

Individual Income Tax Returns, 2010

by Justin Bryan

Taxpayers filed 142.9 million individual income tax returns for Tax Year (TY) 2010, an increase of 1.7 percent from the 140.5 million returns filed for TY 2009. The adjusted gross income (AGI) less deficit reported on these returns totaled \$8.1 trillion, a 6.1-percent increase from the previous year. This was the first increase in AGI after 2 years of decreases. Several income items increased significantly during 2010. The most notable of these increases were net capital gains (less loss), taxable IRA distributions, and total rental and royalty net income (less loss), which increased 57.4 percent, 43.7 percent, and 40.5 percent, respectively. Partially due to a law change, which made all unemployment compensation taxable for Tax Year 2010 (see Changes in Law section), unemployment compensation also increased greatly, by 43.9 percent. This was the fourth year in row of large increases in this field. Only two income items decreased during 2010. These items were taxable interest and sales of property other than capital assets, net gain (less loss), which decreased 16.9 percent and 0.3 percent, respectively. Taxable income increased 8.1 percent from 2009, to \$5.5 trillion.

Statutory income tax rates remained constant for 2010 (although the tax brackets were widened due to inflation indexing) for the seventh straight year, following 3 consecutive years of reductions. With the increase in AGI, combined with the rise in taxable income, total income tax rose 9.9 percent to \$951.7 billion. As with AGI, this was the first year that total income tax increased after 2 years of decreases. The alternative minimum tax (AMT) also showed a substantial increase for 2010 rising \$4.9 billion (21.6 percent) to \$27.5 billion. The number of returns with AMT liability increased to 4.0 million (5.0 percent) from 3.8 million in 2009. This marked the first year that the number of returns with AMT liability increased after 2 years of decreases.

For 2010, itemized deductions increased by 1.1 percent to \$1,216.7 billion, partially due to a change in the law that allowed higher income taxpayers to no longer lose a portion of their deductions over certain income thresholds, as had occurred for 2009 and previous years (see Changes in Law section). Taxes paid, the largest itemized deduction, increased 3.0 percent to \$445.1 billion. Interest paid, the second largest itemized deduction, experienced the largest percentage decline, dropping 6.2 percent to \$414.7 billion. Home mortgage interest deduction accounted for the majority of the decline in the

interest paid deduction, dropping 6.4 percent to \$394.0 billion.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) increased 6.1 percent to \$8.1 trillion for 2010. As shown in Figure B, the largest component of AGI, salaries and wages, increased 2.3 percent from \$5.7 trillion to \$5.8 trillion. With even larger percentage increases in other components of AGI, the share of salaries and wages in AGI decreased to 72.2 percent for 2010, down from 74.8 percent for 2009. The third largest nonwage component of AGI was net capital gain (less loss). With \$364.4 billion of net capital gain (less loss) reported for 2010, about 57.4 percent more than for 2009, this marked the first year that net capital gain (less loss) increased after 2 years of substantial decreases. One component of net capital gains, capital gain distributions (reported on either Schedule D with other sales of capital assets or alone on the 1040 or 1040A), rose 160.1 percent to \$6.3 billion.

The only two components of AGI that decreased for 2010, taxable interest and sales of property other than capital assets, net gain (less loss), decreased by 16.9 percent and 0.3 percent, respectively. However, when just looking at sales of property other than capital assets, net gain, it increased 32.1 percent. In general, all retirement income items increased appreciably for 2010. The taxable portions of IRA distributions, Social Security benefits and pensions and annuities rose by 43.7 percent, 9.2 percent, and 6.7 percent, respectively. The large increase in taxable IRAs was partially due to a change in the law, allowing high-income taxpayers to rollover IRAs to Roth IRAs for 2010 and be taxed on the income either in 2010 or 2011 and 2012 (see Changes in Law section). Business income also had large increases in 2010 with total rental and royalty net income (less loss) increasing \$9.1 billion or 40.5 percent; partnership and S-corporation net income (less loss) rose by \$49.4 billion or 14.3 percent; business or profession net income (less loss) rose by \$22.3 billion or 9.1 percent; and farm net income (less loss) increased by \$2.4 billion (that is, net losses declined from \$14.1 billion to \$11.7 billion). However, when looking at just farm net income, it increased by a more modest 5.5 percent from 2009. Taxable unemployment compensation income increased for the fourth year in a row to \$120.3 billion from \$83.5 billion (43.9 percent) in 2009. The number of individual tax returns reporting taxable unemployment compensation also increased greatly, by 32.2 percent, to 14.9 million. Both of these increases are partially explained by a change in the law making all

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	140,494	7,626,431	142,892	8,089,142	6.1
Exemptions [1]	284,240	1,029,070	287,679	1,049,272	2.0
Taxable income	104,161	5,088,388	107,304	5,502,001	8.1
Total income tax	81,890	865,949	84,476	951,674	9.9
Alternative minimum tax	3,828	22,580	4,020	27,461	21.6

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

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2009 and 2010

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

Item	2009		2010		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income (less deficit) [1]	140,494	7,626,431	142,892	8,089,142	462,711	6.1
Salaries and wages	116,669	5,707,088	117,820	5,837,350	130,262	2.3
Taxable interest	57,811	168,001	55,130	139,611	-28,390	-16.9
Ordinary dividends	29,288	163,459	28,008	183,539	20,080	12.3
Qualified dividends	25,413	123,570	25,049	136,483	12,913	10.5
Business or profession net income (less loss)	22,112	244,983	22,506	267,266	22,283	9.1
Net capital gain (less loss)	20,291	231,548	21,315	364,410	132,862	57.4
Capital gain distributions [2]	4,191	2,411	6,567	6,270	3,859	160.1
Sales of property other than capital assets, net gain (less loss)	1,788	-18,027	1,977	-18,076	-49	-0.3
Sales of property other than capital assets, net gain	675	11,898	795	15,719	3,821	32.1
Taxable Social Security benefits	15,320	174,650	16,180	190,746	16,096	9.2
Total rental and royalty net income (less loss) [3]	10,636	22,473	10,727	31,569	9,096	40.5
Partnership and S corporation net income (less loss)	8,013	345,097	8,010	394,473	49,376	14.3
Estate and trust net income (less loss)	652	17,382	639	19,692	2,310	13.3
Farm net income (less loss)	1,924	-14,095	1,909	-11,732	2,363	16.8
Farm net income	523	11,616	583	12,252	636	5.5
Unemployment compensation	11,299	83,538	14,937	120,250	36,712	43.9
Taxable pensions and annuities	26,020	523,296	26,597	558,541	35,245	6.7
Taxable Individual Retirement Account distributions	9,659	135,203	12,517	194,333	59,130	43.7
Gambling earnings	1,768	23,776	1,842	25,188	1,412	5.9
Other net income (less loss) [4]	n.a.	31,316	n.a.	34,629	3,313	10.6

n.a.—Not available.

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

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

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

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses, foreign-earned income exclusions, cancellation of debt, taxable health savings account distributions, and gambling earnings (shown separately in this figure). See footnote 2 of Table 1.

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unemployment compensation taxable, whereas for Tax Year 2009, the first \$2,400 of unemployment income was excluded from taxable income. Table 1 shows detailed information for the components of AGI.

Losses

Total negative income includes net negative income line items from individual income tax returns.¹ Total negative income, i.e., net loss, included in AGI decreased 1.4 percent to \$486.8 billion for 2010 (Figure C). The decreases in partnership and S-corporation net loss and business or profession net loss were the main reasons for the \$6.7 billion decrease in net loss as other items either increased or had relatively small decreases. The largest dollar increase in net loss from 2009 to 2010 was \$20.5 billion for net operating loss, which represented 29.7 percent of all losses in AGI.² For 2010, other net loss represented the largest percentage increase in losses, at 82.9 percent, followed by net operating loss, at 16.5 percent, and sales

of property other than capital assets net loss, at 12.9 percent. Net capital loss decreased 6.6 percent after it had increased the past 2 years. Prior to that time, net capital losses decreased in 2003 through 2007, following a period of increases from 1997 through 2002.³

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 5.6 percent to \$119.3 billion for 2010 (Figure D). Several statutory adjustments increased for 2010. The largest percentage increase in statutory adjustments was the deduction for domestic production, which increased 52.2 percent to \$8.7 billion. This increase was partially due to a change in law that allowed a greater percentage of qualified domestic production to be deducted (see the Changes in Law section of this article). Other adjustments that also saw large increases included the moving expenses adjustment, health savings account deduction, student

Figure C

Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	493,543	n.a.	486,798	-1.4
Business or profession net loss	5,572	63,905	5,497	55,510	-13.1
Net capital loss [1]	13,532	31,912	12,806	29,820	-6.6
Sales of property other than capital assets net loss	1,113	29,926	1,182	33,795	12.9
Total rental and royalty net loss [2]	5,002	55,406	4,967	53,069	-4.2
Partnership and S corporation net loss	3,006	152,676	2,872	131,065	-14.2
Estate and trust net loss	52	3,106	49	2,526	-18.7
Farm net loss	1,401	25,711	1,327	23,985	-6.7
Net operating loss [3]	1,120	124,079	1,147	144,553	16.5
Other net loss [4]	250	6,822	289	12,477	82.9

n.a.—Not available.

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

[2] Includes farm rental net loss.

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

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

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

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

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

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

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Figure D

Statutory Adjustments, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments	34,764	112,967	35,261	119,299	5.6
Payments to an Individual Retirement Account	2,588	11,215	2,583	11,443	2.0
Educator expenses deduction	3,841	970	3,614	915	-5.7
Certain business expenses of reservists, performing artists, etc.	143	558	132	473	-15.3
Moving expenses adjustment	856	2,100	1,002	2,674	27.4
Student loan interest deduction	9,719	8,340	10,119	9,093	9.0
Tuition and fees deduction	2,423	5,453	1,997	4,365	-20.0
Health savings account deduction	946	2,589	1,005	2,913	12.5
Deduction for one-half of self-employment tax	17,436	23,834	17,668	24,174	1.4
Self-employed health insurance deduction	3,626	21,820	3,831	23,336	6.9
Payments to a self-employed retirement (Keogh) plan	923	18,857	910	18,906	0.3
Penalty on early withdrawal of savings	1,205	339	1,102	356	5.1
Alimony paid	570	9,844	597	10,416	5.8
Domestic production activities deduction	491	5,698	616	8,675	52.2
Other adjustments [1]	n.a.	1,350	n.a.	1,558	15.5

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2009 and 2010.

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

loan interest deduction, and the self-employment health insurance deduction, which increased 27.4 percent, 12.5 percent, 9.0 percent, and 6.9 percent, respectively. The largest statutory adjustment was the deduction for one-half of self-employment tax, representing 20.3 percent of the total. This adjustment increased 1.4 percent to \$24.2 billion for 2010. This percentage increase was smaller than increases in self-employment income, such as business or profession income, in part because of a change in the law allowing taxpayers to reduce the net self-employment income subject to this tax (and thus, the adjustment to income) by the amount of self-employed health insurance (see Changes in Law section). The tuition and fees deduction represented the largest percentage decrease in statutory adjustments, falling 20.0 percent to \$4.4 billion. This was in part due to the continued growth of taxpayers claiming education credits. Other adjustments that decreased included the deduction for certain business expenses of reservists, performing artists, etc., and the educator expenses deduction, which decreased 15.3 percent and 5.7 percent, respectively.

Deductions

The total standard deduction claimed on 2010 individual income tax returns (the basic standard deduction plus the

additional standard deduction for age or blindness plus deductions for net disaster losses and motor vehicle taxes paid) decreased 1.2 percent to \$738.5 billion (Figure E). This decline was mostly due to changes limiting the deduction for net disaster losses and motor vehicle taxes paid deduction (see the Changes in Law section of this article). Total deductions—the sum of the total standard deduction and total itemized deductions (after limitation)—increased by 0.2 percent to \$2.0 trillion. The number of returns claiming a standard deduction increased 1.5 percent for 2010, accounting for 65.6 percent of all returns filed. The average standard deduction fell \$220 from the 2009 average, to \$7,884.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 32.6 percent of all returns filed and represented 62.2 percent of the total deductions amount.⁴ The average for total itemized deductions (after limitation) was \$26,084, down \$260 from the average for 2009.

Total itemized deductions (before limitation) increased for 2010 by 0.1 percent, and the number of taxpayers who itemized increased by 2.1 percent from 2009 levels. Taxes paid, the largest itemized deduction for 2010 (36.6 percent of the total), increased 3.0 percent to \$445.1 billion. The total deduction for State and local income

⁴ Of the 142,892,051 total returns filed, 1.8 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported.

Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation	45,696	1,216,313	46,645	1,216,989	2.1	0.1
Medical and dental expenses after 7.5-percent AGI limitation	10,090	79,866	10,431	85,337	3.4	6.8
Taxes paid [2]	45,424	432,032	46,316	445,097	2.0	3.0
State and local income taxes	33,755	236,096	33,473	246,234	-0.8	4.3
State and local general sales taxes	10,262	15,563	11,396	16,463	11.0	5.8
Interest paid [3]	37,004	442,051	37,481	414,713	1.3	-6.2
Home mortgage interest	36,542	420,813	36,958	393,958	1.1	-6.4
Charitable contributions	37,243	158,017	38,143	170,236	2.4	7.7
Other than cash contributions	21,867	31,816	22,485	44,322	2.8	39.3
Casualty and theft losses	134	2,330	105	2,234	-22.0	-4.1
Miscellaneous deductions after 2-percent AGI limitation	11,868	80,903	11,558	78,925	-2.6	-2.4
Gambling losses and other unlimited miscellaneous deductions	1,411	21,114	1,402	20,448	-0.7	-3.2
Itemized deductions in excess of limitation	5,706	12,504	133	322	-97.7	-97.4
Total itemized deductions after limitation [4]	45,696	1,203,808	46,645	1,216,667	2.1	1.1
Total standard deduction	92,269	747,780	93,678	738,539	1.5	-1.2
Total deductions (after itemized deduction limitation)	137,965	1,951,588	140,323	1,955,206	1.7	0.2

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

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

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

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

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

and sales taxes combined increased by 4.4 percent to \$262.7 billion for 2010. The general sales tax deduction portion of this was claimed by 11.4 million taxpayers, for a total of \$16.5 billion, up 5.8 percent from 2009, while the State and local income taxes portion increased by 4.3 percent from 2009 levels. Interest paid, the second largest itemized deduction for 2010 (34.1 percent of the total), decreased 6.2 percent to \$414.7 billion. For 2010, the number of returns reported for the largest component of the interest paid deduction, home mortgage interest, increased by 1.1 percent while the amount reported decreased by 6.4 percent.

The third largest itemized deduction, charitable contributions, increased 7.7 percent for 2010, to \$170.2 billion. Most of this increase was from other than cash contributions, which went up 39.3 percent to \$44.3 billion. Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI rose 6.8 percent to \$85.3 billion for 2010. Miscellaneous itemized deductions subject to a 2-percent of AGI floor, including unreimbursed employee business expenses and tax preparation fees, decreased 2.4 percent to \$78.9 billion, while unlimited miscellaneous deductions (such as gambling losses) decreased 3.2 percent to \$20.4 billion for 2010.

Casualty and theft losses, the smallest itemized deduction, dropped 4.1 percent to \$2.2 billion in 2010.

The AGI thresholds for the limitation of itemized deductions and personal exemptions were eliminated for 2010 returns (see the Changes in Law section of this article). As shown in Figure A, for 2010, the number of personal exemptions for taxpayers and dependents was 287.7 million, an increase of 1.2 percent from 2009. The deductible amount per exemption remained \$3,650 for 2010, but because exemption amounts were no longer limited by AGI, total deductions for exemptions went up by a higher percentage (2.0 percent) to \$1,049.3 billion from \$1,029.1 billion.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, increased 8.1 percent to \$5.5 trillion for 2010 (Figure A). With the large increase in taxable income, total income tax rose 9.9 percent to \$951.7 billion. This large increase followed 2 years of large decreases, which had followed 4 years of growth in total income taxes. In each of the 3 years prior to 2004, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief

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Figure F

Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2009 and 2010

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [3]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2010:								
Number of returns	142,892	2,554	22,241	24,529	19,135	25,605	30,533	13,998
Capital gains plus dividends subject to reduced tax rate	464,662	0	685	2,038	3,109	8,385	30,329	41,734
Adjusted gross income (less deficit)	8,089,142	-188,804	119,109	364,682	473,852	1,000,098	2,171,323	1,869,639
Total income tax	951,674	250	438	3,433	11,780	47,754	167,026	224,423
Total income tax minus refundable credits [1, 2]	838,887	-834	-16,152	-41,948	-17,390	31,338	163,172	224,187
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.7	[4]	0.6	0.6	0.7	0.8	1.4	2.2
Average tax rate:								
Total income tax as a percentage of AGI	11.8	[4]	0.4	0.9	2.5	4.8	7.7	12.0
Total income tax minus refundable credits as a percentage of AGI	10.4	[4]	-13.6	-11.5	-3.7	3.1	7.5	12.0
Tax Year 2009:								
Number of returns	140,494	2,512	22,668	23,845	18,696	25,168	30,159	13,522
Capital gains plus dividends subject to reduced tax rate	321,302	0	507	2,097	3,009	7,857	27,867	38,725
Adjusted gross income (less deficit)	7,626,431	-198,958	119,626	354,483	463,162	982,969	2,139,407	1,801,447
Total income tax	865,949	85	420	3,364	11,497	45,556	158,455	212,291
Total income tax minus refundable credits [1, 2]	752,805	-1,179	-15,904	-39,945	-17,277	28,192	153,579	211,315
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	4.2	[4]	0.4	0.6	0.6	0.8	1.3	2.1
Average tax rate:								
Total income tax as a percentage of AGI	11.4	[4]	0.4	0.9	2.5	4.6	7.4	11.8
Total income tax minus refundable credits as a percentage of AGI	9.9	[4]	-13.3	-11.3	-3.7	2.9	7.2	11.7
Percentage point change in average tax rate:								
Total income tax as a percentage of AGI	0.4	[5]	0.0	0.0	0.0	0.1	0.3	0.2
Total income tax minus refundable credits as a percentage of AGI	0.5	[5]	-0.3	-0.2	0.1	0.3	0.3	0.3

Footnotes at end of figure.

Reconciliation Act of 2003 (JGTRRA) had lowered tax rates each year contributing to declining income taxes each year.

After decreasing last year, following 7 years of increases, the alternative minimum tax increased for 2010, with the total AMT liability increasing by \$4.9 billion, or 21.6 percent, to \$27.5 billion. The number of returns with AMT liability also increased, rising 5.0 percent from 3.8 million in 2009 to 4.0 million in 2010. This increase in

the number of returns paying AMT followed 2 years of declines.

Average AGI reported on all 2010 individual income tax returns was \$56,610, and average taxable income was \$51,275.⁵ These amounts represent increases of 4.3 percent and 5.0 percent, respectively, from the 2009 amounts of \$54,283 and \$48,851.

Figure F shows average tax rates two different ways. First, average tax rate is calculated by dividing total

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

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Figure F—Continued

Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2009 and 2010—Continued

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

Tax year, item	Size of adjusted gross income—continued						
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tax Year 2010:							
Number of returns	3,472	544	127	52	73	18	11
Capital gains plus dividends subject to reduced tax rate	55,198	36,677	22,419	14,659	47,146	34,657	167,626
Adjusted gross income (less deficit)	985,431	368,354	153,289	88,558	217,724	120,172	345,716
Total income tax	192,826	88,590	38,100	22,260	54,237	29,124	71,434
Total income tax minus refundable credits [1, 2]	192,784	88,586	38,100	22,260	54,229	29,124	71,431
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.6	10.0	14.6	16.6	21.7	28.8	48.5
Average tax rate:							
Total income tax as a percentage of AGI	19.6	24.1	24.9	25.1	24.9	24.2	20.7
Total income tax minus refundable credits as a percentage of AGI	19.6	24.0	24.9	25.1	24.9	24.2	20.7
Tax Year 2009:							
Number of returns	3,195	493	108	44	62	14	8
Capital gains plus dividends subject to reduced tax rate	44,365	29,729	16,253	10,984	31,686	22,327	85,896
Adjusted gross income (less deficit)	905,347	332,037	130,149	76,148	182,986	97,493	240,134
Total income tax	176,322	80,458	32,756	19,393	46,944	24,617	53,790
Total income tax minus refundable credits [1, 2]	176,143	80,419	32,740	19,389	46,933	24,611	53,788
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	4.9	9.0	12.5	14.4	17.3	22.9	35.8
Average tax rate:							
Total income tax as a percentage of AGI	19.5	24.2	25.2	25.5	25.7	25.2	22.4
Total income tax minus refundable credits as a percentage of AGI	19.5	24.2	25.2	25.5	25.6	25.2	22.4
Percentage point change in average tax rate:							
Total income tax as a percentage of AGI	0.1	-0.2	-0.3	-0.3	-0.7	-1.0	-1.7
Total income tax minus refundable credits as a percentage of AGI	0.1	-0.2	-0.3	-0.3	-0.7	-1.0	-1.7

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

[2] For Tax Year 2009, the refundable credits included the earned income credit, additional child tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit, and the prior-year minimum tax credit. For Tax Year 2010, the refundable credits included the earned income credit, additional child tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit, adoption credit and the prior-year minimum tax credit.

[3] Includes returns with adjusted gross deficit.

[4] Percentage not computed.

[5] Difference not computed.

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

income by AGI for all returns (taxable and nontaxable). The second calculation of average tax rate includes deducting refundable credits from total income tax and then dividing the result by AGI. Because taxpayers could potentially have negative total income tax using the second calculation, average tax rates could also be negative. For 2010, the average tax rates for the first and second method

of calculation were 11.8 percent and 10.4 percent, respectively, with a difference of 1.4 percentage points between the two methods. For 2009, these rates were 11.4 percent and 9.9 percent, respectively. The 2010 rates represent an increase of 0.4 percentage point and 0.5 percentage point, respectively, from 2009. There was little to no difference in these two rates for taxpayers with AGI of \$50,000

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or more while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1 under \$10,000 and \$10,000 under \$20,000 adjusted gross income classes where the differences were 14.0 percentage points and 12.4 percentage points, respectively, due to the combination of low income taxes and the propensity for having refundable credits in these classes.

For 2010, average tax rates fell for every AGI class above \$500,000. The decreases in the average tax rate ranged from 0.2 percentage point (\$500,000 to \$1,000,000) to 1.7 percentage points (\$10,000,000 or more). The main reason for these increases was the significant increase in the percentage of AGI that was reported as long-term capital gains (in excess of short-term losses) and qualified dividends. This income was taxed at a maximum rate of 15 percent as opposed to up to a 35-percent rate for ordinary income. In 2009, for example, taxpayers with AGI of \$10 million or more reported 35.8 percent of their income as capital gains and dividends, while in 2010, this percentage increased to 48.5 percent. Including every group from \$500,000 to \$10 million or more, the percentage of total income represented by long-term capital gains and qualified dividends increased from 18.6 percent in 2009 to 25.0 percent in 2010.

For 2010, average tax rates increased as income increased (for both measures of average tax rate) for each AGI category up to \$2 million or less. The average tax rate peaked at 25.1 percent for returns in the AGI class \$1.5 million under \$2 million. For the classes above this level, average tax rates declined to a low of 20.7 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline is that individuals in the classes above \$2 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 16.6 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 48.5 percent for those individuals reporting AGI of \$10 million or more.

Tax Credits

For 2010, total tax credits (excluding the “refundable” portions of the child tax credit, refundable prior-year minimum tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit (FTHC), adoption credit, and the earned income credit (EIC), as well as any amount of these credits used to offset any other taxes) increased 3.2 percent to \$113.6 billion. Statistics for tax credits, including the refundable

portions, are shown in Tables 2 and 4 and summarized in Figures G, H, and I.

Introduced in 2009, the portion of the making work pay credit used to offset income tax before credits was claimed by 71.8 million taxpayers in 2010 for a total of \$37.1 billion, which made it the largest credit, accounting for 32.7 percent of total tax credits. The child tax credit increased just 0.3 percent to \$28.5 billion, but was still the second largest credit, accounting for 25.1 percent of total tax credits reported for 2010.

The credits that showed the largest percentage increases for 2010 were the general business credit and the American opportunity credit, which increased 35.4 percent and 21.1 percent, respectively. These credits were claimed by 0.5 million and 5.3 million taxpayers for a total of \$2.2 billion and \$4.2 billion. For 2010, several credits decreased, including the first-time homebuyer credit, refundable prior-year minimum tax credit and the prior-year minimum tax credit, which showed declines of 73.9 percent, 41.7 percent, and 12.6 percent, respectively. The decrease in the first-time homebuyer credit was due mainly to the fact that taxpayers generally could not claim the credit on a home bought after April 30, 2010 (see the Changes in Law section of this article).

Almost 27.4 million taxpayers claimed the earned income credit for 2010, an increase of 1.2 percent from 2009 (Figure H), while the total earned income credit increased 0.5 percent to \$59.6 billion. The number of returns receiving the credit, but having no qualifying children, increased 6.5 percent for 2010. The number of returns having one qualifying child and receiving the credit increased 0.4 percent. The number of returns having two qualifying children and receiving the credit decreased 4.8 percent, while the number of returns having three or more qualifying children and receiving the credit increased 7.9 percent. The amount of EIC claimed for returns with no qualifying children increased 8.6 percent. Returns with one qualifying child reported an increase in EIC of 0.2 percent. Returns with two qualifying children showed a decrease in EIC of 3.7 percent, and returns with three or more qualifying children showed an increase of 9.8 percent.

The refundable portion, the largest component of the EIC, was treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit or whose EIC exceeded income tax (and other income-related taxes). The number of returns claiming the refundable portion of the EIC increased 1.2 percent for 2010, while the amount of the refundable portion of the EIC increased 0.5 percent. The number of returns with the refundable portion of the EIC and without any qualifying children increased 8.2 percent. The number

Figure G

Selected Tax Credits, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits [1]	87,501	110,076	90,735	113,579	3.7	3.2
Child care credit	6,286	3,317	6,338	3,398	0.8	2.4
Earned income credit [2]	1,489	489	1,409	451	-5.3	-7.9
Foreign tax credit	6,310	13,060	6,662	15,223	5.6	16.6
General business credit	293	1,601	462	2,168	58.1	35.4
Prior-year minimum tax credit	320	759	260	663	-18.8	-12.6
Refundable prior-year minimum tax credit [3]	195	908	217	529	11.5	-41.7
Child tax credit [4]	23,563	28,417	23,580	28,504	0.1	0.3
Nonrefundable education credits	10,599	10,837	11,867	12,272	12.0	13.2
American opportunity credit [5]	4,394	3,502	5,345	4,241	21.6	21.1
Retirement savings contribution credit	6,253	1,040	6,130	1,030	-2.0	-1.0
Residential energy credits	6,712	5,823	7,156	6,173	6.6	6.0
First-time homebuyer credit [6]	1,097	4,886	267	1,273	-75.7	-73.9
Making work pay credit [7]	68,570	34,429	71,827	37,090	4.7	7.7

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

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

[3] Represents portion of refundable prior-year minimum tax credit used to offset income tax before credits.

[4] Excludes the additional child tax credit, which totaled \$27.5 billion for 2009 and \$27.8 billion for 2010.

[5] Represents portion of American opportunity credit used to offset income tax before credits.

[6] Represents portion of first-time homebuyer credit used to offset income tax before credits.

[7] Represents portion of making work pay credit used to offset income tax before credits.

of returns with one qualifying child increased 0.2 percent. The number of returns with two qualifying children decreased 4.7 percent, while the corresponding figure for the number of returns with three or more qualifying children increased by 7.6 percent. The refundable portion of the EIC totaled \$54.3 billion for 2010, an increase of 0.5 percent from 2009. The amount of refundable EIC claimed on returns with no qualifying children increased 9.8 percent for 2010. The amount of refundable EIC claimed on returns with one qualifying child increased 0.6 percent. The amount of refundable EIC claimed on returns with two qualifying children decreased 3.9 percent, while the amount on returns with three or more qualifying children increased 9.4 percent.

The child tax credit may offset income tax, all other taxes, and may even be refundable. The second and third parts of the child tax credit, the portion used to offset all other taxes besides income tax and the refundable portion, made up what is called the additional child tax credit. For 2010, the additional child tax credit totaled \$27.8 billion. Of this total, 20.4 million returns had the refundable additional child tax credit portion, claiming \$26.8 billion. When the additional child tax credit was included, child tax credits increased (0.6 percent) from 2009 levels. As shown in Figure I, for 2010, the combined

total of these two (\$56.3 billion) was just shy of the levels of total EIC (\$59.6 billion).

There were several other credits besides the EIC and the child tax credit that could be used to offset taxes and could also be refundable. The largest of these credits, after the EIC and child tax credit, was the making work pay credit, which was claimed by 105.8 million returns for a total of \$54.3 billion. Of this, 33.6 million returns claimed a refundable amount of \$13.4 billion. The fourth largest of these credits was the American opportunity credit, which is the refundable portion of the education credits, but as with the EIC and additional child tax credit, some of it was used to offset taxes. The American opportunity credit was claimed by 12.0 million returns for a total of \$10.6 billion, of which 7.2 million returns claimed a refundable amount totaling \$6.0 billion, an increase of 55.2 percent from 2009. Adding all the portions of the refundable credits, the amount claimed by taxpayers was \$185.1 billion, with \$82.4 billion being applied against taxes and \$102.7 billion being refunded to taxpayers. In order to determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

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Figure H

Earned Income Credit, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	27,041	59,239	27,368	59,562	1.2	0.5
EIC for returns with no qualifying children	6,241	1,614	6,647	1,753	6.5	8.6
EIC for returns with one qualifying child	9,960	20,976	10,001	21,014	0.4	0.2
EIC for returns with two qualifying children	7,705	25,545	7,335	24,601	-4.8	-3.7
EIC for returns with three or more qualifying children	3,135	11,105	3,384	12,195	7.9	9.8
Refundable earned income credit	24,921	53,985	25,227	54,256	1.2	0.5
EIC for returns with no qualifying children	4,996	1,255	5,405	1,379	8.2	9.8
EIC for returns with one qualifying child	9,368	18,950	9,389	19,057	0.2	0.6
EIC for returns with two qualifying children	7,504	23,559	7,148	22,642	-4.7	-3.9
EIC for returns with three or more qualifying children	3,052	10,221	3,285	11,179	7.6	9.4
EIC used to offset income tax before credits	1,489	489	1,409	451	-5.3	-7.9
EIC for returns with no qualifying children	178	10	98	4	-45.1	-62.7
EIC for returns with one qualifying child	1,075	377	1,109	363	3.2	-3.8
EIC for returns with two qualifying children	222	90	183	73	-17.6	-19.5
EIC for returns with three or more qualifying children	14	12	20	11	43.4	-5.5
EIC used to offset all other taxes	5,158	4,765	5,434	4,855	5.4	1.9
EIC for returns with no qualifying children	1,293	348	1,354	370	4.7	6.4
EIC for returns with one qualifying child	1,726	1,649	1,767	1,595	2.4	-3.3
EIC for returns with two qualifying children	1,508	1,896	1,594	1,886	5.7	-0.5
EIC for returns with three or more qualifying children	631	872	720	1,004	14.1	15.1

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

Historical Trends in Constant Dollars

As shown in Figure J, salaries and wages, AGI, and real gross domestic product (GDP) all rose in constant dollars for 2010.⁶ The 4.9-percent increase in real AGI marked the first increase after 2 years of large declines. As shown in Figure K, real total income tax rose continually from \$599.8 billion for 1991 to its high of \$1,106.2 billion for 2000, but then declined each year through 2003, when it was \$794.9 billion. From 2004 to 2007, real total income tax increased each year, reaching \$1,050.2 billion in 2007, leaving it just shy of its high in 2000. For 2008 and 2009, real total income tax dropped dramatically, falling to \$789.2 billion before rebounding to \$857.4 billion for 2010. Tax as a percentage of real GDP behaved similarly. During the mid- to late 1990s, tax as a percentage of real GDP increased. Part of this increase was attributable to the substantial increase in realizations of net capital

gains and, thus, income taxes on those capital gains. The income taxes on these capital gains are included in the numerator of the income tax-to-GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator. However, from 2000 to 2003, the ratio of income tax to GDP fell from 9.9 percent to 6.7 percent in conjunction with an overall decline in reported net capital gains for all years except 2003 (in addition, income tax rates were decreased over these years). For 2003, although capital gains increased by 20.5 percent in real terms, this was accompanied by a significant decrease in tax rates, especially those on long-term capital gains. From 2002 to 2007, real net capital gain (less loss) had increased 229.8 percent (Figure L).⁷ Concurrently, the ratio of income tax to GDP increased every year since 2003 to 8.0 percent in 2007, still well below the 9.9 percent cited above for Tax Year 2000. For 2008 and 2009, real net

⁶ AGI, salaries and wages, and total income tax are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100): 2010=110.992; 2009=109.729. GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, September 2012.

⁷ U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) approximates the prices of goods and services purchased by typical urban consumers. CPI-U for each calendar year represents an annual average of monthly indices. (1982-84 = 100): 2010 = 218.056; 2009 = 214.537. See [ftp://ftp.bls.gov/pub/special.requests/cpi/cpia.txt](http://ftp.bls.gov/pub/special.requests/cpi/cpia.txt) for previous years.

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Figure I

Refundable Tax Credits, Tax Year 2010

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

Item	Total		Used to offset income tax before credits		Used to offset other taxes		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2010:								
Total	n.a.	185,074	n.a.	72,287	n.a.	10,075	n.a.	102,713
Making work pay credit	105,810	54,329	71,827	37,090	9,621	3,821	33,598	13,418
Earned income credit	27,368	59,562	1,409	451	5,434	4,855	25,227	54,256
Child tax credit and additional child tax credit [1]	36,508	56,258	23,580	28,504	935	953	20,404	26,801
American opportunity credit	11,979	10,620	5,345	4,241	640	340	7,219	6,040
First-time homebuyer credit	334	2,286	267	1,273	32	44	218	969
Adoption credit	97	1,207	48	199	17	37	76	970
Refundable prior-year minimum tax credit	264	812	217	529	10	25	45	258
Tax Year 2009:								
Total	n.a.	185,776	n.a.	72,633	n.a.	8,962	n.a.	104,181
Making work pay credit	100,994	50,687	68,570	34,429	8,818	3,440	32,093	12,818
Earned income credit	27,041	59,239	1,489	489	5,158	4,765	24,921	53,985
Child tax credit and additional child tax credit [1]	36,600	55,916	23,563	28,417	346	289	21,291	27,210
American opportunity credit	8,836	7,612	4,394	3,502	378	219	4,859	3,891
First time homebuyer credit	1,380	9,764	1,097	4,886	171	220	999	4,657
Refundable prior-year minimum tax credit	241	2,557	195	908	12	29	49	1,620
Percentage Change:								
Total	n.a.	-0.4	n.a.	-0.5	n.a.	12.4	n.a.	-1.4
Making work pay credit	4.8	7.2	4.7	7.7	9.1	11.1	4.7	4.7
Earned income credit	1.2	0.5	-5.3	-7.9	5.4	1.9	1.2	0.5
Child tax credit and additional child tax credit [1]	-0.3	0.6	0.1	0.3	169.7	229.5	-4.2	-1.5
American opportunity credit	35.6	39.5	21.6	21.1	69.4	54.9	48.6	55.2
First-time homebuyer credit	-75.8	-76.6	-75.7	-73.9	-81.1	-80.0	-78.2	-79.2
Adoption credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Refundable prior-year minimum tax credit	9.6	-68.2	11.5	-41.7	-11.1	-14.4	-7.4	-84.1

n.a.—Not available.

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

capital gain (less loss) decreased 50.2 percent and 50.5 percent, respectively. The ratio of income tax to GDP fell accordingly from 7.9 percent for 2007 to 6.2 percent for 2009. In 2010, real net capital gain (less loss) increased 54.8 percent. The ratio of income tax to GDP also managed to bounce back slightly, rising to 6.6 percent, still lower than any year since 1979 other than 2009.

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

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

Along with net capital gain (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990s, reaching a high of \$45.9 billion in TY 2000. Capital gain distributions declined greatly between 2000 and 2003.

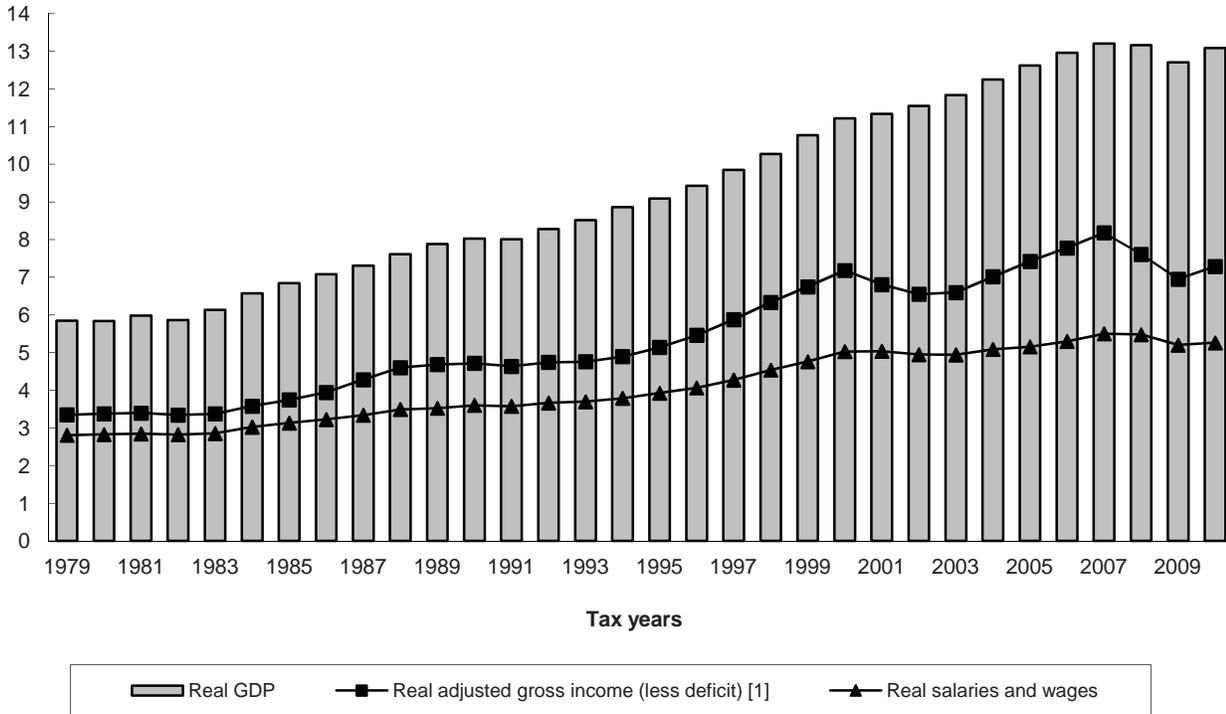
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Figure J

Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979–2010

Constant dollars
(trillions) [2,3]



[1] The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2010. Real gross domestic product (GDP) does not include capital gains, while AGI does include capital gains.
 [2] AGI and salaries and wages are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100).
 [3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2012.

The decline of reported capital gain distributions over this period brought them to \$2.6 billion for 2003, below the 1990 inflation-adjusted level of just under \$3 billion. These rose again through 2007 to \$41.7 billion. For 2008 and 2009, real capital gain distributions fell by 75.5 percent and then 89 percent to \$1.1 billion, the lowest amount recorded since before 1988. In 2010, real capital gain distributions bounced back, rising 155.9 percent, but its inflation adjusted level of \$2.9 billion is still historically low.

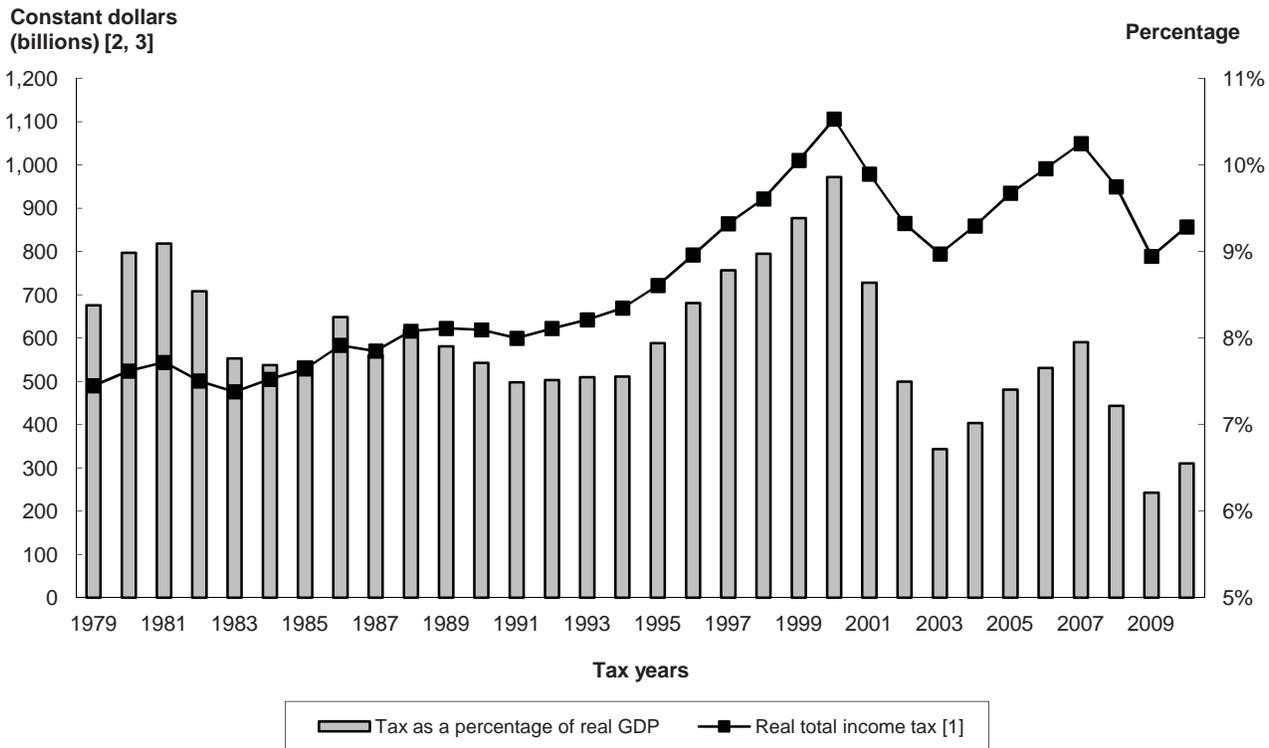
Figure M presents constant dollar data for selected income, deduction, and tax items for 1988 to 2010. Real taxable interest income fluctuated over the period. Having decreased from 1990 to 1994, it rebounded 19.3 percent to \$101.6 billion for 1995. For 2000, it jumped again,

by 9.8 percent. From 2008 to 2010, real taxable interest had 3 years of double-digit percentage declines, after 3 years of double-digit percentage growth. Dividends had increased for 6 of the previous 7 years before 2001 and then had 2 consecutive years of large decreases for 2001 and 2002. From 2003 through 2007, however, dividends increased appreciably. In 2008 and 2009, dividends reversed this trend, falling dramatically. In 2010, dividends erased some of the declines, rising 10.5 percent to \$84.2 billion.

Constant-dollar business or profession net income (less loss) increased 7.3 percent to \$122.6 billion for 2010. This was the first year business or profession net income (less loss) increased after 3 years of declines. This increase represents the highest percentage increase

Figure K

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979–2010



[1] Real GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do include these gains.
 [2] Total income tax is shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100).
 [3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2012.

in sole proprietorship income (in real terms) over the 1988 through 2010 period. Partnership and S corporation net income (less loss) also saw its first increase after 3 years of declines in real terms, rising 12.5 percent to \$180.9 billion. Inflation-adjusted total rental and royalty income increased greatly in 2010 (38.2 percent), but was still below the levels reported for the years 1999 through 2005. For 2010, real taxable Social Security benefits and taxable pensions and annuities increased 7.5 percent, and 5.0 percent, respectively. Another income item that increased appreciably was taxable Individual Retirement Account (IRA) distributions, which increased 41.4 percent. Taxable social security benefits, pensions, and IRAs all reached their highest levels ever in real terms in 2010. The inflation-adjusted amount of total itemized deductions decreased 0.6 percent for 2010, making 3

consecutive years of decreases. Real charitable contributions increased by 6.0 percent for 2010 after 2 years of declines.

Much of the fluctuation in AMT (alternative minimum tax) liability shown for 1988 through 2010 reflects changes in law. The large increases in the real AMT for 1991 and 1993 were the result of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for 2001, partially resulting from a statutory increase in the AMT exemption, there was virtually no change in constant-dollar AMT for 2002. However, for 2003, while AMT tax rates were stable, other tax rates declined significantly. Thus, despite the fact that there was another increase in AMT exemption amounts, real AMT increased by 34.8 percent. Constant-dollar AMT increased by 34.3 percent and 29.3 percent

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Figure L

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988–2010

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

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

N/A—Not applicable.

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

[2] Capital gain distributions are included in net capital gain (less loss). For 1988-1996 and 1999-2010, capital gain distributions from mutual funds were the sum of the amounts reported on Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on Schedule D.

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

for 2004 and 2005, respectively, with the AMT exemption amounts and all tax rates remaining the same for both years. For 2006 through 2008, exemption amounts were increased, but, despite this, AMT liability increased 19.9 percent, 8.7 percent, and 2.5 percent, respectively. For 2009, the AMT exemption amounts were again increased, and, this time, AMT decreased by 11.7 percent. This marked the first drop in AMT liability since 2002. Although exemption amounts were again increased for 2010, real AMT increased 19.7 percent to \$12.6 billion, the highest amount on record.

The real value of the total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for several of these years. Beginning with Tax Year 1991, the EIC consisted of three components: the basic credit; the health insurance credit; and an extra credit for a child born in that year. The maximum amount of the credit for 1991 was more than twice the maximum for 1990. Later,

OBRA93 modified the EIC by expanding the eligibility requirements to allow some taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. In 2009, the EIC expanded for taxpayers with three or more qualifying children. Accordingly, the EIC increased 17.3 percent in constant dollars for 2009, thus exceeding the previous high set the preceding year. In 2010, EIC decreased 1.1 percent, marking the first decline in EIC (in real terms) since 2003.

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2010, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service

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Figure M

Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988–2010

[Money amounts are in millions of dollars]

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

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

N/A—Not applicable.

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

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

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

[4] Percentage not calculated.

[5] Less than 0.05 percent.

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administrative changes that had a major bearing on the Tax Year 2010 data presented in this article.

Adoption credit—For Tax Year 2010, the adoption credit was refundable for the first time and the maximum credit amount increased from \$12,150 to \$13,170. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$182,520 and completely phased out for modified adjusted gross income of \$222,520 or more.

Alternative minimum tax (AMT)—For Tax Year 2010, the alternative minimum tax exemption rose to \$72,450 for a married couple filing a joint return, up from \$70,950 in 2009, and to \$47,450 for singles and heads of household, up from \$46,700, and to \$36,225 from \$35,475 for a married person filing separately.

Credit for small employer health insurance premiums—Eligible small employers could have claimed this credit for health insurance premiums after 2009. The credit was generally 35 percent of premiums paid and could have been taken against both regular and alternative minimum tax. The credit could be claimed as part of the general business credit on Form 3800, *General Business Credit*.

Domestic production activities deduction—For 2010, taxpayers could have deducted up to 9 percent of their qualified production activities income. This deduction was reduced if the taxpayer had oil-related qualified production activities income. For 2009, this deduction was limited to 6 percent.

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 remained \$457. For these taxpayers, earned income and AGI had to be less than \$13,460 (\$18,470 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$7 to \$3,050, for taxpayers with two qualifying children, the maximum credit increased to \$5,036 from \$5,028, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,666 from \$5,657. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$35,535 (\$40,545 for married filing jointly) for one qualifying child, less than \$40,363 (\$45,373 for married filing jointly) for two qualifying children, or less than \$43,352 (\$48,362 for married filing jointly) for three or more qualifying children.

Exemption amount—For 2010, the exemption amount was \$3,650, the same as that for 2009. Also, high-income taxpayers no longer lost part of their deduction for personal exemptions as part of a phase out, regardless of the amount of their AGI. For 2008 and 2009, a taxpayer

could lose no more than 1/3 of the dollar amount of their exemption, so the amount of each exemption could not be reduced to less than \$2,433. For 2007 and 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. For 2005 and previous years, exemption amounts could be limited to zero.

First-time homebuyer credit—For Tax Year 2010, a taxpayer may have claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if he or she actually bought a home before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Certain members of the Armed Forces and certain other taxpayers had additional time to buy a home and take the credit. Taxpayers were only allowed to claim this credit in Tax Year 2010 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have claimed this credit (up to \$6,500, or \$3,250 if married filing separately) if they were considered a long-time resident of the same home. Taxpayers were considered a long-time resident of the same home if they previously owned and used the same main home for any 5-consecutive-year period during the 8-year period ending on the date of the purchase of the new home. For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceased to be their main home within a 36-month period beginning on the purchase date.

General business credit—New for 2010, the Small Business Jobs Act of 2010 allowed general business credits of eligible small businesses to offset both regular tax and alternative minimum tax (AMT) for tax years beginning in 2010. 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 where the average annual gross receipts (reduced by returns and allowances) of the small business could not exceed \$50 million for the 3-tax-year period preceding the tax year of the credits.

Health savings account deduction—The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$3,050 (\$6,150 if family coverage), an increase from \$3,000 (\$5,950 if family coverage) for 2009. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older).

Individual retirement arrangement deduction—For taxpayers covered by a retirement plan, the IRA deduction phased out between \$56,000 and \$66,000 of modified AGI for single filers (\$89,000 and \$109,000 for married filing jointly or qualifying widow(er)). This was up from \$55,000 and \$65,000 for single filers (\$85,000

and \$105,000 for married filing jointly or qualifying widow(er) in 2009. 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 \$167,000 and \$177,000, up from \$166,000 and \$176,000 for 2009. For 2010, taxpayers were allowed to make a qualified rollover to a Roth IRA regardless of these AGI limitations. Half of the income realized from the rollover or conversion could have been included in income in 2011 and the other half in 2012, or the taxpayer could have elected to have all of the income included in 2010. Also, 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.

Itemized deductions—For 2010, high-income taxpayers no longer lost part of their itemized deductions as part of a phase out, 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 amounts by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

Personal casualty and theft loss deduction—The limit on personal casualty and theft loss was reduced for Tax Year 2010. Each loss was now limited to the excess of the loss over \$100, down from the \$500 limit that applied for 2009.

Self-employed health insurance deduction—For 2010, a taxpayer could have reduced their net self-employment income on Schedule SE by the amount of self-employed health insurance deduction entered on line 29 of Form 1040. Effective March 30, 2010, if a taxpayer was self-employed and paid for health insurance, they were able to include in their deduction on line 29 any premiums they paid to cover their child who was under age 27 at the end of 2010, even if the child was not their dependent.

Standard deduction—For 2010, the standard deduction was increased to \$8,400 for heads of households. For

2009, the standard deduction for heads of households was \$8,350. The tax benefits for an increased standard deduction for real estate taxes or a net disaster loss occurring after 2009 were not available for 2010. Additionally, an increased standard deduction for State or local taxes on the purchase of a new motor vehicle was only available if the vehicle was bought in 2009 after February 16th and the tax was paid in 2010.

Unemployment compensation—For 2010, all unemployment compensation received was generally taxable. The exclusion of the first \$2,400 of unemployment compensation received from taxable income expired at the end of 2009.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2010. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.⁸ Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2010 data are based on a sample of 308,946 returns and an estimated final population of 143,170,763 returns. The corresponding sample and population for the 2009 data were 295,133 and 140,599,266 returns, respectively.⁹

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

⁸ Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

⁹ For further details on the description of the sample, see *Statistics of Income—2010, Individual Income Tax Returns* (IRS Publication 1304).

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Figure N

Coefficients of Variation for Selected Items, Tax Year 2010

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

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit)	142,892,051	0.01	8,089,142,092	0.09
Salaries and wages	117,820,074	0.11	5,837,350,365	0.17
Business or profession:				
Net income	17,009,148	0.37	322,775,121	0.77
Net loss	5,496,549	1.07	55,509,536	1.46
Net capital gain (less loss):				
Net gain	7,353,062	0.98	393,628,206	0.53
Net loss	12,806,473	0.67	29,819,583	0.71
Taxable Individual Retirement Account distributions	12,517,280	0.78	194,332,950	1.18
Taxable pensions and annuities	26,596,737	0.50	558,540,932	0.74
Partnership and S corporation:				
Net income	5,138,219	1.08	525,538,018	0.63
Net loss	2,872,264	1.50	131,064,669	0.97
Estate and trust:				
Net income	590,100	3.50	22,218,142	2.94
Net loss	48,631	10.40	2,525,833	4.69
Unemployment compensation	14,936,508	0.74	120,249,961	1.00
Taxable Social Security benefits	16,180,397	0.64	190,745,678	0.79
Other income:				
Net income	6,377,083	1.11	47,106,774	2.03
Net loss	289,290	4.78	12,477,441	5.33
Payments to an Individual Retirement Account	2,583,178	1.82	11,443,203	2.10
Moving expenses adjustment	1,002,314	3.03	2,674,311	4.53
Self-employment tax deduction	17,668,446	0.42	24,174,249	0.74
Self-employed health insurance deduction	3,830,684	1.26	23,335,953	1.36
Total statutory adjustments	35,260,684	0.37	119,299,058	0.69
Taxable income	107,304,398	0.13	5,502,000,658	0.12
Alternative minimum tax	4,019,538	0.71	27,460,515	0.78
Total tax credit	90,734,554	0.18	113,579,280	0.38
Total income tax	84,475,933	0.18	951,673,976	0.17

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	142,892,051	8,089,142,092	142,244,789	8,208,441,150	117,820,074	5,837,350,365	55,130,125	139,611,242
No adjusted gross income	2,554,170	-188,804,428	1,906,908	-186,102,463	733,966	23,024,443	1,038,579	7,334,566
\$1 under \$5,000	9,963,765	25,889,267	9,963,765	27,421,337	7,034,688	24,219,567	2,374,222	1,351,202
\$5,000 under \$10,000	12,277,702	93,220,209	12,277,702	95,819,800	9,152,813	66,977,504	2,395,891	2,297,484
\$10,000 under \$15,000	12,806,501	160,115,947	12,806,501	163,269,244	9,449,996	107,809,244	2,635,215	3,037,863
\$15,000 under \$20,000	11,722,728	204,566,190	11,722,728	207,916,169	9,383,355	150,729,462	2,587,441	3,139,792
\$20,000 under \$25,000	10,185,282	228,543,319	10,185,282	231,736,700	8,541,549	176,322,623	2,277,939	3,026,555
\$25,000 under \$30,000	8,950,075	245,309,107	8,950,075	248,395,755	7,645,453	193,814,226	2,303,727	2,758,061
\$30,000 under \$40,000	14,613,296	508,012,748	14,613,296	514,130,069	12,796,759	409,400,177	4,455,685	5,135,235
\$40,000 under \$50,000	10,992,023	492,085,428	10,992,023	498,274,621	9,630,166	393,259,205	4,209,998	4,816,299
\$50,000 under \$75,000	18,727,169	1,151,141,558	18,727,169	1,164,413,465	16,380,504	890,711,967	9,279,442	12,864,476
\$75,000 under \$100,000	11,805,382	1,020,181,842	11,805,382	1,031,635,974	10,504,337	784,109,315	7,291,102	10,693,890
\$100,000 under \$200,000	13,997,651	1,869,638,676	13,997,651	1,893,784,843	12,750,258	1,446,167,263	10,426,242	20,329,225
\$200,000 under \$250,000	1,534,372	340,759,316	1,534,372	346,747,600	1,390,726	246,626,235	1,301,629	5,033,228
\$250,000 under \$500,000	1,937,350	644,671,444	1,937,350	658,575,713	1,726,778	431,676,112	1,756,854	11,227,479
\$500,000 under \$1,000,000	544,224	368,353,583	544,224	376,241,249	467,009	206,877,573	519,903	9,259,771
\$1,000,000 under \$1,500,000	126,941	153,289,160	126,941	156,131,116	105,231	71,025,863	124,755	4,358,893
\$1,500,000 under \$2,000,000	51,550	88,557,580	51,550	90,092,775	42,501	37,181,240	50,806	2,600,623
\$2,000,000 under \$5,000,000	73,078	217,723,503	73,078	220,569,798	60,188	81,841,611	72,093	7,554,584
\$5,000,000 under \$10,000,000	17,527	120,171,904	17,527	121,347,180	14,635	39,097,572	17,387	4,738,471
\$10,000,000 or more	11,264	345,715,738	11,264	348,040,203	9,165	56,479,162	11,216	18,053,545
Taxable returns, total	84,475,933	7,246,201,878	84,474,911	7,341,627,129	72,578,891	5,004,387,693	41,552,845	117,163,696
Nontaxable returns, total	58,416,118	842,940,214	57,769,878	866,814,021	45,241,183	832,962,672	13,577,280	22,447,546

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends		Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	6,103,182	75,163,368	28,007,627	183,539,268	25,049,470	136,483,398	21,828,587	27,454,568
No adjusted gross income	147,972	3,075,153	748,513	4,033,720	671,581	2,549,591	94,012	475,895
\$1 under \$5,000	170,292	447,981	1,273,301	1,302,234	1,107,405	720,554	95,394	47,579
\$5,000 under \$10,000	157,747	511,508	1,079,321	1,688,483	942,721	953,574	146,829	95,429
\$10,000 under \$15,000	172,200	614,647	1,109,235	2,267,219	965,516	1,226,363	230,611	133,141
\$15,000 under \$20,000	171,595	869,637	1,094,399	2,342,641	952,455	1,299,584	293,843	195,111
\$20,000 under \$25,000	162,193	909,942	998,266	1,976,641	860,735	1,213,402	414,754	219,890
\$25,000 under \$30,000	156,059	1,018,700	917,402	2,090,258	801,780	1,210,598	521,756	289,676
\$30,000 under \$40,000	331,601	1,958,955	1,831,538	4,012,666	1,611,896	2,385,571	1,450,757	902,358
\$40,000 under \$50,000	330,479	2,146,839	1,780,275	4,537,639	1,569,113	2,891,496	1,785,878	1,214,733
\$50,000 under \$75,000	889,104	5,755,015	4,374,782	12,910,224	3,865,785	8,409,324	4,734,155	3,639,868
\$75,000 under \$100,000	765,213	5,538,264	3,661,464	12,821,077	3,262,911	8,430,770	4,180,392	3,821,820
\$100,000 under \$200,000	1,403,272	13,083,218	6,119,548	26,768,980	5,584,990	19,198,626	6,371,746	7,634,821
\$200,000 under \$250,000	284,148	3,501,101	951,745	7,403,412	887,710	5,519,167	631,904	1,282,645
\$250,000 under \$500,000	548,307	10,191,285	1,374,855	18,575,264	1,300,818	14,181,002	595,548	1,745,622
\$500,000 under \$1,000,000	240,177	7,600,674	442,291	13,826,318	422,615	10,537,883	156,539	1,219,824
\$1,000,000 under \$1,500,000	70,745	3,618,597	110,544	7,289,100	106,278	5,697,054	50,557	630,345
\$1,500,000 under \$2,000,000	31,063	2,102,429	46,058	4,483,630	44,394	3,547,665	23,038	423,805
\$2,000,000 under \$5,000,000	48,716	5,075,945	66,699	12,831,954	64,280	10,207,362	35,001	1,123,013
\$5,000,000 under \$10,000,000	13,157	2,696,925	16,506	8,835,758	15,920	7,171,187	9,462	665,221
\$10,000,000 or more	9,142	4,446,554	10,885	33,542,051	10,567	29,132,626	6,412	1,693,773
Taxable returns, total	4,944,970	63,572,937	21,654,626	160,669,080	19,420,465	121,160,446	19,047,698	24,471,233
Nontaxable returns, total	1,158,212	11,590,431	6,353,001	22,870,188	5,629,005	15,322,952	2,780,889	2,983,335

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions	
			Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	439,196	8,795,589	17,009,148	322,775,121	5,496,549	55,509,536	1,155,754	601,335
No adjusted gross income	2,848	63,294	288,851	4,354,737	452,833	15,297,436	11,660	3,191
\$1 under \$5,000	10,085	36,215	1,241,019	3,384,642	115,880	802,367	68,579	20,271
\$5,000 under \$10,000	24,080	159,661	2,063,109	14,359,358	201,005	1,750,955	46,846	23,582
\$10,000 under \$15,000	35,351	327,206	2,148,074	21,619,990	222,072	1,693,401	53,769	29,556
\$15,000 under \$20,000	34,456	335,693	1,342,037	15,750,493	312,903	2,453,819	35,371	9,619
\$20,000 under \$25,000	32,266	277,019	913,710	11,768,896	302,267	2,220,449	42,407	22,571
\$25,000 under \$30,000	30,135	390,249	732,458	9,874,381	308,765	2,217,159	27,319	12,879
\$30,000 under \$40,000	73,905	972,637	1,235,318	18,006,125	536,964	4,071,080	79,452	16,135
\$40,000 under \$50,000	51,428	688,284	1,008,215	15,513,184	456,365	3,158,194	98,522	44,309
\$50,000 under \$75,000	** 115,493	** 2,976,496	1,929,953	31,525,276	901,576	5,926,556	182,440	54,970
\$75,000 under \$100,000	**	**	1,398,340	27,154,779	586,972	3,346,480	173,517	138,511
\$100,000 under \$200,000	22,776	1,507,292	1,911,825	61,109,586	830,939	5,897,725	252,220	149,106
\$200,000 under \$250,000	2,790	391,399	266,722	17,703,870	98,308	1,163,114	32,477	19,259
\$250,000 under \$500,000	2,737	352,681	374,297	34,759,113	115,461	1,885,752	40,914	34,450
\$500,000 under \$1,000,000	486	129,886	105,684	17,447,161	34,281	993,629	8,040	13,392
\$1,000,000 under \$1,500,000	178	64,282	24,005	5,671,846	8,383	471,565	1,013	1,649
\$1,500,000 under \$2,000,000	* 66	* 32,186	8,565	2,612,127	3,275	261,521	530	1,405
\$2,000,000 under \$5,000,000	92	41,050	12,239	5,261,701	5,563	660,622	585	5,539
\$5,000,000 under \$10,000,000	14	7,703	2,931	2,082,912	1,518	332,512	68	435
\$10,000,000 or more	12	42,356	1,796	2,814,942	1,217	905,200	25	507
Taxable returns, total	297,096	7,241,374	7,888,787	227,472,586	3,408,982	26,365,478	925,444	492,153
Nontaxable returns, total	142,100	1,554,215	9,120,361	95,302,535	2,087,567	29,144,058	230,310	109,182

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	7,353,062	393,628,206	12,806,473	29,819,583	4,491,611	47,303,302	6,269,740	258,095,809
No adjusted gross income	153,124	13,418,750	817,712	2,108,404	127,287	1,792,451	439,246	29,641,250
\$1 under \$5,000	241,669	641,098	587,666	1,273,406	151,498	295,373	276,376	4,040,850
\$5,000 under \$10,000	236,641	863,989	499,328	1,140,675	135,412	216,797	227,596	4,678,285
\$10,000 under \$15,000	240,919	901,901	492,055	1,118,351	120,435	284,219	211,337	4,759,771
\$15,000 under \$20,000	242,420	961,281	458,867	1,024,794	141,515	373,941	177,268	4,589,383
\$20,000 under \$25,000	218,883	865,480	413,688	920,466	117,586	214,429	168,457	4,252,240
\$25,000 under \$30,000	234,791	1,120,135	402,888	926,195	129,881	304,602	174,139	4,109,292
\$30,000 under \$40,000	437,048	2,404,163	723,054	1,640,340	228,242	591,029	300,151	8,783,678
\$40,000 under \$50,000	451,095	2,527,902	752,619	1,659,545	239,279	681,292	313,376	7,522,125
\$50,000 under \$75,000	1,080,944	7,379,530	1,785,617	4,032,818	619,863	1,653,012	775,793	18,324,859
\$75,000 under \$100,000	964,482	9,598,666	1,516,340	3,428,357	582,352	2,128,206	708,448	18,763,371
\$100,000 under \$200,000	1,753,514	26,763,667	2,723,435	6,310,700	1,110,816	5,033,263	1,399,431	43,295,994
\$200,000 under \$250,000	311,099	9,548,707	493,372	1,205,581	224,026	1,537,853	277,439	13,762,383
\$250,000 under \$500,000	485,931	31,141,528	757,939	1,972,842	344,239	4,245,773	503,114	29,211,001
\$500,000 under \$1,000,000	176,933	29,561,482	253,419	693,532	131,616	3,723,797	194,286	21,012,161
\$1,000,000 under \$1,500,000	50,105	18,487,902	60,462	169,413	35,860	1,816,188	53,667	9,097,679
\$1,500,000 under \$2,000,000	21,468	12,460,394	24,907	70,318	15,790	1,302,656	22,586	5,362,778
\$2,000,000 under \$5,000,000	34,687	41,218,428	32,722	93,818	24,416	4,069,557	33,425	11,618,776
\$5,000,000 under \$10,000,000	9,769	30,397,649	6,949	20,107	6,559	2,787,737	8,350	5,531,614
\$10,000,000 or more	7,541	153,365,554	3,437	9,924	4,938	14,251,126	5,255	9,738,319
Taxable returns, total	5,730,189	367,425,968	9,293,777	21,406,205	3,579,363	42,991,457	4,556,230	185,072,310
Nontaxable returns, total	1,622,873	26,202,238	3,512,697	8,413,378	912,248	4,311,844	1,713,510	73,023,498

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	3,714,527	240,378,369	5,210,033	39,418,106	3,365,228	32,070,518	425,217	6,092,556
No adjusted gross income	349,168	26,820,383	193,243	2,030,018	157,168	3,392,756	14,609	199,246
\$1 under \$5,000	204,398	3,755,162	184,102	400,562	113,386	427,094	14,936	17,722
\$5,000 under \$10,000	162,442	4,396,671	161,721	392,612	92,079	446,670	3,006	2,194
\$10,000 under \$15,000	119,164	4,205,940	151,251	408,680	105,811	676,468	8,797	6,120
\$15,000 under \$20,000	108,544	3,464,962	157,509	475,025	90,774	1,262,793	5,231	3,799
\$20,000 under \$25,000	87,056	3,726,513	140,751	293,415	93,748	541,565	2,636	4,101
\$25,000 under \$30,000	105,655	3,599,626	139,072	431,169	90,105	591,395	12,172	20,679
\$30,000 under \$40,000	167,031	6,754,968	259,259	808,908	156,679	2,237,317	14,832	28,675
\$40,000 under \$50,000	162,346	6,602,216	254,959	832,398	184,174	1,051,682	14,302	20,945
\$50,000 under \$75,000	392,157	16,681,190	703,810	2,141,387	452,894	2,276,966	35,791	45,058
\$75,000 under \$100,000	364,764	17,338,242	639,418	2,679,648	425,524	2,241,464	48,280	102,724
\$100,000 under \$200,000	769,115	40,815,840	1,243,766	7,002,216	821,545	5,105,576	101,174	213,351
\$200,000 under \$250,000	157,333	12,332,426	263,961	2,065,157	163,835	2,162,782	25,469	74,038
\$250,000 under \$500,000	324,673	28,245,648	431,079	5,511,785	263,381	3,228,489	54,893	319,646
\$500,000 under \$1,000,000	142,324	20,835,831	173,818	4,210,830	94,721	2,044,163	32,683	421,170
\$1,000,000 under \$1,500,000	41,565	9,249,062	47,447	1,828,301	25,038	748,545	11,778	249,545
\$1,500,000 under \$2,000,000	18,070	5,193,107	20,637	1,088,101	10,537	640,505	6,101	196,536
\$2,000,000 under \$5,000,000	27,342	11,551,911	31,063	2,689,984	16,486	1,196,540	11,640	699,503
\$5,000,000 under \$10,000,000	6,986	5,507,341	7,920	1,310,661	4,256	583,792	3,805	447,922
\$10,000,000 or more	4,393	9,301,332	5,247	2,817,249	3,089	1,213,954	3,083	3,019,581
Taxable returns, total	2,504,189	174,817,349	4,059,177	33,366,734	2,637,626	22,351,396	348,563	5,748,331
Nontaxable returns, total	1,210,338	65,561,020	1,150,857	6,051,372	727,602	9,719,122	76,654	344,225

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S corporation gain		Net short-term partnership/ S corporation loss		Net long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	238,675	1,648,333	717,805	23,255,993	432,810	5,461,943	6,666,431	378,693,853
No adjusted gross income	10,954	204,511	30,983	1,370,610	18,712	1,031,022	169,470	14,392,366
\$1 under \$5,000	9,077	3,941	15,756	41,627	13,282	19,191	226,169	602,633
\$5,000 under \$10,000	3,665	5,155	11,362	9,030	7,642	16,829	212,946	941,275
\$10,000 under \$15,000	7,471	6,082	11,375	13,316	7,644	15,179	216,376	1,005,586
\$15,000 under \$20,000	3,223	3,015	13,073	44,439	10,349	7,934	208,143	811,950
\$20,000 under \$25,000	1,123	8,787	10,230	45,082	11,406	103,544	191,195	940,357
\$25,000 under \$30,000	8,528	64,207	15,400	22,092	16,343	23,403	205,224	1,139,147
\$30,000 under \$40,000	6,395	61,125	24,867	86,084	11,479	62,907	393,635	2,307,441
\$40,000 under \$50,000	9,589	14,811	25,002	92,543	20,120	118,009	394,469	2,195,381
\$50,000 under \$75,000	23,878	24,400	75,288	254,717	47,245	130,454	955,198	7,056,615
\$75,000 under \$100,000	21,133	42,070	70,900	342,665	40,722	138,426	841,855	8,977,762
\$100,000 under \$200,000	50,284	98,272	148,210	926,961	87,244	385,571	1,577,455	25,971,808
\$200,000 under \$250,000	10,736	30,639	39,253	356,767	21,626	194,644	291,874	9,364,565
\$250,000 under \$500,000	25,661	75,627	97,834	1,197,185	56,120	444,080	475,824	30,418,527
\$500,000 under \$1,000,000	21,807	110,792	57,477	1,551,727	33,003	481,305	178,271	29,280,374
\$1,000,000 under \$1,500,000	7,678	53,224	24,504	922,967	11,356	231,472	51,646	18,367,437
\$1,500,000 under \$2,000,000	4,416	61,731	11,937	703,271	5,278	152,687	22,428	12,106,969
\$2,000,000 under \$5,000,000	7,758	154,214	21,468	2,480,673	8,849	516,715	36,307	39,932,305
\$5,000,000 under \$10,000,000	2,759	124,035	7,134	2,049,342	2,549	336,633	10,197	29,251,434
\$10,000,000 or more	2,541	501,695	5,751	10,744,896	1,840	1,051,938	7,747	143,629,924
Taxable returns, total	188,106	1,278,307	587,360	21,144,690	335,587	3,893,556	5,143,939	350,733,992
Nontaxable returns, total	50,569	370,025	130,445	2,111,303	97,222	1,568,387	1,522,492	27,959,861

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	11,213,616	438,279,624	6,327,546	199,367,025	5,788,203	83,364,084	8,269,543	406,537,024
No adjusted gross income	717,614	46,727,525	190,419	6,877,760	308,651	7,798,018	572,789	41,684,545
\$1 under \$5,000	527,625	10,528,430	254,865	646,144	239,291	2,224,955	419,605	8,651,480
\$5,000 under \$10,000	443,200	12,920,102	204,562	890,908	198,858	3,637,746	338,983	9,502,354
\$10,000 under \$15,000	443,865	10,906,782	198,269	1,063,263	212,790	1,734,645	329,332	9,566,877
\$15,000 under \$20,000	407,994	10,608,002	192,481	802,572	218,590	1,789,602	269,045	9,203,287
\$20,000 under \$25,000	346,523	8,031,796	176,183	863,955	183,308	1,321,165	242,812	7,070,245
\$25,000 under \$30,000	353,777	8,705,271	166,954	914,652	181,480	1,565,033	243,531	7,431,476
\$30,000 under \$40,000	635,281	15,593,370	362,122	1,968,320	314,008	2,790,524	439,657	13,511,484
\$40,000 under \$50,000	661,775	18,002,844	368,555	2,136,377	331,168	3,983,934	452,719	15,005,100
\$50,000 under \$75,000	1,561,754	42,160,668	872,048	6,002,654	856,235	8,309,771	1,058,451	36,027,292
\$75,000 under \$100,000	1,301,125	36,127,680	769,987	7,675,109	712,740	6,996,650	901,942	31,687,877
\$100,000 under \$200,000	2,360,700	78,714,085	1,492,161	20,232,883	1,275,939	13,628,427	1,697,756	71,348,365
\$200,000 under \$250,000	434,596	20,724,934	286,334	6,467,387	227,648	4,130,235	356,856	19,429,576
\$250,000 under \$500,000	669,723	45,066,186	481,443	19,955,246	341,797	7,600,039	585,035	43,848,352
\$500,000 under \$1,000,000	231,712	29,084,394	183,469	18,006,680	121,001	5,498,057	225,185	29,400,305
\$1,000,000 under \$1,500,000	55,031	11,438,981	53,274	10,639,673	28,974	1,890,149	60,154	12,417,673
\$1,500,000 under \$2,000,000	22,320	6,246,458	22,832	6,458,630	12,022	1,252,654	25,207	7,013,453
\$2,000,000 under \$5,000,000	29,631	13,000,929	35,423	19,430,665	17,040	2,625,550	36,277	15,232,224
\$5,000,000 under \$10,000,000	6,237	5,890,321	9,445	12,744,857	4,118	1,469,649	8,789	7,251,818
\$10,000,000 or more	3,131	7,800,867	6,722	55,589,288	2,545	3,117,279	5,420	11,253,242
Taxable returns, total	8,125,839	308,817,703	4,869,266	181,066,032	4,333,083	58,755,387	5,883,068	294,043,614
Nontaxable returns, total	3,087,777	129,461,921	1,458,280	18,300,993	1,455,120	24,608,697	2,386,475	112,493,411

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S corporation gain		Net long-term partnership/ S corporation loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	1,901,094	120,352,905	219,474	2,278,619	1,242,232	121,131,282	689,448	13,926,145
No adjusted gross income	93,962	7,703,652	9,532	272,395	43,694	5,483,948	36,117	2,775,986
\$1 under \$5,000	34,685	389,742	9,069	5,869	27,695	53,443	16,805	182,747
\$5,000 under \$10,000	39,441	212,070	3,224	33,233	23,512	171,375	22,825	135,446
\$10,000 under \$15,000	54,330	339,340	7,470	4,519	20,044	87,044	13,716	157,684
\$15,000 under \$20,000	53,503	379,389	2,213	3,318	22,561	70,682	15,875	118,925
\$20,000 under \$25,000	43,508	402,906	1,073	9,560	19,653	93,442	13,218	114,032
\$25,000 under \$30,000	65,451	423,803	8,486	81,026	35,099	219,138	20,055	143,293
\$30,000 under \$40,000	107,670	1,156,882	6,433	84,320	37,995	154,258	26,441	338,572
\$40,000 under \$50,000	96,129	1,031,109	8,100	21,690	43,824	233,623	34,251	367,186
\$50,000 under \$75,000	242,673	2,745,203	23,709	36,280	139,310	733,160	87,597	640,624
\$75,000 under \$100,000	230,827	3,247,374	20,714	60,565	130,866	864,732	69,228	707,454
\$100,000 under \$200,000	407,578	9,625,144	47,730	138,972	281,583	3,270,727	157,538	1,930,815
\$200,000 under \$250,000	94,399	4,424,179	9,704	38,769	70,091	1,612,516	36,527	568,035
\$250,000 under \$500,000	171,807	12,238,956	22,979	104,389	161,044	5,283,817	70,627	1,261,790
\$500,000 under \$1,000,000	87,208	10,255,029	18,910	150,734	90,609	7,458,771	37,695	935,077
\$1,000,000 under \$1,500,000	28,648	6,087,005	6,392	68,693	33,392	4,953,801	13,316	565,627
\$1,500,000 under \$2,000,000	13,703	4,137,485	3,637	84,044	16,538	3,811,404	5,542	310,856
\$2,000,000 under \$5,000,000	23,168	11,727,136	6,149	231,426	28,513	14,420,388	8,508	805,257
\$5,000,000 under \$10,000,000	6,996	7,814,264	2,068	161,441	9,098	12,059,537	2,145	509,584
\$10,000,000 or more	5,411	36,012,236	1,882	687,376	7,113	60,095,476	1,424	1,357,154
Taxable returns, total	1,419,682	106,691,070	170,770	1,753,788	1,000,390	112,825,790	538,016	8,929,701
Nontaxable returns, total	481,412	13,661,834	48,705	524,830	241,842	8,305,492	151,431	4,996,443

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Schedule D capital gain distributions		Sales of property other than capital assets				Taxable IRA distributions	
	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	5,411,425	5,668,861	795,187	15,718,706	1,181,965	33,794,746	12,517,280	194,332,950
No adjusted gross income	170,033	130,426	63,095	1,707,166	160,121	19,823,224	158,658	3,025,850
\$1 under \$5,000	182,176	49,924	18,066	237,811	25,956	313,301	324,541	864,200
\$5,000 under \$10,000	155,996	55,599	19,962	113,445	31,829	633,644	590,706	2,400,971
\$10,000 under \$15,000	168,934	72,881	32,129	144,739	28,774	434,970	793,340	4,113,593
\$15,000 under \$20,000	137,488	66,437	23,601	146,502	35,039	379,039	748,403	4,932,438
\$20,000 under \$25,000	150,354	63,260	21,476	96,190	28,823	319,475	656,224	4,771,287
\$25,000 under \$30,000	144,664	97,109	22,973	155,523	37,871	361,690	605,369	4,917,287
\$30,000 under \$40,000	272,165	159,509	44,993	261,488	70,106	990,273	1,125,309	10,342,667
\$40,000 under \$50,000	285,447	169,338	40,304	231,695	60,925	855,477	994,423	10,562,431
\$50,000 under \$75,000	754,735	428,896	117,493	878,366	126,431	1,645,263	2,217,432	27,809,102
\$75,000 under \$100,000	638,547	515,414	83,723	842,462	107,624	940,134	1,677,993	29,417,289
\$100,000 under \$200,000	1,283,258	1,175,549	138,080	1,748,219	206,136	2,014,664	1,986,980	51,764,535
\$200,000 under \$250,000	255,571	302,164	35,004	589,624	40,891	506,386	242,894	9,940,496
\$250,000 under \$500,000	475,277	688,891	60,399	919,437	104,564	1,220,036	284,288	16,102,841
\$500,000 under \$1,000,000	199,014	459,674	36,717	892,822	61,518	884,775	73,274	5,788,407
\$1,000,000 under \$1,500,000	57,930	190,121	12,029	420,863	21,456	439,604	17,093	2,151,302
\$1,500,000 under \$2,000,000	25,077	113,998	6,535	287,368	9,837	236,836	7,113	1,269,891
\$2,000,000 under \$5,000,000	38,127	247,644	11,457	900,185	16,196	615,340	9,521	2,405,051
\$5,000,000 under \$10,000,000	9,917	134,917	3,777	710,365	4,548	325,494	2,282	834,426
\$10,000,000 or more	6,715	547,108	3,373	4,434,435	3,320	855,119	1,438	918,887
Taxable returns, total	4,269,202	4,815,859	550,028	12,687,049	771,071	9,498,871	9,510,697	171,835,305
Nontaxable returns, total	1,142,223	853,002	245,159	3,031,657	410,894	24,295,875	3,006,583	22,497,644

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Pensions and annuities				Rent			
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	28,889,557	881,195,991	26,596,737	558,540,932	4,253,506	63,040,671	5,747,164	66,716,151
No adjusted gross income	308,017	8,122,986	247,541	3,019,087	138,237	2,559,585	363,446	9,003,278
\$1 under \$5,000	804,209	6,124,684	738,537	2,396,204	111,511	312,628	112,649	975,243
\$5,000 under \$10,000	1,302,697	11,798,748	1,243,658	6,729,016	173,728	766,644	147,590	1,398,876
\$10,000 under \$15,000	1,935,511	21,180,000	1,869,232	15,598,117	218,087	1,235,310	167,356	1,391,105
\$15,000 under \$20,000	1,839,185	24,550,737	1,771,641	18,844,917	195,036	1,463,317	218,053	1,666,137
\$20,000 under \$25,000	1,640,450	25,918,011	1,549,691	18,688,102	185,730	1,241,115	217,492	1,860,761
\$25,000 under \$30,000	1,557,149	25,995,433	1,470,731	20,349,829	169,166	1,378,542	186,749	1,704,335
\$30,000 under \$40,000	2,733,070	54,616,439	2,603,186	41,269,621	285,898	2,363,967	404,830	3,591,256
\$40,000 under \$50,000	2,430,704	58,582,827	2,267,660	42,725,316	305,519	2,467,677	401,789	3,804,995
\$50,000 under \$75,000	5,060,454	146,282,258	4,714,821	106,601,449	653,819	6,399,914	968,370	8,480,131
\$75,000 under \$100,000	3,632,049	133,337,254	3,291,259	90,747,858	527,027	5,780,108	746,039	6,784,642
\$100,000 under \$200,000	4,428,003	236,526,658	3,883,185	143,251,212	845,211	14,073,227	1,201,557	13,340,529
\$200,000 under \$250,000	468,253	37,789,027	383,516	18,386,893	122,594	3,240,928	206,262	3,121,734
\$250,000 under \$500,000	548,859	54,992,854	420,299	21,047,943	205,636	7,651,357	276,713	5,298,333
\$500,000 under \$1,000,000	130,185	18,353,712	92,547	5,085,121	73,782	5,181,331	83,073	2,122,838
\$1,000,000 under \$1,500,000	32,227	6,135,688	22,322	1,480,942	18,399	1,825,330	20,523	748,748
\$1,500,000 under \$2,000,000	12,871	2,779,064	9,027	619,822	7,804	966,354	8,139	354,691
\$2,000,000 under \$5,000,000	18,300	5,037,053	12,692	1,047,347	11,588	2,083,170	11,748	625,037
\$5,000,000 under \$10,000,000	4,414	1,517,008	3,131	362,391	2,950	706,433	2,873	195,867
\$10,000,000 or more	2,949	1,555,550	2,060	289,748	1,785	1,343,734	1,913	247,615
Taxable returns, total	21,919,546	789,182,190	20,121,343	505,770,422	3,091,392	53,531,016	4,079,736	44,409,125
Nontaxable returns, total	6,970,011	92,013,801	6,475,394	52,770,510	1,162,114	9,509,655	1,667,428	22,307,026

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Royalty				Farm rental			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns, total	1,684,859	18,882,958	52,663	290,994	429,934	4,776,434	112,126	634,445
No adjusted gross income	61,043	603,806	2,400	48,279	10,085	113,848	11,884	129,687
\$1 under \$5,000	44,739	28,803	* 296	* 577	10,804	34,382	* 5,579	* 29,766
\$5,000 under \$10,000	47,229	100,424	* 1,928	* 209	15,991	61,569	* 3,045	* 29,286
\$10,000 under \$15,000	76,207	178,560	* 36	* 9	21,553	75,543	* 5,330	* 28,322
\$15,000 under \$20,000	59,917	105,002	* 2,093	* 9,558	26,665	132,218	11,012	23,696
\$20,000 under \$25,000	50,860	163,482	* 2,349	* 5,353	21,988	138,444	* 2,354	* 17,670
\$25,000 under \$30,000	60,803	272,595	* 2,352	* 4,555	22,142	152,091	6,499	16,432
\$30,000 under \$40,000	95,044	346,150	2,311	21,814	28,523	230,811	** 15,378	** 61,679
\$40,000 under \$50,000	112,619	424,609	3,186	1,487	24,755	242,955	**	**
\$50,000 under \$75,000	217,005	1,049,359	2,116	5,154	74,035	785,677	18,304	70,041
\$75,000 under \$100,000	212,415	1,103,584	4,984	22,711	68,233	661,487	10,723	39,229
\$100,000 under \$200,000	371,273	3,254,223	16,938	52,482	77,162	1,231,993	15,101	126,752
\$200,000 under \$250,000	60,228	899,827	1,068	3,963	7,320	167,740	1,839	5,357
\$250,000 under \$500,000	108,142	3,014,346	5,345	24,765	13,564	450,586	3,468	31,939
\$500,000 under \$1,000,000	53,821	2,141,821	2,120	31,329	4,696	195,601	912	7,338
\$1,000,000 under \$1,500,000	17,749	1,033,421	847	4,829	1,021	32,819	250	3,696
\$1,500,000 under \$2,000,000	8,818	594,766	571	3,381	476	13,621	200	2,824
\$2,000,000 under \$5,000,000	16,575	1,472,609	1,002	14,553	668	31,718	157	5,443
\$5,000,000 under \$10,000,000	5,567	676,088	356	6,301	172	12,455	61	2,691
\$10,000,000 or more	4,803	1,419,484	365	29,685	81	10,876	31	2,596
Taxable returns, total	1,318,791	17,348,551	39,691	193,703	328,015	4,217,630	74,974	369,147
Nontaxable returns, total	366,067	1,534,408	12,971	97,292	101,920	558,804	37,152	265,298

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	5,759,833	84,637,766	4,967,114	53,068,939	5,138,219	525,538,018	2,872,264	131,064,669
No adjusted gross income	173,761	2,916,944	367,932	9,621,556	99,421	4,793,889	369,112	65,633,378
\$1 under \$5,000	157,027	347,756	110,976	850,751	73,504	413,840	74,885	991,914
\$5,000 under \$10,000	221,768	903,586	139,636	1,207,825	116,836	864,744	82,794	1,278,529
\$10,000 under \$15,000	298,899	1,475,027	160,232	1,418,712	113,418	1,126,808	81,376	1,007,567
\$15,000 under \$20,000	268,167	1,667,651	213,695	1,697,185	129,305	1,393,919	88,322	1,129,884
\$20,000 under \$25,000	245,165	1,529,497	209,629	1,805,306	126,423	1,082,957	84,121	984,434
\$25,000 under \$30,000	236,835	1,759,728	183,848	1,575,406	127,762	1,588,341	74,196	862,924
\$30,000 under \$40,000	379,035	2,866,747	392,545	3,527,557	247,820	3,476,335	149,615	2,055,024
\$40,000 under \$50,000	413,384	3,064,397	389,906	3,572,377	255,288	4,267,452	164,549	2,175,818
\$50,000 under \$75,000	864,152	8,029,382	946,545	7,937,597	652,276	13,016,587	393,627	5,125,157
\$75,000 under \$100,000	734,084	7,421,190	724,294	6,511,462	612,728	16,305,363	333,000	4,050,035
\$100,000 under \$200,000	1,137,710	18,087,380	906,989	7,887,870	1,295,144	52,694,667	575,890	8,376,395
\$200,000 under \$250,000	158,964	4,179,694	62,718	1,060,878	296,719	22,505,213	103,916	2,400,434
\$250,000 under \$500,000	276,064	10,902,533	94,364	2,093,155	575,346	78,502,312	180,677	6,001,626
\$500,000 under \$1,000,000	113,236	7,389,133	37,669	1,003,451	255,361	78,992,067	67,234	4,857,761
\$1,000,000 under \$1,500,000	30,921	2,862,660	10,669	419,225	70,690	41,588,681	18,558	2,286,273
\$1,500,000 under \$2,000,000	14,309	1,557,372	4,736	213,335	30,091	26,834,583	8,476	1,403,126
\$2,000,000 under \$5,000,000	23,846	3,549,290	7,338	365,449	42,883	64,399,133	14,330	4,493,986
\$5,000,000 under \$10,000,000	7,134	1,375,112	1,971	124,238	10,414	33,068,730	4,257	2,871,705
\$10,000,000 or more	5,371	2,752,688	1,421	175,605	6,788	78,622,396	3,328	13,078,700
Taxable returns, total	4,255,760	73,678,138	3,324,337	30,692,443	4,176,992	505,338,219	1,823,049	52,419,900
Nontaxable returns, total	1,504,073	10,959,628	1,642,777	22,376,497	961,227	20,199,799	1,049,214	78,644,769

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Estate and trust				Farm			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	590,100	22,218,142	48,631	2,525,833	582,602	12,252,258	1,326,639	23,984,536
No adjusted gross income	14,659	469,362	5,020	1,203,741	32,770	597,550	116,756	4,831,532
\$1 under \$5,000	22,073	28,731	* 998	* 545	31,711	74,601	41,887	451,256
\$5,000 under \$10,000	18,173	35,561	* 1,044	* 29,205	28,636	167,143	50,775	582,056
\$10,000 under \$15,000	16,894	93,957	* 982	* 738	27,635	223,927	55,185	814,152
\$15,000 under \$20,000	12,645	42,099	* 9	* 66	21,446	166,343	59,859	910,048
\$20,000 under \$25,000	13,610	129,950	* 1,001	* 10	20,141	371,520	55,480	602,004
\$25,000 under \$30,000	22,845	138,228	* 1,083	* 4,509	22,484	287,403	64,539	856,058
\$30,000 under \$40,000	33,576	229,571	* 1,446	* 25,545	52,161	624,051	116,164	1,230,376
\$40,000 under \$50,000	22,838	150,321	859	2,270	49,800	742,814	103,307	1,645,283
\$50,000 under \$75,000	98,493	1,054,155	7,117	43,757	107,570	1,682,458	218,378	2,975,222
\$75,000 under \$100,000	83,888	1,131,409	5,965	39,474	68,863	1,715,594	155,482	2,188,162
\$100,000 under \$200,000	123,861	2,815,350	8,917	62,769	89,159	3,224,226	210,929	3,379,324
\$200,000 under \$250,000	31,235	1,058,401	2,995	56,464	8,847	568,205	25,461	684,757
\$250,000 under \$500,000	40,247	2,322,927	4,761	69,955	14,468	1,020,289	33,410	1,135,486
\$500,000 under \$1,000,000	19,176	2,360,716	2,554	113,447	4,645	435,946	11,762	608,523
\$1,000,000 under \$1,500,000	5,870	1,229,436	1,017	64,737	912	130,423	3,063	242,014
\$1,500,000 under \$2,000,000	2,752	674,036	545	30,894	473	64,645	1,186	157,599
\$2,000,000 under \$5,000,000	4,545	2,027,642	1,248	236,545	630	95,538	2,083	333,680
\$5,000,000 under \$10,000,000	1,472	1,494,539	491	89,745	157	31,274	522	150,662
\$10,000,000 or more	1,247	4,731,751	581	451,416	93	28,310	410	206,342
Taxable returns, total	471,599	21,209,019	35,247	1,204,282	358,553	9,492,302	844,189	13,501,883
Nontaxable returns, total	118,501	1,009,123	13,384	1,321,550	224,049	2,759,956	482,450	10,482,653

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Unemployment compensation		Social security benefits				Foreign earned income exclusion	
			Total [1]		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns, total	14,936,508	120,249,961	25,422,847	477,855,868	16,180,397	190,745,678	415,519	25,823,350
No adjusted gross income	60,977	531,944	1,029,551	16,910,268	6,480	49,107	119,017	5,869,884
\$1 under \$5,000	283,667	860,552	1,810,227	28,419,393	18,753	77,994	71,239	3,752,760
\$5,000 under \$10,000	1,038,333	5,086,981	2,075,716	33,055,183	26,874	148,707	18,101	1,032,311
\$10,000 under \$15,000	1,679,198	11,050,319	2,465,739	41,694,835	77,765	216,976	21,778	1,201,668
\$15,000 under \$20,000	1,741,532	14,125,683	2,103,013	36,039,393	642,255	747,213	17,788	922,773
\$20,000 under \$25,000	1,549,700	14,907,030	1,589,542	28,547,882	1,177,771	2,115,002	13,031	753,097
\$25,000 under \$30,000	1,184,837	11,005,789	1,411,922	26,273,156	1,301,418	4,019,543	8,356	593,931
\$30,000 under \$40,000	1,682,466	14,593,035	2,195,495	41,617,738	2,191,999	11,961,523	17,416	1,340,416
\$40,000 under \$50,000	1,174,529	9,759,213	1,746,101	32,276,602	1,745,104	15,989,528	14,642	983,999
\$50,000 under \$75,000	2,123,705	17,732,513	3,650,118	68,835,221	3,646,759	50,378,508	22,895	1,783,156
\$75,000 under \$100,000	1,223,715	10,060,433	2,339,325	50,470,521	2,339,322	42,444,241	16,005	1,290,455
\$100,000 under \$200,000	1,034,478	8,996,852	2,333,276	55,294,149	2,333,261	46,962,205	34,655	2,849,614
\$200,000 under \$250,000	73,001	698,842	246,396	6,574,894	246,383	5,574,431	7,717	549,051
\$250,000 under \$500,000	72,603	684,699	295,195	7,997,846	295,040	6,789,466	19,237	1,695,816
\$500,000 under \$1,000,000	10,596	116,123	83,500	2,405,077	83,493	2,044,233	9,143	812,214
\$1,000,000 under \$1,500,000	1,741	23,242	21,068	622,775	21,065	529,330	1,973	166,487
\$1,500,000 under \$2,000,000	671	7,975	8,894	271,354	8,893	230,530	834	75,862
\$2,000,000 under \$5,000,000	616	7,341	12,634	384,512	12,630	326,832	1,230	108,826
\$5,000,000 under \$10,000,000	110	1,018	3,183	100,342	3,183	85,291	298	26,628
\$10,000,000 or more	33	378	1,951	64,728	1,951	55,019	165	14,402
Taxable returns, total	8,618,132	74,490,608	15,585,160	305,480,564	14,131,654	181,154,286	140,753	10,264,828
Nontaxable returns, total	6,318,376	45,759,353	9,837,687	172,375,304	2,048,743	9,591,392	274,766	15,558,522

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Other income [2]				Net operating loss		Gambling earnings	
	Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	6,377,083	47,106,774	289,290	12,477,441	1,147,033	144,553,116	1,841,697	25,187,996
No adjusted gross income	114,589	3,101,692	62,206	7,790,554	643,223	130,293,783	19,101	246,896
\$1 under \$5,000	355,799	678,812	12,923	236,160	93,010	1,065,117	42,570	74,820
\$5,000 under \$10,000	347,329	1,140,993	8,937	71,153	74,859	901,955	66,900	264,648
\$10,000 under \$15,000	342,664	1,089,882	8,092	139,960	55,758	696,247	88,737	326,690
\$15,000 under \$20,000	324,546	1,090,940	8,621	178,545	42,856	559,440	98,160	302,287
\$20,000 under \$25,000	300,766	1,110,200	8,353	144,989	29,732	284,712	75,264	294,422
\$25,000 under \$30,000	269,581	971,742	9,546	21,959	19,392	313,774	94,736	434,884
\$30,000 under \$40,000	517,573	1,919,143	19,150	130,757	39,916	679,726	177,329	943,606
\$40,000 under \$50,000	442,588	1,456,128	13,029	112,281	24,026	549,993	166,780	1,038,293
\$50,000 under \$75,000	945,269	3,642,656	24,300	308,175	44,317	1,004,246	367,573	2,423,392
\$75,000 under \$100,000	702,185	2,782,453	25,809	285,058	24,155	828,137	211,987	1,536,848
\$100,000 under \$200,000	1,106,693	7,375,362	46,619	1,281,709	30,293	1,245,012	316,941	3,692,496
\$200,000 under \$250,000	171,575	2,172,178	6,079	89,769	4,817	362,247	35,363	1,036,719
\$250,000 under \$500,000	257,686	4,462,820	19,155	560,510	11,933	1,151,187	55,399	3,618,803
\$500,000 under \$1,000,000	103,726	3,413,830	10,285	463,499	4,411	828,568	15,921	2,433,046
\$1,000,000 under \$1,500,000	29,404	1,636,147	2,280	128,451	1,647	505,470	4,052	1,362,394
\$1,500,000 under \$2,000,000	12,893	866,247	1,113	86,580	671	234,342	1,659	585,798
\$2,000,000 under \$5,000,000	21,225	2,280,485	1,867	172,633	1,271	838,451	2,327	1,422,730
\$5,000,000 under \$10,000,000	6,199	1,082,248	487	64,322	405	502,393	550	854,005
\$10,000,000 or more	4,792	4,832,817	437	210,377	344	1,708,314	351	2,295,220
Taxable returns, total	4,504,661	37,383,524	164,122	3,727,012	166,489	18,523,787	1,363,357	20,903,585
Nontaxable returns, total	1,872,422	9,723,250	125,168	8,750,429	980,544	126,029,329	478,340	4,284,411

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
					Total		Educator expenses deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	634,797	10,327,231	266,188	450,790	35,260,684	119,299,058	3,614,291	915,028
No adjusted gross income	25,793	3,199,828	921	3,115	563,914	2,701,965	8,544	2,005
\$1 under \$5,000	16,641	98,749	* 2,254	* 2,037	1,421,036	1,532,070	11,329	2,224
\$5,000 under \$10,000	22,882	125,807	* 1,975	* 1,017	2,566,571	2,599,591	21,506	4,486
\$10,000 under \$15,000	29,613	208,325	* 2,967	* 530	2,766,766	3,153,296	45,258	9,679
\$15,000 under \$20,000	27,362	244,538	* 6,280	* 3,140	2,152,619	3,349,979	80,033	17,742
\$20,000 under \$25,000	35,255	187,856	15,315	7,955	1,821,798	3,193,381	76,571	17,542
\$25,000 under \$30,000	29,358	138,539	18,024	12,661	1,648,060	3,086,648	83,486	19,796
\$30,000 under \$40,000	51,044	452,938	29,238	30,940	3,089,757	6,117,321	274,084	65,359
\$40,000 under \$50,000	47,404	355,809	38,189	44,907	2,867,140	6,189,193	362,154	86,549
\$50,000 under \$75,000	127,325	988,918	46,240	54,923	5,519,628	13,271,907	802,169	198,591
\$75,000 under \$100,000	80,031	577,479	43,429	63,249	3,773,501	11,454,132	690,445	174,216
\$100,000 under \$200,000	99,272	1,860,143	44,602	188,039	5,284,928	24,146,167	1,024,668	283,137
\$200,000 under \$250,000	8,248	94,759	5,177	12,072	535,680	5,988,284	74,636	19,139
\$250,000 under \$500,000	13,429	455,928	9,146	19,831	801,761	13,904,269	49,781	12,149
\$500,000 under \$1,000,000	7,245	209,080	** 2,433	** 6,376	281,866	7,887,666	8,062	2,036
\$1,000,000 under \$1,500,000	3,859	78,015	**	**	72,860	2,841,956	915	217
\$1,500,000 under \$2,000,000	2,142	69,406	**	**	30,276	1,535,196	248	62
\$2,000,000 under \$5,000,000	4,369	149,433	**	**	43,630	2,846,295	338	82
\$5,000,000 under \$10,000,000	1,668	129,646	**	**	11,214	1,175,276	51	13
\$10,000,000 or more	1,857	702,034	**	**	7,680	2,324,465	14	3
Taxable returns, total	443,506	5,578,852	214,437	386,725	22,125,028	95,425,251	3,155,970	805,367
Nontaxable returns, total	191,292	4,748,380	51,751	64,065	13,135,656	23,873,807	458,320	109,661

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—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		Deduction for one-half of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	131,619	472,960	1,004,561	2,912,661	1,002,314	2,674,311	17,668,446	24,174,249
No adjusted gross income	6,322	72,016	17,993	58,341	8,897	46,185	296,478	316,349
\$1 under \$5,000	* 1,999	* 5,404	2,141	7,635	* 7,389	* 19,064	1,051,919	230,067
\$5,000 under \$10,000	* 7,941	* 43,079	10,834	20,005	31,297	59,724	2,052,906	1,012,428
\$10,000 under \$15,000	* 3,997	* 6,125	15,699	17,744	42,251	99,994	2,135,783	1,529,957
\$15,000 under \$20,000	* 7,960	* 14,647	19,896	39,377	63,916	153,204	1,323,942	1,129,486
\$20,000 under \$25,000	8,710	25,793	33,258	50,674	62,951	131,926	934,373	867,692
\$25,000 under \$30,000	10,002	59,427	28,816	37,669	68,012	123,428	753,097	762,894
\$30,000 under \$40,000	11,932	47,706	73,891	139,124	135,811	277,494	1,275,737	1,436,290
\$40,000 under \$50,000	* 5,281	* 17,746	74,896	155,601	108,669	233,072	1,032,447	1,239,589
\$50,000 under \$75,000	14,589	31,386	164,418	419,702	172,943	404,302	2,014,944	2,607,309
\$75,000 under \$100,000	16,971	50,326	137,497	373,380	107,102	317,128	1,494,964	2,309,303
\$100,000 under \$200,000	** 35,724	** 99,065	257,666	821,529	149,970	505,426	2,121,588	4,704,835
\$200,000 under \$250,000	**	**	38,984	158,079	19,299	130,476	342,466	1,192,119
\$250,000 under \$500,000	**	**	81,008	368,779	19,146	125,630	536,369	2,315,446
\$500,000 under \$1,000,000	* 184	* 232	32,763	168,855	3,387	30,714	192,418	1,162,277
\$1,000,000 under \$1,500,000	0	0	7,457	38,735	718	8,744	48,888	412,434
\$1,500,000 under \$2,000,000	0	0	3,003	15,063	209	3,491	19,782	221,785
\$2,000,000 under \$5,000,000	** 7	** 9	3,390	17,624	261	3,078	28,163	384,238
\$5,000,000 under \$10,000,000	**	**	650	3,271	60	771	7,151	127,546
\$10,000,000 or more	0	0	300	1,474	25	461	5,031	212,204
Taxable returns, total	92,179	305,376	821,626	2,437,457	723,713	1,944,619	8,678,663	17,094,339
Nontaxable returns, total	39,440	167,584	182,934	475,204	278,601	729,692	8,989,783	7,079,910

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
All returns, total	909,977	18,906,400	3,830,684	23,335,953	1,102,394	356,207	596,538	10,416,420
No adjusted gross income	3,328	90,126	135,243	767,025	27,943	10,105	17,024	468,765
\$1 under \$5,000	* 1,016	* 20,740	135,583	464,665	58,290	11,235	7,659	103,354
\$5,000 under \$10,000	* 4,397	* 11,882	161,874	540,380	61,193	13,372	5,628	62,250
\$10,000 under \$15,000	8,497	62,198	172,053	669,459	82,641	19,176	10,433	66,629
\$15,000 under \$20,000	8,230	59,457	195,191	742,040	67,612	67,484	9,731	73,431
\$20,000 under \$25,000	10,257	40,963	177,520	719,302	70,948	51,768	14,048	112,966
\$25,000 under \$30,000	11,344	54,206	142,483	604,759	52,235	15,930	24,095	275,868
\$30,000 under \$40,000	22,829	136,032	282,444	1,289,078	108,669	27,788	42,746	287,072
\$40,000 under \$50,000	29,404	141,994	264,158	1,259,649	93,854	36,303	40,567	300,173
\$50,000 under \$75,000	78,327	691,356	499,102	2,593,172	162,841	31,828	113,644	1,217,870
\$75,000 under \$100,000	78,135	931,433	384,524	2,327,043	114,714	21,132	95,517	1,076,797
\$100,000 under \$200,000	275,895	4,160,816	671,480	4,940,434	151,422	33,578	130,432	2,450,900
\$200,000 under \$250,000	88,608	2,071,947	147,966	1,255,370	17,635	2,800	26,343	608,322
\$250,000 under \$500,000	177,997	5,307,847	270,421	2,806,406	24,193	7,250	37,219	1,463,541
\$500,000 under \$1,000,000	72,029	3,059,135	117,786	1,401,902	5,107	3,488	12,864	847,787
\$1,000,000 under \$1,500,000	18,756	928,455	32,820	406,118	1,352	749	3,634	336,644
\$1,500,000 under \$2,000,000	8,054	452,180	13,734	180,361	637	533	1,644	169,698
\$2,000,000 under \$5,000,000	9,546	535,343	18,964	262,460	737	843	2,343	255,915
\$5,000,000 under \$10,000,000	1,984	94,154	4,416	61,301	228	434	623	97,833
\$10,000,000 or more	1,342	56,138	2,923	45,029	141	414	343	140,604
Taxable returns, total	848,044	18,381,023	2,545,016	17,079,384	746,184	220,559	512,072	9,076,615
Nontaxable returns, total	61,934	525,376	1,285,668	6,256,570	356,210	135,648	84,466	1,339,805

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total	2,583,178	11,443,203	10,119,216	9,093,467	1,997,005	4,364,960	615,952	8,674,889
No adjusted gross income	10,120	47,853	90,988	90,174	108,806	373,692	13,864	284,777
\$1 under \$5,000	23,084	58,492	139,911	114,502	159,912	477,505	5,860	5,717
\$5,000 under \$10,000	30,753	74,068	282,975	215,340	180,173	480,479	12,729	60,753
\$10,000 under \$15,000	48,241	148,713	413,200	306,641	88,017	191,285	8,372	14,004
\$15,000 under \$20,000	88,235	279,542	587,837	535,874	71,747	175,623	9,207	12,927
\$20,000 under \$25,000	108,072	384,490	604,361	525,128	71,234	147,953	10,982	15,425
\$25,000 under \$30,000	120,619	374,148	638,533	556,407	58,636	116,003	12,583	15,354
\$30,000 under \$40,000	262,899	960,141	1,218,926	1,082,344	99,246	221,353	29,012	62,264
\$40,000 under \$50,000	304,805	1,235,694	1,201,780	1,171,518	121,083	212,574	24,358	52,964
\$50,000 under \$75,000	549,753	2,286,201	2,200,521	1,888,278	314,875	581,313	68,591	181,136
\$75,000 under \$100,000	391,736	1,785,944	1,300,204	1,331,904	131,533	256,250	88,095	270,179
\$100,000 under \$200,000	534,459	2,838,040	1,439,982	1,275,358	591,744	1,130,930	145,318	653,157
\$200,000 under \$250,000	34,676	289,942	0	0	0	0	32,639	237,386
\$250,000 under \$500,000	54,010	476,529	0	0	0	0	71,061	815,572
\$500,000 under \$1,000,000	14,165	133,360	0	0	0	0	41,047	995,583
\$1,000,000 under \$1,500,000	3,758	35,326	0	0	0	0	14,323	649,036
\$1,500,000 under \$2,000,000	1,416	12,647	0	0	0	0	7,587	475,163
\$2,000,000 under \$5,000,000	1,875	17,508	0	0	0	0	12,948	1,298,847
\$5,000,000 under \$10,000,000	357	3,237	0	0	0	0	4,111	781,785
\$10,000,000 or more	146	1,329	0	0	0	0	3,265	1,792,861
Taxable returns, total	2,112,543	9,715,999	7,574,426	6,980,912	1,212,942	2,295,280	506,211	7,944,260
Nontaxable returns, total	470,635	1,727,205	2,544,791	2,112,556	784,064	2,069,679	109,741	730,630

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
All returns, total	6,276	10,664	2,761	74,227	144,127	1,473,458	93,678,175	717,074,903
No adjusted gross income	* 32	* 65	**	**	2,134	74,480	0	0
\$1 under \$5,000	0	0	** 1,000	** 3,718	* 1,560	* 7,805	9,541,981	48,937,402
\$5,000 under \$10,000	0	0	0	0	* 3,037	* 1,348	11,681,405	77,234,118
\$10,000 under \$15,000	0	0	0	0	* 3,991	* 11,692	11,893,018	85,300,469
\$15,000 under \$20,000	0	0	**	**	* 6,015	* 49,094	10,588,934	78,902,834
\$20,000 under \$25,000	0	0	** 6	** 133	11,929	101,646	8,914,079	68,171,468
\$25,000 under \$30,000	* 1,001	* 937	**	**	12,349	69,801	7,411,750	58,055,925
\$30,000 under \$40,000	0	0	** 315	** 7,553	19,855	77,746	11,047,528	88,114,898
\$40,000 under \$50,000	0	0	**	**	9,269	45,745	7,026,299	59,271,245
\$50,000 under \$75,000	* 2,190	* 7,139	* 6	* 96	33,339	132,227	9,344,861	87,827,000
\$75,000 under \$100,000	* 1,057	* 261	319	14,281	15,143	214,556	3,928,551	40,776,464
\$100,000 under \$200,000	* 1,581	* 1,263	86	1,871	18,307	272,894	2,123,674	22,681,538
\$200,000 under \$250,000	* 136	* 77	31	441	1,518	11,115	84,028	876,380
\$250,000 under \$500,000	* 140	* 544	185	5,785	4,452	182,796	70,367	708,562
\$500,000 under \$1,000,000	* 88	* 223	401	18,851	** 1,227	** 220,514	16,167	163,745
\$1,000,000 under \$1,500,000	* 19	* 77	230	10,480	**	**	2,957	29,585
\$1,500,000 under \$2,000,000	* 16	* 36	* 52	* 3,539	**	**	848	8,022
\$2,000,000 under \$5,000,000	** 15	** 41	106	6,339	**	**	1,383	12,222
\$5,000,000 under \$10,000,000	0	0	19	781	**	**	247	2,169
\$10,000,000 or more	**	**	* 5	* 360	**	**	98	857
Taxable returns, total	5,102	9,133	1,224	57,714	92,958	1,077,215	45,987,648	349,883,288
Nontaxable returns, total	* 1,174	* 1,532	1,537	16,513	51,169	396,242	47,690,527	367,191,615

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Additional standard deduction		Total itemized deductions		Exemptions		Capital construction fund reduction	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
All returns, total	12,679,683	21,011,499	46,644,509	1,216,667,246	287,678,582	1,049,271,708	2,597	37,073
No adjusted gross income	0	0	0	0	3,571,260	13,013,896	* 4	* 160
\$1 under \$5,000	1,158,243	1,804,279	419,841	6,735,403	8,666,454	31,590,282	* 40	* 78
\$5,000 under \$10,000	1,413,447	2,234,388	593,327	9,405,036	15,810,707	57,661,797	* 998	* 3,822
\$10,000 under \$15,000	1,662,582	2,689,510	911,539	14,437,754	21,876,276	79,785,913	0	0
\$15,000 under \$20,000	1,384,764	2,267,191	1,132,656	16,601,520	21,895,825	79,858,283	0	0
\$20,000 under \$25,000	987,435	1,662,310	1,269,230	19,248,009	20,141,527	73,448,921	0	0
\$25,000 under \$30,000	816,848	1,373,944	1,537,327	23,712,386	18,049,315	65,825,763	0	0
\$30,000 under \$40,000	1,259,537	2,108,800	3,563,770	55,787,207	29,580,078	107,895,605	** 1,002	** 301
\$40,000 under \$50,000	914,361	1,547,458	3,964,667	64,643,800	22,726,981	82,909,715	0	0
\$50,000 under \$75,000	1,631,399	2,743,920	9,381,311	170,840,937	42,853,389	156,361,642	0	0
\$75,000 under \$100,000	846,368	1,498,563	7,876,832	166,375,232	30,376,097	110,842,087	0	0
\$100,000 under \$200,000	549,529	982,258	11,873,957	329,248,558	39,481,681	144,076,156	0	0
\$200,000 under \$250,000	29,047	52,414	1,450,337	59,577,768	4,433,046	16,172,405	**	**
\$250,000 under \$500,000	20,555	36,891	1,866,973	104,534,351	5,729,535	20,826,298	* 489	* 5,994
\$500,000 under \$1,000,000	4,245	7,168	527,916	53,584,508	1,652,755	5,980,913	0	0
\$1,000,000 under \$1,500,000	726	1,397	123,984	20,913,652	378,846	1,374,067	* 19	* 8,760
\$1,500,000 under \$2,000,000	234	387	50,702	12,039,070	153,682	556,954	* 20	* 6,363
\$2,000,000 under \$5,000,000	294	502	71,694	28,545,465	216,291	784,052	* 15	* 5,284
\$5,000,000 under \$10,000,000	47	86	17,280	15,424,021	51,425	186,025	* 6	* 2,059
\$10,000,000 or more	22	35	11,166	45,012,571	33,413	120,929	* 4	* 4,253
Taxable returns, total	7,601,565	12,546,784	38,471,033	1,027,346,618	159,246,674	580,854,016	550	31,588
Nontaxable returns, total	5,078,117	8,464,715	8,173,476	189,320,628	128,431,908	468,417,692	2,047	5,485

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

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

[1] Not included in total income.

[2] Other income includes all items reported on line 21 of Form 1040, such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form.

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

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	All returns	Taxable income		Alternative minimum tax		Income tax before credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	142,892,051	107,304,398	5,502,000,658	4,019,538	27,460,515	106,631,729	1,065,250,236
No adjusted gross income	2,554,170	0	0	** 6,339	** 268,351	8,923	267,105
\$1 under \$5,000	9,963,765	411,554	391,532	**	**	293,912	44,579
\$5,000 under \$10,000	12,277,702	2,576,917	4,162,986	* 1,054	* 1,321	2,536,679	420,698
\$10,000 under \$15,000	12,806,501	6,675,221	22,385,468	* 4,184	* 2,144	6,557,421	2,204,838
\$15,000 under \$20,000	11,722,728	7,525,900	49,198,796	4,579	12,226	7,464,445	5,040,844
\$20,000 under \$25,000	10,185,282	8,414,746	75,758,308	* 1,322	* 3,178	8,332,861	8,514,764
\$25,000 under \$30,000	8,950,075	8,147,428	101,252,604	616	6,439	8,092,116	11,860,740
\$30,000 under \$40,000	14,613,296	14,099,208	258,532,507	3,471	9,496	14,033,006	31,625,373
\$40,000 under \$50,000	10,992,023	10,831,583	285,711,442	2,577	11,315	10,796,953	36,796,151
\$50,000 under \$75,000	18,727,169	18,597,328	735,533,903	55,570	69,283	18,538,952	104,787,211
\$75,000 under \$100,000	11,805,382	11,763,791	701,536,561	100,290	139,466	11,732,472	104,702,427
\$100,000 under \$200,000	13,997,651	13,972,730	1,373,739,786	808,457	1,727,242	13,954,303	245,609,613
\$200,000 under \$250,000	1,534,372	1,532,104	264,318,123	865,505	2,634,748	1,531,702	58,500,582
\$250,000 under \$500,000	1,937,350	1,933,652	519,029,313	1,724,315	13,225,899	1,934,519	138,466,098
\$500,000 under \$1,000,000	544,224	542,635	309,036,735	360,424	4,886,395	543,480	91,648,889
\$1,000,000 under \$1,500,000	126,941	126,631	131,137,821	41,556	1,019,323	126,777	39,438,609
\$1,500,000 under \$2,000,000	51,550	51,410	76,330,993	13,312	451,233	51,479	23,105,672
\$2,000,000 under \$5,000,000	73,078	72,839	188,551,425	17,722	1,012,935	72,969	56,483,596
\$5,000,000 under \$10,000,000	17,527	17,471	104,713,552	4,587	522,836	17,504	30,317,947
\$10,000,000 or more	11,264	11,249	300,678,803	3,656	1,456,684	11,254	75,414,501
Taxable returns, total	84,475,933	84,455,303	5,282,376,924	3,999,179	27,417,755	84,475,930	1,040,421,402
Nontaxable returns, total	58,416,118	22,849,094	219,623,734	20,360	42,760	22,155,800	24,828,834

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits							
	Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	90,734,554	113,579,280	6,661,896	15,223,190	6,338,315	3,397,639	11,867,055	12,272,073
No adjusted gross income	6,101	16,619	110	2	* 12	* 10	451	575
\$1 under \$5,000	34,306	2,248	24,003	1,335	* 3	* 1	* 1,019	* 102
\$5,000 under \$10,000	602,595	25,113	28,401	1,767	* 1,001	* 36	99,978	3,386
\$10,000 under \$15,000	4,734,136	1,276,176	79,408	3,146	15,024	1,786	814,887	224,029
\$15,000 under \$20,000	6,298,195	2,536,875	117,208	6,606	153,706	36,261	1,004,439	611,034
\$20,000 under \$25,000	7,347,546	3,758,703	139,819	13,406	363,116	154,461	972,881	824,466
\$25,000 under \$30,000	7,279,703	4,836,960	159,446	14,934	406,649	227,855	949,644	826,557
\$30,000 under \$40,000	12,821,274	10,509,914	368,564	69,274	749,316	460,041	1,537,484	1,511,174
\$40,000 under \$50,000	9,870,415	10,157,957	364,012	73,288	573,633	297,700	1,162,667	1,280,384
\$50,000 under \$75,000	17,066,730	23,855,080	1,036,407	229,332	1,179,326	630,677	2,102,031	2,539,469
\$75,000 under \$100,000	10,718,678	18,608,918	962,657	310,400	1,029,342	560,867	1,506,044	1,958,762
\$100,000 under \$200,000	11,705,101	21,186,897	1,879,414	1,274,337	1,505,780	836,550	1,715,529	2,492,135
\$200,000 under \$250,000	695,987	1,068,526	379,537	503,447	154,925	80,635	0	0
\$250,000 under \$500,000	997,198	3,072,366	671,321	2,106,167	162,466	84,311	0	0
\$500,000 under \$1,000,000	349,720	3,058,977	273,990	2,498,526	33,114	19,571	0	0
\$1,000,000 under \$1,500,000	89,916	1,338,267	74,021	1,064,353	6,275	3,835	0	0
\$1,500,000 under \$2,000,000	38,108	845,754	32,828	672,471	1,928	1,266	0	0
\$2,000,000 under \$5,000,000	55,215	2,249,911	49,111	1,816,186	2,092	1,361	0	0
\$5,000,000 under \$10,000,000	14,079	1,193,467	12,812	990,567	431	284	0	0
\$10,000,000 or more	9,549	3,980,552	8,829	3,573,649	175	132	0	0
Taxable returns, total	68,578,754	88,750,445	6,244,170	12,606,682	3,985,509	2,114,388	6,286,965	7,076,546
Nontaxable returns, total	22,155,800	24,828,834	417,726	2,616,508	2,352,806	1,283,251	5,580,089	5,195,527

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	6,130,006	1,029,595	23,579,773	28,503,646	7,155,888	6,173,494	462,320	2,168,205
No adjusted gross income	1,062	1,047	3,272	2,629	94	604	565	4,931
\$1 under \$5,000	* 9	* 12	4,073	284	0	0	* 3,057	* 173
\$5,000 under \$10,000	23,133	770	* 3,054	* 202	* 5,291	* 580	0	0
\$10,000 under \$15,000	228,410	37,041	92,157	8,574	59,119	11,644	* 1,019	* 3
\$15,000 under \$20,000	627,028	99,533	873,884	188,516	106,041	39,908	5,301	2,855
\$20,000 under \$25,000	1,131,419	184,305	1,564,367	646,470	194,673	97,391	* 6,157	* 3,635
\$25,000 under \$30,000	1,019,883	176,066	1,903,086	1,184,911	234,705	134,576	4,515	1,136
\$30,000 under \$40,000	1,370,014	261,397	3,529,607	3,066,680	606,107	402,012	10,874	11,116
\$40,000 under \$50,000	1,048,134	158,620	2,862,274	3,475,870	669,863	482,639	16,209	18,498
\$50,000 under \$75,000	680,914	110,804	5,480,686	8,636,584	1,596,766	1,282,718	45,049	78,188
\$75,000 under \$100,000	0	0	3,948,284	6,697,287	1,316,160	1,125,623	56,841	95,717
\$100,000 under \$200,000	0	0	3,313,488	4,594,405	1,855,059	1,817,940	129,572	325,101
\$200,000 under \$250,000	0	0	* 1,536	* 1,231	205,660	242,114	34,770	86,041
\$200,000 under \$250,000	0	0	* 3	* 2	229,850	349,369	65,761	272,899
\$500,000 under \$1,000,000	0	0	0	0	54,676	100,090	37,951	257,496
\$1,000,000 under \$1,500,000	0	0	0	0	11,196	33,091	16,594	149,577
\$1,500,000 under \$2,000,000	0	0	0	0	3,965	14,942	7,781	104,830
\$2,000,000 under \$5,000,000	0	0	0	0	4,997	20,119	13,101	305,117
\$5,000,000 under \$10,000,000	0	0	0	0	1,105	7,415	3,822	145,814
\$10,000,000 or more	0	0	0	0	562	10,719	3,382	305,080
Taxable returns, total	3,129,952	407,274	13,014,549	18,768,748	6,018,788	5,295,092	402,656	1,993,509
Nontaxable returns, total	3,000,054	622,321	10,565,224	9,734,898	1,137,099	878,402	59,664	174,696

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Prior year minimum tax credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total	259,546	663,274	98,345	15,627	66,503	93,449	3,136	2,945
No adjusted gross income	* 6	* 2	185	89	0	0	* 3	* 5
\$1 under \$5,000	0	0	* 32	* 12	0	0	0	0
\$5,000 under \$10,000	* 2,016	* 644	* 4,001	* 915	0	0	0	0
\$10,000 under \$15,000	* 1,224	* 185	53,958	10,336	* 1,001	* 839	0	0
\$15,000 under \$20,000	* 137	* 77	35,628	3,853	* 998	* 422	0	0
\$20,000 under \$25,000	* 143	* 32	* 4,541	* 423	* 1,001	* 1,882	0	0
\$25,000 under \$30,000	* 2,254	* 681	0	0	* 4,009	* 3,644	0	0
\$30,000 under \$40,000	2,001	2,102	0	0	* 2,978	* 4,260	** 1,008	** 959
\$40,000 under \$50,000	4,811	3,376	0	0	9,987	19,275	0	0
\$50,000 under \$75,000	21,941	26,346	0	0	11,999	20,961	**	**
\$75,000 under \$100,000	21,867	27,110	0	0	10,262	11,065	0	0
\$100,000 under \$200,000	121,380	163,409	0	0	14,968	19,559	** 2,064	** 1,892
\$200,000 under \$250,000	24,416	40,602	0	0	2,974	3,460	0	0
\$250,000 under \$500,000	16,530	49,539	0	0	4,706	5,600	**	**
\$500,000 under \$1,000,000	22,897	77,181	0	0	918	1,248	0	0
\$1,000,000 under \$1,500,000	8,715	59,017	0	0	409	667	0	0
\$1,500,000 under \$2,000,000	3,442	39,653	0	0	103	187	* 8	* 6
\$2,000,000 under \$5,000,000	4,312	74,654	0	0	143	291	* 32	* 42
\$5,000,000 under \$10,000,000	875	39,203	0	0	26	51	* 11	* 22
\$10,000,000 or more	579	59,461	0	0	20	38	* 9	* 19
Taxable returns, total	232,356	601,001	34,344	5,467	49,035	64,812	2,123	1,984
Nontaxable returns, total	27,189	62,273	64,001	10,160	17,468	28,637	* 1,012	* 962

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage Interest credit		Other tax credits [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	* 984	* 1,156	211	1,135	41,733	51,199	4,159	24,476
No adjusted gross income	0	0	**	**	0	0	**	**
\$1 under \$5,000	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	* 1,001	* 164	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	**	**
\$30,000 under \$40,000	0	0	0	0	* 7,933	* 7,779	0	0
\$40,000 under \$50,000	0	0	0	0	* 7,964	* 9,273	0	0
\$50,000 under \$75,000	0	0	**	**	16,055	17,532	0	0
\$75,000 under \$100,000	0	0	0	0	** 8,640	** 16,231	**	**
\$100,000 under \$200,000	** 965	** 1,131	**	**	**	**	** 3,197	** 2,262
\$200,000 under \$250,000	**	**	0	0	**	**	* 4	* 69
\$250,000 under \$500,000	0	0	**	**	** 141	** 219	* 324	* 784
\$500,000 under \$1,000,000	0	0	** 211	** 1,135	0	0	* 466	* 1,089
\$1,000,000 under \$1,500,000	0	0	**	**	0	0	* 31	* 745
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	* 19	* 7
\$2,000,000 under \$5,000,000	* 20	* 25	**	**	0	0	52	1,233
\$5,000,000 under \$10,000,000	0	0	**	**	0	0	30	646
\$10,000,000 or more	0	0	**	**	**	**	36	17,642
Taxable returns, total	** 984	** 1,156	168	1,099	28,837	30,242	4,148	24,193
Nontaxable returns, total	**	**	* 43	* 36	12,897	20,957	11	283

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		First time homebuyer credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	71,826,509	37,090,123	1,409,431	450,596	5,344,865	4,240,639	266,849	1,273,200
No adjusted gross income	2,869	1,873	* 4	* 15	301	300	0	0
\$1 under \$5,000	* 2,157	* 265	0	0	0	0	0	0
\$5,000 under \$10,000	442,174	16,337	* 4,943	* 251	0	0	0	0
\$10,000 under \$15,000	3,700,457	967,390	97,773	3,738	* 8,004	* 887	* 1,001	* 373
\$15,000 under \$20,000	4,224,127	1,520,683	30,954	4,951	67,334	8,773	* 4,989	* 2,494
\$20,000 under \$25,000	4,734,067	1,723,505	188,615	51,011	165,110	39,657	* 4,543	* 4,202
\$25,000 under \$30,000	4,958,716	1,965,599	285,809	137,510	315,426	132,552	9,897	15,178
\$30,000 under \$40,000	9,612,720	4,104,802	759,114	247,783	453,577	296,316	19,612	39,931
\$40,000 under \$50,000	8,165,380	3,924,149	42,219	5,338	456,449	294,616	28,084	82,874
\$50,000 under \$75,000	15,432,849	8,970,125	0	0	1,223,781	934,111	67,583	301,180
\$75,000 under \$100,000	10,048,856	6,494,348	0	0	1,042,705	946,590	55,351	317,641
\$100,000 under \$200,000	10,502,133	7,401,047	0	0	1,612,177	1,586,836	67,245	455,333
\$200,000 under \$250,000	* 3	* 1	0	0	0	0	8,543	53,994
\$250,000 under \$500,000	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0	0
Taxable returns, total	62,916,998	34,355,716	513,476	167,333	4,512,991	3,840,357	108,493	722,213
Nontaxable returns, total	8,909,511	2,734,407	895,955	283,263	831,874	400,281	158,356	550,987

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued				Income tax after credits		Total income tax	
	Adoption credit used to offset income tax before credits		Prior year minimum tax credit used to offset income tax before credits					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	47,633	199,109	217,407	529,433	84,475,930	951,670,957	84,475,933	951,673,976
No adjusted gross income	0	0	** 463	** 4,441	6,011	250,487	6,014	250,487
\$1 under \$5,000	0	0	**	**	285,299	42,331	285,299	42,331
\$5,000 under \$10,000	0	0	* 22	* 30	1,967,069	395,584	1,967,069	395,584
\$10,000 under \$15,000	0	0	0	0	3,021,672	928,662	3,021,672	928,662
\$15,000 under \$20,000	0	0	0	0	4,895,526	2,503,969	4,895,526	2,503,969
\$20,000 under \$25,000	0	0	0	0	4,718,512	4,756,061	4,718,512	4,756,061
\$25,000 under \$30,000	0	0	* 32	* 8	4,690,889	7,023,780	4,690,889	7,023,780
\$30,000 under \$40,000	* 3,319	* 3,100	0	0	9,871,627	21,115,460	9,871,627	21,115,460
\$40,000 under \$50,000	* 4,002	* 4,856	* 10	* 40	8,720,664	26,638,194	8,720,664	26,638,194
\$50,000 under \$75,000	10,735	32,830	* 114	* 116	16,764,287	80,932,131	16,764,287	80,932,131
\$75,000 under \$100,000	9,286	31,798	1,607	873	11,386,865	86,093,509	11,386,865	86,093,509
\$100,000 under \$200,000	** 20,239	** 125,993	43,083	70,515	13,870,207	224,422,716	13,870,207	224,422,716
\$200,000 under \$250,000	**	**	35,354	54,378	1,528,502	57,432,057	1,528,502	57,432,057
\$250,000 under \$500,000	**	**	100,102	203,345	1,928,359	135,393,731	1,928,359	135,393,731
\$500,000 under \$1,000,000	* 48	* 473	28,173	102,754	541,486	88,589,912	541,486	88,589,912
\$1,000,000 under \$1,500,000	0	0	4,567	26,825	126,344	38,100,342	126,344	38,100,342
\$1,500,000 under \$2,000,000	0	0	1,236	12,393	51,282	22,259,917	51,282	22,259,917
\$2,000,000 under \$5,000,000	* 4	* 59	1,790	30,655	72,676	54,233,685	72,676	54,236,702
\$5,000,000 under \$10,000,000	0	0	504	9,348	17,447	29,124,479	17,447	29,124,480
\$10,000,000 or more	0	0	350	13,713	11,208	71,433,949	11,208	71,433,950
Taxable returns, total	17,094	78,142	212,034	435,503	84,475,930	951,670,957	84,475,933	951,673,976
Nontaxable returns, total	30,539	120,967	5,374	93,930	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	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
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total	24,814,508	56,267,658	17,668,446	48,339,745	132,436	23,288	5,921,264	5,817,684
No adjusted gross income	351,520	777,890	296,478	632,550	0	0	50,938	73,257
\$1 under \$5,000	1,167,720	490,169	1,051,919	459,604	11,001	657	91,469	11,921
\$5,000 under \$10,000	2,255,599	2,079,356	2,052,906	2,023,838	23,004	4,001	151,418	36,841
\$10,000 under \$15,000	2,407,418	3,126,620	2,135,783	3,058,837	26,948	3,456	180,844	45,149
\$15,000 under \$20,000	1,667,703	2,407,601	1,323,942	2,258,323	22,935	5,586	252,925	87,874
\$20,000 under \$25,000	1,326,399	1,903,215	934,373	1,734,935	* 5,958	* 1,370	342,010	125,727
\$25,000 under \$30,000	1,158,701	1,707,354	753,097	1,525,415	* 6,343	* 2,434	335,587	136,243
\$30,000 under \$40,000	2,084,182	3,311,424	1,275,737	2,871,944	* 9,005	* 1,237	631,609	327,854
\$40,000 under \$50,000	1,746,372	2,983,513	1,032,447	2,478,673	* 6,970	* 469	548,445	377,359
\$50,000 under \$75,000	3,410,420	6,348,123	2,014,944	5,213,639	13,067	2,052	1,171,175	957,421
\$75,000 under \$100,000	2,486,811	5,678,914	1,494,964	4,617,873	* 3,903	* 516	874,108	893,619
\$100,000 under \$200,000	3,276,327	11,510,866	2,121,588	9,408,597	* 3,013	* 1,404	1,045,390	1,899,167
\$200,000 under \$250,000	456,377	2,758,177	342,466	2,384,073	** 143	** 98	104,612	303,655
\$250,000 under \$500,000	667,160	5,290,830	536,369	4,630,621	**	**	115,905	446,171
\$500,000 under \$1,000,000	221,037	2,527,596	192,418	2,324,460	* 140	* [2]	17,901	66,012
\$1,000,000 under \$1,500,000	57,607	904,618	48,888	824,845	0	0	3,429	13,060
\$1,500,000 under \$2,000,000	23,252	491,370	19,782	443,561	* 3	* [2]	1,265	5,184
\$2,000,000 under \$5,000,000	34,239	917,242	28,163	768,461	* 3	* 10	1,690	4,305
\$5,000,000 under \$10,000,000	9,077	364,687	7,151	255,087	0	0	340	2,647
\$10,000,000 or more	6,589	688,093	5,031	424,406	0	0	206	4,219
Taxable returns, total	13,980,236	40,942,852	8,678,663	34,184,356	50,513	6,090	4,407,541	5,143,292
Nontaxable returns, total	10,834,272	15,324,806	8,989,783	14,155,388	81,923	17,198	1,513,723	674,391

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	All other taxes—continued				Making work pay credit used to offset other taxes		Earned income credit used to offset other taxes	
	Household employment tax		First time homebuyer credit repayment		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	201,661	968,164	958,589	562,439	9,620,867	3,820,959	5,434,065	4,855,071
No adjusted gross income	11,609	61,290	3,374	1,295	267,133	110,330	107,509	56,790
\$1 under \$5,000	3,146	12,887	11,217	4,154	780,934	154,622	489,272	123,551
\$5,000 under \$10,000	40	207	26,302	11,611	2,023,902	720,224	1,492,359	875,203
\$10,000 under \$15,000	2,312	3,430	25,855	11,235	2,107,723	810,442	1,531,847	1,510,494
\$15,000 under \$20,000	1,357	2,503	47,406	42,458	1,139,927	515,576	678,617	904,798
\$20,000 under \$25,000	2,574	5,223	44,593	30,636	811,611	358,926	366,738	543,712
\$25,000 under \$30,000	1,573	7,279	49,697	28,555	594,405	255,930	285,875	398,897
\$30,000 under \$40,000	2,723	2,850	135,536	92,939	850,369	398,681	408,028	403,258
\$40,000 under \$50,000	6,014	30,441	131,036	71,423	464,304	219,995	73,820	38,369
\$50,000 under \$75,000	11,527	31,947	223,381	116,622	458,953	213,270	0	0
\$75,000 under \$100,000	14,048	67,612	135,326	85,385	99,190	50,162	0	0
\$100,000 under \$200,000	37,292	99,777	118,988	61,443	** 22,417	** 12,800	0	0
\$200,000 under \$250,000	15,519	55,926	** 5,876	** 4,684	0	0	0	0
\$250,000 under \$500,000	42,533	189,630	**	**	**	**	0	0
\$500,000 under \$1,000,000	22,797	124,067	**	**	0	0	0	0
\$1,000,000 under \$1,500,000	9,579	55,883	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	4,291	31,691	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	7,646	82,015	* 3	* 1	0	0	0	0
\$5,000,000 under \$10,000,000	2,646	37,699	0	0	0	0	0	0
\$10,000,000 or more	2,435	65,807	0	0	0	0	0	0
Taxable returns, total	162,773	738,254	638,764	374,078	0	0	0	0
Nontaxable returns, total	38,887	229,909	319,825	188,362	9,620,867	3,820,959	5,434,065	4,855,071

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Adoption credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	934,610	952,932	639,786	339,644	32,422	43,895	16,929	37,294
No adjusted gross income	28,837	38,977	8,741	5,612	* 399	* 640	1,633	856
\$1 under \$5,000	13,126	4,388	44,664	8,346	0	0	* 1,018	* 47
\$5,000 under \$10,000	44,338	28,646	83,776	42,623	0	0	0	0
\$10,000 under \$15,000	63,094	67,219	68,277	41,645	* 972	* 1,383	0	0
\$15,000 under \$20,000	73,109	75,772	51,784	26,234	* 2,997	* 6,193	0	0
\$20,000 under \$25,000	76,159	64,942	47,274	16,752	0	0	0	0
\$25,000 under \$30,000	102,783	89,997	43,347	19,016	* 4,291	* 5,202	0	0
\$30,000 under \$40,000	202,752	236,210	72,546	36,960	* 2,623	* 3,223	* 3,372	* 13,911
\$40,000 under \$50,000	163,125	169,737	84,361	47,911	* 7,082	* 2,272	* 2,008	* 5,260
\$50,000 under \$75,000	133,367	139,970	99,440	64,334	* 8,436	* 14,779	* 4,620	* 8,523
\$75,000 under \$100,000	29,188	32,238	27,748	23,405	* 5,469	* 9,216	* 2,012	* 2,585
\$100,000 under \$200,000	4,725	4,834	7,828	6,803	** 154	** 987	* 2,266	* 6,112
\$200,000 under \$250,000	* 7	* 2	0	0	**	**	0	0
\$250,000 under \$500,000	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0	0
Taxable returns, total	0	0	0	0	0	0	0	0
Nontaxable returns, total	934,610	952,932	639,786	339,644	32,422	43,895	16,929	37,294

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Prior year minimum tax credit used to offset other taxes		Total tax liability		Tax payments			
					Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	10,447	24,907	88,583,448	997,506,680	125,069,927	1,167,800,113	121,393,087	875,470,232
No adjusted gross income	4,158	7,311	252,185	806,341	907,895	5,340,918	774,966	2,939,311
\$1 under \$5,000	* 240	* 81	1,089,737	242,105	5,971,035	1,474,313	5,835,807	1,205,731
\$5,000 under \$10,000	* 4	* 1	2,834,551	831,753	8,678,156	3,995,510	8,461,445	3,540,779
\$10,000 under \$15,000	* 29	* 44	3,597,536	1,637,830	9,634,219	7,603,800	9,405,468	6,885,406
\$15,000 under \$20,000	* 44	* 88	5,195,201	3,373,185	9,838,633	11,548,687	9,602,644	10,837,988
\$20,000 under \$25,000	* 308	* 9	4,965,488	5,668,337	9,062,074	14,775,702	8,842,500	13,907,237
\$25,000 under \$30,000	* 145	* 360	4,877,366	7,949,967	8,270,247	17,943,144	8,066,088	16,965,544
\$30,000 under \$40,000	478	253	10,175,477	23,279,287	13,920,275	42,960,793	13,591,712	40,960,866
\$40,000 under \$50,000	90	148	8,943,404	29,083,944	10,687,147	46,959,627	10,386,647	44,225,069
\$50,000 under \$75,000	1,740	2,445	17,012,432	86,731,311	18,356,887	119,928,430	17,836,433	111,532,112
\$75,000 under \$100,000	1,568	462	11,463,618	91,571,038	11,654,376	115,959,674	11,325,152	106,439,605
\$100,000 under \$200,000	936	5,756	13,895,141	235,834,848	13,846,931	260,020,872	13,393,579	229,663,370
\$200,000 under \$250,000	191	395	1,529,900	60,185,642	1,517,728	60,905,443	1,426,047	48,388,235
\$250,000 under \$500,000	430	6,888	1,930,221	140,673,171	1,910,559	136,196,569	1,743,803	96,932,183
\$500,000 under \$1,000,000	51	289	541,944	91,117,064	536,558	89,911,457	468,302	53,724,334
\$1,000,000 under \$1,500,000	** 11	** 222	126,464	39,004,846	125,379	39,233,126	105,569	19,611,792
\$1,500,000 under \$2,000,000	**	**	51,324	22,751,150	51,031	23,060,557	42,487	10,751,000
\$2,000,000 under \$5,000,000	17	58	72,760	55,153,804	72,214	57,430,405	60,296	24,779,160
\$5,000,000 under \$10,000,000	* 3	* 64	17,474	29,489,059	17,399	31,724,680	14,735	12,677,855
\$10,000,000 or more	* 3	* 33	11,224	72,121,999	11,185	80,826,405	9,406	19,502,654
Taxable returns, total	0	0	84,475,933	992,238,426	81,791,959	1,106,177,768	79,282,821	822,283,056
Nontaxable returns, total	10,447	24,907	4,107,515	5,268,254	43,277,967	61,622,345	42,110,266	53,187,176

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax payments—continued							
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit from regulated investment companies	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	9,547,968	221,801,067	1,457,793	68,878,004	1,204,270	2,098,214	8,671	98,333
No adjusted gross income	145,802	2,084,581	24,242	256,602	4,412	7,731	** 138	** 10,070
\$1 under \$5,000	142,098	236,505	27,285	20,456	* 39	* 213	0	0
\$5,000 under \$10,000	223,067	383,145	39,391	43,294	* 40	* 61	**	**
\$10,000 under \$15,000	276,284	677,963	24,776	32,074	* 997	* 1	0	0
\$15,000 under \$20,000	313,210	642,170	38,856	56,046	* 313	* 964	0	0
\$20,000 under \$25,000	335,626	772,589	38,423	96,022	* 2,005	* 618	* 1,018	* 10,164
\$25,000 under \$30,000	329,355	909,772	33,785	57,840	* 1,013	* 608	* 2,036	* 17,490
\$30,000 under \$40,000	605,823	1,916,889	59,041	124,889	2,350	1,459	* 2,036	* 16,740
\$40,000 under \$50,000	675,853	2,576,666	72,548	190,986	* 1,442	* 235	** 1,303	** 5
\$50,000 under \$75,000	1,590,859	7,944,679	137,940	522,762	9,777	8,214	**	**
\$75,000 under \$100,000	1,250,518	8,880,343	136,302	634,596	31,439	17,044	**	**
\$100,000 under \$200,000	2,074,548	27,050,708	319,324	2,659,880	651,339	718,068	400	82
\$200,000 under \$250,000	402,456	10,776,641	102,354	1,440,913	168,643	316,424	* 5	* [2]
\$250,000 under \$500,000	707,221	33,171,644	202,729	5,546,722	234,313	651,610	684	3,225
\$500,000 under \$1,000,000	287,118	29,950,106	104,074	5,994,817	64,239	242,654	** 1,051	** 40,557
\$1,000,000 under \$1,500,000	80,782	15,518,684	36,489	4,055,045	13,406	47,129	**	**
\$1,500,000 under \$2,000,000	34,403	9,497,893	16,937	2,779,953	6,121	26,083	**	**
\$2,000,000 under \$5,000,000	50,977	23,868,195	28,231	8,752,636	8,570	39,475	**	**
\$5,000,000 under \$10,000,000	12,961	12,642,573	8,298	6,402,542	2,284	10,784	**	**
\$10,000,000 or more	9,007	32,299,320	6,769	29,209,926	1,526	8,838	**	**
Taxable returns, total	8,003,128	214,219,971	1,260,321	68,163,724	1,189,887	2,083,290	3,404	43,672
Nontaxable returns, total	1,544,840	7,581,096	197,472	714,279	14,384	14,924	5,267	54,661

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax payments—continued				Making work pay credit refundable portion		Earned income credit refundable portion	
	Credit for Federal tax on gasoline and special fuels		Health coverage credit		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	354,848	158,669	16,174	31,149	33,598,321	13,417,869	25,227,115	54,256,364
No adjusted gross income	22,036	35,027	**	**	382,669	144,613	181,671	218,888
\$1 under \$5,000	18,317	8,400	0	0	3,509,638	621,684	2,291,176	1,253,153
\$5,000 under \$10,000	43,731	32,583	0	0	6,084,665	2,196,508	4,731,387	7,348,143
\$10,000 under \$15,000	28,854	9,832	**	**	6,257,442	2,089,579	5,363,320	13,805,391
\$15,000 under \$20,000	38,125	20,435	** 2,018	** 1,109	4,514,601	1,965,921	3,562,602	12,173,587
\$20,000 under \$25,000	18,826	8,084	* 2,005	* 1,837	3,740,128	1,668,650	2,991,231	9,134,015
\$25,000 under \$30,000	21,131	6,398	** 1,949	** 1,942	2,830,221	1,286,204	2,554,451	5,741,565
\$30,000 under \$40,000	29,728	5,349	**	**	3,143,641	1,650,520	2,882,089	4,143,443
\$40,000 under \$50,000	30,015	6,345	* 976	* 6,702	1,610,203	926,761	669,188	438,179
\$50,000 under \$75,000	38,763	8,879	** 5,235	** 8,279	1,290,281	735,037	0	0
\$75,000 under \$100,000	31,605	5,833	**	**	202,458	114,572	0	0
\$100,000 under \$200,000	21,590	4,546	* 3,949	* 11,220	** 32,375	** 17,819	0	0
\$200,000 under \$250,000	3,212	959	0	0	**	**	0	0
\$250,000 under \$500,000	4,732	1,720	0	0	0	0	0	0
\$500,000 under \$1,000,000	2,081	1,049	* 40	* 40	0	0	0	0
\$1,000,000 under \$1,500,000	767	710	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	298	150	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	569	1,120	* 3	* 19	0	0	0	0
\$5,000,000 under \$10,000,000	214	514	0	0	0	0	0	0
\$10,000,000 or more	254	736	0	0	0	0	0	0
Taxable returns, total	146,909	34,326	11,165	20,732	0	0	0	0
Nontaxable returns, total	207,939	124,342	5,008	10,416	33,598,321	13,417,869	25,227,115	54,256,364

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Additional child tax credit refundable portion		American opportunity credit refundable portion		First time homebuyer credit refundable portion		Adoption credit refundable portion		Prior year minimum tax credit refundable portion	
	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)
All returns, total	20,404,142	26,801,308	7,219,256	6,040,100	218,239	968,853	75,520	970,373	45,497	257,867
No adjusted gross income	100,964	152,049	159,791	154,619	5,588	28,700	3,238	65,430	13,393	99,902
\$1 under \$5,000	421,652	108,656	531,604	441,401	* 6,904	* 39,034	* 3,034	* 20,820	3,721	9,005
\$5,000 under \$10,000	2,276,393	1,683,687	1,026,134	833,884	* 3,000	* 15,576	* 2,997	* 59,855	1,533	1,232
\$10,000 under \$15,000	3,679,659	4,342,514	1,142,631	933,432	* 6,027	* 34,393	* 2,011	* 37,184	1,600	4,721
\$15,000 under \$20,000	3,522,140	5,025,541	995,537	833,538	13,003	68,216	* 3,959	* 105,217	172	1,099
\$20,000 under \$25,000	3,119,474	4,581,647	811,036	691,750	12,575	87,131	0	0	2,152	2,067
\$25,000 under \$30,000	2,327,336	3,561,959	671,858	522,874	15,139	89,961	* 3,095	* 47,415	1,231	677
\$30,000 under \$40,000	2,744,486	4,319,238	771,464	656,350	27,373	146,059	14,418	169,394	2,565	1,499
\$40,000 under \$50,000	1,259,251	1,751,747	468,019	395,763	32,386	156,773	8,101	80,605	2,138	2,987
\$50,000 under \$75,000	829,897	1,121,481	519,193	466,430	60,754	218,671	16,695	207,384	5,257	14,435
\$75,000 under \$100,000	112,711	139,778	106,121	98,209	27,395	73,399	10,001	94,303	3,414	8,592
\$100,000 under \$200,000	10,173	13,002	15,867	11,849	8,092	10,922	** 7,971	** 82,765	6,137	61,797
\$200,000 under \$250,000	* 6	* 7	0	0	* 3	* 20	0	0	399	2,807
\$250,000 under \$500,000	0	0	0	0	0	0	**	**	1,332	31,410
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	297	3,538
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	55	666
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	29	256
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	52	7,694
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	* 13	* 573
\$10,000,000 or more	0	0	0	0	0	0	0	0	* 7	* 2,911
Taxable returns, total	0	0	0	0	0	0	0	0	0	0
Nontaxable returns, total	20,404,142	26,801,308	7,219,256	6,040,100	218,239	968,853	75,520	970,373	45,497	257,867

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2011 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total	113,568,220	373,431,750	110,706,225	326,054,483	4,114,885	47,377,267	23,889,539	100,792,322	6,670,019	805,807
No adjusted gross income	1,180,967	5,825,222	1,124,932	4,926,137	76,068	899,085	166,867	422,601	35,026	2,564
\$1 under \$5,000	7,139,222	3,928,638	7,081,683	3,823,064	77,004	105,574	915,053	191,400	9,323	1,767
\$5,000 under \$10,000	10,024,309	15,773,193	9,960,216	15,650,944	99,420	122,250	1,312,917	427,438	38,515	1,664
\$10,000 under \$15,000	11,009,029	27,890,844	10,923,452	27,556,119	132,000	334,724	1,219,209	657,994	146,563	4,732
\$15,000 under \$20,000	10,375,382	29,283,197	10,283,822	29,068,638	151,582	214,559	1,067,269	951,929	201,785	10,328
\$20,000 under \$25,000	8,963,962	26,369,389	8,864,453	26,141,273	163,358	228,116	1,078,586	1,096,147	223,508	9,211
\$25,000 under \$30,000	7,800,722	22,442,856	7,710,597	22,224,684	139,745	218,172	1,055,528	1,212,624	235,035	10,798
\$30,000 under \$40,000	12,530,838	33,530,557	12,370,271	33,104,581	261,733	425,976	1,993,639	2,773,392	527,701	27,272
\$40,000 under \$50,000	9,157,990	24,634,758	8,974,801	24,121,137	284,816	513,621	1,795,231	3,042,181	504,697	30,636
\$50,000 under \$75,000	14,643,035	44,457,357	14,239,439	43,068,513	601,811	1,388,845	4,031,235	8,582,001	1,332,805	74,368
\$75,000 under \$100,000	8,993,256	32,659,421	8,657,392	31,069,550	490,659	1,589,871	2,781,482	7,868,740	955,211	64,181
\$100,000 under \$200,000	9,512,031	45,863,905	8,916,434	41,105,342	851,429	4,758,563	4,441,418	21,608,837	1,588,819	159,388
\$200,000 under \$250,000	868,209	7,047,695	722,867	5,164,226	186,678	1,883,469	656,970	6,364,040	268,397	52,520
\$250,000 under \$500,000	912,849	12,434,837	649,187	6,997,227	326,692	5,437,610	1,012,283	16,908,849	418,863	134,901
\$500,000 under \$1,000,000	282,328	8,989,130	151,326	3,667,189	154,833	5,321,941	257,417	10,271,168	123,550	83,095
\$1,000,000 under \$1,500,000	72,872	4,453,473	33,979	1,482,831	46,076	2,970,642	53,144	4,251,721	28,731	31,144
\$1,500,000 under \$2,000,000	30,848	2,668,729	13,208	841,790	20,732	1,826,940	20,304	2,374,084	11,104	14,990
\$2,000,000 under \$5,000,000	48,285	7,548,020	19,883	2,250,839	33,517	5,297,180	24,383	5,261,907	14,960	34,677
\$5,000,000 under \$10,000,000	13,018	4,587,662	5,120	1,239,328	9,421	3,348,333	4,452	2,363,603	3,413	32,108
\$10,000,000 or more	9,069	13,042,868	3,163	2,551,071	7,309	10,491,797	2,151	4,161,668	2,013	25,462
Taxable returns, total	63,205,328	211,584,942	60,812,963	167,586,048	3,339,139	43,998,893	21,160,696	98,116,192	6,131,045	774,961
Nontaxable returns, total	50,362,892	161,846,808	49,893,261	158,468,434	775,746	3,378,374	2,728,843	2,676,130	538,974	30,845

* 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] Does not include prior-year returns claiming the recovery rebate credit.

[2] Less than \$500.

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

Individual Income Tax Returns, 2010

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	Number of returns	Itemized deductions						
		Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction			
					Total		Total medical expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
All returns, total	46,644,509	1,216,667,246	132,833	321,784	10,431,416	85,336,564	10,431,416	128,122,538
Under \$5,000	419,841	6,735,403	0	0	283,218	2,715,689	283,218	2,767,929
\$5,000 under \$10,000	593,327	9,405,036	0	0	405,548	3,506,019	405,548	3,739,384
\$10,000 under \$15,000	911,539	14,437,754	0	0	643,339	6,043,736	643,339	6,649,790
\$15,000 under \$20,000	1,132,656	16,601,520	0	0	666,005	5,225,404	666,005	6,097,078
\$20,000 under \$25,000	1,269,230	19,248,009	0	0	653,950	4,710,476	653,950	5,815,840
\$25,000 under \$30,000	1,537,327	23,712,386	0	0	672,006	5,221,510	672,006	6,607,401
\$30,000 under \$35,000	1,699,403	26,183,813	0	0	655,712	4,782,795	655,712	6,378,610
\$35,000 under \$40,000	1,864,367	29,603,394	0	0	612,121	4,597,489	612,121	6,315,259
\$40,000 under \$45,000	1,973,819	31,607,601	0	0	602,389	4,193,041	602,389	6,108,912
\$45,000 under \$50,000	1,990,848	33,036,198	0	0	538,079	3,886,605	538,079	5,801,735
\$50,000 under \$55,000	1,950,152	33,383,603	0	0	541,793	3,651,524	541,793	5,779,861
\$55,000 under \$60,000	1,923,170	33,876,830	0	0	478,554	3,347,753	478,554	5,407,628
\$60,000 under \$75,000	5,507,988	103,580,504	0	0	1,174,915	8,957,504	1,174,915	14,864,022
\$75,000 under \$100,000	7,876,832	166,375,232	* 5,052	* 385	1,340,645	10,570,133	1,340,645	19,229,473
\$100,000 under \$200,000	11,873,957	329,248,558	40,809	7,166	1,048,110	10,758,701	1,048,110	20,868,716
\$200,000 under \$250,000	1,450,337	59,577,768	32,595	19,150	58,304	1,215,389	58,304	2,180,408
\$250,000 under \$500,000	1,866,973	104,534,351	37,041	61,131	51,224	1,527,154	51,224	2,741,082
\$500,000 under \$1,000,000	527,916	53,584,508	12,371	61,759	4,513	305,390	4,513	529,453
\$1,000,000 under \$1,500,000	123,984	20,913,652	2,052	20,744	650	62,547	650	119,461
\$1,500,000 under \$2,000,000	50,702	12,039,070	950	13,167	187	24,304	187	48,412
\$2,000,000 under \$5,000,000	71,694	28,545,465	1,325	31,521	141	29,886	141	59,938
\$5,000,000 under \$10,000,000	17,280	15,424,021	392	21,154	** 12	** 3,516	** 12	** 12,147
\$10,000,000 or more	11,166	45,012,571	246	85,608	**	**	**	**
Taxable returns, total	38,471,033	1,027,346,618	131,305	317,297	6,557,699	42,528,186	6,557,699	77,198,270
Nontaxable returns, total	8,173,476	189,320,628	1,528	4,488	3,873,717	42,808,377	3,873,717	50,924,268

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Medical and dental expenses deduction—continued		Taxes paid deduction					
	Expenses in excess of limitation		Total		State and local taxes			
	Number of returns	Amount	Number of returns	Amount	Total		Income tax	
					Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
All returns, total	10,430,419	42,785,975	46,315,562	445,096,983	44,868,999	262,697,597	33,473,437	246,234,424
Under \$5,000	282,221	52,240	386,103	1,264,947	318,288	249,047	95,508	141,914
\$5,000 under \$10,000	405,548	233,365	561,064	1,903,438	489,184	368,150	135,722	175,359
\$10,000 under \$15,000	643,339	606,054	881,559	2,653,978	801,989	577,821	255,160	267,237
\$15,000 under \$20,000	666,005	871,675	1,115,273	3,398,659	1,033,726	811,516	425,355	413,402
\$20,000 under \$25,000	653,950	1,105,364	1,240,732	4,274,384	1,156,112	1,142,723	557,453	612,293
\$25,000 under \$30,000	672,006	1,385,891	1,506,238	5,109,024	1,410,910	1,655,942	792,047	1,129,148
\$30,000 under \$35,000	655,712	1,595,815	1,669,302	5,887,568	1,602,710	2,021,081	989,539	1,455,105
\$35,000 under \$40,000	612,121	1,717,770	1,840,811	7,011,359	1,752,432	2,658,890	1,207,920	2,076,782
\$40,000 under \$45,000	602,389	1,915,872	1,952,649	7,988,547	1,880,604	3,253,407	1,312,847	2,636,539
\$45,000 under \$50,000	538,079	1,915,129	1,977,897	8,740,751	1,923,509	3,711,025	1,388,063	3,091,180
\$50,000 under \$55,000	541,793	2,128,337	1,941,909	9,192,047	1,879,702	4,040,795	1,397,024	3,442,149
\$55,000 under \$60,000	478,554	2,059,875	1,914,821	9,645,165	1,861,097	4,383,873	1,418,069	3,828,028
\$60,000 under \$75,000	1,174,915	5,906,518	5,486,130	31,312,429	5,351,407	14,980,907	4,149,071	13,267,386
\$75,000 under \$100,000	1,340,645	8,659,340	7,865,448	55,149,730	7,676,057	28,321,696	6,202,959	25,855,615
\$100,000 under \$200,000	1,048,110	10,110,015	11,858,976	128,861,214	11,657,840	72,689,758	9,740,834	68,597,226
\$200,000 under \$250,000	58,304	965,019	1,449,503	26,171,148	1,432,004	16,237,568	1,202,600	15,508,155
\$250,000 under \$500,000	51,224	1,213,928	1,865,622	49,222,107	1,846,648	32,666,795	1,540,345	31,635,799
\$500,000 under \$1,000,000	4,513	224,063	527,185	27,379,509	522,809	20,238,361	434,806	19,865,840
\$1,000,000 under \$1,500,000	650	56,914	123,807	11,270,917	122,639	8,956,558	101,790	8,834,719
\$1,500,000 under \$2,000,000	187	24,109	50,614	6,479,911	50,238	5,355,372	42,265	5,285,288
\$2,000,000 under \$5,000,000	141	30,052	71,548	15,263,759	70,920	13,148,867	59,717	13,031,647
\$5,000,000 under \$10,000,000	** 12	** 8,630	17,242	7,979,487	17,125	7,212,075	14,765	7,162,819
\$10,000,000 or more	**	**	11,130	18,936,905	11,049	18,015,371	9,578	17,920,794
Taxable returns, total	6,557,699	34,670,084	38,316,615	406,094,803	37,387,317	249,967,065	29,496,122	236,884,350
Nontaxable returns, total	3,872,719	8,115,891	7,998,947	39,002,180	7,481,682	12,730,533	3,977,316	9,350,074

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Taxes paid deduction—continued							
	State and local taxes—continued		Real estate taxes		New motor vehicle taxes		Personal property taxes	
	General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total	11,395,561	16,463,173	40,982,684	172,201,075	308,717	416,726	17,191,317	6,806,167
Under \$5,000	222,780	107,133	302,068	985,891	* 1,995	* 60	92,734	23,332
\$5,000 under \$10,000	353,462	192,791	443,655	1,471,116	* 998	* 1,012	151,410	40,897
\$10,000 under \$15,000	546,829	310,584	693,177	1,949,961	* 3,994	* 6,087	225,543	83,725
\$15,000 under \$20,000	608,370	398,114	879,981	2,377,174	* 3,229	* 1,057	336,207	122,508
\$20,000 under \$25,000	598,659	530,430	991,631	2,932,645	* 6,146	* 5,615	439,776	156,874
\$25,000 under \$30,000	618,863	526,794	1,162,108	3,195,088	8,137	8,973	534,001	163,560
\$30,000 under \$35,000	613,171	565,976	1,340,982	3,609,003	13,000	11,496	573,650	173,963
\$35,000 under \$40,000	544,512	582,108	1,511,064	4,109,547	9,177	11,452	622,821	187,247
\$40,000 under \$45,000	567,757	616,867	1,627,885	4,424,868	18,986	25,585	723,773	208,593
\$45,000 under \$50,000	535,446	619,845	1,653,214	4,695,508	14,284	17,196	739,095	247,238
\$50,000 under \$55,000	482,679	598,646	1,663,415	4,846,805	15,503	16,505	715,762	214,079
\$55,000 under \$60,000	443,028	555,846	1,683,349	4,922,189	9,332	9,674	719,033	231,199
\$60,000 under \$75,000	1,202,336	1,713,521	4,859,836	15,343,788	41,143	44,643	2,133,009	731,150
\$75,000 under \$100,000	1,473,098	2,466,080	7,184,982	25,133,462	62,899	97,693	3,113,646	1,197,389
\$100,000 under \$200,000	1,917,006	4,092,531	11,117,715	53,022,710	91,072	147,583	4,810,508	2,220,443
\$200,000 under \$250,000	229,403	729,412	1,358,788	9,508,909	8,334	11,141	504,154	268,666
\$250,000 under \$500,000	306,303	1,030,996	1,750,652	15,897,793	* 489	* 954	565,387	347,744
\$500,000 under \$1,000,000	88,002	372,521	498,208	6,892,997	0	0	135,105	112,632
\$1,000,000 under \$1,500,000	20,848	121,840	117,432	2,204,673	0	0	26,051	31,019
\$1,500,000 under \$2,000,000	7,973	70,085	47,741	1,081,723	0	0	10,141	10,913
\$2,000,000 under \$5,000,000	11,203	117,220	67,775	2,024,347	0	0	13,796	17,476
\$5,000,000 under \$10,000,000	2,360	49,256	16,359	735,501	0	0	3,350	6,503
\$10,000,000 or more	1,471	94,576	10,666	835,377	0	0	2,364	9,017
Taxable returns, total	7,891,195	13,082,714	34,242,645	147,537,478	254,616	338,170	14,453,292	5,686,230
Nontaxable returns, total	3,504,366	3,380,459	6,740,039	24,663,597	54,100	78,555	2,738,026	1,119,937

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—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		Interest paid deduction					
	Other taxes		Total		Home mortgage interest			
					Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
All returns, total	5,249,633	2,975,418	37,481,356	414,712,788	36,958,143	393,957,879	36,436,224	387,244,132
Under \$5,000	37,307	6,616	253,187	2,317,298	245,982	2,254,920	241,880	2,234,099
\$5,000 under \$10,000	51,326	22,263	353,486	2,874,657	340,398	2,778,551	332,218	2,734,504
\$10,000 under \$15,000	59,608	36,385	508,760	3,901,436	493,542	3,814,537	488,862	3,780,551
\$15,000 under \$20,000	105,042	86,404	692,545	5,205,709	677,411	5,019,182	660,532	4,932,892
\$20,000 under \$25,000	97,829	36,527	830,138	6,621,366	816,604	6,436,984	803,060	6,315,554
\$25,000 under \$30,000	132,732	85,461	1,041,131	7,944,755	1,024,426	7,685,798	1,003,928	7,546,067
\$30,000 under \$35,000	154,294	72,025	1,238,870	9,762,373	1,223,725	9,449,577	1,206,474	9,277,418
\$35,000 under \$40,000	175,686	44,222	1,384,890	10,967,472	1,377,266	10,550,441	1,347,638	10,324,235
\$40,000 under \$45,000	193,202	76,095	1,501,733	12,099,140	1,484,839	11,611,353	1,467,912	11,428,238
\$45,000 under \$50,000	197,010	69,784	1,541,612	12,760,543	1,525,095	12,319,161	1,495,354	12,059,722
\$50,000 under \$55,000	204,572	73,862	1,520,561	12,827,992	1,509,409	12,362,397	1,488,203	12,122,908
\$55,000 under \$60,000	185,120	98,229	1,566,211	13,190,977	1,552,553	12,705,833	1,528,357	12,499,246
\$60,000 under \$75,000	559,300	211,942	4,554,293	41,266,422	4,512,612	39,918,410	4,429,221	39,207,399
\$75,000 under \$100,000	866,338	399,490	6,695,430	67,653,692	6,635,295	65,483,039	6,554,929	64,449,524
\$100,000 under \$200,000	1,490,042	780,720	10,363,907	126,946,651	10,257,972	125,351,144	10,143,880	123,402,742
\$200,000 under \$250,000	230,613	144,865	1,232,857	20,768,041	1,206,522	20,206,203	1,195,239	19,877,792
\$250,000 under \$500,000	340,013	308,821	1,556,686	32,138,237	1,502,288	30,462,789	1,486,841	29,924,842
\$500,000 under \$1,000,000	106,544	135,518	426,573	11,968,350	395,300	10,238,449	389,079	9,979,785
\$1,000,000 under \$1,500,000	28,876	78,666	98,031	3,321,238	84,255	2,407,752	82,644	2,354,925
\$1,500,000 under \$2,000,000	11,252	31,903	40,221	1,557,769	33,284	994,676	32,450	962,201
\$2,000,000 under \$5,000,000	16,423	73,069	57,089	3,160,854	44,565	1,416,474	43,226	1,358,356
\$5,000,000 under \$10,000,000	4,026	25,408	13,850	1,330,547	9,462	314,234	9,181	303,783
\$10,000,000 or more	2,478	77,142	9,294	4,127,268	5,338	175,973	5,116	167,347
Taxable returns, total	4,497,730	2,565,860	31,391,561	348,201,550	30,964,047	330,624,515	30,544,041	325,030,967
Nontaxable returns, total	751,903	409,558	6,089,795	66,511,238	5,994,096	63,333,364	5,892,183	62,213,166

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—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							
	Home mortgage interest—continued		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction	
	Paid to individuals							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
All returns, total	1,192,359	6,713,746	2,916,508	1,525,892	4,197,222	5,609,800	1,523,334	13,619,217
Under \$5,000	6,121	20,821	13,745	7,960	16,008	31,337	12,386	23,080
\$5,000 under \$10,000	12,857	44,046	21,908	21,456	39,541	44,165	13,862	30,486
\$10,000 under \$15,000	9,884	33,986	26,327	13,461	51,798	50,880	20,166	22,558
\$15,000 under \$20,000	18,500	86,290	32,566	8,608	77,342	121,286	25,652	56,633
\$20,000 under \$25,000	20,561	121,430	41,995	10,517	124,269	159,998	19,108	13,868
\$25,000 under \$30,000	28,543	139,732	43,444	24,425	170,390	176,120	22,980	58,412
\$30,000 under \$35,000	29,068	172,159	58,822	22,814	221,328	259,563	20,693	30,418
\$35,000 under \$40,000	41,520	226,206	81,040	46,085	255,659	336,036	19,956	34,910
\$40,000 under \$45,000	33,823	183,115	81,661	65,337	312,356	356,712	33,809	65,737
\$45,000 under \$50,000	48,725	259,439	78,704	53,581	299,881	357,671	24,212	30,131
\$50,000 under \$55,000	43,257	239,489	96,064	48,089	264,259	362,215	25,309	55,292
\$55,000 under \$60,000	39,734	206,586	99,984	49,355	291,381	397,251	25,915	38,538
\$60,000 under \$75,000	148,394	711,011	287,657	113,371	785,506	1,068,410	102,865	166,232
\$75,000 under \$100,000	219,805	1,033,515	500,421	231,018	1,037,666	1,669,360	151,451	270,275
\$100,000 under \$200,000	374,250	1,948,403	1,018,714	513,960	248,631	216,608	413,114	864,938
\$200,000 under \$250,000	36,657	328,411	155,502	99,786	* 598	* 1,520	108,927	460,532
\$250,000 under \$500,000	56,188	537,947	199,798	132,597	* 592	* 658	244,979	1,542,192
\$500,000 under \$1,000,000	16,563	258,664	55,909	43,075	0	0	124,458	1,686,825
\$1,000,000 under \$1,500,000	3,311	52,827	11,666	9,788	0	0	42,078	903,698
\$1,500,000 under \$2,000,000	1,487	32,475	4,190	3,269	* 16	* 10	19,887	559,813
\$2,000,000 under \$5,000,000	2,379	58,118	4,974	5,239	0	0	33,796	1,739,140
\$5,000,000 under \$10,000,000	426	10,450	972	1,199	0	0	10,031	1,015,115
\$10,000,000 or more	308	8,626	445	901	0	0	7,700	3,950,394
Taxable returns, total	1,016,505	5,593,548	2,553,438	1,326,344	3,194,658	4,140,934	1,298,020	12,109,758
Nontaxable returns, total	175,854	1,120,199	363,070	199,548	1,002,563	1,468,866	225,314	1,509,459

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Contributions 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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	38,143,170	170,235,681	35,027,193	134,800,994	22,485,278	44,321,908	629,920	31,045,639
Under \$5,000	225,340	164,412	193,652	290,962	64,780	36,272	54,030	201,809
\$5,000 under \$10,000	350,368	528,783	327,557	504,459	139,619	112,223	40,900	388,228
\$10,000 under \$15,000	577,079	998,684	522,182	870,577	224,251	132,496	53,298	457,616
\$15,000 under \$20,000	785,144	1,551,739	705,643	1,364,103	352,885	234,566	37,794	237,284
\$20,000 under \$25,000	869,761	1,710,661	755,863	1,352,457	437,737	309,388	32,968	407,241
\$25,000 under \$30,000	1,075,496	2,408,228	960,775	1,942,928	556,764	449,087	30,481	163,634
\$30,000 under \$35,000	1,198,155	2,604,107	1,070,771	2,090,122	652,732	500,658	25,426	678,467
\$35,000 under \$40,000	1,373,330	3,174,437	1,235,164	2,637,749	752,177	647,559	28,991	416,979
\$40,000 under \$45,000	1,476,882	3,420,199	1,317,716	2,718,132	830,330	605,310	27,460	543,807
\$45,000 under \$50,000	1,498,597	3,452,441	1,349,384	2,778,616	835,403	610,115	23,822	189,798
\$50,000 under \$55,000	1,512,915	3,795,272	1,351,653	3,140,595	868,458	742,358	18,568	167,888
\$55,000 under \$60,000	1,550,007	4,085,348	1,400,630	3,403,332	891,137	675,491	17,762	153,603
\$60,000 under \$75,000	4,473,343	11,975,878	4,055,804	9,878,708	2,635,037	1,994,961	53,022	788,516
\$75,000 under \$100,000	6,652,358	20,070,103	6,066,562	16,529,938	4,029,566	7,358,516	58,757	1,269,420
\$100,000 under \$200,000	10,668,756	41,222,942	9,979,411	34,187,327	6,908,239	6,977,987	78,283	2,187,844
\$200,000 under \$250,000	1,344,902	7,986,960	1,284,073	6,572,016	872,947	1,352,221	11,578	944,551
\$250,000 under \$500,000	1,748,688	15,117,298	1,697,107	12,860,201	1,043,217	2,357,857	19,770	3,434,288
\$500,000 under \$1,000,000	498,950	9,398,231	492,165	7,816,242	265,582	2,034,062	8,178	3,493,844
\$1,000,000 under \$1,500,000	117,694	4,090,087	116,735	3,242,287	58,005	994,271	3,021	1,789,166
\$1,500,000 under \$2,000,000	48,629	2,474,105	48,211	1,890,625	22,863	1,024,479	1,406	1,521,436
\$2,000,000 under \$5,000,000	69,084	6,885,636	68,575	4,838,844	31,026	2,216,034	2,738	3,095,883
\$5,000,000 under \$10,000,000	16,763	4,387,375	16,685	3,171,918	7,368	2,871,404	853	1,504,942
\$10,000,000 or more	10,928	18,732,755	10,875	10,718,859	5,154	10,084,592	814	7,009,395
Taxable returns, total	32,285,762	152,310,054	29,739,527	119,999,280	19,516,112	40,784,284	299,647	23,200,274
Nontaxable returns, total	5,857,408	17,925,626	5,287,666	14,801,714	2,969,167	3,537,624	330,273	7,845,365

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Casualty or theft loss deduction		Limited miscellaneous deductions					
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
All returns, total	104,659	2,233,970	11,558,003	78,924,750	14,631,980	72,143,485	22,458,968	6,857,307
Under \$5,000	* 1,101	* 3,581	161,276	251,257	21,139	84,836	131,291	44,340
\$5,000 under \$10,000	* 4,120	* 21,493	182,613	521,930	51,739	326,180	227,377	61,482
\$10,000 under \$15,000	* 3,016	* 15,122	246,094	678,375	114,868	408,358	383,649	90,157
\$15,000 under \$20,000	* 4,274	* 9,911	278,102	1,096,094	182,554	774,694	455,508	124,587
\$20,000 under \$25,000	9,222	70,606	356,883	1,691,822	299,309	1,386,104	551,775	120,035
\$25,000 under \$30,000	* 4,011	* 42,780	467,060	2,720,373	401,306	2,275,316	662,007	150,488
\$30,000 under \$35,000	* 6,276	* 220,807	494,697	2,744,660	519,107	2,666,381	754,942	149,143
\$35,000 under \$40,000	* 4,146	* 28,678	540,403	3,276,281	594,073	3,106,004	853,362	187,289
\$40,000 under \$45,000	* 6,025	* 23,094	563,605	3,370,809	622,406	3,318,797	886,101	187,883
\$45,000 under \$50,000	5,366	98,134	597,298	3,882,298	707,834	3,787,672	953,314	192,711
\$50,000 under \$55,000	* 3,298	* 48,047	565,932	3,574,953	687,371	3,615,247	957,923	210,252
\$55,000 under \$60,000	* 6,972	* 123,054	535,179	3,147,861	674,280	3,239,242	906,556	213,371
\$60,000 under \$75,000	9,264	174,101	1,480,880	8,719,504	2,016,407	9,176,145	2,703,284	601,969
\$75,000 under \$100,000	9,764	173,947	1,924,786	11,583,651	2,820,279	12,745,903	4,013,034	932,114
\$100,000 under \$200,000	23,770	753,376	2,546,601	16,882,536	4,114,004	19,474,076	6,127,002	1,727,413
\$200,000 under \$250,000	2,260	94,059	246,769	2,333,328	368,686	2,239,623	705,307	335,161
\$250,000 under \$500,000	1,511	172,810	262,972	3,521,283	350,058	2,291,775	842,896	650,442
\$500,000 under \$1,000,000	213	70,898	68,270	2,242,837	65,996	654,345	228,358	356,760
\$1,000,000 under \$1,500,000	* 11	* 20,635	16,394	1,049,961	10,349	126,327	52,709	137,622
\$1,500,000 under \$2,000,000	* 11	* 4,850	6,931	650,113	3,773	56,957	20,768	70,055
\$2,000,000 under \$5,000,000	* 20	* 15,624	10,512	1,734,321	4,766	165,051	30,016	152,118
\$5,000,000 under \$10,000,000	* 4	* 48,232	2,868	1,016,413	1,139	111,730	7,163	61,201
\$10,000,000 or more	* 3	* 130	1,878	2,234,090	534	112,724	4,626	100,712
Taxable returns, total	61,319	817,630	8,945,427	61,827,732	12,485,988	58,674,246	18,926,928	5,800,053
Nontaxable returns, total	43,341	1,416,339	2,612,575	17,097,019	2,145,992	13,469,239	3,532,041	1,057,254

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued									
	Limited miscellaneous deductions—continued				Unlimited miscellaneous deductions					
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	7,812,696	33,824,083	28,759,809	112,824,875	1,401,929	20,448,296	889,144	16,101,281	519,797	3,148,695
Under \$5,000	76,990	130,663	175,044	259,839	12,597	18,220	5,817	11,763	6,780	6,457
\$5,000 under \$10,000	95,591	170,036	273,508	557,698	12,064	48,717	9,993	47,006	2,072	1,711
\$10,000 under \$15,000	141,869	270,034	469,147	768,549	21,346	146,423	13,993	105,954	7,353	40,469
\$15,000 under \$20,000	156,318	341,765	579,993	1,241,046	17,076	114,003	13,502	80,665	4,538	33,114
\$20,000 under \$25,000	166,449	411,481	707,260	1,917,619	33,668	168,694	14,952	108,706	18,717	59,988
\$25,000 under \$30,000	231,839	631,711	865,855	3,057,515	50,129	265,716	31,765	214,763	18,364	50,953
\$30,000 under \$35,000	198,521	354,474	969,066	3,169,998	45,390	181,503	26,588	100,749	18,802	80,754
\$35,000 under \$40,000	244,891	523,716	1,117,289	3,817,010	52,620	547,679	35,680	381,294	16,940	166,386
\$40,000 under \$45,000	237,085	490,996	1,146,339	3,997,676	70,639	512,772	46,976	413,834	23,691	98,935
\$45,000 under \$50,000	255,480	661,468	1,261,508	4,641,851	48,506	215,425	31,417	146,714	17,089	68,710
\$50,000 under \$55,000	272,290	534,841	1,206,739	4,360,340	48,037	293,767	31,223	252,015	15,808	40,708
\$55,000 under \$60,000	280,009	534,797	1,202,808	3,987,410	59,851	336,672	39,968	244,904	22,865	91,495
\$60,000 under \$75,000	788,439	1,689,246	3,505,559	11,467,360	168,401	1,174,665	124,221	1,043,701	46,162	130,963
\$75,000 under \$100,000	1,216,370	2,645,051	5,059,961	16,323,068	166,473	1,174,360	118,828	999,237	47,435	171,275
\$100,000 under \$200,000	2,152,608	5,735,276	7,643,269	26,936,764	357,920	3,830,304	244,001	2,878,753	115,607	636,815
\$200,000 under \$250,000	337,079	1,422,852	895,113	3,997,637	50,625	1,027,992	30,796	847,252	20,200	125,556
\$250,000 under \$500,000	568,347	3,460,680	1,142,188	6,402,897	96,033	2,896,593	47,966	2,324,030	48,269	463,274
\$500,000 under \$1,000,000	225,048	2,936,397	339,131	3,947,502	43,080	2,281,051	13,707	1,839,273	28,984	291,816
\$1,000,000 under \$1,500,000	67,126	1,533,084	85,108	1,797,033	15,442	1,119,012	3,508	989,222	12,048	88,859
\$1,500,000 under \$2,000,000	29,862	967,011	36,077	1,094,022	7,767	861,185	1,533	470,011	6,341	67,420
\$2,000,000 under \$5,000,000	47,989	2,628,390	54,846	2,945,559	14,842	1,486,907	1,969	1,199,111	12,961	169,534
\$5,000,000 under \$10,000,000	13,138	1,573,831	14,231	1,746,762	5,037	679,753	453	554,311	4,618	107,513
\$10,000,000 or more	9,357	4,176,284	9,770	4,389,720	4,386	1,066,881	288	848,013	4,152	155,990
Taxable returns, total	6,538,544	28,821,878	24,140,213	93,296,177	1,168,038	15,883,959	757,689	13,258,072	415,444	2,283,918
Nontaxable returns, total	1,274,152	5,002,205	4,619,596	19,528,698	233,891	4,564,337	131,455	2,843,208	104,353	864,776

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

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

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

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	All returns with earned income credit							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	27,367,757	462,999,439	23,879,201	398,445,264	7,042,998	47,664,628	27,367,757	446,449,242
No adjusted gross income	244,568	-12,234,754	142,794	1,249,837	153,146	634,618	244,568	1,884,455
\$1 under \$1,000	348,318	196,184	231,921	248,925	134,671	184,987	348,318	484,270
\$1,000 under \$2,000	438,899	665,220	374,987	693,358	92,087	146,365	438,899	876,048
\$2,000 under \$3,000	530,656	1,339,714	455,177	1,199,084	114,324	264,241	530,656	1,502,173
\$3,000 under \$4,000	628,142	2,208,397	522,638	1,812,220	163,135	446,112	628,142	2,306,067
\$4,000 under \$5,000	655,897	2,959,201	518,139	2,326,223	176,330	650,057	655,897	3,023,558
\$5,000 under \$6,000	775,232	4,270,246	621,356	3,320,552	234,354	904,925	775,232	4,225,477
\$6,000 under \$7,000	960,296	6,241,808	777,149	4,843,095	280,925	1,284,518	960,296	6,136,703
\$7,000 under \$8,000	979,326	7,358,947	803,795	5,545,550	285,848	1,457,398	979,326	7,036,185
\$8,000 under \$9,000	1,156,595	9,873,528	891,948	6,774,805	406,381	2,641,492	1,156,595	9,416,297
\$9,000 under \$10,000	1,405,877	13,334,490	1,083,664	8,780,273	549,898	3,844,749	1,405,877	12,625,022
\$10,000 under \$11,000	1,165,244	12,226,478	982,207	8,957,215	330,560	2,410,200	1,165,244	11,379,762
\$11,000 under \$12,000	1,125,103	12,926,465	950,251	9,779,144	321,119	2,321,891	1,125,103	12,101,034
\$12,000 under \$13,000	1,432,936	17,937,976	1,165,303	12,586,606	496,342	4,074,479	1,432,936	16,661,085
\$13,000 under \$14,000	1,095,255	14,717,720	857,533	9,785,896	406,876	3,964,910	1,095,255	13,750,806
\$14,000 under \$15,000	835,450	12,105,339	711,294	8,939,647	239,212	2,272,945	835,450	11,212,628
\$15,000 under \$16,000	781,127	12,111,927	666,698	9,407,140	226,051	1,851,800	781,127	11,258,940
\$16,000 under \$17,000	802,745	13,233,347	713,414	10,499,954	206,291	1,685,792	802,745	12,185,746
\$17,000 under \$18,000	740,203	12,954,507	665,104	10,482,828	168,081	1,364,268	740,203	11,847,097
\$18,000 under \$19,000	675,874	12,482,672	613,021	10,409,031	157,181	1,275,769	675,874	11,707,437
\$19,000 under \$20,000	625,312	12,195,211	571,912	10,151,269	128,832	1,161,296	625,312	11,312,565
\$20,000 under \$25,000	3,046,568	68,458,364	2,870,994	59,088,883	521,132	4,425,111	3,046,568	63,521,427
\$25,000 under \$30,000	2,662,490	72,926,812	2,547,846	64,764,658	422,217	2,983,729	2,662,490	67,748,387
\$30,000 under \$35,000	2,152,918	69,771,820	2,092,576	62,988,449	375,909	2,482,118	2,152,918	65,472,916
\$35,000 under \$40,000	1,350,034	50,367,278	1,306,601	44,644,156	275,664	2,142,525	1,350,034	46,818,360
\$40,000 under \$45,000	599,153	25,253,262	589,397	22,653,217	136,441	584,232	599,153	23,237,450
\$45,000 and over	153,538	7,117,281	151,482	6,513,247	39,990	204,103	153,538	6,717,350

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	All returns with earned income credit—continued							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	27,367,757	59,562,031	1,409,431	450,596	513,476	275,260	5,434,065	4,855,071
No adjusted gross income	244,568	275,693	* 4	* 15	* 4	* 8	107,509	56,790
\$1 under \$1,000	348,318	72,814	0	0	0	0	55,909	7,022
\$1,000 under \$2,000	438,899	127,556	0	0	0	0	65,439	12,367
\$2,000 under \$3,000	530,656	257,157	0	0	0	0	89,356	19,874
\$3,000 under \$4,000	628,142	416,375	0	0	0	0	129,440	32,951
\$4,000 under \$5,000	655,897	502,802	0	0	0	0	149,129	51,337
\$5,000 under \$6,000	775,232	805,115	0	0	0	0	184,201	76,615
\$6,000 under \$7,000	960,296	1,089,655	0	0	0	0	229,469	100,762
\$7,000 under \$8,000	979,326	1,376,300	0	0	0	0	234,225	115,607
\$8,000 under \$9,000	1,156,595	2,044,402	0	0	0	0	360,395	231,848
\$9,000 under \$10,000	1,405,877	2,908,124	* 4,943	* 251	* 998	* 3	484,070	350,370
\$10,000 under \$11,000	1,165,244	2,335,127	13,947	850	* 4,962	* 228	285,019	202,012
\$11,000 under \$12,000	1,125,103	2,444,313	16,934	1,230	* 6,981	* 882	266,433	203,975
\$12,000 under \$13,000	1,432,936	3,818,154	26,894	1,245	17,926	3,358	420,583	423,412
\$13,000 under \$14,000	1,095,255	3,631,486	37,003	225	25,034	1,081	356,746	423,433
\$14,000 under \$15,000	835,450	3,090,542	* 2,996	* 187	* 998	* 15	203,066	257,663
\$15,000 under \$16,000	781,127	2,862,441	* 972	* 168	0	0	175,206	232,640
\$16,000 under \$17,000	802,745	2,880,787	* 5,983	* 492	0	0	157,501	202,389
\$17,000 under \$18,000	740,203	2,657,814	* 8,018	* 1,144	0	0	132,976	164,310
\$18,000 under \$19,000	675,874	2,421,873	* 2,970	* 323	* 998	* 195	113,123	164,436
\$19,000 under \$20,000	625,312	2,260,421	13,011	2,825	* 29	* 1,217	99,811	141,023
\$20,000 under \$25,000	3,046,568	9,728,738	188,615	51,011	* 2,016	* 354	366,738	543,712
\$25,000 under \$30,000	2,662,490	6,277,972	285,809	137,510	24,947	6,603	285,875	398,897
\$30,000 under \$35,000	2,152,918	3,295,467	567,325	197,634	288,677	173,087	235,429	256,178
\$35,000 under \$40,000	1,350,034	1,499,016	191,788	50,148	118,870	78,879	172,599	147,079
\$40,000 under \$45,000	599,153	434,955	41,222	4,988	21,039	9,350	53,839	31,980
\$45,000 and over	153,538	46,930	* 997	* 350	0	0	19,981	6,389

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	All returns with earned income credit—continued				Returns with no qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	25,227,115	54,256,364	23,958	339,350	6,647,463	44,645,443	5,455,924	40,358,852
No adjusted gross income	181,671	218,888	0	0	160,106	-5,908,753	87,508	439,357
\$1 under \$1,000	309,011	65,792	* 1,999	* 50,358	259,185	142,852	159,881	137,587
\$1,000 under \$2,000	393,226	115,189	* 2,002	* 36,324	305,869	465,871	252,686	454,062
\$2,000 under \$3,000	474,920	237,283	* 4,001	* 38,847	344,703	872,269	282,429	747,856
\$3,000 under \$4,000	557,277	383,424	* 2,002	* 47,735	387,370	1,358,129	308,682	1,085,848
\$4,000 under \$5,000	556,741	451,465	* 2,019	* 47,278	443,377	1,998,088	335,802	1,521,820
\$5,000 under \$6,000	664,599	728,500	0	0	463,760	2,550,766	352,915	1,937,437
\$6,000 under \$7,000	827,267	988,893	* 998	* 9,090	602,907	3,915,555	471,998	3,052,879
\$7,000 under \$8,000	872,333	1,260,693	* 2,993	* 33,236	549,144	4,117,523	446,984	3,068,487
\$8,000 under \$9,000	1,047,324	1,812,554	0	0	533,095	4,532,602	439,645	3,448,926
\$9,000 under \$10,000	1,319,866	2,557,504	0	0	538,828	5,111,642	461,444	4,019,884
\$10,000 under \$11,000	1,081,518	2,132,265	* 1,001	* 12,348	513,996	5,393,733	455,435	4,192,018
\$11,000 under \$12,000	1,057,712	2,239,108	0	0	485,687	5,572,391	434,760	4,515,303
\$12,000 under \$13,000	1,355,604	3,393,497	0	0	524,485	6,543,763	488,060	5,458,067
\$13,000 under \$14,000	1,045,023	3,207,828	0	0	230,511	3,061,803	208,332	2,563,481
\$14,000 under \$15,000	823,463	2,832,693	* 972	* 35	67,422	975,990	59,443	702,538
\$15,000 under \$16,000	768,611	2,629,633	0	0	74,436	1,152,337	63,863	974,526
\$16,000 under \$17,000	779,616	2,677,907	0	0	75,843	1,250,817	65,864	887,932
\$17,000 under \$18,000	727,814	2,492,360	0	0	60,437	1,058,161	55,166	761,246
\$18,000 under \$19,000	667,653	2,257,115	* 2,008	* 22,637	26,301	479,903	25,027	389,597
\$19,000 under \$20,000	618,907	2,116,572	0	0	0	0	0	0
\$20,000 under \$25,000	2,991,231	9,134,015	* 1,995	* 7,434	0	0	0	0
\$25,000 under \$30,000	2,554,451	5,741,565	0	0	0	0	0	0
\$30,000 under \$35,000	1,752,968	2,841,655	* 998	* 2,349	0	0	0	0
\$35,000 under \$40,000	1,129,121	1,301,789	* 972	* 31,679	0	0	0	0
\$40,000 under \$45,000	533,617	397,987	0	0	0	0	0	0
\$45,000 and over	135,572	40,191	0	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,840,629	6,989,752	6,647,463	47,355,531	6,647,463	1,752,785	97,725	3,770
No adjusted gross income	99,219	300,253	160,106	739,610	160,106	35,231	0	0
\$1 under \$1,000	113,002	121,923	259,185	259,510	259,185	18,532	0	0
\$1,000 under \$2,000	79,110	119,747	305,869	574,419	305,869	41,840	0	0
\$2,000 under \$3,000	89,856	212,159	344,703	966,297	344,703	70,186	0	0
\$3,000 under \$4,000	115,607	312,502	387,370	1,398,350	387,370	102,573	0	0
\$4,000 under \$5,000	132,988	495,795	443,377	2,017,615	443,377	147,806	0	0
\$5,000 under \$6,000	159,194	553,327	463,760	2,490,764	463,760	181,805	0	0
\$6,000 under \$7,000	188,520	773,833	602,907	3,826,712	602,907	253,661	0	0
\$7,000 under \$8,000	167,689	740,542	549,144	3,809,029	549,144	222,091	0	0
\$8,000 under \$9,000	141,246	712,057	533,095	4,160,982	533,095	185,728	0	0
\$9,000 under \$10,000	126,583	640,830	538,828	4,660,714	538,828	159,161	4,943	250
\$10,000 under \$11,000	104,121	653,650	513,996	4,845,669	513,996	120,432	13,947	850
\$11,000 under \$12,000	89,908	491,829	485,687	5,007,132	485,687	90,657	16,934	1,230
\$12,000 under \$13,000	94,328	314,936	524,485	5,773,004	524,485	53,895	26,894	1,245
\$13,000 under \$14,000	41,110	181,296	230,511	2,744,778	230,511	19,122	35,008	195
\$14,000 under \$15,000	23,120	90,553	67,422	793,126	67,422	18,549	0	0
\$15,000 under \$16,000	21,685	8,668	74,436	983,194	74,436	16,065	0	0
\$16,000 under \$17,000	28,340	173,392	75,843	1,061,324	75,843	10,630	0	0
\$17,000 under \$18,000	18,800	64,927	60,437	826,174	60,437	4,385	0	0
\$18,000 under \$19,000	* 6,204	* 27,532	26,301	417,130	26,301	437	0	0
\$19,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	55,901	5,552	1,353,989	370,454	5,405,288	1,378,560	* 3,971	* 6,927
No adjusted gross income	0	0	67,073	16,089	102,995	19,141	0	0
\$1 under \$1,000	0	0	41,235	3,873	220,876	14,658	0	0
\$1,000 under \$2,000	0	0	53,738	7,417	260,196	34,423	* 1,001	* 610
\$2,000 under \$3,000	0	0	71,125	14,514	288,968	55,672	* 1,999	* 6,282
\$3,000 under \$4,000	0	0	88,632	20,918	316,508	81,655	0	0
\$4,000 under \$5,000	0	0	115,879	37,289	344,221	110,517	0	0
\$5,000 under \$6,000	0	0	123,663	46,492	353,523	135,313	0	0
\$6,000 under \$7,000	0	0	150,807	58,691	469,878	194,970	0	0
\$7,000 under \$8,000	0	0	124,183	47,214	442,165	174,877	0	0
\$8,000 under \$9,000	0	0	119,713	39,279	424,022	146,450	0	0
\$9,000 under \$10,000	998	3	99,771	26,052	454,034	132,858	0	0
\$10,000 under \$11,000	* 4,962	* 228	86,274	20,370	431,536	99,211	0	0
\$11,000 under \$12,000	* 6,981	* 882	66,325	12,918	418,296	76,509	0	0
\$12,000 under \$13,000	17,926	3,358	61,375	6,462	447,153	46,188	0	0
\$13,000 under \$14,000	25,034	1,081	26,065	4,134	180,418	14,794	0	0
\$14,000 under \$15,000	0	0	12,198	2,720	57,462	15,830	* 972	* 35
\$15,000 under \$16,000	0	0	13,488	2,720	61,920	13,346	0	0
\$16,000 under \$17,000	0	0	17,887	2,408	58,935	8,222	0	0
\$17,000 under \$18,000	0	0	11,339	837	49,098	3,548	0	0
\$18,000 under \$19,000	0	0	* 3,218	* 58	23,083	379	0	0
\$19,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with one qualifying child							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	10,000,745	182,193,227	8,947,502	158,209,713	2,280,898	14,379,575	10,000,745	172,709,118
No adjusted gross income	39,912	-2,287,554	25,951	344,159	25,792	140,557	39,912	484,716
\$1 under \$1,000	52,655	32,077	41,612	42,122	13,647	33,294	52,655	93,055
\$1,000 under \$2,000	89,977	132,255	82,989	151,892	* 8,932	* 8,851	89,977	196,457
\$2,000 under \$3,000	113,887	287,509	105,540	284,655	14,407	20,868	113,887	305,523
\$3,000 under \$4,000	164,265	578,928	148,059	510,165	30,116	77,547	164,265	614,428
\$4,000 under \$5,000	131,199	592,632	112,361	488,059	27,064	89,185	131,199	598,036
\$5,000 under \$6,000	185,500	1,027,024	156,388	803,151	46,650	210,304	185,500	1,013,454
\$6,000 under \$7,000	226,893	1,478,617	196,634	1,155,520	55,803	305,770	226,893	1,461,290
\$7,000 under \$8,000	270,045	2,034,451	216,860	1,520,559	82,084	491,044	270,045	2,026,267
\$8,000 under \$9,000	432,498	3,711,161	291,353	2,074,607	204,409	1,556,011	432,498	3,630,618
\$9,000 under \$10,000	629,060	5,961,830	420,961	3,118,559	337,175	2,638,522	629,060	5,757,082
\$10,000 under \$11,000	400,763	4,202,414	333,562	3,008,949	136,956	986,147	400,763	3,995,096
\$11,000 under \$12,000	330,044	3,790,304	278,632	2,839,953	97,912	714,974	330,044	3,554,927
\$12,000 under \$13,000	358,590	4,486,013	306,167	3,454,084	92,875	698,542	358,590	4,152,627
\$13,000 under \$14,000	338,952	4,569,703	290,139	3,380,633	94,078	791,775	338,952	4,172,408
\$14,000 under \$15,000	362,614	5,255,146	328,017	4,224,488	62,417	576,927	362,614	4,801,416
\$15,000 under \$16,000	321,515	4,990,084	290,777	4,209,953	65,398	446,098	321,515	4,656,051
\$16,000 under \$17,000	356,486	5,870,311	330,158	4,998,689	68,296	388,842	356,486	5,387,530
\$17,000 under \$18,000	325,461	5,695,442	299,280	4,744,304	58,647	398,189	325,461	5,142,494
\$18,000 under \$19,000	332,355	6,137,370	304,381	5,267,753	68,370	492,941	332,355	5,760,694
\$19,000 under \$20,000	308,566	6,019,746	289,098	5,316,686	52,906	348,707	308,566	5,665,394
\$20,000 under \$25,000	1,467,438	33,021,146	1,410,245	29,589,556	206,911	1,223,343	1,467,438	30,814,854
\$25,000 under \$30,000	1,326,161	36,277,522	1,281,533	32,609,635	178,055	1,045,928	1,326,161	33,655,563
\$30,000 under \$35,000	1,057,250	34,225,803	1,038,047	31,612,317	160,155	461,257	1,057,250	32,075,924
\$35,000 under \$40,000	349,059	12,911,769	339,157	11,300,905	80,297	306,140	349,059	11,607,045
\$40,000 under \$45,000	29,601	1,191,526	29,601	1,158,359	11,546	-72,189	29,601	1,086,170
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	10,000,745	21,014,165	1,108,815	363,028	403,581	234,980	1,766,573	1,594,541
No adjusted gross income	39,912	83,852	0	0	0	0	18,512	14,901
\$1 under \$1,000	52,655	25,387	0	0	0	0	* 7,627	* 908
\$1,000 under \$2,000	89,977	50,728	0	0	0	0	* 7,960	* 919
\$2,000 under \$3,000	113,887	103,637	0	0	0	0	10,419	2,824
\$3,000 under \$4,000	164,265	198,363	0	0	0	0	25,294	7,067
\$4,000 under \$5,000	131,199	196,794	0	0	0	0	19,895	8,119
\$5,000 under \$6,000	185,500	337,884	0	0	0	0	36,933	18,679
\$6,000 under \$7,000	226,893	488,922	0	0	0	0	46,030	25,532
\$7,000 under \$8,000	270,045	676,001	0	0	0	0	74,142	47,673
\$8,000 under \$9,000	432,498	1,198,872	0	0	0	0	188,388	156,007
\$9,000 under \$10,000	629,060	1,851,091	0	0	0	0	310,296	268,524
\$10,000 under \$11,000	400,763	1,171,223	0	0	0	0	114,167	102,226
\$11,000 under \$12,000	330,044	955,839	0	0	0	0	85,710	73,181
\$12,000 under \$13,000	358,590	1,031,057	0	0	0	0	75,985	82,712
\$13,000 under \$14,000	338,952	993,119	* 1,995	* 31	0	0	77,190	93,572
\$14,000 under \$15,000	362,614	1,049,966	* 1,995	* 84	* 998	* 15	52,241	65,254
\$15,000 under \$16,000	321,515	943,859	* 972	* 168	0	0	48,489	65,100
\$16,000 under \$17,000	356,486	1,037,098	* 5,012	* 450	0	0	48,633	62,166
\$17,000 under \$18,000	325,461	909,396	* 6,023	* 1,013	0	0	48,788	51,055
\$18,000 under \$19,000	332,355	901,665	* 2,970	* 323	* 998	* 195	45,689	70,576
\$19,000 under \$20,000	308,566	801,283	11,981	2,060	0	0	39,128	54,168
\$20,000 under \$25,000	1,467,438	3,187,744	171,709	45,844	* 2,016	* 354	124,184	144,694
\$25,000 under \$30,000	1,326,161	1,949,741	261,789	124,000	22,931	5,519	130,046	122,866
\$30,000 under \$35,000	1,057,250	733,526	521,274	168,159	285,673	172,210	91,398	42,732
\$35,000 under \$40,000	349,059	135,749	104,898	20,340	81,909	53,595	37,122	12,965
\$40,000 under \$45,000	29,601	1,368	18,197	558	* 9,056	* 3,093	* 2,309	* 123
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued				Returns with two qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Total	9,389,122	19,056,595	* 8,008	* 119,830	7,335,150	154,906,875	6,466,406	131,416,648
No adjusted gross income	37,314	68,952	0	0	33,365	-2,724,659	22,019	310,107
\$1 under \$1,000	52,655	24,478	* 998	* 17,639	22,542	13,032	18,483	50,288
\$1,000 under \$2,000	89,977	49,810	* 1,001	* 35,714	24,025	38,917	21,285	61,343
\$2,000 under \$3,000	113,887	100,813	0	0	54,837	135,861	51,275	124,672
\$3,000 under \$4,000	164,265	191,296	* 1,001	* 26,716	57,834	204,530	50,439	164,356
\$4,000 under \$5,000	131,199	188,676	* 1,018	* 20,791	59,341	270,136	48,968	211,671
\$5,000 under \$6,000	185,302	319,206	0	0	84,137	459,514	73,180	383,574
\$6,000 under \$7,000	226,893	463,390	0	0	90,218	584,424	79,196	452,833
\$7,000 under \$8,000	270,037	628,328	* 1,995	* 14,665	122,058	919,611	105,806	716,223
\$8,000 under \$9,000	432,300	1,042,865	0	0	139,293	1,188,004	118,607	890,619
\$9,000 under \$10,000	628,042	1,582,567	0	0	176,540	1,676,736	148,133	1,235,676
\$10,000 under \$11,000	399,496	1,068,997	0	0	184,466	1,936,516	142,355	1,247,109
\$11,000 under \$12,000	330,044	882,658	0	0	223,384	2,575,385	169,014	1,697,046
\$12,000 under \$13,000	358,590	948,346	0	0	421,501	5,294,988	273,222	2,774,703
\$13,000 under \$14,000	338,952	899,515	0	0	401,887	5,420,270	277,875	3,000,852
\$14,000 under \$15,000	361,616	984,629	0	0	306,170	4,435,025	243,220	3,034,159
\$15,000 under \$16,000	321,515	878,591	0	0	268,508	4,160,976	220,227	2,941,411
\$16,000 under \$17,000	354,468	974,482	0	0	263,423	4,340,676	230,466	3,430,696
\$17,000 under \$18,000	324,411	857,328	0	0	251,411	4,397,536	226,533	3,650,890
\$18,000 under \$19,000	327,360	830,766	0	0	214,019	3,961,100	194,754	3,302,576
\$19,000 under \$20,000	302,485	745,055	0	0	229,836	4,480,754	206,127	3,562,900
\$20,000 under \$25,000	1,424,769	2,997,206	* 998	* 1,955	1,097,953	24,663,000	1,022,867	20,869,669
\$25,000 under \$30,000	1,245,478	1,702,876	0	0	926,613	25,438,169	887,239	22,690,222
\$30,000 under \$35,000	714,664	522,634	* 998	* 2,349	697,699	22,578,338	676,193	20,290,949
\$35,000 under \$40,000	235,168	102,445	0	0	650,022	24,261,643	630,826	21,800,801
\$40,000 under \$45,000	18,236	686	0	0	308,972	13,062,394	304,001	11,482,133
\$45,000 and over	0	0	0	0	25,095	1,134,000	24,095	1,039,172

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	1,983,427	17,219,968	7,335,150	148,759,859	7,335,150	24,600,575	182,802	72,523
No adjusted gross income	21,330	164,268	33,365	474,375	33,365	111,508	0	0
\$1 under \$1,000	* 6,031	* 28,148	22,542	111,156	22,542	20,053	0	0
\$1,000 under \$2,000	* 3,045	* -11,254	24,025	50,089	24,025	19,171	0	0
\$2,000 under \$3,000	6,821	22,422	54,837	179,659	54,837	60,572	0	0
\$3,000 under \$4,000	12,254	41,423	57,834	226,797	57,834	85,557	0	0
\$4,000 under \$5,000	14,335	64,028	59,341	275,699	59,341	110,299	0	0
\$5,000 under \$6,000	21,662	112,964	84,137	496,538	84,137	184,305	0	0
\$6,000 under \$7,000	22,729	123,086	90,218	585,010	90,218	232,464	0	0
\$7,000 under \$8,000	25,045	169,037	122,058	885,260	122,058	348,148	0	0
\$8,000 under \$9,000	43,276	284,118	139,293	1,174,738	139,293	462,195	0	0
\$9,000 under \$10,000	61,011	387,140	176,540	1,622,816	176,540	641,373	0	0
\$10,000 under \$11,000	68,488	603,209	184,466	1,862,666	184,466	739,578	0	0
\$11,000 under \$12,000	95,413	838,818	223,384	2,535,864	223,384	977,631	0	0
\$12,000 under \$13,000	236,709	2,396,030	421,501	5,170,733	421,501	2,034,653	0	0
\$13,000 under \$14,000	208,055	2,250,571	401,887	5,251,423	401,887	1,952,190	0	0
\$14,000 under \$15,000	116,353	1,177,687	306,170	4,211,845	306,170	1,480,180	* 1,001	* 103
\$15,000 under \$16,000	101,245	986,808	268,508	3,928,219	268,508	1,289,469	0	0
\$16,000 under \$17,000	70,600	634,379	263,423	4,065,075	263,423	1,257,619	* 972	* 42
\$17,000 under \$18,000	61,704	509,323	251,411	4,160,213	251,411	1,183,965	* 1,995	* 131
\$18,000 under \$19,000	48,825	387,138	214,019	3,699,737	214,019	968,216	0	0
\$19,000 under \$20,000	51,011	539,600	229,836	4,102,500	229,836	1,010,113	* 1,001	* 649
\$20,000 under \$25,000	204,920	1,812,727	1,097,953	22,687,874	1,097,953	4,306,149	15,909	5,030
\$25,000 under \$30,000	151,561	976,153	926,613	23,666,375	926,613	2,767,812	20,026	9,276
\$30,000 under \$35,000	131,727	1,051,190	697,699	21,342,139	697,699	1,454,851	43,017	27,665
\$35,000 under \$40,000	116,818	1,005,408	650,022	22,806,210	650,022	726,633	81,882	26,269
\$40,000 under \$45,000	74,315	600,903	308,972	12,083,035	308,972	174,889	16,998	3,359
\$45,000 and over	* 8,141	* 64,643	25,095	1,103,815	25,095	983	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	47,955	29,033	1,593,603	1,886,149	7,147,905	22,641,903	* 8,001	* 123,243
No adjusted gross income	0	0	16,123	18,179	31,334	93,329	0	0
\$1 under \$1,000	0	0	* 4,059	* 2,084	22,542	17,969	* 1,001	* 32,719
\$1,000 under \$2,000	0	0	* 2,740	* 419	24,025	18,753	0	0
\$2,000 under \$3,000	0	0	* 5,544	* 1,824	54,837	58,747	* 2,002	* 32,565
\$3,000 under \$4,000	0	0	11,328	3,830	57,831	81,726	* 1,001	* 21,018
\$4,000 under \$5,000	0	0	12,383	5,533	59,341	104,767	0	0
\$5,000 under \$6,000	0	0	17,728	9,469	83,939	174,836	0	0
\$6,000 under \$7,000	0	0	19,768	9,457	90,218	223,007	* 998	* 9,090
\$7,000 under \$8,000	0	0	27,107	15,988	122,052	332,161	0	0
\$8,000 under \$9,000	0	0	38,317	25,725	139,293	436,470	0	0
\$9,000 under \$10,000	0	0	51,844	39,520	176,342	601,853	0	0
\$10,000 under \$11,000	0	0	66,498	60,760	184,466	678,817	* 1,001	* 12,348
\$11,000 under \$12,000	0	0	85,503	87,776	223,384	889,855	0	0
\$12,000 under \$13,000	0	0	217,595	264,271	421,501	1,770,382	0	0
\$13,000 under \$14,000	0	0	191,821	246,261	401,747	1,705,930	0	0
\$14,000 under \$15,000	0	0	104,287	140,571	306,141	1,339,505	0	0
\$15,000 under \$16,000	0	0	80,585	114,392	268,508	1,175,076	0	0
\$16,000 under \$17,000	0	0	54,744	80,000	259,418	1,177,577	0	0
\$17,000 under \$18,000	0	0	47,853	67,240	251,411	1,116,594	0	0
\$18,000 under \$19,000	0	0	37,981	50,438	214,019	917,777	* 1,001	* 10,023
\$19,000 under \$20,000	0	0	41,581	58,442	229,541	951,022	0	0
\$20,000 under \$25,000	0	0	146,737	234,713	1,088,264	4,066,406	* 998	* 5,478
\$25,000 under \$30,000	* 2,015	* 1,084	94,362	146,690	908,224	2,611,846	0	0
\$30,000 under \$35,000	* 3,003	* 877	87,367	110,901	663,189	1,316,285	0	0
\$35,000 under \$40,000	33,968	23,397	87,417	73,229	574,237	627,136	0	0
\$40,000 under \$45,000	* 8,969	* 3,675	39,316	18,318	270,020	153,212	0	0
\$45,000 and over	0	0	* 3,015	* 117	22,081	865	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—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	3,384,399	81,253,894	3,009,370	68,460,051	938,045	9,075,333	3,384,399	77,624,735	3,384,399	12,194,506
No adjusted gross income	11,185	-1,313,788	7,316	156,215	6,805	29,539	11,185	185,754	11,185	45,102
\$1 under \$1,000	13,935	8,223	11,945	18,927	* 1,990	* 1,622	13,935	20,549	13,935	8,843
\$1,000 under \$2,000	19,028	28,177	18,028	26,061	* 1,000	* 29,021	19,028	55,082	19,028	15,816
\$2,000 under \$3,000	17,229	44,076	15,933	41,902	* 3,240	* 8,791	17,229	50,694	17,229	22,763
\$3,000 under \$4,000	18,673	66,810	15,458	51,851	* 5,158	* 14,640	18,673	66,491	18,673	29,884
\$4,000 under \$5,000	21,980	98,346	21,008	104,674	* 1,944	* 1,048	21,980	132,208	21,980	47,902
\$5,000 under \$6,000	41,835	232,942	38,873	196,390	* 6,849	* 28,329	41,835	224,719	41,835	101,120
\$6,000 under \$7,000	40,278	263,211	29,321	181,863	13,872	81,828	40,278	263,691	40,278	114,608
\$7,000 under \$8,000	38,078	287,361	34,145	240,281	11,031	56,776	38,078	315,629	38,078	130,060
\$8,000 under \$9,000	51,708	441,761	42,342	360,653	17,449	89,306	51,708	449,959	51,708	197,606
\$9,000 under \$10,000	61,448	584,282	53,126	406,153	25,129	178,257	61,448	584,410	61,448	256,499
\$10,000 under \$11,000	66,019	693,815	50,855	509,139	20,994	167,193	66,019	676,332	66,019	303,895
\$11,000 under \$12,000	85,988	988,386	67,846	726,842	37,887	276,269	85,988	1,003,111	85,988	420,186
\$12,000 under \$13,000	128,360	1,613,212	97,855	899,751	72,430	664,970	128,360	1,564,722	128,360	698,549
\$13,000 under \$14,000	123,905	1,665,944	81,187	840,930	63,634	741,268	123,905	1,582,198	123,905	667,056
\$14,000 under \$15,000	99,244	1,439,178	80,615	978,462	37,322	427,779	99,244	1,406,241	99,244	541,847
\$15,000 under \$16,000	116,669	1,808,530	91,831	1,281,251	37,723	410,226	116,669	1,691,477	116,669	613,048
\$16,000 under \$17,000	106,993	1,771,543	86,927	1,182,637	39,055	489,179	106,993	1,671,817	106,993	575,441
\$17,000 under \$18,000	102,894	1,803,368	84,126	1,326,388	28,930	391,829	102,894	1,718,216	102,894	560,067
\$18,000 under \$19,000	103,199	1,904,300	88,859	1,449,105	33,782	368,157	103,199	1,829,876	103,199	551,555
\$19,000 under \$20,000	86,910	1,694,711	76,687	1,271,683	24,915	272,989	86,910	1,544,671	86,910	449,025
\$20,000 under \$25,000	481,177	10,774,219	437,882	8,629,659	109,300	1,389,040	481,177	10,018,699	481,177	2,234,846
\$25,000 under \$30,000	409,717	11,211,121	379,073	9,464,801	92,600	961,648	409,717	10,426,450	409,717	1,560,419
\$30,000 under \$35,000	397,969	12,967,679	378,336	11,085,182	84,027	969,671	397,969	12,054,853	397,969	1,107,091
\$35,000 under \$40,000	350,953	13,193,865	336,618	11,542,449	78,549	830,977	350,953	12,405,105	350,953	636,634
\$40,000 under \$45,000	260,580	10,999,342	255,794	10,012,725	50,580	55,519	260,580	10,068,244	260,580	258,698
\$45,000 and over	128,443	5,983,281	127,387	5,474,075	31,849	139,460	128,443	5,613,535	128,443	45,947

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		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	20,090	11,274	* 6,039	* 5,695	719,900	1,003,927	3,284,799	11,179,306	* 3,978	* 89,351
No adjusted gross income	* 4	* 15	* 4	* 8	5,801	7,621	10,028	37,466	0	0
\$1 under \$1,000	0	0	0	0	* 2,988	* 156	12,938	8,687	0	0
\$1,000 under \$2,000	0	0	0	0	* 1,000	* 3,612	19,028	12,204	0	0
\$2,000 under \$3,000	0	0	0	0	* 2,268	* 712	17,229	22,051	0	0
\$3,000 under \$4,000	0	0	0	0	* 4,187	* 1,137	18,673	28,747	0	0
\$4,000 under \$5,000	0	0	0	0	* 972	* 396	21,980	47,506	* 1,001	* 26,487
\$5,000 under \$6,000	0	0	0	0	* 5,877	* 1,975	41,835	99,145	0	0
\$6,000 under \$7,000	0	0	0	0	12,865	7,082	40,278	107,526	0	0
\$7,000 under \$8,000	0	0	0	0	* 8,792	* 4,733	38,078	125,327	* 998	* 18,572
\$8,000 under \$9,000	0	0	0	0	13,977	10,837	51,708	186,769	0	0
\$9,000 under \$10,000	0	0	0	0	22,159	16,273	61,448	240,226	0	0
\$10,000 under \$11,000	0	0	0	0	18,079	18,655	66,019	285,239	0	0
\$11,000 under \$12,000	0	0	0	0	28,896	30,100	85,988	390,086	0	0
\$12,000 under \$13,000	0	0	0	0	65,628	69,967	128,360	628,582	0	0
\$13,000 under \$14,000	0	0	0	0	61,670	79,466	123,905	587,589	0	0
\$14,000 under \$15,000	0	0	0	0	34,340	49,118	98,244	492,729	0	0
\$15,000 under \$16,000	0	0	0	0	32,644	50,428	116,669	562,620	0	0
\$16,000 under \$17,000	0	0	0	0	36,237	57,815	106,795	517,626	0	0
\$17,000 under \$18,000	0	0	0	0	24,996	45,178	102,894	514,889	0	0
\$18,000 under \$19,000	0	0	0	0	26,236	43,364	103,191	508,192	* 1,007	* 12,613
\$19,000 under \$20,000	* 29	* 116	* 29	* 1,217	19,101	28,413	86,881	420,495	0	0
\$20,000 under \$25,000	* 998	* 138	0	0	95,817	164,305	478,197	2,070,403	0	0
\$25,000 under \$30,000	* 3,994	* 4,234	0	0	61,467	129,341	400,749	1,426,843	0	0
\$30,000 under \$35,000	* 3,034	* 1,810	0	0	56,664	102,545	375,115	1,002,736	0	0
\$35,000 under \$40,000	* 5,008	* 3,540	* 2,993	* 1,887	48,060	60,886	319,716	572,208	* 972	* 31,679
\$40,000 under \$45,000	* 6,026	* 1,070	* 3,013	* 2,583	12,214	13,539	245,361	244,089	0	0
\$45,000 and over	* 997	* 350	0	0	16,966	6,271	113,491	39,326	0	0

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

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

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