a	48	

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

OMB No. 1545-0074

2012

Attachment Sequence No. **09A**

Name of proprietor | Social security number (SSN)

Part I **General Information**

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service | B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank. | D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2012 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . ☐ Yes ☐ No

G If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ No

Part II **Figure Your Net Profit**

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory Employees* in the instructions for Schedule C, line 1, and check here ▶ ☐	1	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees, **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

Part III **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____.

5 Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see page 2) _____ c Other _____

6 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

8a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 14374D **Schedule C-EZ (Form 1040) 2012**

Instructions

Future developments. For the latest information about developments related to Schedule C-EZ (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulecez*.

CAUTION *Before you begin, see* General Instructions *in the 2012 Instructions for Schedule C.*

You can use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see *Husband-Wife Qualified Joint Venture* in the instructions for Schedule C. You can also go to IRS.gov, enter "qualified joint venture" in the search box, and select "Election for Husband and Wife Unincorporated Businesses."

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See the instructions for Schedule C for the list of codes.

Line D

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), **do not** enter on line D the EIN issued to the LLC, if any. **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the Instructions for Form SS-4.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line F

See the instructions for line I in the instructions for Schedule C to help determine if you are required to file any Forms 1099.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines **b** through **f** the type and amount of expenses not included on line **a.**

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Schedule SE instructions for information on international social security agreements.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Optional Worksheet for Line 2 (keep a copy for your records)

a	Deductible meals and entertainment (see the instructions for Schedule C, line 24b)	a	
b		b	
c		c	
d		d	
e		e	
f		f	
g	**Total.** Add lines **a** through **f.** Enter here and on line 2	g	

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/form1040.*
▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

OMB No. 1545-0074

2012

Attachment Sequence No. 12

Name(s) shown on return | Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Complete Form 8949 before completing line 1, 2, or 3. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part I, line 2, column (d)	(e) Cost or other basis from Form(s) 8949, Part I, line 2, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1 Short-term totals from all Forms 8949 with **box A** checked in **Part I**				
2 Short-term totals from all Forms 8949 with **box B** checked in **Part I**				
3 Short-term totals from all Forms 8949 with **box C** checked in **Part I**				

4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 **Net short-term capital gain or (loss).** Combine lines 1 through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Complete Form 8949 before completing line 8, 9, or 10. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price) from Form(s) 8949, Part II, line 4, column (d)	(e) Cost or other basis from Form(s) 8949, Part II, line 4, column (e)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 4, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8 Long-term totals from all Forms 8949 with **box A** checked in **Part II**				
9 Long-term totals from all Forms 8949 with **box B** checked in **Part II**				
10 Long-term totals from all Forms 8949 with **box C** checked in **Part II**				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 **Net long-term capital gain or (loss).** Combine lines 8 through 14 in column (h). Then go to Part III on the back	15	

Part III **Summary**

16	Combine lines 7 and 15 and enter the result	16	
	• If line 16 is a **gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17	Are lines 15 and 16 **both** gains? ☐ **Yes.** Go to line 18. ☐ **No.** Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	18	
19	Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	19	
20	Are lines 18 and 19 **both** zero or blank? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below. ☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of: • The loss on line 16 or • ($3,000), or if married filing separately, ($1,500) **Note.** When figuring which amount is smaller, treat both amounts as positive numbers.	21	( )
22	Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ☐ **No.** Complete the rest of Form 1040 or Form 1040NR.		

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040, 1040NR, or Form 1041.**

▶ **Information about Schedule E and its separate instructions is at *www.irs.gov/form1040*.**

OMB No. 1545-0074

2012

Attachment Sequence No. **13**

Name(s) shown on return | **Your social security number**

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		Fair Rental Days	Personal Use Days	QJV
A			A			
B			B			
C			C			

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	**Properties:**		A	B	C
3	Rents received	3			
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9			
10	Legal and other professional fees	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12			
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16			
17	Utilities	17			
18	Depreciation expense or depletion	18			
19	Other (list) ▶	19			
20	Total expenses. Add lines 5 through 19	20			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	21			
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	23a	
b	Total of all amounts reported on line 4 for all royalty properties	23b	
c	Total of all amounts reported on line 12 for all properties	23c	
d	Total of all amounts reported on line 18 for all properties	23d	
e	Total of all amounts reported on line 20 for all properties	23e	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11344L **Schedule E (Form 1040) 2012**

Schedule E (Form 1040) 2012 — Attachment Sequence No. **13** — Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side. | Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II **Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach **Form 8582** if required)	(g) Passive income from **Schedule K–1**	(h) Nonpassive loss from **Schedule K–1**	(i) Section 179 expense deduction from **Form 4562**	(j) Nonpassive income from **Schedule K–1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	30	
31	Add columns (f), (h), and (i) of line 29b	31	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	

Part III **Income or Loss From Estates and Trusts**

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	(d) Passive income from **Schedule K–1**	(e) Deduction or loss from **Schedule K–1**	(f) Other income from **Schedule K–1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	35	
36	Add columns (c) and (e) of line 34b	36	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	

Part IV **Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

38 (a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see instructions)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	

Part V **Summary**

40	Net farm rental income or (loss) from **Form 4835**. Also, complete line 42 below	40	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SCHEDULE EIC (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ *Complete and attach to Form 1040A or 1040 only if you have a qualifying child.*

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at *www.irs.gov/form1040.*

OMB No. 1545-0074

2012

Attachment Sequence No. **43**

Name(s) shown on return | Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See page 2 for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b, unless the child was born and died in 2012. If your child was born and died in 2012 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year ___ ___ ___ ___ *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1993 **and** the child was younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4a Was the child under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)?	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*	☐ **Yes.** *Go to line 5.* ☐ **No.** *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2012?	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.	☐ **Yes.** *Go to line 5.* ☐ **No.** The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6 Number of months child lived with you in the United States during 2012 • If the child lived with you for more than half of 2012 but less than 7 months, enter "7." • If the child was born or died in 2012 and your home was the child's home for more than half the time he or she was alive during 2012, enter "12."	___ months *Do not enter more than 12 months.*	___ months *Do not enter more than 12 months.*	___ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form1040*.

TIP You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2012. For more details, see the instructions for line 39 of Form 1040A or line 65 of Form 1040.

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was . . .

Under age 19 at the end of 2012 and younger than you (or your spouse, if filing jointly)
or
Under age 24 at the end of 2012, a student, and younger than you (or your spouse, if filing jointly)
or
Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2012
or is filing a joint return for 2012 only as a claim for refund
(as defined in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b)

AND

Who lived with you in the United States for more than half of 2012. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b.

CAUTION *If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see* Married child *or* Qualifying child of more than one person *in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b.*

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at *www.irs.gov/form1040*.

OMB No. 1545-0074
2012
Attachment Sequence No. **14**

Name of proprietor | Social security number (SSN)

A Principal crop or activity | **B** Enter code from Part IV ▶ | **C** Accounting method: ☐ Cash ☐ Accrual | **D** Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2012? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2012 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part I **Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a			
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	4b Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	
b	CCC loans forfeited	5b	5c Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2012	6a	6b Taxable amount	6b	
c	If election to defer to 2013 is attached, check here ▶ ☐		6d Amount deferred from 2011	6d	
7	Custom hire (machine work) income			7	
8	Other income (see instructions)			8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶			9	

Part II **Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
				24	Rent or lease (see instructions):		
11	Chemicals	11		a	Vehicles, machinery, equipment	24a	
12	Conservation expenses (see instructions)	12		b	Other (land, animals, etc.)	24b	
13	Custom hire (machine work)	13		25	Repairs and maintenance	25	
14	Depreciation and section 179 expense (see instructions)	14		26	Seeds and plants	26	
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	
				29	Taxes	29	
16	Feed	16		30	Utilities	30	
17	Fertilizers and lime	17		31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health)	20		b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2012? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11346H **Schedule F (Form 1040) 2012**

Part III Farm Income—Accrual Method (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)			37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	38b Taxable amount	38b	
39a	Agricultural program payments	39a	39b Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election			40a	
b	CCC loans forfeited	40b	40c Taxable amount	40c	
41	Crop insurance proceeds			41	
42	Custom hire (machine work) income			42	
43	Other income (see instructions)			43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45			
46	Cost of livestock, produce, grains, and other products purchased during the year	46			
47	Add lines 45 and 46	47			
48	Inventory of livestock, produce, grains, and other products at end of year	48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶			50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV Principal Agricultural Activity Codes

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ Attach to Form 1040, 1040NR, 1040-SS, or 1041.
▶ See separate instructions.

OMB No. 1545-1971
2012
Attachment Sequence No. 44

Name of employer

Social security number

Employer identification number

A Did you pay **any one** household employee cash wages of $1,800 or more in 2012? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2012 for any household employee?

☐ **Yes.** Skip line C and go to line 5.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2011 or 2012 to **all** household employees? (**Do not** count cash wages paid in 2011 or 2012 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Do not file this schedule.
☐ **Yes.** Skip lines 1-7 and go to line 8. (Calendar year taxpayers having no household employees in 2012 **do not** have to complete this form for 2012.)

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security taxes	1	
2	Social security taxes. Multiply line 1 by 10.4% (.104)	2	
3	Total cash wages subject to Medicare taxes	3	
4	Medicare taxes. Multiply line 3 by 2.9% (.029)	4	
5	Federal income tax withheld, if any	5	
6	**Total social security, Medicare, and federal income taxes.** Add lines 2, 4, and 5	6	

7 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2011 or 2012 to **all** household employees? (**Do not** count cash wages paid in 2011 or 2012 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 6 above on Form 1040, line 59a. If you are not required to file Form 1040, see the line 7 instructions.

☐ **Yes.** Go to line 8.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 12187K **Schedule H (Form 1040) 2012**

Schedule H (Form 1040) 2012 Page 2

Part II Federal Unemployment (FUTA) Tax

		Yes	No
8 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")	8		
9 Did you pay all state unemployment contributions for 2012 by April 15, 2013? Fiscal year filers see instructions	9		
10 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	10		

Next: If you checked the **"Yes"** box on **all** the lines above, complete Section A.
If you checked the **"No"** box on **any** of the lines above, skip Section A and complete Section B.

Section A

11 Name of the state where you paid unemployment contributions ▶		
12 Contributions paid to your state unemployment fund	12	
13 Total cash wages subject to FUTA tax	13	
14 **FUTA tax.** Multiply line 13 by .6% (.006). Enter the result here, skip Section B, and go to line 23	14	

Section B

15 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) To	(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund

16 Totals	16	
17 Add columns (g) and (h) of line 16	17	
18 Total cash wages subject to FUTA tax (see the line 13 instructions)	18	
19 Multiply line 18 by 6.0% (.060)	19	
20 Multiply line 18 by 5.4% (.054)	20	
21 Enter the **smaller** of line 17 or line 20 (Employers in a credit reduction state must use the worksheet on page H-7 and check here) ☐	21	
22 **FUTA tax.** Subtract line 21 from line 19. Enter the result here and go to line 23	22	

Part III Total Household Employment Taxes

23 Enter the amount from line 6. If you checked the "Yes" box on line C of page 1, enter -0-	23	
24 Add line 14 (or line 22) and line 23	24	

25 Are you required to file Form 1040?
☐ **Yes. Stop.** Include the amount from line 24 above on Form 1040, line 59a. **Do not** complete Part IV below.
☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature— Complete this part **only** if required. See the line 25 instructions.

Address (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Employer's signature ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

Schedule H (Form 1040) 2012

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

▶ Complete and attach to Form 1040A or 1040.
▶ **Information about Schedule R and its separate instructions is at *www.irs.gov/form1040.***

1040A 1040 R

OMB No. 1545-0074
2012
Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040 | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2012:
- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2012:		Check only one box:
Single, Head of household, or Qualifying widow(er)	You were 65 or older	1	☐
	You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	Both spouses were 65 or older	3	☐
	Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	Both spouses were under 65, and both retired on permanent and total disability	5	☐
	One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	You were 65 or older and you lived apart from your spouse for all of 2012	8	☐
	You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2012	9	☐

Did you check box 1, 3, 7, or 8?
- **Yes** ▶ Skip Part II and complete Part III on the back.
- **No** ▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2012, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2012.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11359K **Schedule R (Form 1040A or 1040) 2012**

Part III Figure Your Credit

10 If you checked (in Part I): **Enter:**
Box 1, 2, 4, or 7 . . . . . $5,000
Box 3, 5, or 6 . . . . . $7,500
Box 8 or 9 . . . . . $3,750
. 10

Did you check box 2, 4, 5, 6, or 9 in Part I?
Yes ▶ You **must** complete line 11.
No ▶ Enter the amount from line 10 on line 12 and go to line 13.

11 If you checked (in Part I):
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

. 11

TIP For more details on what to include on line 11, see *Figure Your Credit* in the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 12

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2012.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). 13a

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). 13b

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c 13c

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 14

15 **If you checked (in Part I):** **Enter:**
Box 1 or 2 . . . . . $7,500
Box 3, 4, 5, 6, or 7 . . . $10,000
Box 8 or 9 . . . . . $5,000
15

16 Subtract line 15 from line 14. If zero or less, enter -0- 16

17 Enter one-half of line 16 17

18 Add lines 13c and 17 18

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 19

20 Multiply line 19 by 15% (.15). 20

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions . 21

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 30, or include on Form 1040, line 53 (check box **c** and enter "Sch R" on the line next to that box) 22

SCHEDULE SE (Form 1040)
Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at *www.irs.gov/form1040.*
▶ Attach to Form 1040 or Form 1040NR.

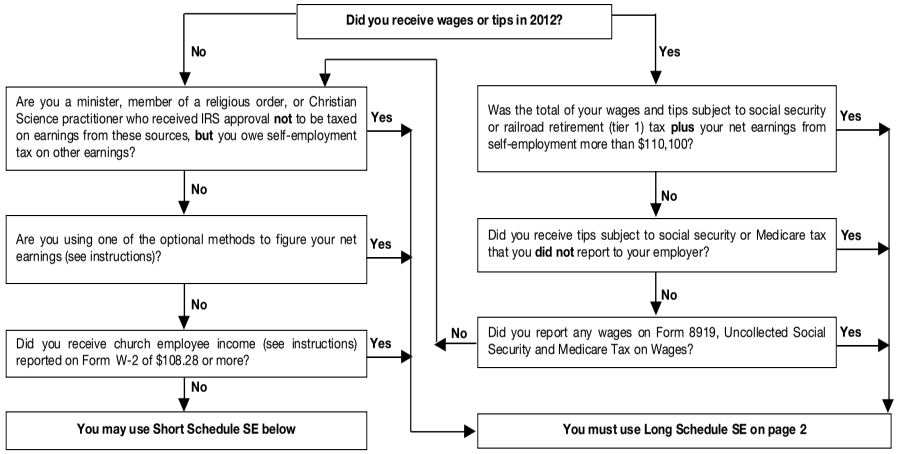
OMB No. 1545-0074
2012
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A 1a

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y 1b ( )

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report 2

3 Combine lines 1a, 1b, and 2 3

4 Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b . . . . . ▶ 4

Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.

5 **Self-employment tax.** If the amount on line 4 is:
- $110,100 or less, multiply line 4 by 13.3% (.133). Enter the result here and on **Form 1040, line 56,** or **Form 1040NR, line 54**
- More than $110,100, multiply line 4 by 2.9% (.029). Then, add $11,450.40 to the result.

Enter the total here and on **Form 1040, line 56,** or **Form 1040NR, line 54** 5

6 **Deduction for employer-equivalent portion of self-employment tax.**
If the amount on line 5 is:
- $14,643.30 or less, multiply line 5 by 57.51% (.5751)
- More than $14,643.30, multiply line 5 by 50% (.50) and add $1,100 to the result.

Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** 6

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2012**

Schedule SE (Form 1040) 2012 — Attachment Sequence No. **17** — Page **2**

Name of person with **self-employment** income (as shown on Form 1040) | Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I . . . . . ▶ ☐

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)		1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y		1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)		2	
3	Combine lines 1a, 1b, and 2		3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **Note.** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		4a	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here		4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶		4c	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income	5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-		5b	
6	Add lines 4c and 5b		6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 4.2% portion of the 5.65% railroad retirement (tier 1) tax for 2012		7	110,100 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $110,100 or more, skip lines 8b through 10, and go to line 11	8a		
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b		
c	Wages subject to social security tax (from Form 8919, line 10)	8c		
d	Add lines 8a, 8b, and 8c		8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶		9	
10	Multiply the **smaller** of line 6 or line 9 by 10.4% (.104)		10	
11	Multiply line 6 by 2.9% (.029)		11	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 56,** or **Form 1040NR, line 54**		12	
13	**Deduction for employer-equivalent portion of self-employment tax.** Add the two following amounts. • 59.6% (.596) of line 10. • One-half of line 11. Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	13		

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $6,780, **or (b)** your net farm profits[2] were less than $4,894.

14	Maximum income for optional methods	14	4,520 00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,520. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $4,894 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Form **2106** — Department of the Treasury, Internal Revenue Service (99)

Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106.*

OMB No. 1545-0074 — **2012** — Attachment Sequence No. **129**

Your name | Occupation in which you incurred expenses | **Social security number**

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1	Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4	
5	Meals and entertainment expenses (see instructions)	5	
6	**Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6	

Note: *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7	Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7	

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8	Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8	
	Note: *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*		
9	In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9	
10	Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11700N

Form 2106 (2012) Page 2

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2012	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles

18 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

19 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

20 Do you have evidence to support your deduction? ☐ Yes ☐ No

21 If "Yes," is the evidence written? ☐ Yes ☐ No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22 Multiply line 13 by 55.5¢ (.555). Enter the result here and on line 1 . . . 22

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29		

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction and special allowance (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.

1040 1040A 1040NR 2441

OMB No. 1545-0074

2012

Attachment Sequence No. **21**

Name(s) shown on return | Your social security number

Part I **Persons or Organizations Who Provided the Care**—You **must** complete this part. (If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive **dependent care benefits?** — No ▶ Complete only Part II below. — Yes ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59a, or Form 1040NR, line 58a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2012 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 . . . 3

4 Enter your **earned income.** See instructions . . . 4

5 If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . . . 5

6 Enter the **smallest** of line 3, 4, or 5 . . . 6

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. . . . 7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over — But not over	Decimal amount is	If line 7 is: Over — But not over	Decimal amount is
$0—15,000	.35	$29,000—31,000	.27
15,000—17,000	.34	31,000—33,000	.26
17,000—19,000	.33	33,000—35,000	.25
19,000—21,000	.32	35,000—37,000	.24
21,000—23,000	.31	37,000—39,000	.23
23,000—25,000	.30	39,000—41,000	.22
25,000—27,000	.29	41,000—43,000	.21
27,000—29,000	.28	43,000—No limit	.20

8 . . . X.

9 Multiply line 6 by the decimal amount on line 8. If you paid 2011 expenses in 2012, see the instructions . . . 9

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. . . . 10

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 46 . . . 11

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11862M Form **2441** (2012)

Form 2441 (2012) Page 2

Part III Dependent Care Benefits

12 Enter the total amount of **dependent care benefits** you received in 2012. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership . . . 12

13 Enter the amount, if any, you carried over from 2011 and used in 2012 during the grace period. See instructions . . . 13

14 Enter the amount, if any, you forfeited or carried forward to 2013. See instructions . . . 14 ( )

15 Combine lines 12 through 14. See instructions . . . 15

16 Enter the total amount of **qualified expenses** incurred in 2012 for the care of the **qualifying person(s)** . . . 16

17 Enter the **smaller** of line 15 or 16 . . . 17

18 Enter your **earned income.** See instructions . . . 18

19 Enter the amount shown below that applies to you.
- If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see instructions.
- All others, enter the amount from line 18.

. . . 19

20 Enter the **smallest** of line 17, 18, or 19 . . . 20

21 Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19) . . . 21

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)
☐ **No.** Enter -0-.
☐ **Yes.** Enter the amount here . . . 22

23 Subtract line 22 from line 15 . . . 23

24 **Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions . . . 24

25 **Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21 . . . 25

26 **Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB" . . . 26

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter $3,000 ($6,000 if two or more qualifying persons) . . . 27

28 **Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25 . . . 28

29 Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2011 expenses in 2012, see the instructions for line 9 . . . 29

30 Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. . . . 30

31 Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 . . . 31

Form **2441** (2012)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.*
▶ Attach to your tax return.

OMB No. 1545-0895
2012
Attachment Sequence No. **22**

Name(s) shown on return | Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
(See instructions and complete Part(s) III before Parts I and II)

1 General business credit from line 2 of all Parts III with box A checked . . . 1

2 Passive activity credits from line 2 of all Parts III with box B checked . . . 2

3 Enter the applicable passive activity credits allowed for 2012 (see instructions) . . . 3

4 Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach . . . 4

5 Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions) . . . 5

6 Add lines 1, 3, 4, and 5 . . . 6

Part II Allowable Credit

7 Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42
- Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return
- Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return

. . . 7

8 Alternative minimum tax:
- Individuals. Enter the amount from Form 6251, line 35
- Corporations. Enter the amount from Form 4626, line 14
- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56

. . . 8

9 Add lines 7 and 8 . . . 9

10a Foreign tax credit . . . 10a

b Certain allowable credits (see instructions) . . . 10b

c Add lines 10a and 10b . . . 10c

11 **Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a . . . 11

12 **Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0- . . . 12

13 Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions) . . . 13

14 Tentative minimum tax:
- Individuals. Enter the amount from Form 6251, line 33
- Corporations. Enter the amount from Form 4626, line 12
- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54

. . . 14

15 Enter the greater of line 13 or line 14 . . . 15

16a Subtract line 15 from line 11. If zero or less, enter -0- . . . 16a

b Reserved . . . 16b

c Reserved . . . 16c

17a Enter the **smaller** of line 6 or line 16a . . . 17a

C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.

b Reserved . . . 17b

c Reserved . . . 17c

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2012)

Part II Allowable Credit *(Continued)*

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17a from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked — 23		
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	
28	Add lines 17a and 26	28	
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31	
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked — 32		
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33	
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34	
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35	
36	Add lines 30, 31, 33, 34, and 35	36	
37	Enter the **smaller** of line 29 or line 36	37	
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b	38	

Name(s) shown on return | Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- **A** ☐ General Business Credit From a Non-Passive Activity
- **B** ☐ General Business Credit From a Passive Activity
- **C** ☐ General Business Credit Carryforwards
- **D** ☐ General Business Credit Carrybacks
- **E** ☐ Eligible Small Business Credit From a Non-Passive Activity
- **F** ☐ Eligible Small Business Credit From a Passive Activity
- **G** ☐ Eligible Small Business Credit Carryforwards
- **H** ☐ Eligible Small Business Credit Carrybacks
- **I** If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ▶ ☐

Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

	(a) Description of credit		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z		
aa	New hire retention (Form 5884-B)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here	2		
3	Enter the amount from Form 8844	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here	5		
6	Add lines 2, 3, and 5	6		

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2012
Attachment Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR | Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	
2	Medical and dental. Enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	Skip this line. It is reserved for future use	6	
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	( )
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	( )
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately, see instructions.)	28	

Part II Alternative Minimum Tax (AMT)

29	Exemption. See instructions	29	
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 54 here.	31	
	• **All others:** If line 30 is $175,000 or less ($87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result.		
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount from line 44 of Form 1040 must be refigured without using Schedule J (see instructions)	34	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13600G Form **6251** (2012)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31		36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37		
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38		
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39		
40	Enter the **smaller** of line 36 or line 39		40	
41	Subtract line 40 from line 36		41	
42	If line 41 is $175,000 or less ($87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result ▶		42	
43	Enter: • $70,700 if married filing jointly or qualifying widow(er), • $35,350 if single or married filing separately, or • $47,350 if head of household.	43		
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44		
45	Subtract line 44 from line 43. If zero or less, enter -0-	45		
46	Enter the **smaller** of line 36 or line 37	46		
47	Enter the **smaller** of line 45 or line 46	47		
48	Subtract line 47 from line 46	48		
49	Multiply line 48 by 15% (.15) ▶		49	
	If line 38 is zero or blank, skip lines 50 and 51 and go to line 52. Otherwise, go to line 50.			
50	Subtract line 46 from line 40	50		
51	Multiply line 50 by 25% (.25) ▶		51	
52	Add lines 42, 49, and 51		52	
53	If line 36 is $175,000 or less ($87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately) from the result		53	
54	Enter the **smaller** of line 52 or line 53 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31		54	

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No. 1545-1008

2012

Attachment Sequence No. **88**

Name(s) shown on return | Identifying number

Part I 2012 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	( )
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	( )
d	Combine lines 1a, 1b, and 1c	1d	

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )
c	Add lines 2a and 2b	2c	( )

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	( )
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	( )
d	Combine lines 3a, 3b, and 3c	3d	

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used . . . 4

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4		5
6	Enter $150,000. If married filing separately, see instructions	6	
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*		
8	Subtract line 7 from line 6	8	
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions		9
10	Enter the **smaller** of line 5 or line 9		10

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11
12	Enter the loss from line 4	12
13	Reduce line 12 by the amount on line 10	13
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15
16	**Total losses allowed from all passive activities for 2012.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63704F Form **8582** (2012)

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year (a) Net income (line 1a)	Current year (b) Net loss (line 1b)	Prior years (c) Unallowed loss (line 1c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year (a) Net income (line 3a)	Current year (b) Net loss (line 3b)	Prior years (c) Unallowed loss (line 3c)	Overall gain or loss (d) Gain	Overall gain or loss (e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶					

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total ▶			1.00	

Form 8582 (2012) Page 3

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total . . . . . ▶				

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total . . . . . ▶			1.00		

Form **8582** (2012)

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Investment Income of More Than $1,900

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 8615 and its separate instructions is at *www.irs.gov/form8615*.

OMB No. 1545-0074

2012

Attachment Sequence No. **33**

Child's name shown on return | **Child's social security number**

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** *See instructions before completing.* | **B Parent's social security number**

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Investment Income

1	Enter the child's investment income (see instructions)	1	
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $1,900. Otherwise, see instructions	2	
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	
8	Add lines 5, 6, and 7 (see instructions)	8	
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ ☐	9	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . . ▶ ☐	10	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	
12a	Add lines 5 and 7 . . . . . 12a		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .
13	Multiply line 11 by line 12b	13	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 14		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ ☐	15	
16	Add lines 13 and 15	16	
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . . ▶ ☐	17	
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64113U Form **8615** (2012)

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ Information about Form 8801 and its separate instructions is at *www.irs.gov/form8801*.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2012

Attachment Sequence No. **74**

Name(s) shown on return | Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1 and 10 of your 2011 Form 6251. Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $223,900 and you were married filing separately for 2011, see instructions	4	
5	Enter: $74,450 if married filing jointly or qualifying widow(er) for 2011; $48,450 if single or head of household for 2011; or $37,225 if married filing separately for 2011. Estates and trusts, enter $22,500	5	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2011; $112,500 if single or head of household for 2011; or $75,000 if married filing separately for 2011. Estates and trusts, enter $75,000	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2011, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	
11	• If **for 2011** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2011** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 47 here. Form 1040NR filers, see instructions.	11	
	• **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2011), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions.		
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2011 Form 6251, line 34, or 2011 Form 1041, Schedule I, line 55	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10002S Form **8801** (2012)

Part II Current Year Nonrefundable and Refundable Credits and Carryforward to 2013

16	Enter the amount from your 2011 Form 6251, line 35, or 2011 Form 1041, Schedule I, line 56	16	
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	**2011 credit carryforward.** Enter the amount from your 2011 Form 8801, line 28	19	
20	Enter your 2011 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	
22	Enter your 2012 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2012 Form 6251, line 33, or 2012 Form 1041, Schedule I, line 54	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	**Current year nonrefundable credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2012 Form 1040, line 53 (check box **b**); Form 1040NR, line 50 (check box **b**); or Form 1041, Schedule G, line 2c	25	
26	**Estates and trusts:** Skip lines 26 and 27 and go to line 28. **Individuals:** Did you have a minimum tax credit carryforward to 2010 (on your 2009 Form 8801, line 30)? ☐ **No.** Leave lines 26 and 27 blank and go to line 28. ☐ **Yes.** Complete Part IV of Form 8801 to figure the amount to enter	26	
27	Is line 26 more than line 25? ☐ **No.** Leave line 27 blank and go to line 28. ☐ **Yes.** Subtract line 25 from line 26. This is your **current year refundable credit.** Enter the result here and on your 2012 Form 1040, line 71 (check box **c**), or Form 1040NR, line 67 (check box **c**)	27	
28	**Credit carryforward to 2013.** Subtract the larger of line 25 or line 26 from line 21. Keep a record of this amount because you may use it in future years	28	

Part III Tax Computation Using Maximum Capital Gains Rates

Caution. If you did not complete the 2011 Qualified Dividends and Capital Gain Tax Worksheet, the 2011 Schedule D Tax Worksheet, or Part V of the 2011 Schedule D (Form 1041), see the instructions before completing this part.

29 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2011, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions 29

Caution. If **for 2011** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 30, 31, and 32.

30 Enter the amount from line 6 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2011 Schedule D Tax Worksheet, or the amount from line 22 of the 2011 Schedule D (Form 1041), whichever applies* 30

If you figured your 2011 tax using the 2011 Qualified Dividends and Capital Gain Tax Worksheet, skip line 31 and enter the amount from line 30 on line 32. Otherwise, go to line 31.

31 Enter the amount from line 19 of your 2011 Schedule D (Form 1040), or line 14b, column (2), of the 2011 Schedule D (Form 1041) 31

32 Add lines 30 and 31, and enter the **smaller** of that result or the amount from line 10 of your 2011 Schedule D Tax Worksheet 32

33 Enter the **smaller** of line 29 or line 32 33

34 Subtract line 33 from line 29 34

35 If line 34 is $175,000 or less ($87,500 or less if married filing separately for 2011), multiply line 34 by 26% (.26). Otherwise, multiply line 34 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions . . . . . ▶ 35

36 Enter:
- $69,000 if married filing jointly or qualifying widow(er) for 2011,
- $34,500 if single or married filing separately for 2011,
- $46,250 if head of household for 2011, or
- $2,300 for an estate or trust.

Form 1040NR filers, see instructions 36

37 Enter the amount from line 7 of your 2011 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2011 Schedule D Tax Worksheet, or the amount from line 23 of the 2011 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2011 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions 37

38 Subtract line 37 from line 36. If zero or less, enter -0- 38

39 Enter the **smaller** of line 29 or line 30 39

40 Enter the **smaller** of line 38 or line 39 40

41 Subtract line 40 from line 39 41

42 Multiply line 41 by 15% (.15) . . . . . ▶ 42

If line 31 is zero or blank, skip lines 43 and 44 and go to line 45. Otherwise, go to line 43.

43 Subtract line 39 from line 33 43

44 Multiply line 43 by 25% (.25) . . . . . ▶ 44

45 Add lines 35, 42, and 44 45

46 If line 29 is $175,000 or less ($87,500 or less if married filing separately for 2011), multiply line 29 by 26% (.26). Otherwise, multiply line 29 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2011) from the result. Form 1040NR filers, see instructions 46

47 Enter the **smaller** of line 45 or line 46 here and on line 11. If you filed Form 2555 or 2555-EZ for 2011, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions 47

* The 2011 Qualified Dividends and Capital Gain Tax Worksheet is in the 2011 Instructions for Form 1040. The 2011 Schedule D Tax Worksheet is in the 2011 Instructions for Schedule D (Form 1040) (or the 2011 Instructions for Schedule D (Form 1041)).

Part IV Tentative Refundable Credit

48 Enter the amount from line 21 48

49 Enter the total of lines 18 and 20 from your 2010 Form 8801. If zero or less, enter -0- 49

50 Enter the total of lines 18 and 20 from your 2011 Form 8801. If zero or less, enter -0- 50

51 Enter the total of lines 18 and 20 from your 2012 Form 8801. If zero or less, enter -0- 51

52 Add lines 49 through 51 52

53 **Long-term unused minimum tax credit.** Subtract line 52 from line 48 (If zero or less, enter -0- here and on line 26. **Do not** complete the rest of Part IV) 53

54 Multiply line 53 by 50% (.50) 54

55 Enter the amount from your 2011 Form 8801, line 57. 55

56 Enter the **larger** of line 54 or line 55 56

57 Enter the **smaller** of line 53 or line 56. Enter the result here and on line 26 57

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ Information about Form 8814 and its instructions is at *www.irs.gov/form8814.*
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2012

Attachment Sequence No. **40**

Name(s) shown on your return | Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last) | **B Child's social security number**

C If more than one Form 8814 is attached, check here . . . ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions		1a	
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions		2a	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions		3	
4	Add lines 1a, 2a, and 3. If the total is $1,900 or less, skip lines 5 through 12 and go to line 13. If the total is $9,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income		4	
5	Base amount		5	1,900 00
6	Subtract line 5 from line 4		6	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 .		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8 .		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10		
11	Add lines 9 and 10		11	
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below		12	

Part II Tax on the First $1,900 of Child's Interest and Dividends

13	Amount not taxed	13	950 00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	
15	**Tax.** Is the amount on line 14 less than $950? ☐ **No.** Enter $95 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10750J Form **8814** (2012)

General Instructions

Future developments. For the latest information about developments related to Form 8814 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8814.*

Purpose of Form

Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 19 (or under age 24 if a full-time student) at the end of 2012. "Student" is defined below.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2012 was less than $9,500.
- The child is required to file a 2012 return.
- The child does not file a joint return for 2012.
- There were no estimated tax payments for the child for 2012 (including any overpayment of tax from his or her 2011 return applied to 2012 estimated tax).
- There was no federal income tax withheld from the child's income.

You must also qualify. See *Parents who qualify to make the election* below.

Student. A student is a child who for some part of each of 5 calendar months during the year was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Certain January 1 birthdays. A child born on January 1, 1994, is considered to be age 19 at the end of 2012. You cannot make this election for such a child unless the child was a full-time student.

A child born on January 1, 1989, is considered to be age 24 at the end of 2012. You cannot make this election for such a child.

How to make the election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

Parents who qualify to make the election. You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.

- You are filing a joint return for 2012 with the child's other parent.
- You and the child's other parent were married to each other but file separate returns for 2012 and you had the higher taxable income.

You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

Note. If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.

Tax benefits you cannot take. If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:

- Additional standard deduction of $1,450 if the child is blind,
- Penalty on early withdrawal of child's savings, and
- Itemized deductions such as the child's investment expenses or charitable contributions.

If your child received qualified dividends or capital gain distributions, you may pay up to $95 more tax if you make this election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between $950 and $1,900 is 10% if you make this election. However, if you file a separate return for the child, the tax rate may be as low as 0% (zero percent) because of the preferential tax rates for qualified dividends and capital gain distributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to determine which results in the lower tax.

Alternative minimum tax. If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, Alternative Minimum Tax—Individuals, and its instructions for details.

Investment interest expense. Your child's income (other than qualified dividends, Alaska Permanent Fund dividends, and capital gain distributions) that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, Investment Income and Expenses, to figure the amount you can treat as your investment income.

Foreign accounts and trusts. You **must** complete Schedule B (Form 1040), Part III, and file it with your tax return if your child:

1. Had a foreign financial account, or
2. Received a distribution from, or was the grantor of, or transferor to, a foreign trust.

Enter "Form 8814" on the dotted line next to line 7a or line 8, whichever applies. Complete line 7b if applicable.

Note. If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8938, Statement of Specified Foreign Financial Assets. Check *www.irs.gov/form8938* for details.

Change of address. If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, Change of Address.

Additional information. See Pub. 929, Tax Rules for Children and Dependents, for more details.

Line Instructions

Name and social security number. If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.

Line 1a. Enter all taxable interest income your child received in 2012. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" (nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated

Note. If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see *Alternative minimum tax,* earlier.

Line 2a. Enter the ordinary dividends your child received in 2012. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust.

If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a.

Line 2b. Enter all qualified dividends your child received in 2012. Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.

Line 3. Enter the capital gain distributions your child received in 2012. Capital gain distributions should be shown in box 2a of Form 1099-DIV.

If your child received, as a nominee, capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next to line 3. Do not include amounts received as a nominee in the total for line 3.

Line 9. Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines **unless** you file Schedule B (Form 1040).

If you file Schedule B, include this amount on line 5, and identify it as from "Form 8814." Complete Schedule B as instructed. Also include this amount on Form 1040, line 9b, or Form 1040NR, line 10b.

You must file Schedule B if this amount plus the parents' dividends is more than $1,500.

Line 10. Include this amount on Schedule D (Form 1040), line 13; Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D or in the space to the left of line 13 of Form 1040 or line 14 of Form 1040NR.

If any of the child's capital gain distributions were reported on Form 1099-DIV as unrecaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D.

Line 12. If you checked the box on line C, add the amounts from line 12 of all your Forms 8814. Include the result on Form 1040, line 21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 21.

Line 15. If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on that line.

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Marital status 1.3
Size of adjusted gross income 1.4
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Reported on:
Returns with itemized deductions classified by marital status 2.2

N

Net long-term adjustment
Classified by:
Size of adjusted gross income 1.4A

Net long-term capital gain or loss
Classified by:
Size of adjusted gross income 1.4A
Definition ..... pg 165

Net long-term cost or basis
Classified by:
Size of adjusted gross income 1.4A

Net long-term gain or loss from other forms
Classified by:
Size of adjusted gross income 1.4A
Definition ..... pg 165

Net long-term gain or loss from partnership/S corporation
Classified by:
Size of adjusted gross income 1.4A

Net long-term gain or loss from sales of capital assets
Classified by:
Size of adjusted gross income 1.4
Definition ..... pg 165

Net long-term sales price
Classified by:
Size of adjusted gross income 1.4A

Net operating loss
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 165
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Time Series, 2008-2012 ..... A

Net short-term adjustment
Classified by:
Size of adjusted gross income 1.4A

Net short-term capital gain or loss
Classified by:
Size of adjusted gross income 1.4A
Definition ..... pg 166

Net short-term cost or basis
Classified by:
Size of adjusted gross income 1.4A

Net short-term gain or loss from other forms
Classified by:
Size of adjusted gross income 1.4A
Definition ..... pg 166

Net short-term gain or loss from partnership/S corporation
Classified by:
Size of adjusted gross income 1.4A

Net short-term gain or loss from sales of capital assets
Classified by:
Size of adjusted gross income 1.4A

Definition ..... pg 166

Net short-term sales price
Classified by:
Size of adjusted gross income 1.4A

Nondeductible passive losses
(See also Rent and royalty net income or loss)
Definition ..... pg 166

Nontaxable combat pay amount
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Nontaxable returns
(See also Taxable returns)
Classified by:
Size of AGI 1.2, 1.4, 2.3, 3.3
Reported on:
Returns with itemized deductions 2.1

Number of exemptions
Classified by:
Age 1.5
Size of adjusted gross income 1.4
Type of exemption and marital status 2.4
Type of exemption and size of AGI 2.3
Reported on:
Returns with itemized deductions 2.1
Classified by age 2.6
Time Series, 2008-2012 ..... A

O

Ordinary dividends
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 154
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Time Series, 2008-2012 ..... A

Other adjustments
(See also Statutory adjustments)
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Time Series, 2008-2012 ..... A

Other contributions
(See Contributions deduction)

Other dependents
(See Exemptions)

Other net income or net loss
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 167
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
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Other payments
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Other tax credits
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Definition ..... pg 167
Reported on:
Returns with itemized deductions
classified by marital status 2.2

Other Taxes
(See All other taxes)

Other tax deduction
(See also Taxes paid deduction)
Definition ..... pg 167
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Returns with itemized deductions 2.1

Classified by age 2.6

Other than cash contributions deduction
(See Contributions deduction)

Overpayment
(See also Credit to 2013 estimated tax)
Credited to 2013 estimated tax:
Classified by:
Age 3.7
Size of adjusted gross income 3.3
Definition ..... pg 167
Refunded:
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Reported on:
Returns with itemized deductions classified by marital status 2.2
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Parent exemptions
(See Exemptions)

Parents' election to report child's interest and dividends
Classified by:
Marital status 3.4, 3.6
Size of adjusted gross income 3.5
Definition ..... pg 168
Reported on:
Returns with modified taxable income 3.4, 3.5, 3.6

Partnership and S corporation net income or loss
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 168
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2

Passive activity losses
Definition ..... pg 168

Payments to a Keogh plan
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 168
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Returns with itemized deductions classified by marital status 2.2
Time Series, 2008-2012 ..... A

Payment with request for extension of filing time
Classified by:
Age 3.7
Size of adjusted gross income 3.3
Definition ..... pg 168
Time Series, 2008-2012 ..... A

Penalty on early withdrawal of savings
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 169
Reported on:
Returns with itemized deductions classified by marital status 2.2
Time Series, 2008-2012 ..... A

Penalty tax on qualified retirement plans
Classified by:
Age 3.7
Size of adjusted gross income 3.3
Definition ..... pg 169
Time Series, 2008-2012 ..... A

Pensions and annuities
Classified by:
Age 1.5

Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 169
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Time Series, 2008-2012 ..... A

Personal exemption
(See Exemptions)

Personal interest deductions
(See Interest paid deduction)

Personal interest paid
(See Interest paid deduction)

Personal property taxes deduction
(See also Taxes paid deduction)
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Classified by age 2.6

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Reported on:
Forms 1040, 1040A, and 1040EZ C

Predetermined estimated tax penalty
Classified by:
Age 3.7
Size of adjusted gross income 3.3
Definition ..... pg 169
Time Series, 2008-2012 ..... A

Prior-year minimum tax credit
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Definition ..... pg 170
Reported on:
Returns with itemized deductions 2.2
Time Series, 2008-2012 ..... A

Prescription medicine and drug expenses
(See Medical and dental expenses deduction)

Primary IRA payments
(See also Individual retirement arrangement deductible payments, adjustment)
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Reported on:
Returns with itemized deductions classified by marital status 2.2
Time Series, 2008-2012 ..... A

Q

Qualified dividends
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 154
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Time Series, 2008-2012 ..... A

Qualified electric vehicle credit
Classified by:
Age 3.7
Marital status 1.3
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Returns with itemized deductions 2.1
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Qualified plug-in electric vehicle credit

Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
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Returns with itemized deductions classified by marital status 2.2
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Definition ..... pg 170
Reported on:
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Classified by age 2.6

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Definition ..... pg 170
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Refund
(See also Overpayment refunded)
Definition ..... pg 171

Refundable credits
Definition ..... pg 171
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Classified by:
Age 3.7
Size of adjusted gross income 3.3
Used to offset income tax before credits:
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Reported on:
Returns with itemized deductions classified by marital status 2.2
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Classified by:
Age 3.7
Size of adjusted gross income 3.3

Refund credited to next year
(See also Credit to 2013 estimated tax)
Time Series, 2008-2012 ..... A

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Definition ..... pg 171
Refundable portion:
Classified by:
Age 3.7
Size of adjusted gross income 3.3
Time Series, 2008-2012 ..... A
Used to offset income tax before credits:
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Reported on:
Returns with itemized deductions classified by marital status 2.2
Used to offset other taxes:
Classified by:
Age 3.7
Size of adjusted gross income 3.3

Regular tax computation
Classified by:
Size of adjusted gross income 3.1
Definition ..... pg 171

Rent net income or net loss
Classified by:
Age 1.5
Size of adjusted gross income 1.4
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Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Definition ..... pg 171
Reported on:
Returns with itemized deductions classified by marital status 2.2
Time Series, 2008-2012 ..... A

Retirement savings contribution credit (Saver's credit)
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
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Reported on:
Returns with itemized deductions
Classified by marital status 2.2
Time Series, 2008-2012 ..... A

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Description ..... pg 172

Royalty net income or loss
Classified by:
Age 1.5
Size of adjusted gross income 1.4
Definition ..... pg 172

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S corporation
(See partnership and S Corporation net income or loss)

Salaries and wages
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 173
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Time Series, 2008-2012 ..... A

Sales of capital assets, net gain or loss
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Size of adjusted gross income 1.4A
Definition ..... pg 173
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2

Sales of capital assets reported on Schedule D
Classified by:
Size of adjusted gross income 1.4A

Sales of property other than capital assets, net gain or loss
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 174
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
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Sales tax deduction
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Reported on:
Returns with itemized deductions 2.1
Classified by age 2.6

Schedule D gain subject to 28% tax rate
Classified by:
Size of adjusted gross income 1.4A

Secondary IRA payments
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Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Reported on:
Returns with itemized deduction
classified by marital status 2.2
Time Series, 2008-2012 ..... A

Self-employed health insurance deduction
Classified by:
Age 1.5

Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 174
Reported on:
Returns with itemized deductions classified by marital status 2.2
Time Series, 2008-2012 ..... A

Self-employment tax
(See also Deduction of self-employment tax)
Classified by:
Age 3.7
Size of adjusted gross income 3.3
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Separate returns of married persons
(See also Marital filing status)
Classified by:
Each rate at which tax was computed 3.6
Marginal tax rate 3.4
Size of adjusted gross income 1.2, 1.6
Sources of income 1.3
Type of exemption 2.4
Reported on:
Returns with itemized deductions classified by marital status 2.2

Short-term loss carryover
(See also Sales of capital assets, net gain or loss)
Classified by:
Size of adjusted gross income 1.4A
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Single persons, returns of
(See also Marital filing status)
Classified by:
Each rate at which tax was computed 3.6
Marginal tax rate 3.4
Size of adjusted gross income 1.2, 1.6
Sources of income 1.3
Type of exemption 2.4
Reported on:
Returns with itemized deductions classified by marital status 2.2

Size of adjusted gross income
Classified by:
Age 1.5
Marital status 1.2, 1.6
Selected income and tax items 1.1
Size of adjusted gross income 3.3
Sources of income 1.4
Type of tax computation 3.1
Definition ..... pg 174
Reported on:
Returns with earned income credit 2.5
Returns with itemized deductions 2.1
Classified by age 2.6
Returns with modified taxable income 3.1, 3.6
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Type of exemption 2.3

Social security and Medicare tax on tip income
Classified by:
Age 3.7
Size of adjusted gross income 3.3
Definition ..... pg 175
Time Series, 2008-2012 ..... A

Social security benefits
Benefits in adjusted gross income:
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 175
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Time Series, 2008-2012 ..... A

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(See Description of the sample)

Sources of income
(See also specific type)
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Reported on:

Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2

Spouse IRA
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Classified by:
Age 1.5
Marital status 1.2
Size of adjusted gross income 1.4
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State and local income taxes
Definition ..... pg 176
Reported on:
Returns with itemized deductions 2.1
Classified by age 2.6

State income tax refunds
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Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 176
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
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Statutory adjustments
(See also specific type)
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 176
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Time Series, 2008-2012 ..... A
Type of adjustment 1.4, 1.5

Student loan interest deduction
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
Definition ..... pg 176
Reported on:
Returns with itemized deductions classified by marital status 2.2
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Surviving spouses, returns of
(See also Marital filing status)
Classified by:
Each rate at which tax was computed 3.6
Marginal tax rate 3.4
Size of adjusted gross income 1.2, 1.6
Sources of income 1.3
Type of exemption 2.4
Reported on:
Returns with itemized deductions classified by marital status 2.2

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Tax credits
(See also specific type)
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Returns with modified taxable income . 3.1
Time Series, 2008-2012 ..... A
Type of credit 3.3, 3.7

Tax due at time of filing
Classified by:

Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Definition ..... pg 176
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Returns with itemized deductions
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Time Series, 2008-2012 ..... A

Tax generated
Classified by:
Each rate at which tax was computed 3.6
Marginal tax rate 3.4
Marital status 3.4
Size of adjusted gross income 3.5
Tax generated at specified rate 3.5
Definition ..... pg 176
Reported on:
Returns with modified taxable income . 3.1

Tax items
(See also specific type)
Classified by:
Accumulated size of AGI 1.1
Age 1.5, 3.7
Marital status 1.3
Size of AGI 1.2, 1.4, 3.3
Reported on:
Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
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Time Series, 2008-2012 ..... A

Tax liability
Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
Reported on:
Returns with itemized deductions
classified by marital status 2.2
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Classified by:
Age 3.7
Marital status 1.3
Size of adjusted gross income 3.3
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Tax rates
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Tax withheld
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Classified by:
Accumulated size of AGI 1.1
Age 1.5
Marital status 1.2, 1.3
Size of AGI 1.1, 1.2, 1.4, 3.5
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Age 2.6
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Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
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Returns with itemized deductions 2.1
Classified by:

Age 2.6
Marital status 2.2
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Taxable net capital gain or loss
Classified by:
Age 1.5
Size of adjusted gross income 1.4
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Taxable returns
(See also Nontaxable returns)
Classified by:
Accumulated size of AGI 1.1
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Marital status 1.3
Definition ..... pg 179
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Returns with itemized deductions 2.1
Classified by:
Age 2.6
Marital status 2.2
Type of taxes paid deduction 2.1

Tax-exempt interest
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
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Reported on:
Returns with itemized deductions 2.1
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Age 2.6
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Total credits
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Total income
Classified by:
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Age 2.6
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Total income tax
As percentage of AGI 3.2
Type of tax computation 3.1
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Average 1.1
Type of tax computation 3.1
Classified by:
Accumulated size of AGI 1.1
Age 2.6, 3.7
Each rate at which tax was computed 3.6
Marital status 1.2, 1.3
Number of exemptions 2.4
Size of AGI 1.1, 1.2, 2.1, 3.2, 3.3
Type of exemption 2.3
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Classified by:
Age 2.6
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Classified by:
Age 1.5
Marital status 1.2, 1.3
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Classified by:
Age 2.6
Marital status 2.2
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Age 2.6
Marital status 2.2
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Total miscellaneous deductions
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Total rental and royalty income or loss
Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
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Reported on:
Returns with itemized deductions 2.1
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Age 2.6
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Total standard deduction
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Age 1.5
Marital status 1.3
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Returns with itemized deductions
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Type of tax computation
Classified by:
Size of adjusted gross income 3.1
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Classified by:
Age 1.5
Marital status 1.3
Size of adjusted gross income 1.4
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Returns with itemized deductions 2.1
Classified by:
Age 2.6
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