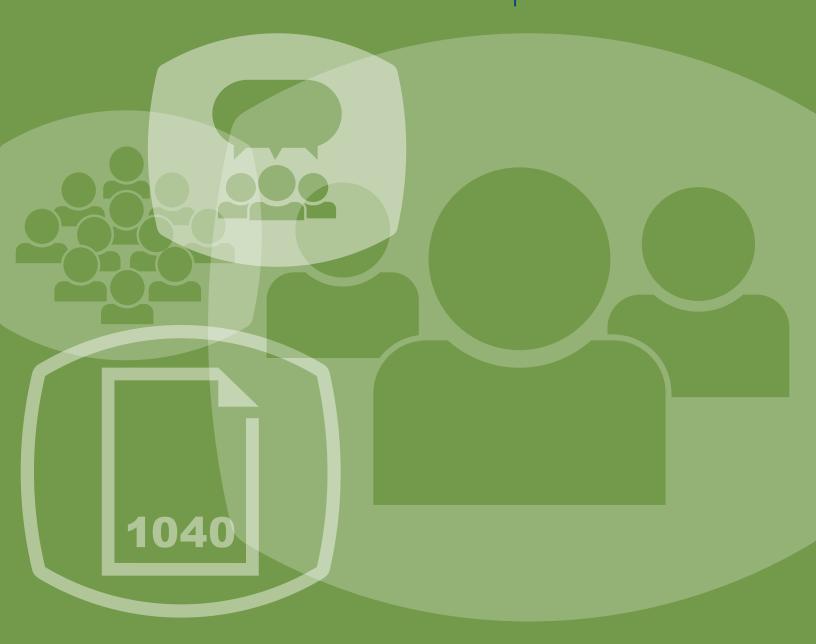


Individual Income Tax Returns Complete Report

2013



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Individual Income Tax Returns 2013

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

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

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Contents

	Page
Section 1	
Introduction and Changes in Law	
Requirements for Filing	
Changes in Law	20
Section 2	
Description of the Sample	
Domain of Study	23
Sample Design and Selection	
Data Capture and Cleaning	
Method of Estimation	
Sampling Variability and Confidence Intervals	24
Table Presentation	24
Section 3	
Basic Tables	
Part 1—Returns Filed and Sources of Income.	29
Part 2—Exemptions and Itemized Deductions	89
Part 3—Tax Computations	
Section 4	
Explanation of Terms	
Section 5	
2013 Forms	203
Section 6	
Index	331

Section 1

Introduction and Changes in Law

his report contains complete individual income tax data for Tax Year 2013. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 147.4 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2013.

Table A presents selected income and tax items for Tax Years 2009 through 2013 as they appear on the forms and provides the percentage change between 2012 and 2013 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and

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

constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2013, the number of individual tax returns filed increased by 2.4 million, or 1.7 percent. Adjusted gross income (AGI) fell \$6.5 billion or 0.1 percent from 2012 to 2013, compared to an 8.7-percent increase from 2011 to 2012. A major factor in the decrease in AGI was the 22.1-percent decrease in net capital gain less loss (from Schedule D). Similar to AGI, taxable income decreased 0.1 percent from 2012 to 2013. While AGI and taxable income both decreased, total tax liability increased 4.8 percent. This increase was due to new tax rates, a new net investment income tax, and additional Medicare taxes.

This report is divided into six sections. Section 1 explains the requirements for filing and changes in the law for 2013. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013

			Current dollars			Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	140,494,127	142,892,051	145,370,240	144,928,472	147,351,299	1.7
Electronically filed returns	98,358,434	111,559,553	118,920,586	121,314,249	125,317,980	3.3
Form 1040 returns	84,144,965	84,071,480	84,189,061	83,631,395	84,654,613	1.2
Electronically filed returns	54,252,971	62,427,066	66,003,531	67,402,503	69,350,524	2.9
Form 1040A returns	39,563,588	40,810,489	38,598,005	38,243,922	39,406,366	3.0
Electronically filed returns	32,862,236	35,419,288	34,207,257	34,305,758	35,890,253	4.6
Form 1040EZ returns	16,785,574	18,010,081	22,583,173	23,053,156	23,290,320	1.0
Electronically filed returns	11,243,227	13,713,200	18,709,798	19,605,988	20,077,203	2.4
Salaries and wages:						
Number of returns	116,668,680	117,820,074	119,559,706	119,851,043	122,189,100	2.0
Amount	5,707,088,487	5,837,350,365	6,055,389,434	6,301,357,591	6,475,380,882	2.8
Taxable interest:						
Number of returns	57,811,427	55,130,125	52,067,484	47,972,509	44,920,763	-6.4
Amount	168,001,234	139,611,242	120,111,673	111,789,613	100,648,711	-10.0
Tax-exempt interest [2]:						
Number of returns	6,255,546	6,103,182	5,988,308	5,954,819	5,987,263	0.5
Amount	73,574,105	75,163,368	72,995,406	71,066,052	68,099,984	-4.2
Ordinary dividends:						
Number of returns	29,287,816	28,007,627	27,762,355	27,974,976	27,688,374	-1.0
Amount	163,458,846	183,539,268	194,609,806	260,393,306	214,972,683	-17.4
Qualified dividends [2]:						
Number of returns	25,412,544	25,049,470	25,154,875	25,490,820	25,493,503	[3]
Amount	123,570,203	136,483,398	142,015,345	204,401,524	158,069,115	-22.7
State income tax refunds:						
Number of returns	23,444,210	21,828,587	22,115,674	22,005,269	21,309,106	-3.2
Amount	30,314,607	27,454,568	27,532,751	27,462,015	27,850,899	1.4
Alimony received:						
Number of returns	438,103	439,196	436,725	440,401	436,667	-0.8
Amount	8,821,395	8,795,589	8,777,349	8,936,487	9,229,979	3.3
Business or profession net income less loss:						
Number of returns	22,111,784	22,505,698	22,917,874	23,034,725	23,529,912	2.1
Amount	244,982,827	267,265,585	282,969,817	304,191,539	302,072,545	-0.7
Net capital gain less loss:						
Number of returns	19,539,842	20,159,535	20,271,888	20,241,430	20,539,234	1.5
Amount	231,187,309	363,808,623	375,259,556	620,670,288	483,413,657	-22.1
Capital gain distributions reported on Form 1040:						
Number of returns	750,663	1,155,754	1,882,192	2,479,539	3,454,143	39.3
Amount	360,637	601,335	1,777,581	2,216,531	6,207,123	180.0
Sales of property other than capital assets, net gain less						
loss:						
Number of returns	1,787,663	1,977,152	1,976,199	2,039,106	2,138,829	4.9
Amount	-18,027,483	-18,076,040	-14,450,438	-9,357,957	1,029,266	111.0
Total IRA distributions [2]:						
Number of returns	10,523,386	13,498,285	13,729,093	13,882,102	14,051,217	1.2
Amount	179,131,646	290,619,093	263,218,671	272,043,736	260,594,003	-4.2
Taxable IRA distributions:						
Number of returns	9,659,133	12,517,280	13,008,887	13,195,644	13,331,179	1.0
Amount	135,202,708	194,332,950	217,319,190	230,783,461	213,602,353	-7.4
Total pensions and annuities [2]:						
Number of returns	28,408,058	28,889,557	28,981,205	29,516,878	30,013,724	1.7
Amount	822,742,643	881,195,991	910,731,872	975,274,407	1,048,215,251	7.5
Taxable pensions and annuities:						
Number of returns	26,020,252	26,596,737	26,757,165	27,289,708	27,755,892	1.7
Amount Footnotes at end of table.	523,295,800	558,540,932	581,180,358	612,544,219	638,659,076	4.3

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

			Current dollars			Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,432,633	16,503,383	16,767,784	17,208,948	17,408,198	1.2
Amount	384,952,758	445,734,486	486,015,955	613,258,347	613,541,466	[3]
Farm net income less loss:						
Number of returns	1,924,214	1,909,242	1,867,209	1,835,687	1,812,920	-1.2
Amount	-14,095,257	-11,732,278	-9,602,223	-5,531,686	-7,798,270	-41.0
Unemployment compensation:						
Number of returns	11,298,837	14,936,508	13,170,985	11,342,361	9,287,183	-18.1
Amount	83,538,098	120,249,961	92,383,693	71,234,134	51,923,279	-27.1
Total social security benefits [2]:						
Number of returns	24,589,713	25,422,847	25,837,226	26,480,552	27,070,833	2.2
Amount	457,087,273	477,855,868	490,699,539	526,514,454	553,542,772	5.1
Taxable social security benefits:						
Number of returns	15,320,332	16,180,397	16,785,141	17,772,267	18,507,324	4.1
Amount	174,649,879	190,745,678	201,612,206	223,597,024	243,327,448	8.8
Foreign-earned income exclusion [4]:						
Number of returns	396,405	415,519	445,276	475,386	470,341	-1.1
Amount	24,461,966	25,823,350	28,061,251	29,633,268	29,022,294	-2.1
Net operating loss [4]:						
Number of returns	1,119,575	1,147,033	1,229,118	1,294,259	1,211,607	-6.4
Amount	124,079,065	144,553,116	169,083,520	189,072,930	189,041,342	[3]
Cancellation of debt [4]:						
Number of returns	490,846	634,797	699,605	769,859	770,756	0.1
Amount	9,115,329	10,327,231	13,796,728	12,424,870	10,013,641	-19.4
Taxable health savings account distributions [4]:						
Number of returns	N/A	266,188	317,328	213,243	267,565	25.5
Amount	N/A	450,790	380,299	244,759	349,147	42.6
Gambling earnings [4]:						
Number of returns	1,768,442	1,841,697	1,903,153	1,925,505	1,918,174	-0.4
Amount	23,775,855	25,187,996	26,515,292	29,235,562	29,978,207	2.5
Other income less loss [4]:						
Number of returns	6,487,936	6,666,372	6,508,046	6,635,318	6,809,924	2.6
Amount	31,315,947	34,629,333	34,051,971	37,415,382	37,172,318	-0.6
Total income:						
Number of returns	140,040,871	142,244,789	144,763,632	144,519,302	146,879,226	1.6
Amount	7,739,397,945	8,208,441,150	8,498,486,227	9,234,159,288	9,233,510,773	[3]
Educator expenses:						
Number of returns	3,841,466	3,614,291	3,824,221	3,790,352	3,837,716	1.2
Amount	970,392	915,028	962,429	957,868	964,331	0.7
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	142,530	131,619	147,661	143,148	156,555	9.4
Amount	558,144	472,960	518,417	520,781	587,084	12.7
Health savings account deduction:						
Number of returns	946,436	1,004,561	1,019,297	1,083,379	1,194,511	10.3
Amount	2,589,379	2,912,661	3,078,052	3,355,278	3,716,404	10.8
Moving expenses:						
Number of returns	856,242	1,002,314	1,028,503	1,136,801	1,244,377	9.5
Amount	2,099,707	2,674,311	2,930,988	3,087,642	3,560,922	15.3
Deductible part of self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	23,833,849	24,174,249	26,022,975	27,535,555	27,911,733	1.4
Payments to a Keogh plan:						
Number of returns	922,981	909,977	917,136	923,165	954,877	3.4
Amount	18,857,129	18,906,400	19,483,818	20,849,020	22,407,806	7.5

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

			Current dollars			Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance:						
Number of returns	3,625,543	3,830,684	3,847,203	3,902,030	3,995,573	2.4
Amount	21,819,844	23,335,953	24,543,691	25,677,807	27,139,425	5.7
Penalty on early withdrawal of savings:						
Number of returns	1,204,856	1,102,394	944,285	769,136	690,780	-10.2
Amount	339,005	356,207	461,169	456,333	221,210	-51.5
Alimony paid adjustment:						
Number of returns	570,110	596,538	583,411	623,082	651,544	4.6
Amount	9,844,186	10,416,420	10,665,311	11,156,210	11,761,438	5.4
Total taxpayer IRA adjustment:						
Number of returns	2,587,823	2,583,178	2,562,814	2,575,337	2,713,320	5.4
Amount	11,215,140	11,443,203	11,043,873	11,795,245	12,972,665	10.0
Student loan interest deduction:						
Number of returns	9,718,995	10,119,216	10,051,849	10,764,802	11,460,120	6.5
Amount	8,339,817	9,093,467	9,673,065	10,693,660	11,617,865	8.6
Tuition and fees deduction:						
Number of returns	2,422,642	1,997,005	1,933,121	2,112,590	1,892,785	-10.4
Amount	5,453,156	4,364,960	4,310,353	4,686,828	4,340,736	-7.4
Domestic production activities deduction:						
Number of returns	490,677	615,952	637,859	659,401	717,374	8.8
Amount	5,697,897	8,674,889	8,994,778	11,158,127	11,228,603	0.6
Archer medical savings account deduction:						
Number of returns	8,464	6,276	7,460	4,740	3,391	-28.5
Amount	13,056	10,664	11,644	6,932	5,821	-16.0
Foreign housing deductions:						
Number of returns	7,945	2,761	5,531	8,055	4,344	-46.1
Amount	135,791	74,227	99,010	136,044	82,738	-39.2
Other adjustments:						
Number of returns	161,638	144,127	153,280	148,885	141,877	-4.7
Amount	1,200,729	1,473,458	1,543,678	1,954,575	1,363,291	-30.3
Total statutory adjustments:						
Number of returns	34,764,363	35,260,684	35,683,176	36,623,399	37,665,545	2.8
Amount	112,967,222	119,299,058	124,343,250	134,027,907	139,882,070	4.4
Adjusted gross income or loss (AGI): Amount	7,626,430,723	8,089,142,092	8,374,142,977	9,100,131,381	9,093,628,703	-0.1
Total itemized deductions:						
Number of returns	45,695,736	46,644,509	46,293,834	45,581,697	44,330,496	-2.7
Amount	1,203,808,276	1,216,667,246	1,218,496,717	1,238,693,453	1,188,594,808	-4.0
Total standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	747,779,539	738,538,671	768,668,235	797,425,658	848,649,935	6.4
Basic standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	709,396,730	717,074,903	745,870,904	773,692,650	823,062,803	6.4
Additional standard deduction:						
Number of returns	12,740,860	12,679,683	13,211,438	13,701,861	14,286,968	4.3
Amount	21,255,341	21,011,499	22,763,284	23,709,341	25,583,178	7.9
Real estate tax, new motor vehicle tax, or net disaster loss						
increase in standard deduction:	00					
Number of returns	20,532,964	400,690	[5] 23,790	[5] 19,148	N/A	[6]
Amount	17,324,744	452,268	[5] 16,986	[5] 15,586	N/A	[6
AGI less deductions:						
Number of returns	121,635,282	124,962,697	126,697,521	126,736,118	128,744,167	1.6
Amount	5,946,879,328	6,386,817,688	6,648,195,824	7,321,226,807	7,322,508,136	[3]
Number of exemptions	284,239,508	287,678,582	289,305,821	287,733,123		0.8
Exemption amount Footnotes at end of table.	1,029,070,478	1,049,271,708	1,069,958,084	1,092,429,351	1,107,723,027	1.4

8

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

		Current dollars					
Item [1]	2009	2010	2011	2012	2013	Percentage change, 2012 to 2013	
	(1)	(2)	(3)	(4)	(5)	(6)	
Taxable income:							
Number of returns	104,160,741	107,304,398	108,649,479	108,995,860	110,502,800	1.4	
Amount	5,088,387,918	5,502,000,658	5,746,218,265	6,394,527,773	6,387,828,476	-0.1	
Capital construction fund reduction:							
Number of returns	2,400	2,597	170	157	142	-9.6	
Amount	50,659	37,073	50,333	108,841	101,730	-6.5	
Tax from table, rate schedules, etc.:							
Number of returns	103,467,697	106,601,255	107,626,808	108,081,852	109,535,332	1.3	
Amount	953,412,098	1,037,759,795	1,088,572,999	1,228,072,309	1,265,680,238	3.1	
Additional taxes:							
Number of returns	11,396	17,718	9,895	7,695	7,449	-3.2	
Amount	32,714	29,926	41,683	11,117	13,473	21.2	
Alternative minimum tax:	,	-,	,	,	-, -		
Number of returns	3,827,562	4,019,538	4,248,183	4,224,741	3,940,304	-6.7	
Amount	22,579,779	27,460,515	30,479,041	32,770,139	27,426,374	-16.3	
Income tax before credits:	22,010,119	27,700,010	55,475,041	02,110,100	21,720,014	10.0	
Number of returns	103,502,636	106,631,729	107,660,923	108,117,666	109,571,667	1.3	
Amount	976,024,591	1,065,250,236	1,119,093,724	1,260,955,131	1,293,164,218	2.6	
Child care credit:	970,024,091	1,003,230,230	1,119,093,724	1,200,933,131	1,293,104,210	2.0	
Number of returns	6,286,241	6 220 215	6 222 944	6 220 717	6 215 706	0.4	
	3,317,379	6,338,315 3,397,639	6,332,814 3,425,529	6,339,717 3,411,987	6,315,706 3,458,946	-0.4 1.4	
Amount Credit for elderly or disabled:	3,317,379	3,397,039	3,425,529	3,411,907	3,456,946	1.4	
,	00.500	00.045	444.000	07.400	70.050	440	
Number of returns	63,526	98,345	111,863	67,430	76,856	14.0	
Amount	8,235	15,627	16,165	9,406	9,493	0.9	
Education credits:	40.500.700	44,000,004	10.051.000	40.070.050	10.100.011		
Number of returns	10,598,706	11,922,884	12,054,606	10,079,053	10,196,811	1.2	
Amount	10,836,636	12,353,964	12,366,511	10,522,539	10,645,809	1.2	
Residential energy credit:							
Number of returns	6,711,683	7,155,888	3,642,988	2,225,307	3,036,039	36.4	
Amount	5,822,875	6,173,494	1,676,001	1,266,559	1,613,800	27.4	
Foreign tax credit:							
Number of returns	6,309,847	6,661,896	6,904,440	7,096,246	7,487,567	5.5	
Amount	13,060,099	15,223,190	16,451,128	19,115,247	20,237,697	5.9	
Child tax credit:							
Number of returns	23,563,012	23,579,773	23,136,250	22,889,677	22,563,277	-1.4	
Amount	28,416,808	28,503,646	28,088,766	27,726,578	27,233,304	-1.8	
Retirement savings contributions credit:							
Number of returns	6,253,195					7.0	
Amount	1,039,726	1,029,595	1,117,627	1,202,908	1,316,999	9.5	
Mortgage interest credit:							
Number of returns	44,686	41,733	45,763	46,653	58,410	25.2	
Amount	44,182	51,199	54,872	65,306	73,709	12.9	
Adoption credit:							
Number of returns	80,676	97,084	47,956	31,786	55,036	73.1	
Amount	278,451	1,206,776	610,434	179,194	229,567	28.1	
General business credit:							
Number of returns	292,508	462,320	487,030	466,097	462,100	-0.9	
Amount	1,601,155	2,168,205	2,406,661	2,580,523	3,064,587	18.8	
Prior-year minimum tax credit:							
Number of returns	319,646	259,546	256,192	262,061	322,422	23.0	
Amount	758,965	663,274	565,220	683,888	1,004,548	46.9	
Alternative motor vehicle credit:							
Number of returns	75,752	66,503	7,391	7,241	3,994	-44.8	
Amount	137,329	93,449	14,252	20,177	12,568	-37.7	

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

			Current dollars			Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit:						
Number of returns	3,241	3,136	906	1,958	308	-84.3
Amount	2,521	2,945	1,004	4,872	760	-84.4
Alternative fuel vehicle refueling property credit:						
Number of returns	1,006	984	3,456	8,104	13,389	65.2
Amount	1,820	1,156	2,601	8,183	6,583	-19.6
Qualified plug-in electric vehicle credit:						
Number of returns	22,571	211	12,248	25,061	43,009	71.6
Amount	129,372	1,135	76,262	139,027	231,050	66.2
Total credits [7]:						
Number of returns	46,444,316	48,092,456	46,290,170	44,569,999	45,659,219	2.4
Amount	65,472,703	69,621,344	66,285,657	66,962,192	69,158,711	3.3
Income tax after credits:						
Number of returns	90,699,226	93,480,314	95,020,390	96,302,736	97,731,379	1.5
Amount	910,551,888	995,628,892	1,052,808,067	1,193,992,939	1,224,005,507	2.5
Self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	47,659,080	48,339,745	46,282,362	48,773,186	55,533,464	13.9
Social security, Medicare tax on tip income not reported:						
Number of returns	164,103	132,436	111,713	111,916	128,848	15.1
Amount	22,743	23,288	17,586	18,590	30,440	63.7
Uncollected social security tax:						
Number of returns	83,076	29,849	40,721	39,328	42,198	7.3
Amount	36,273	12,840	15,020	17,127	19,565	14.2
Tax on qualified retirement plans:						
Number of returns	5,874,254	5,921,264	5,706,635	5,613,766	5,726,292	2.0
Amount	5,312,413	5,817,684	5,699,151	5,583,667	5,873,596	5.2
Advanced earned income credit payments:						
Number of returns	123,251	119,541	[5] 11,066	[5] 1,998	N/A	[6]
Amount	75,501	71,619	[5] 13,070	[5] 1,753	N/A	[6]
Household employment taxes:						
Number of returns	207,338	201,661	206,322	198,535	202,119	1.8
Amount	1,039,678	968,164	943,171	921,268	1,075,702	16.8
First-time homebuyer credit repayment:						
Number of returns	4,029	958,589	716,559	877,513	830,760	-5.3
Amount	18,715	562,439	447,098	540,455	444,923	-17.7
Recapture taxes:						
Number of returns	16,492	21,336	5,018	2,527	24,106	853.9
Amount	189,944	243,717	14,218	2,551	50,246	1,869.7
COBRA premium assistance recapture:						
Number of returns	3,005	902	4,534	4,393	1,318	-70.0
Amount	6,348	4,327	1,941	6,059	1,929	-68.2
Total tax liability [8]:						
Number of returns	100,148,024	102,899,991	104,361,703	105,651,541	107,288,652	1.5
Amount	965,374,801	1,051,971,188	1,106,695,572	1,250,332,103	1,310,217,474	4.8
Income tax withheld:						
Number of returns	120,134,277	121,393,087	126,350,376	126,606,913	129,050,127	1.9
Amount	827,302,476	875,470,232	970,608,529	1,023,112,148	1,058,455,303	3.5
Estimated tax payments:						
Number of returns	10,139,259	9,547,968	9,259,317	9,275,669	9,274,202	[3
Amount	224,536,503	221,801,067	232,953,108	261,962,988	289,350,412	10.5
Making work pay credit:						
Number of returns	100,994,053	105,809,553	[5] 2,521,153	[5] 904,213	N/A	[6]
Amount	50,687,027	54,328,950	[5] 1,140,527	[5] 397,174	N/A	[6]

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

			Current dollars			Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit:						
Number of returns	27,041,498	27,367,757	27,911,726	27,848,264	28,821,785	3.5
Amount	59,239,462	59,562,031	62,906,161	64,128,627	68,081,720	6.2
Nontaxable combat pay election:						
Number of returns	22,029	23,958	17,029	15,457	9,967	-35.5
Amount	341,179	339,350	189,123	184,518	152,284	-17.5
Additional child tax credit:						
Number of returns	21,290,682	20,979,862	21,151,049	20,533,173	20,727,634	0.9
Amount	27,499,364	27,754,241	28,584,836	27,717,367	27,855,164	0.5
American opportunity credit:						
Number of returns	8,836,029	11,979,099	12,823,967	9,972,160	10,399,178	4.3
Amount	7,612,351	10,620,383	11,516,924	8,805,984	9,252,951	5.1
Payment with an extension request:		, ,	, , ,	, ,	, ,	
Number of returns	1,304,953	1,457,793	1,572,291	1,851,870	1,867,825	0.9
Amount	49,625,940	68,878,004	64,241,359	104,569,724	100,656,094	-3.7
Excess social security tax withheld:	2,2 2,2	,,	, ,,,,,	. ,,	, ,	
Number of returns	1,105,071	1,204,270	1,347,372	1,384,900	1,357,741	-2.0
Amount	1,930,124	2,098,214	1,618,095	1,697,065	2,520,819	48.5
Form 4136 - Fuels tax credit:	1,000,121	2,000,211	1,010,000	1,001,000	2,020,010	1010
Number of returns	323,330	354,848	481,731	282,904	351,572	24.3
Amount	93,907	158,669	354,812	138,483	167,708	21.1
Other payments: Form 2439 - Regulated investment company credit:	00,007	100,000	001,012	100, 100	101,100	21.1
Number of returns	8,658	8,671	153,422	31,824	8,724	-72.6
Amount	35,695	98,333	1,315,490	137,497	63,529	-53.8
Form 8885 - Health insurance credit:	00,000	00,000	1,010,100	101,101	00,020	00.0
Number of returns	11,836	16,174	19,943	11,754	13,693	16.5
Amount	36,989	31,149	53,721	24,548	52,281	113.0
Form 8801 - Refundable prior-year minimum tax credit:	00,000	01,110	00,721	21,010	02,201	110.0
Number of returns	240,844	263,847	223,829	220,916	3,289	-98.5
Amount	2,557,056	812,206	643,317	553,130	7,832	-98.6
First-time homebuyer credit:	2,337,030	012,200	040,017	333,130	7,002	30.0
Number of returns	1,380,392	334,422	16,209	N/A	N/A	[6]
Amount	9,763,743	2,285,948	117,834	N/A	N/A	[6]
Total payments:	9,700,743	2,203,340	117,004	IN/A	IN/A	10
Number of returns	132,753,706	135,487,961	136,966,083	136,561,943	138,827,397	1.7
Amount	1,261,563,761	1,325,416,423	1,376,712,517	1,493,291,607	1,556,654,116	4.2
Overpayment, total:	1,201,300,701	1,020,410,420	1,070,712,017	1,430,231,007	1,000,004,110	7.2
Number of returns	112,382,258	113,568,220	116,360,446	114,811,407	115,557,210	0.6
Amount	381,458,887	373,431,750	375,640,365	367,984,216	383,862,380	4.3
Overpayment refunded:	301,430,007	373,431,730	373,040,303	307,304,210	303,002,300	4.0
Number of returns	109,402,781	110,706,225	113,472,680	111,861,777	112,747,598	0.8
	333,096,000	326,054,483	325,837,815	314,028,757	320,596,496	2.1
Amount Partial gradited to payt year:	333,090,000	320,034,463	323,037,015	314,020,737	320,396,496	2.1
Refund credited to next year:	4 040 507	4 44 4 005	4.044.400	2 020 000	2 042 425	2.0
Number of returns	4,612,597	4,114,885	4,041,409	3,926,808	3,812,435	-2.9
Amount Tay due at time of filing:	48,362,887	47,377,267	49,802,539	53,955,460	63,265,884	17.3
Tax due at time of filing:	00.050.005	00 000 500	00 004 700	04 045 704	00.400.000	
Number of returns	22,356,865	23,889,539	23,664,786	24,915,734	26,480,680	6.3
Amount	86,129,753	100,792,322	105,520,550	125,864,771	138,444,235	10.0
Predetermined estimated tax penalty:	0.540.000	0.070.015	0.700.00	7 040 000	0 = 40 0	
Number of returns	6,548,380	6,670,019	6,702,687	7,619,267	8,543,611	12.1
Amount Footnotes at end of table.	859,826	805,807	768,147	840,059	1,018,498	21.2

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

	<u> </u>	Cor	stant 1990 dollars	[9]		Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	140,494,127	142,892,051	145,370,240	144,928,472	147,351,299	1.7
Electronically filed returns	98,358,434	111,559,553	118,920,586	121,314,249	125,317,980	3.3
Form 1040 returns	84,144,965	84,071,480	84,189,061	83,631,395	84,654,613	1.2
Electronically filed returns	54,252,971	62,427,066	66,003,531	67,402,503	69,350,524	2.9
Form 1040A returns	39,563,588	40,810,489	38,598,005	38,243,922	39,406,366	3.0
Electronically filed returns	32,862,236	35,419,288	34,207,257	34,305,758	35,890,253	4.6
Form 1040EZ returns	16,785,574	18,010,081	22,583,173	23,053,156	23,290,320	1.0
Electronically filed returns	11,243,227	13,713,200	18,709,798	19,605,988	20,077,203	2.4
Salaries and wages:						
Number of returns	116,668,680	117,820,074	119,559,706	119,851,043	122,189,100	2.0
Amount	3,477,811,388	3,499,610,531	3,518,529,596	3,586,430,046	3,633,771,539	1.3
Taxable interest:						
Number of returns	57,811,427	55,130,125	52,067,484	47,972,509	44,920,763	-6.4
Amount	102,377,352	83,699,785	69,791,791	63,625,278	56,480,758	-11.2
Tax-exempt interest [2]:						
Number of returns	6,255,546	6,103,182	5,988,308	5,954,819	5,987,263	0.5
Amount	44,834,921	45,061,971	42,414,530	40,447,383	38,215,479	-5.5
Ordinary dividends:						
Number of returns	29,287,816	28,007,627	27,762,355	27,974,976	27,688,374	-1.0
Amount	99,609,291	110,035,532	113,079,492	148,203,361	120,635,625	-18.6
Qualified dividends [2]:						
Number of returns	25,412,544	25,049,470	25,154,875	25,490,820	25,493,503	[3]
Amount	75,301,769	81,824,579	82,519,085	116,335,529	88,703,207	-23.8
State income tax refunds:						
Number of returns	23,444,210	21,828,587	22,115,674	22,005,269	21,309,106	-3.2
Amount	18,473,252	16,459,573	15,998,112	15,630,060	15,629,012	[3]
Alimony received:						
Number of returns	438,103	439,196	436,725	440,401	436,667	-0.8
Amount	5,375,622	5,273,135	5,100,145	5,086,219	5,179,562	1.8
Business or profession net income less loss:						
Number of returns	22,111,784	22,505,698	22,917,874	23,034,725	23,529,912	2.1
Amount	149,288,743	160,231,166	164,421,741	173,131,212	169,513,213	-2.1
Net capital gain less loss:						
Number of returns	19,539,842	20,159,535	20,271,888	20,241,430	20,539,234	1.5
Amount	140,881,968	218,110,685	218,047,389	353,255,713	271,275,902	-23.2
Capital gain distributions reported on Form 1040:						
Number of returns	750,663	1,155,754	1,882,192	2,479,539	3,454,143	39.3
Amount	219,767	360,513	1,032,877	1,261,543	3,483,234	176.1
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,787,663	1,977,152	1,976,199	2,039,106	2,138,829	4.9
Amount	-10,985,669	-10,836,954	-8,396,536	-5,326,100	577,590	-110.8
Total IRA distributions [2]:						
Number of returns	10,523,386	13,498,285	13,729,093	13,882,102	14,051,217	1.2
Amount	109,160,052	174,232,070	152,945,189	154,834,227	146,236,814	-5.6
Taxable IRA distributions:						
Number of returns	9,659,133	12,517,280	13,008,887	13,195,644	13,331,179	1.0
Amount	82,390,438	116,506,565	126,274,951	131,350,860	119,866,640	-8.7
Total pensions and annuities [2]:						
Number of returns	28,408,058	28,889,557	28,981,205	29,516,878	30,013,724	1.7
Amount	501,366,632	528,294,959	529,187,607	555,079,344	588,224,047	6.0
Taxable pensions and annuities:			, ,		,	
Number of returns	26,020,252	26,596,737	26,757,165	27,289,708	27,755,892	1.7
Amount	318,888,361	334,856,674	337,699,220	348,630,745	358,394,543	2.8

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

	Constant 1990 dollars [9]					D
Item [1]	2009	2010	2011	2012	2013	Percentage change, 2012 to 2013
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,432,633	16,503,383	16,767,784	17,208,948	17,408,198	1.2
Amount	234,584,252	267,226,910	282,403,228	349,037,192	344,299,364	-1.4
Farm net income less loss:						
Number of returns	1,924,214	1,909,242	1,867,209	1,835,687	1,812,920	-1.2
Amount	-8,589,431	-7,033,740	-5,579,444	-3,148,370	-4,376,134	39.0
Unemployment compensation:						
Number of returns	11,298,837	14,936,508	13,170,985	11,342,361	9,287,183	-18.1
Amount	50,906,824	72,092,303	53,680,240	40,543,047	29,137,643	-28.1
Total social security benefits [2]:						
Number of returns	24,589,713	25,422,847	25,837,226	26,480,552	27,070,833	2.2
Amount	278,541,909	286,484,333	285,124,660	299,666,735	310,630,063	3.7
Taxable social security benefits:						
Number of returns	15,320,332	16,180,397	16,785,141	17,772,267	18,507,324	4.1
Amount	106,428,933	114,355,922	117,148,289	127,260,685	136,547,389	7.3
Foreign-earned income exclusion [4]:						
Number of returns	396,405	415,519	445,276	475,386	470,341	-1.1
Amount	14,906,743	15,481,625	16,305,201	16,865,833	16,286,360	-3.4
Net operating loss [4]:						
Number of returns	1,119,575	1,147,033	1,229,118	1,294,259	1,211,607	-6.4
Amount	75,611,862	86,662,540	98,247,252	107,611,229	106,083,806	-1.4
Cancellation of debt [4]:						
Number of returns	490,846	634,797	699,605	769,859	770,756	0.1
Amount	5,554,740	6,191,385	8,016,693	7,071,639	5,619,327	-20.5
Taxable health savings account distributions [4]:						
Number of returns	N/A	266,188	317,328	213,243	267,570	25.5
Amount	N/A	270,258	220,976	139,305	195,935	40.7
Gambling earnings [4]:						
Number of returns	1,768,442	1,841,697	1,903,153	1,925,505	1,918,174	-0.4
Amount	14,488,638	15,100,717	15,406,910	16,639,478	16,822,787	1.1
Other income less loss [4]:						
Number of returns	6,487,936	6,666,372	6,508,046	6,635,318		2.6
Amount	19,083,453	20,760,991	19,786,154	21,295,038	20,859,887	-2.0
Total income:						
Number of returns	140,040,871	142,244,789	144,763,632	144,519,302	146,879,226	1.6
Amount	4,716,269,314	4,921,127,788	4,938,109,371	5,255,639,891	5,181,543,644	-1.4
Educator expenses:						
Number of returns	3,841,466	3,614,291	3,824,221	3,790,352	3,837,716	1.2
Amount	591,342	548,578	559,227	545,172	541,151	-0.7
Certain business expenses of reservists, performing artists,						
etc.:	140 500	424 640	4.47.004	142 140	450 555	0.4
Number of returns	142,530	131,619	147,661	143,148		
Amount	340,124	283,549	301,230	296,404	329,452	11.1
Health savings account deduction:	0.40, 400	4 004 504	4 040 007	4 000 070	4 404 544	40.0
Number of returns	946,436	1,004,561	1,019,297	1,083,379	1,194,511	10.3
Amount Moving expanses:	1,577,927	1,746,200	1,788,525	1,909,663	2,085,524	9.2
Moving expenses:	050.040	4 000 044	4 000 500	4 400 004	4 0 4 4 0 7 7	0.5
Number of returns	856,242	1,002,314	1,028,503	1,136,801	1,244,377	
Amount Deductible part of self ampleyment toy:	1,279,529	1,603,304	1,703,073	1,757,338	1,998,273	13.7
Deductible part of self-employment tax:	47 400 400	47.000.440	40.050.540	40.074.400	40.074.700	
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438		
Amount Poyments to a Keegh plant	14,523,979	14,492,955	15,120,845	15,671,915	15,663,150	-0.1
Payments to a Keogh plan:	000.001	000.077	047.400	000 405	054.077	2.1
Number of returns	922,981	909,977	917,136	923,165		
Amount Footnotes at end of table.	11,491,243	11,334,772	11,321,219	11,866,261	12,574,526	6.0

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

			Porcontago			
Item [1]	2009	2010	2011	2012	2013	Percentage change, 2012 to 2013
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance:						
Number of returns	3,625,543	3,830,684	3,847,203	3,902,030	3,995,573	2.4
Amount	13,296,675	13,990,379	14,261,296	14,614,574	15,229,756	4.2
Penalty on early withdrawal of savings:			, ,			
Number of returns	1,204,856	1,102,394	944,285	769,136	690,780	-10.2
Amount	206,584	213,553	267,966	259,723	124,136	-52.2
Alimony paid adjustment:	,	,	,	,	,	
Number of returns	570,110	596,538	583,411	623,082	651,544	4.6
Amount	5,998,895	6,244,856	6,197,159	6,349,579	6,600,134	3.9
Total taxpayer IRA adjustment:		, ,	, ,			
Number of returns	2,587,823	2,583,178	2,562,814	2,575,337	2,713,320	5.4
Amount	6,834,333	6,860,433	6,417,126	6,713,287	7,279,834	8.4
Student loan interest deduction:			, ,			
Number of returns	9,718,995	10,119,216	10,051,849	10,764,802	11,460,120	6.5
Amount	5,082,155	5,451,719	5,620,607	6,086,318	6,519,565	7.1
Tuition and fees deduction:	3,552,155	5, 15 1,1 16	5,525,555	5,555,515	2,212,222	
Number of returns	2,422,642	1,997,005	1,933,121	2,112,590	1,892,785	-10.4
Amount	3,323,069	2,616,882	2,504,563	2,667,517	2,435,879	-8.7
Domestic production activities deduction:	0,020,000	2,010,002	2,001,000	2,001,011	2, 100,010	0
Number of returns	490,677	615,952	637,859	659,401	717,374	8.8
Amount	3,472,210	5,200,773	5,226,483	6,350,670	6,301,124	-0.8
Archer medical savings account deduction:	5, 11 2,2 10	5,255,115	5,225,100	5,555,515	2,001,1=1	5.15
Number of returns	8,464	6,276	7,460	4,740	3,391	-28.5
Amount	7,956	6,393	6,766	3,945	3,267	-17.2
Foreign housing deductions:	.,000	0,000	5,. 55	0,010	0,20.	
Number of returns	7,945	2,761	5,531	8,055	4,344	-46.1
Amount	82,749	44,501	57,531	77,430	46,430	-40.0
Other adjustments:	02,1.10	,00 .	0.,00.	,	10,100	.0.0
Number of returns	161,638	144,127	153,280	148,885	141,877	-4.7
Amount	731,706	883,368	896,966	1,112,450	765,034	-31.2
Total statutory adjustments:			555,555	-,,		
Number of returns	34,764,363	35,260,684	35,683,176	36,623,399	37,665,545	2.8
Amount	68,840,477	71,522,217	72,250,581	76,282,246	78,497,233	2.9
Adjusted gross income or loss (AGI): Amount	4,647,428,838	4,849,605,571	4,865,858,790	5,179,357,644	5,103,046,410	-1.5
Total itemized deductions:	, , , , , , , , , , , ,	, , , .	,,,	-, -,,-	.,, ,	
Number of returns	45,695,736	46,644,509	46,293,834	45,581,697	44,330,496	-2.7
Amount	733,582,130	729,416,814	708,016,686	705,004,811	667,000,453	-5.4
Total standard deduction:			, ,			
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	455,685,277	442,768,987	446,640,462	453,856,379	476,234,531	4.9
Basic standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	432,295,387	429,901,021	433,393,901	440,348,691	461,875,871	4.9
Additional standard deduction:						
Number of returns	12,740,860	12,679,683	13,211,438	13,701,861	14,286,968	4.3
Amount	12,952,676	12,596,822	13,226,777	13,494,218	14,356,441	6.4
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	20,532,964	400,690	[5] 23,790	[5] 19,148	N/A	[6]
Amount	10,557,431	271,144	[5] 9,870	[5] 8,871	N/A	[6]
AGI less deductions:						
Number of returns	121,635,282	124,962,697	126,697,521	126,736,118	128,744,167	1.6
Amount	3,623,936,215	3,829,027,391	3,862,984,209	4,166,890,613	4,109,151,591	-1.4
Number of exemptions	284,239,508	287,678,582	289,305,821	287,733,123	289,929,032	0.8
Exemption amount	627,099,621	629,059,777	621,707,196	621,758,310	621,617,860	[3]

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

		Cor	nstant 1990 dollars	[9]		Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income:						
Number of returns	104,160,741	107,304,398	108,649,479	108,995,860	110,502,800	1.4
Amount	3,100,784,837	3,298,561,546	3,338,883,361	3,639,458,038	3,584,639,998	-1.5
Capital construction fund reduction:						
Number of returns	2,400	2,597	170	157	142	-9.6
Amount	30,871	22,226	29,246	61,947	57,088	-7.8
Tax from table, rate schedules, etc.:						
Number of returns	103,467,697	106,601,255	107,626,808	108,081,852	109,535,332	1.3
Amount	580,994,575	622,158,150	632,523,532	698,959,766	710,258,270	1.6
Additional taxes:						
Number of returns	11,396	17,718	9,895	7,695	7,449	-3.2
Amount	19,935	17,941	24,220	6,327	7,561	19.5
Alternative minimum tax:						
Number of returns	3,827,562	4,019,538	4,248,183	4,224,741	3,940,304	-6.7
Amount	13,759,768	16,463,138	17,710,076	18,651,189	15,390,782	-17.5
Income tax before credits:						
Number of returns	103,502,636	106,631,729	107,660,923	108,117,666	109,571,667	1.3
Amount	594,774,278	638,639,230	650,257,829	717,675,089	725,681,379	1.1
Child care credit:						
Number of returns	6,286,241	6,338,315	6,332,814	6,339,717	6,315,706	-0.4
Amount	2,021,559	2,036,954	1,990,429	1,941,939	1,941,047	[3]
Credit for elderly or disabled:						
Number of returns	63,526	98,345	111,863	67,430	76,856	14.0
Amount	5,018	9,369	9,393	5,353	5,327	-0.5
Education credits:						
Number of returns	10,598,706	11,922,884	12,054,606	10,079,053	10,196,811	1.2
Amount	6,603,678	7,406,453	7,185,654	5,988,924	5,974,079	-0.2
Residential energy credit:						
Number of returns	6,711,683	7,155,888	3,642,988	2,225,307	3,036,039	36.4
Amount	3,548,370	3,701,135	973,853	720,865	905,612	25.6
Foreign tax credit:						
Number of returns	6,309,847	6,661,896	6,904,440	7,096,246	7,487,567	5.5
Amount	7,958,622	9,126,613	9,559,052	10,879,480	11,356,732	4.4
Child tax credit:						
Number of returns	23,563,012	23,579,773	23,136,250	22,889,677	22,563,277	-1.4
Amount	17,316,763	17,088,517	16,321,189	15,780,636	15,282,438	-3.2
Retirement savings contributions credit:						
Number of returns	6,253,195	6,130,006	6,394,950	6,925,814	7,411,730	7.0
Amount	633,593	617,263	649,406	684,637	739,057	7.9
Mortgage interest credit:						
Number of returns	44,686	41,733	45,763	46,653	58,410	25.2
Amount	26,924	30,695	31,884	37,169	41,363	11.3
Adoption credit:						
Number of returns	80,676	97,084	47,956	31,786	55,036	73.1
Amount	169,684	723,487	354,697	101,989	128,825	26.3
General business credit:						
Number of returns	292,508	462,320	487,030	466,097	462,100	-0.9
Amount	975,719	1,299,883	1,398,408	1,468,710	1,719,746	17.1
Prior-year minimum tax credit:						
Number of returns	319,646	259,546	256,192	262,061	322,422	23.0
Amount	462,502	397,646	328,425	389,236	563,719	44.8
Alternative motor vehicle credit:						
Number of returns	75,752	66,503	7,391	7,241	3,994	-44.8
Amount Footnotes at end of table.	83,686	56,025	8,281	11,484	7,053	-38.6

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

		Cor	nstant 1990 dollars	[9]		Darsantana
Item [1]	2009	2010	2011	2012	2013	Percentage change, 2012 to 2013
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit:						
Number of returns	3,241	3,136	906	1,958	308	-84.3
Amount	1,536	1,766	583	2,773	426	-84.6
Alternative fuel vehicle refueling property credit:	1,000	1,7 00		2,	.20	0.110
Number of returns	1,006	984	3,456	8,104	13,389	65.2
Amount	1,109	693	1,511	4,657	3,694	-20.7
Qualified plug-in electric vehicle credit:	1,100	000	1,011	1,007	0,001	20.1
Number of returns	22,571	211	12,248	25,061	43,009	71.6
Amount	78,837	680	44,313	79,127	129,658	63.9
	70,037	080	44,515	19,121	129,030	03.9
Total credits [7]:	46 444 246	49 002 456	46 200 170	44 560 000	4E 6E0 240	2.4
Number of returns	46,444,316	48,092,456	46,290,170	44,569,999	45,659,219	2.4
Amount	39,898,052	41,739,415	38,515,780	38,111,663	38,809,602	1.8
Income tax after credits:	00 000 000	00 400 04 4	05 000 000	00 000 700	07 704 070	
Number of returns	90,699,226	93,480,314	95,020,390	96,302,736	97,731,379	1.5
Amount	554,876,227	596,899,815	611,742,049	679,563,426	686,871,777	1.1
Self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	
Amount	29,042,706	28,980,662	26,892,715	27,759,355	31,163,560	12.3
Social security, Medicare tax on tip income not reported:						
Number of returns	164,103	132,436	111,713	111,916	128,848	15.1
Amount	13,859	13,962	10,218	10,581	17,082	61.4
Uncollected social security tax:						
Number of returns	83,076	29,849	40,721	39,328	42,198	7.3
Amount	22,104	7,698	8,727	9,748	10,979	12.6
Tax on qualified retirement plans:						
Number of returns	5,874,254	5,921,264	5,706,635	5,613,766	5,726,292	2.0
Amount	3,237,302	3,487,820	3,311,535	3,177,955	3,296,070	3.7
Advanced earned income credit payments:						
Number of returns	123,251	119,541	[5] 11,066	[5] 1,998	N/A	[6]
Amount	46,009	42,937	[5] 7,594	[5] 998	N/A	[6]
Household employment taxes:						
Number of returns	207,338	201,661	206,322	198,535	202,208	1.9
Amount	633,564	580,434	548,037	524,341	604,891	15.4
First-time homebuyer credit repayment:						
Number of returns	4,029	958,589	716,559	877,513	830,760	-5.3
Amount	11,405	337,194	259,790	307,601	249,676	-18.8
Recapture taxes:		·				
Number of returns	16,492	21,336	5,018	2,527	24,106	853.9
Amount	115,749	146,113	8,261	1,452	28,196	
COBRA premium assistance recapture:	, ,	-, -	-, -	,	,	,
Number of returns	3,005	902	4,534	4,393	1,318	-70.0
Amount	3,868	2,594	1,128	3,448	1,082	-68.6
Total tax liability [8]:	0,000	2,001	1,120	0,110	1,002	00.0
Number of returns	100,148,024	102,899,991	104,361,703	105,651,541	107,288,652	1.5
Amount	588,284,461	630,678,170	643,053,790	711,628,972	735,251,108	
Income tax withheld:	300,204,401	030,078,170	043,033,790	711,020,972	733,231,100	3.3
Number of returns	120 124 277	121 202 007	126,350,376	126 606 042	120 0E0 107	4.0
	120,134,277	121,393,087		126,606,913	129,050,127	
Amount Estimated toy payments:	504,145,324	524,862,249	563,979,389	582,306,288	593,970,428	2.0
Estimated tax payments:	10.000	0 - 1 - 0	0 0 0 0 0 0 0		0.000	
Number of returns	10,139,259	9,547,968	9,259,317	9,275,669	9,274,202	[3]
Amount	136,829,069	132,974,261	135,359,156	149,096,749	162,373,969	8.9
Making work pay credit:						
Number of returns	100,994,053	105,809,553	[5] 2,521,153	[5] 904,213	N/A	[6]
Amount Footnotes at end of table.	30,887,890	32,571,313	[5] 662,712	[5] 226,052	N/A	[6]

16

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued

		Cons	tant 1990 dollars [9]		Percentage
Item [1]	2009	2010	2011	2012	2013	change, 2012 to 2013
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit:						
Number of returns	27,041,498	27,367,757	27,911,726	27,848,264	28,821,785	3.5
Amount	36,099,611	35,708,652	36,552,098	36,498,934	38,205,230	4.7
Nontaxable combat pay election:						
Number of returns	22,029	23,958	17,029	15,457	9,967	-35.5
Amount	207,909	203,447	109,891	105,019	85,457	-18.6
Additional child tax credit:						
Number of returns	21,290,682	20,979,862	21,151,049	20,533,173	20,727,634	0.9
Amount	16,757,687	16,639,233	16,609,434	15,775,394	15,631,405	-0.9
American opportunity credit:						
Number of returns	8,836,029	11,979,099	12,823,967	9,972,160	10,399,178	4.3
Amount	4,638,849	6,367,136	6,691,995	5,011,943	5,192,453	3.6
Payment with an extension request:						
Number of returns	1,304,953	1,457,793	1,572,291	1,851,870	1,867,825	0.9
Amount	30,241,280	41,293,767	37,327,925	59,516,064	56,484,901	-5.1
Excess social security tax withheld:						
Number of returns	1.105.071	1,204,270	1,347,372	1,384,900	1,357,741	-2.0
Amount	1,176,188	1,257,922	940,206	965,888	1,414,601	46.5
Form 4136 - Fuels tax credit:	, , , , , ,	, . , .	,	,	, , , ,	
Number of returns	323,330	354,848	481,731	282,904	351.572	24.3
Amount	57,225	95,125	206,166	78,818	94,112	19.4
Other payments: Form 2439 - Regulated investment company credit:	01,220	33,123	200,100	. 0,0 . 0	01,112	
Number of returns	8,658	8,671	153,422	31,824	8,724	-72.6
Amount	21,752	58,953	764,375	78,257	35,650	-54.4
Form 8885 - Health insurance credit:	21,702	00,000	701,070	70,207	00,000	01.1
Number of returns	11,836	16,174	19,943	11,754	13,693	16.5
Amount	22,541	18,674	31,215	13,972	29,338	110.0
Form 8801 - Refundable prior-year minimum tax credit:	22,541	10,074	31,213	15,572	29,330	110.0
Number of returns	240,844	263,847	223,829	220,916	3,289	-98.5
Amount	1,558,230	486,934	373,804	314,815	4,395	-98.6
First-time homebuyer credit:	1,556,250	460,934	373,004	314,013	4,393	-90.0
Number of returns	4 200 202	224 422	16,209	N/A	N/A	[e]
Amount	1,380,392 5,949,874	334,422 1,370,472		N/A	N/A	[6] [6]
	5,949,674	1,370,472	68,468	IN/A	IN/A	[0]
Total payments:	122 752 706	125 497 061	126 066 092	126 561 042	120 027 207	1.7
Number of returns	132,753,706	135,487,961	136,966,083	136,561,943	138,827,397	2.8
Amount Overnovment total:	768,777,429	794,614,162	799,949,167	849,909,850	873,543,275	2.0
Overpayment, total:	440 000 050	440 500 000	440 000 440	444.044.407	445 557 040	0.0
Number of returns	112,382,258	113,568,220	116,360,446	114,811,407	115,557,210	0.6
Amount	232,455,141	223,879,946	218,268,661	209,438,939	215,410,988	2.9
Overpayment refunded:	400 400 =04	===================================	440 470 000			
Number of returns	109,402,781	110,706,225	113,472,680	111,861,777	112,747,598	0.8
Amount	202,983,547	195,476,309	189,330,514	178,730,084	179,908,247	0.7
Refund credited to next year:						
Number of returns	4,612,597	4,114,885	4,041,409	3,926,808	3,812,435	-2.9
Amount	29,471,595	28,403,637	28,938,140	30,708,856	35,502,741	15.6
Tax due at time of filing:						
Number of returns	22,356,865	23,889,539	23,664,786	24,915,734	26,480,680	6.3
Amount	52,486,138	60,427,052	61,313,510	71,636,182	77,690,368	8.5
Predetermined estimated tax penalty:	[L					
Number of returns	6,548,380	6,670,019	6,702,687	7,619,267	8,544,048	12.1
Amount N/A—Not applicable.	523,965	483,098	446,338	478,121	571,618	19.6

N/A—Not applicable

^[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

^[2] Not included in total income.

^[3] Less than 0.05 percent.

^[4] Included in the line for other income less loss on Form 1040.

^[5] Data from prior-year returns.

^[6] Percentage not computed.

^[7] Total credits includes the values for "other credits" not tabulated here.

^[8] Total tax liability includes the values for "other taxes" not tabulated here.

^[9] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2013 CPI-U = 232.957; 2012 CPI-

 $[\]label{eq:U} U=229.594; 2011 \ CPI-U=224.939; 2010 \ CPI-U=218.056; 2009 \ CPI-U=214.537.$ Source: IRS, Statistics of Income Division, Publication 1304, August 2015.

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and	Single	under 65 65 or older	\$10,000 \$11,500
legally separated)	Head of household	under 65 65 or older	\$12,850 \$14,350
Married with a child and living apart from spouse during the last six months of 2013	Head of household	under 65 65 or older	\$12,850 \$14,350
Married and living with spouse at the end of 2013 (or on the date	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,000 \$21,200 \$22,400
spouse died)	Married, separate return	any age	\$3,900
Married, not living with spouse at the end of 2013 (or on the date spouse died)	Married, joint or separate return	any age	\$3,900
	Single	under 65 65 or older	\$10,000 \$11,500
Widowed in 2011 or 2012 and not remarried in 2013	Head of household	under 65 65 or older	\$12,850 \$14,350
	Qualifying widow(er) with dependent child	under 65 65 or older	\$16,100 \$17,300

Requirements for Filing

The filing requirements for Tax Year 2013 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, goods, property, and services that was not expressly exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if a taxpayer could have excluded part or all of it). Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2013 if he or she:

- 1. was liable for any of the following taxes:
 - Alternative minimum tax;
 - Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other

tax-favored account (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Form 5329);

- Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Schedule H);
- Social security or Medicare tax on unreported tip income;
- Recapture of first-time homebuyer credit;
- Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
- Tax from the recapture of various credits, including investment credits, low-income housing credits or first-time homebuyer credit;
- 2. received HSA, Archer MSA, or Medicare Advantage MSA distributions;

Figure 2. Filing Requirements for Children and Other Dependents

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

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

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

- Earned income was more than \$6,100, or
- Unearned income was over \$1,000, or
- Gross income was more than the larger of (a) \$1,000 or (b) earned income (up to \$5,750) plus \$350.

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

- Earned income was more than \$7,600 (\$9,100 if 65 or older and blind), or
- Unearned income was more than \$2,500 (\$4,000 if 65 or older and blind), or
- Gross income was more than \$2,500 (\$4,000 if 65 or older and blind), or the total of earned income (up to \$5,750) plus \$1,850 (\$3,350 if 65 or older and blind), whichever is larger.

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

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$6,100, or
- Unearned income was over \$1,000, or
- Gross income was more than the larger of \$1,000 or earned income (up to \$5,750) plus \$350.

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

- Earned income was more than \$7,300 (\$8,500 if 65 or older and blind), or
- Unearned income was more than \$2,200 (\$3,400 if 65 or older and blind), or
- Gross income was more than \$2,200 (\$3,400 if 65 or older and blind), or the total of earned income (up to \$5,750) plus \$1,550 (\$2,750 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- 3. had net earnings from self-employment of at least \$400; or
- 4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

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

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for Tax Year 2013 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Additional Medicare Tax

New for 2013 is a 0.9 percent additional Medicare Tax that was applied to Medicare wages, railroad retirement compensation, and self-employment income in excess of \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single or head of household filers.

Adoption Credit

For Tax Year 2013, the maximum credit amount increased from \$12,650 to \$12,970. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$194,580 and completely phased out for modified adjusted gross income of \$234,580 or more.

Alternative Minimum Tax

For Tax Year 2013, the maximum AMT exemption increased from \$78,750 to \$80,800 for a married couple filing a joint return, from \$50,600 to \$51,900 for single filers and heads of household, and from \$39,375 to \$40,400 for a married person filing separately. Also for 2013, the 26-percent tax rate applies to the first \$179,500 (\$89,750 if married filing separately). Previously, it applied to the first \$175,000 (\$87,500).

Archer Medical Savings Account (MSA) Deduction

For Tax Year 2013, the maximum deduction increased from \$2,047.50 (\$4,725.00 for a family) to \$2,080.00 (\$4,837.50 for a family).

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children increased to \$487 in 2013 from \$475 in 2012. For these taxpayers, earned income and AGI had to be less than \$14,340 (\$19,680 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,169 to \$3,250 and, for taxpayers with two qualifying children, the maximum credit increased from \$5,236 to \$5,372. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$37,870 (\$43,210 for married filing jointly) for one qualifying child, or less than \$43,038 (\$48,378 for married filing jointly) for two

qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$5,891 to \$6,044. For these taxpayers, earned income and AGI had to be less than \$46,227 (\$51,567 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,300 for the year.

Education Credits

There were two education credits available: the Lifetime Learning credit; and the American Opportunity credit. The Lifetime Learning credits' AGI phaseout amounts were increased. The Lifetime Learning credits phased out for tax-payers with AGI between \$53,000 and \$63,000 (\$107,000 and \$127,000 for married filing jointly). The American Opportunity credit phased out for taxpayers with AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). The latter were the same as 2012.

Exemption Amount

For Tax Year 2013, the exemption amount increased \$100 to \$3,900 due to mandated indexing for inflation. The exemption amount was limited if the taxpayer's adjusted gross income was more than \$150,000 for married filing separately, \$250,000 for single, \$275,000 for head of household, and \$300,000 for married filing jointly. There was no such limitation in 2012.

Filing Status for Same-Sex Married Couples

If taxpayers had a same-sex spouse and were legally married in a State (or foreign country) that recognized same-sex marriage, the taxpayers generally had to use the married filing jointly or married filing separately filing status on their 2013 return, even if they lived in a State (or foreign country) that did not recognize same-sex marriage.

Foreign-Earned Income Exclusion

For 2013, the exclusion increased to \$97,600 from \$95,100 in 2012.

Foreign Housing Deduction

For 2013, the foreign housing deduction was limited to \$29,280 for most locations. In 2012, the deduction was limited to \$28,530.

Health Savings Account Deduction

A deduction for contributions to a health savings account was limited to \$3,250; \$6,450 for family coverage. This was an increase from \$3,100 (\$6,250 for family coverage) in 2012. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older).

Household Employment Tax

Taxpayers paying domestic employees more than \$1,800 annually, generally had to pay social security, Medicare and Federal unemployment (FUTA) taxes for these employees by filing Schedule H, Household Employment Taxes, with their income tax return. For 2013, the FUTA tax rate was 6.0 percent. Also for 2013, the rate for the employee portion of social security tax reverted back to 6.2 percent from 4.2 percent, while the employer portion remained at 6.2 percent. Beginning in 2013, taxpayers had to withhold a 0.9 percent Additional Medicare Tax from wages they paid to an employee in excess of \$200,000 in a calendar year. The Additional Medicare Tax was only imposed on the employee.

Individual Retirement Arrangement Deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$95,000 and \$115,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$59,000 and \$69,000 for single filers, heads of households, or married filing separately taxpayers living apart. This was up from \$92,000 and \$112,000 for married filing jointly or surviving spouses and \$58,000 and \$68,000 for single filers, heads of households, or married filing separately taxpayers living apart in 2012. 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 \$178,000 and \$188,000, up from \$173,000 and \$183,000 in 2012. These were limited to the lesser of \$5,500 (\$5,000 in 2012), \$11,000 (\$10,000 in 2012) if married filing jointly, or the taxpayer's compensation for the year, were subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was over age 50 these limits were \$1,000 higher per taxpayer.

Itemized Deductions

For 2013, a taxpayer could have had their itemized deductions limited if their adjusted gross income was more than \$150,000 for married filing separately filers, \$250,000 for single filers, \$275,000 for head of household filers, and \$300,000 for married filing jointly filers. Itemized deductions were not limited in 2012.

Medical and Dental Expenses Deduction

Beginning in 2013, a taxpayer could deduct only the part of medical and dental expenses that exceeded 10 percent of adjusted gross income (7.5 percent if either the taxpayer or the taxpayer's spouse was born before January 2, 1949, and thus age 65). Previously, this percentage was 7.5 percent for all taxpayers regardless of age.

Net Capital Gain and Qualified Dividends Tax Rate

The 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for 2013 for certain high

taxable income taxpayers. To be subject to this higher rate, taxpayers' taxable income had to exceed \$225,000 for married filing separately filers, \$450,000 for married filing jointly filers, \$425,000 for head of household filers, and \$400,000 for single filers

Net Investment Income Tax

New for 2013, taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single or head of household filers.

Penalty Tax on Qualified Retirement Plans

Contributions to an IRA in excess of the legal limitation for the year, the lesser of \$5,500 (\$5,000 in 2012), \$11,000 (\$10,000 in 2012) if married filing jointly, or the taxpayer's compensation for the year, were subject to an excise tax equal to 6 percent of the excess contribution. If the taxpayer(s) were over age 50 these limits were \$1,000 higher per taxpayer.

Prior-Year Minimum Tax Credit

For 2013, the credit for prior-year minimum tax was no longer partly refundable.

Retirement Savings Contribution Credit

A taxpayer could take a credit for qualified retirement savings contributions if their adjusted gross income was less than or equal to \$29,500 if single, qualified widow(er) or married filing separately (\$44,250 if head of household, \$59,000 if married filing jointly). In 2012, AGI had to be less than \$28,750 (\$43,125 if head of household, \$57,500 if married filing jointly). For both years, the maximum credit was \$1,000 (\$2,000 for married filing jointly) and could be taken if AGI was less than or equal to \$17,750 (\$26,525 if head of household and \$35,500 for joint returns). These cutoffs for the maximum credit for 2012 were \$17,250 (\$25,875 and \$34,500, respectively).

Self-Employment Tax

Beginning in 2013, the self-employment tax rate reverted back to 15.3 percent from 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security portion reverted back to 12.4 percent from 10.4 percent.

Social Security and Medicare Taxes

For 2013, the maximum wages subject to social security tax was \$113,700 up from \$110,100 for 2012. All wages were subject to Medicare tax. Beginning in 2013, the social security tax reverted back to 6.2 percent from 4.2 percent. The Medicare tax portion remained at 1.45 percent.

Standard Deduction

Due to normal inflationary adjustments, the standard deduction, which could be claimed by people who did not itemize deductions on Schedule A of Form 1040, was higher for 2013 than it was for 2012. The amount that could be claimed depended on filing status, whether the taxpayer was age 65 or older or blind, and whether the taxpayer could be claimed as a dependent by another person. For 2013, the standard deduction increased to \$12,200 for joint filers, up from \$11,900 for 2012. For single filers and married filing separate filers, the deduction amount increased to \$6,100, up from \$5,950. For head of household filers, the deduction was \$8,950, up from \$8,700.

Tax Rates

The highest tax rate for 2013 was 39.6 percent. In 2012, the highest tax rate was 35 percent. The new tax rate was for:

- Single returns with taxable income greater than \$400,000;
- Married filing jointly returns with taxable income greater than \$450,000;
- Married filing separately returns with taxable income greater than \$225,000; and
- Head of household returns with taxable income greater than \$425,000.

Section 2

Description of the Sample

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

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2014.

All returns processed during 2014 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded from the estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2013. While most of the returns processed during Calendar Year 2014 were for Tax Year 2013, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2012 and 2013.

Sample Design and Selection

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

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

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

- 2. High business receipts of \$50,000,000 or more.
- 3. Presence or absence of special forms or schedules (Form 2555; Form 1116; Form 1040, Schedule C; and Form 1040, Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)
- 5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

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

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2014 were used to assign each taxpayer's record to the appropriate stratum, and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000.

Data Capture and Cleaning

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

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values, as well as any additional variables that an editor needed to extract for each record.

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2013, some 0.01 percent of the sample returns were unavailable.

Method of Estimation

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

Sampling Variability and Confidence Intervals

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

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

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

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

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

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$27.849 billion, and its related coefficient of variation, CV(X), is 0.69 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

SE (X) = X • CV(X)
= (
$$$27.849 \times 10^9$$
) • (0.0069)
= $$0.192$ billion

The p percent confidence interval is calculated using the formula:

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

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68-percent confidence interval is from \$27.657 billion to \$28.041 billion, the 95-percent confidence interval is from \$27.465 billion to \$28.233 billion, and the 99-percent confidence interval is from \$27.273 billion to \$28.425 billion.

Table Presentation

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

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

Footnote

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2012 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-Type Price Index [4].

References

[1] Hostetter, S.; Czajka, J. L.; Schirm, A. L.; and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier

- for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419–424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163–168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.
- [4] U.S. Bureau of Economic Analysis, "Price Indexes for Gross Domestic Product," [http://www.bea.gov/] (accessed December 5, 2013).

Table B. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2013

			Description	Description of the sample strata	ç					Number of returns	f returns
				or tire sample str	D I I					Population	Sample
										counts [1]	counts
Grand total										147,759,485	332,040
Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total	oss income or ex	panded income or	f \$200,000 and	over, with no inco	ome tax after cre	dits and no addi	tional tax for tax	preferences, total			
\$5,000,000 or more Indexed Positive Income or Indexed Positive Income	Income or Index	ted Positive Incor	ne							305	305
Under \$5,000,000 Indexed Positive Income or Indexed Positive Income [2]	ncome or Indexe	d Positive Income	9 [2]							38,811	35,687
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total	chedule C (busir	less or profession	total receipts	of \$50,000,000 a	nd over, total					308	308
Other Returns, total										147,720,061	295,740
				Numk	Number of Returns by type of form attached	type of form att	ached				
		Form 1040	1040	Form	Form 1040	Form 1040 w	Form 1040 with Schedule F	Form 1040 with other	with other		
Description of the sample strata	Degree of interest [3]	with Form 1116 or Form 2555	. 1116 or 2555	with Schedule Form 1116 o	with Schedule C but without Form 1116 or Form 2555	but without Sch 1116 or F	but without Schedule C, Form 1116 or Form 2555	Schedules and Forms and Forms 1040EZ	d Forms and and 1040EZ		
		Population	Sample	Population	Sample	Population	Sample	Population	Sample		
		counts	connts	connts	counts	connts	counts	counts	counts		
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)		
Total		6,156,223	70,514	23,174,522	56,130	1,295,747	7,242	117,093,569	161,854		
Indexed Negative Income [4] \$10,000,000 or more	All	384	384	1,144	1,144	166	166	1,337	1,337	3,031	3,031
\$5,000,000 under \$10,000,000	W	735	735	1,916	1,916	270	270	2,399	2,399	5,320	5,320
\$2,000,000 under \$5,000,000	All	3,244	1,050	7,264	2,405	1,066	367	9,131	3,160	20,705	6,982
\$1,000,000 under \$2,000,000	All	7,010	1,087	14,517	2,322	2,499	408	18,248	2,886	42,274	6,703
\$500,000 under \$1,000,000	All	15,847	518	33,292	1,122	5,914	205	42,825	1,475	97,878	3,320
\$250,000 under \$500,000	All	32,526	348	71,010	089	11,218	116	93,485	938	208,239	2,082
\$120,000 under \$250,000	All	57,180	284	136,736	669	17,845	102	197,249	948	409,010	2,033
\$60,000 under \$120,000	All	61,535	166	166,015	510	19,065	89	271,823	815	518,438	1,559
Under \$60,000	All	43,191	74	386,000	732	25,659	20	622,009	1,146	1,076,859	2,002
Indexed Positive Income [3] Under \$30,000	-							33,686,309	33,739	33,686,309	33,739
Under \$30,000	2	251,975	270	3,808,738	3,789	72,874	85	27,512,372	27,719	31,645,959	31,863
Under \$30,000	3-4	280,702	285	5,694,949	5,689	93,437	105	6,975,566	6,942	13,044,654	13,021
\$30,000 under \$60,000	1-2	588,668	269	1,865,355	1,826	141,241	146	21,586,545	21,422	24,181,809	23,963
\$30,000 under \$60,000	3-4	652,637	614	3,767,147	3,734	227,326	201	6,815,208	6,849	11,462,318	11,398
\$60,000 under \$120,000	1-3	1,052,156	1,082	2,178,941	2,180	193,101	205	11,454,447	11,499	14,878,645	14,966
\$60,000 under \$120,000	4	764,428	889	2,504,819	2,549	179,114	171	3,253,257	3,278	6,701,618	989'9
\$120,000 under \$250,000	1-3	347,974	1,173	405,068	1,341	75,948	281	1,374,800	4,608	2,203,790	7,403
\$120,000 under \$250,000	4	945,124	3,123	1,419,302	4,750	98,839	324	2,199,154	7,272	4,662,419	15,469
\$250,000 under \$500,000	All	608,760	4,407	511,606	3,779	80,642	969	732,749	5,243	1,933,757	14,025
\$500,000 under \$1,000,000	All	271,434	6,722	147,371	3,620	35,937	861	182,243	4,648	636,985	15,851
\$1,000,000 under \$2,000,000	All	104,733	12,898	38,918	4,794	10,587	1,241	45,129	5,474	199,367	24,407
\$2,000,000 under \$5,000,000	All	47,386	15,443	11,628	3,763	2,531	908	13,748	4,521	75,293	24,533
\$5,000,000 under \$10,000,000	All	11,432	11,432	1,949	1,949	342	342	2,367	2,367	16,090	16,090
\$10,000,000 or more	All	7,162	7,162	837	837	126	126	1,169	1,169	9,294	9,294

[1] This population includes an estimated 408,186 returns that were excluded from other tables in this report because they contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling. The increase in this number for the current tax year was caused by additional processing for returns impacted by identity theft.

^[2] A processing error caused 3,124 returns to be excluded from the sample prior to sample selection.

[3] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting. And a for two the tax modeling purposes. Degree of interest are assigned to those that are the most interesting. All refers to income classes for which returns with all four degrees of interest are assigned.

[4] Positive and Negative Income classes are divided by a Chain—Type Price Index for the Gross Domestic Product of 1.5156 to represent a base year of 1991.

Source: IRS, Statistics of Income Division, Publication 1304, August 2015.

Section 3

Basic Tables

Р а	rt 1—	Returns Filed and Sources of Income	Page
	1.1	All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income	29
	1.2	All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status	32
	1.3	All Returns: Sources of income, Adjustments, Deductions, Credits, and Tax Items by Marital Status	40
	1.4	All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income	43
	1.4CV	Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjust Gross Income	
	1.4A	Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income	69
	1.5	All Returns: Sources of Income, Adjustments, and Tax Items, by Age	81
	1.6	All Returns: Number of Returns, by Age, Marital Status, and Adjusted Gross Income	85
	1.7	All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income	87
P a	rt 2—	Exemptions and Itemized Deductions	
	2.1	Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income	89
	2.1CV	Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income	
	2.2	Returns with Itemized Deductions: Source of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status	113
	2.3	All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income	116
	2.4	All Returns: Number of Exemptions by Exemption Type and Marital Status	119
	2.5	Returns with Earned Income Credit, by Size of Adjusted Gross Income	120
	2.6	Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age	129

Part 3—Tax Computations

3.1	Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income	
3.1A	Returns with Form 8615 Tax Computation: Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income	137
3.2	Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income	138
3.3	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income	. 141
3.3CV	Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income	.152
3.4	All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status	.162
3.5	All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income	.165
3.6	Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status	.169
3.7	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age	.170

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2013

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Size and accumulated size of adjusted gross income			All returns					Taxable returns		
of adjusted gross income	Number	10000	. <u>.</u>	Adjusted gross		Number	+00000	Adjusted gross income less deficit	d gross	Taxable income
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	Percent of total	Amount	Percent of total	Number of returns
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)
Size of adjusted gross income	147.351.299	100.0	9.093.628.703	100.0	61,714	94.532.494	100.0	8.426.007.999	100.0	94.505.726
No adjusted gross income	2,113,013	1.4	-198,630,863	=======================================	-94,004	6,231	[2]	-10,474,747	Ξ	0
\$1 under \$5,000	10,608,111	7.2	27,566,440	0.3	2,599	259,679	0.3	810,746	0.0	258,507
\$5,000 under \$10,000	12,030,388	8.2	91,559,806	1.0	7,611	1,826,829	1.9	14,157,630	0.2	1,825,909
\$10,000 under \$15,000	12,503,345	8.5	156,213,341	1.7	12,494	4,682,558	5.0	59,495,352	2.0	4,681,451
\$15,000 under \$20,000	11,621,535	7.9	202,680,464	2.2	17,440	5,296,828	5.6	92,566,484	1.1	5,295,806
\$20,000 under \$25,000	10,125,285	6.9	227,249,985	2.5	22,444	5,456,047	5.8	122,786,791	1.5	5,455,828
\$25,000 under \$30,000	8,809,515	0.9	241,920,783	2.7	27,461	5,155,731	5.5	141,790,956	1.7	5,155,471
\$30,000 under \$40,000	14,473,606	9.8	503,629,456	5.5	34,796	10,249,791	10.8	358,574,531	4.3	10,249,720
\$40,000 under \$50,000	11,279,394	7.7	504,991,453	2.6	44,771	9,408,699	10.0	422,009,648	2.0	9,408,672
\$50,000 under \$75,000	19,229,309	13.0	1,183,907,339	13.0	61,568	18,003,354	19.0	1,111,909,458	13.2	18,002,504
\$75,000 under \$100,000	12,574,107	8.5	1,089,048,941	12.0	86,610	12,322,770	13.0	1,067,897,141	12.7	12,319,661
\$100,000 under \$200,000	16,425,446	11.1	2,209,424,177	24.3	134,512	16,318,248	17.3	2,196,047,037	26.1	16,313,892
\$200,000 under \$500,000	4,488,110	3.0	1,277,488,938	14.0	284,639	4,477,599	4.7	1,274,632,998	12.1	4,472,298
\$500,000 under \$1,000,000	724,251	0.5	486,697,123	5.4	672,001	722,903	0.8	485,798,728	5.8	721,735
\$1,000,000 under \$1,500,000	156,269	0.1	188,076,335	2.1	1,203,542	155,955	0.2	187,696,020	2.2	155,515
\$1,500,000 under \$2,000,000	64,236	[2]	110,426,328	1.2	1,719,072	64,103	0.1	110,195,234	1.3	63,945
\$2,000,000 under \$5,000,000	91,128	0.1	270,182,734	3.0	2,964,871	90,961	0.1	269,685,447	3.2	90,710
\$5,000,000 under \$10,000,000	21,412	[2]	145,700,551	1.6	6,804,621	21,378	0.0	145,482,169	1.7	21,319
\$10,000,000 or more	12,839	[2]	375,495,375	4.1	29,246,466	12,828	0.0	374,946,377	4.4	12,785
	Taxable income—continued	e-continued	bul	Income tax after credits	l axable returns—continued	is—continued		Total income tax		
Oria bataliminada bac azia				-						
of adjusted gross income		400000	Jo rodenija		100000			Percent of		Average
	Amount	total	returns	Amount	total	Amount	Total	Taxable income	income less	total income tax (dollars)
	(11)	(42)	(13)	(44)	(15)	(16)	(4.7)	(48)	(10)	(06)
Size of adjusted gross income	(11)	(12)	(61)	(+1)	(21)	(01)	(11)	(91)	(61)	(50)
All returns	6,240,297,064	100.0	94,518,546	1,218,549,835	100.0	1,235,040,347	100.0	19.8	14.7	13,065
No adjusted gross income	0	[2]	6,214	176,629	[2]	177,444	[2]	[1]	[7]	28,478
\$1 under \$5,000	378,113	[2]	259,678	37,423	[2]	37,423	[2]	6.6	4.6	144
\$5,000 under \$10,000	3,514,192	0.1	1,826,828	363,828	[2]	363,828	[2]	10.4	2.6	199
\$10,000 under \$15,000	16,090,737	0.3	4,681,564	1,513,971	0.1	1,513,976	0.1	9.4	2.5	323
\$15,000 under \$20,000	38,134,800	9.0	5,296,826	3,703,936	0.3	3,703,936	0.3	9.7	4.0	669
\$20,000 under \$25,000	58,340,298	6.0	5,456,046	6,259,605	0.5	6,259,605	0.5	10.7	5.1	1,147
\$25,000 under \$30,000	75,779,897	1.2	5,155,730	8,650,789	0.7	8,650,789	0.7	11.4	6.1	1,678
\$30,000 under \$40,000	212,364,963	3.4	10,249,787	24,184,517	2.0	24,184,518	2.0	11.4	6.7	2,360
\$40,000 under \$50,000	266,978,576	4.3	9,407,581	31,194,931	2.6	31,195,016	2.5	11.7	7.4	3,316
\$50,000 under \$75,000	742,932,887	11.9	18,003,284	95,577,285	7.8	95,577,441	7.7	12.9	8.6	5,309
\$75,000 under \$100,000	752,794,444	12.1	12,322,672	102,655,118	8.4	102,655,287	8.3	13.6	9.6	8,331
\$100,000 under \$200,000	1,655,746,673	26.5	16,316,042	278,477,723	22.9	278,503,806	22.6		12.7	17,067
\$200,000 under \$500,000	1,045,437,126	16.8	4,470,538	248,506,252	20.4	250,646,209	20.3		19.7	55,978
\$500,000 under \$1,000,000	426,019,294	6.8	721,326	123,238,260	10.1	125,785,974	10.2	29.5	25.9	174,001
\$1,000,000 under \$1,500,000	165,115,643	2.6	155,608	51,822,627	4.3	53,108,843	4.3	32.2	28.3	340,540
\$1,500,000 under \$2,000,000	97,483,398	1.6	63,937	31,298,313	2.6	32,173,741	2.6	33.0	29.2	501,907
\$2,000,000 under \$5,000,000	237,659,944	3.8	90,764	77,204,789	6.3	79,629,744	6.4	33.5	29.5	875,427
\$5,000,000 under \$10,000,000	128,194,863	2.1	21,333	41,134,187	3.4	42,687,638	3.5	33.3	29.3	1,996,802
\$10,000,000 or more	317,1331,217	5.1	12,791	92,549,654	0.1	98,185,129	6.7	30.3	7.97	7,653,970

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated]

			All returns					Taxable returns		
Č				Adjusted gross				Adjusted gross	d gross	Taxable income
Size and accumulated size of adjusted gross income	Number	Percent	ir	income less deficit		Number	Percent	income less deficit	ss deficit	N S
	retums	of total	Amount	Percent of total	Average (dollars)	returns	of total	Amount	Percent of total	of returns
	(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	2,113,013	1.4	-198,630,863	[]	-94,004	6,231	[2]	-10,474,747	[]	0
\$1 under \$5,000	10,608,111	7.2		0.3	2,599	259,679	0.3	810,746	[2]	258,507
\$1 under \$10,000	22,638,499	15.4		1.3	5,262	2,086,509	2.2	14,968,376	0.2	2,084,416
\$1 under \$15,000	35,141,844	23.8	275,339,587	3.0	7,835	6,769,066	7.2	74,463,728	0.0	6,765,868
\$1 under \$20,000	46,763,379	31.7	478,020,050	1 5.3	10,222	12,065,894	12.8	167,030,212	2.0	12,061,674
\$1 under \$25,000	56,888,664	38.6	7.05,270,035	8.7	12,397	17,521,941	18.5	289,817,003	3.4	17,517,502
\$1 under \$30,000	65,698,179	44.6	947,190,817	10.4	14,417	22,677,672	24.0	431,607,959	5.7	22,672,973
\$1 under \$40,000	80,171,785	54.4	1,450,820,273	16.0	18,096	32,927,463	34.8	1 212 102 138	4. 4.	32,922,692
\$1 inder \$75,000	110 680 489	75.1	3 139 719 065	24.5	28.367	60 339 517	9 6 6	2 324 101 595	27.6	60 333 867
\$1 under \$100,000	123,254,596	83.6		46.5	34,309	72,662,287	76.9	3,391,998,737	40.3	72,653,528
\$1 under \$200,000	139,680,042	94.8		70.8	46,092	88,980,535	94.1	5,588,045,773	66.3	88,967,420
\$1 under \$500,000	144,168,152	97.8		84.8	53,519	93,458,134	98.9	6,862,678,771	81.4	93,439,719
\$1 under \$1,000,000	144,892,403	98.3	8,202,378,243	90.2	56,610	94,181,037	9.66	7,348,477,499	87.2	94,161,453
\$1 under \$1,500,000	145,048,672	98.4	8,390,454,578	92.3	57,846	94,336,993	8.66	7,536,173,519	89.4	94,316,968
\$1 under \$2,000,000	145,112,908	98.5	8,500,880,906	93.5	58,581	94,401,096	6.66	7,646,368,753	2.06	94,380,912
\$1 under \$5,000,000	145,204,036	98.5		96.5	60,405	94,492,056	100.0	7,916,054,200	93.9	94,471,622
\$1 under \$10,000,000	145,225,448	98.6		98.1	61,399	94,513,435	100.0	8,061,536,368	95.7	94,492,941
\$1 or more	145,238,287	98.6		102.2	63,979	94,526,263	100.0	8,436,482,745	100.1	94,505,726
All returns	147,351,299	100.0	9,093,628,703	100.0	61,714	Ш	100.0	8,426,007,999	100.0	94,505,726
	Taxable income	e-continued	Sul	Income tax after credits	Taxable returns	s—continued		Total income tax		
Size and accimilated size		П						, de 400000		
of adjusted gross income		Doroopt of	Nimborof		Doroont of			בובים בו	00000 PO 0000	Average
	Amount		retums	Amount	total	Amount	Total	Taxable income	Adjusted gross income less deficit	total income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	0	[1]	6,214	176,629	[2]	177,444	[2]	[1]	[1]	28,470
\$1 under \$5,000	378,113	[2]	259,678	37,423	[2]	37,423	[2]	6.6	4.6	144
\$1 under \$10,000	3,892,305	0.1	2,086,506	401,251	[2]	401,251	[2]	10.3	2.7	192
\$1 under \$15,000	19,983,042	0.3	6,768,070	1,915,222	0.2	1,915,227	0.2	9.6	2.6	283
\$1 under \$20,000	58,117,842	0.0		5,619,158	0.5	5,619,163	0.5	9.7	3.4	466
\$1 under \$25,000	116,458,140	1.9	17,520,943	11,878,763	1.0	11,878,768	1.0	10.2	4.1	678
\$1 inder \$40 000	404 603 000	9	32 926 460	74 714 069	1.7	74 714 074	· · ·	10.7	4.0	1 358
\$1 under \$50.000	671.581.576	10.8	42.334,040	75.908.999	6.2	75.909.090	0.0	11.3	6.3	1.793
\$1 under \$75,000	1,414,514,463	22.7	60,337,324	171,486,284	14.1	171,486,531	13.9	12.1	7.4	2,842
\$1 under \$100,000	2,167,308,906	34.7	72,659,996	274,141,401	22.5	274,141,818	22.2	12.6	8.1	3,773
\$1 under \$200,000	3,823,055,579	61.3		552,619,124	45.4	552,645,624	44.7	14.5	9.9	6,211
\$1 under \$500,000	4,868,492,705	78.0		801,125,376	65.7	803,291,833	65.0	16.5	11.7	8,596
\$1 under \$1,000,000	5,294,511,999	84.8	94,167,901	924,363,636	75.9	929,077,807	75.2	17.5	12.6	9,866
\$1 under \$1,500,000	5,459,627,642	87.5	94,323,508	976,186,263	80.1	982,186,650	79.5	18.0	13.0	10,412
\$1 under \$2,000,000	5,557,111,040	89.1	94,387,445	1,007,484,576	82.7	1,014,360,391	82.1	18.3	13.3	10,746
\$1 under \$5,000,000	5,794,770,984	92.9	94,478,208	1,084,689,364	89.0	1,093,990,135	88.6	18.9	13.8	11,579
\$1 or more	6 240 297 064	100.0		1 218 373 205	92.4	1 234 862 902	32.0	19.2	14.1	13,028
All returns	6.240.297.064	100.0		1 218 549 835	100.0	1 235 040 347	100.0	0.00	14.7	13.066
	-) () ()			200(210(21-6)	2					20062

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated]

Included size of the continuitied size of the continuitied size of the continuities				All returns					Taxable returns		
Column C	Size and accumulated size	Number	Percent	.= 	Adjusted gross ncome less deficit		Number	Percent	Adjusted income les	l gross ss deficit	Taxable income
of from largest size of ross income (1) (2) (3) (4) (5) (6) (7) (8) (9) ross income ross income ross showned 12.839 (2) 375,495,375 4.1 22,246,466 12.828 (2) 376,946,377 4.4 or more 34,251 (2) 521,195,926 5.7 15,216,955 34,206 (2) 504,946,377 4.4 or more 126,379 0.1 790,1804,988 9.9 4,755,979 192,706 (2) 500,309,227 10.7 rmore 1,070,134 0.7 1,576,578,446 1.7 1,473,253 1,068,128 1.1 1,573,803,974 18.7 rmore 1,070,134 0.7 1,576,578,446 1.7 1,473,253 1,068,128 0.1 1,073,803 9.4 1,073,803,974 18.7 rmore 55,882,456 0.2 1,088,881,323 0.2 1,473,253 1,086,178 1,23,803,974 18.7 rmore 55,882,456 2.8 1,23,846,726		returns	of total	Amount	Percent of total	Average (dollars)	returns	of total	Amount	Percent of total	Number of returns
12,836 12,839 12 375,436,375 4.1 29,246,466 12,828 12 374,946,377 4.4 4.4 29,246,466 12,828 12 374,946,377 4.4 4.4 29,246,466 12,828 125,426,378 1.0		(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)
O or more 12,839 [2] 375,496,375 4.1 29,246,466 12,828 [2] 374,946,377 4.4 or more 126,379 [2] 521,195,926 5.7 15,216,955 34,206 [2] 520,428,546 6.2 or more 126,379 0.1 791,338,660 8.7 15,216,955 125,167 0.1 790,113,993 9.4 or more 189,615 0.1 901,804,988 9.9 4,755,979 198,270 0.1 790,113,993 9.4 rmore 345,824 0.2 1,070,134 0.7 1,576,578,446 17.3 1,473,253 1,088,178 1.1 1,573,803,974 18.7 rmore 5,558,245 3.8 2,864,667,383 3.14 513,486,972 0.4 1,678,496,972 3.38 rmore 5,558,245 3.8 2,864,667,383 3.14 51,448,406,972 0.5 2,448,466,972 3.38 rmore 5,558,245 3.8 7,224,780 8,57,193 3.7 1,684,374 <td>Accumulated from largest size of adjusted gross income</td> <td></td>	Accumulated from largest size of adjusted gross income										
or more 12,537 52,135,926 5.7 15,216,955 34,206 (2) 520,428,546 6.2 or more 125,379 0.1 791,378,660 8.7 6,311,892 125,167 0.1 790,133,993 9.4 or more 345,883 0.2 1,0180,881,323 1.2 4,755,677 0.1 790,130,242 1.0 or more 345,883 0.2 1,089,881,323 1.2 3,41,012 345,225 0.0 1,080,05246 1.0 rmore 5,586,245 3.8 2,884,067,383 31.4 513,484 5,545,728 0.1 1,073,483,976 1.0 rmore 5,586,245 3.8 2,884,067,383 31.4 513,483,976 5.9 2,848,436,972 33.8 rmore 5,568,245 3.8 2,884,067,383 31.4 51,483,487 5.63,484,400 33.8 34,486,148 5,644,444,000 33.8 34,486,146 67.7 178,036 5.188,3476 5.9 2,248,436,972 5.9 2,248,436,400 33.8	\$10,000,000 or more	12,839	[2]	375,495,375		29,246,466	12,828	[2]	374,946,377	4.4	12,785
or more 125,379 0.1 791,378,660 8.7 6,311,892 125,167 0.1 790,113,993 9.4 or more 189,615 0.1 791,378,660 8.7 6,311,892 125,167 0.1 790,1304,227 10.7 or more 345,883 0.2 1,089,881,323 12.0 3,145,1012 346,225 0.4 1,080,036,246 10.7 rmore 5,568,61 0.0 1,576,578,446 17.3 1,473,253 1,068,128 5.1 15.73,803,974 18.7 rmore 5,568,61 0.0 2,285,067,798 3.8 2,285,067,788 31.4 51,484,369 5.2 18.7 18.7 178,036 34,186,746 5.0 2,245,009 5.9 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 5.0 34,186,746 <t< td=""><td>\$5,000,000 or more</td><td>34,251</td><td>[2]</td><td>521,195,926</td><td></td><td>15,216,955</td><td>34,206</td><td>[2]</td><td>520,428,546</td><td>6.2</td><td>34,104</td></t<>	\$5,000,000 or more	34,251	[2]	521,195,926		15,216,955	34,206	[2]	520,428,546	6.2	34,104
or more 189,615 0.1 901,804,988 9.9 4,755,979 189,270 0.2 900,309,227 10.7 or more 345,883 0.2 1,089,881,323 12.0 3,151,012 345,225 0.4 1,088,005,246 12.9 r more 5,558,245 0.2 1,578,73,803,974 31.4 5,154,728 5.9 2,844,409 18.7 18.7 1,473,253 1,088,128 1.1 1,573,803,974 18.7 18.3 1,088,128 1.1 1,573,803,974 18.7 1,473,253 1,088,128 1.1 1,573,803,974 18.7 1,473,253 1,486,748 5.9 2,844,409 5.9 2,844,409 5.9 2,844,409 5.0 3,444,009 8.5 7,224,290,608 8.5 7,224,290,608 8.5 7,224,290,608 8.5 7,224,290,608 8.5 9.5 9.5 7,224,290,608 8.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9.5 9	\$2,000,000 or more	125,379	0.1	791,378,660	8.7	6,311,892	125,167	0.1	790,113,993	9.4	124,814
or more 345,883 0.2 1,089,881,323 12.0 3,151,012 345,225 0.4 1,088,005,246 12.9 rmore 1,070,134 0.7 1,576,578,446 17.3 1,473,253 1,068,128 1.1 1,573,803,974 18.7 rmore 5,582,245 3.8 2,854,067,383 31.4 513,484 5,545,728 5.9 2,848,436,972 33.8 rmore 5,582,425 2.3 6,152,40,501 67.7 178,039 34,186,746 5.0 2,244,484,009 59.9 more 5,546,778 2.3 6,152,40,501 67.7 176,383,976 5.04,484,009 59.9 7.2 more 65,066,710 44.2 7,841,439,239 86.2 120,514 61,598,390 65.2 7,644,300 65.2 7,644,300 65.0 96.0 7,644,300 86.14,167,381,150 7,644,300 86.14,167,381,150 7,224,290,608 86.17,281,146 96.0 7,648,591 7,644,301 80.0 86.14,167,381,150 7,644,301 80.0 86.17,123,81,1	\$1,500,000 or more	189,615	0.1	901,804,988	6.6	4,755,979	189,270	0.2	900,309,227	10.7	188,758
rmore 1,070,134 0.7 1,576,578,446 17.3 1,473,253 1,068,128 1.1 1,573,803,974 18.7 rmore 5,558,245 3.8 2,854,067,383 31.4 513,484 5,545,728 5.9 2,848,436,972 33.8 rmore 5,558,245 3.8 2,854,067,383 31.4 513,484 5,545,728 5.9 2,848,436,972 33.8 more 21,983,581 2.3 5,644,484,009 55.7 7,224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,608 8.9 7.224,290,408 8.9 8.0 7.444,391 7.646,303,625 8.0 7.	\$1,000,000 or more	345,883	0.2		12.0	3,151,012	345,225	0.4	1,088,005,246	12.9	344,273
rmore 5,558,245 3.8 2,854,067,383 31.4 513,484 5,545,728 5.9 2,848,436,972 33.8 rmore 21,983,691 14.9 5,063,491,560 55.7 230,322 21,863,976 5.0 44,484,009 59.9 2 more 21,983,697 34,557,798 35.5 7,336,447,840 80.7 778,038 52,190,100 55.2 7,224,290,608 85.7 5 more 65,066,108 44.2 7,841,439,293 86.2 106,1916 76.0 8,044,840,009 85.7 7,244,290,608 85.7 96.7 7 7,244,290,100 85.7 96.7 7,646,300,256 90.7 96.7 97.193 77,004,322 81.5 8,044,7766 96.7 7 96.9 89,507 82,460,369 87.2 81.46,665,742 96.7 96.9 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5 81.5	\$500,000 or more	1,070,134	0.7	1,576,578,446	17.3	1,473,253	1,068,128	1.1	1,573,803,974	18.7	1,066,007
rmore 21,983,691 14.9 \$,063,491,560 \$5.7 230,329 21,863,976 231,150 \$6.083,491,560 \$6.7 178,036 24,186,746 23.1 \$6,044,484,009 \$6.9 more 34,557,798 23.5 6,152,540,501 67.7 178,036 34,186,746 36.2 6,112,381,150 72.5 more 53,787,107 36.5 7,384,47840 80.7 136,398 52,190,100 55.2 7,224,290,608 85.7 more 65,066,501 44.2 7,841,439,293 86.2 120,514 61,598,800 65.2 7,646,300,256 90.7 more 86,066,501 8,346,0848 91.8 104,916 71,848,591 76.0 8,048,874,86 95.0 more 98,474,908 66.8 8,814,239,515 96.9 89,507 82,460,369 87,260 88,146,665,742 96.7 more 10,096,442 74.7 9,016,919,979 96.9 82,460,369 87,261,514 97.8 87,271,97 92.8 87,261,614,369 <td< td=""><td>\$200,000 or more</td><td>5,558,245</td><td>3.8</td><td></td><td>31.4</td><td>513,484</td><td>5,545,728</td><td>5.9</td><td>2,848,436,972</td><td>33.8</td><td>5,538,306</td></td<>	\$200,000 or more	5,558,245	3.8		31.4	513,484	5,545,728	5.9	2,848,436,972	33.8	5,538,306
more 34,557,798 23.5 6,122,540,501 67.7 178,036 34,186,746 36.2 6,112,381,150 72.5 more 53,787,107 36.5 7,336,447,840 80.7 136,398 52,190,100 55.2 7,224,290,608 85.7 more 65,066,501 44.2 7,841,439,293 86.2 120,514 61,598,800 65.2 7,646,300,256 90.7 more 65,066,501 44.2 7,841,439,293 86.2 120,514 61,598,800 65.2 7,646,300,256 90.7 more 79,540,108 8,345,068,748 91.8 104,916 71,848,591 76.0 8,004,874,786 95.0 more 88,349,622 60.0 8,586,895,531 94.4 97,193 77,004,322 81,5 8,266,452,533 98.1 more 10,096,442 74.7 9,016,919,379 96.9 89,507 82,480,356 97.8 8,421,514,369 99.2 more 122,599,788 83.2 9,173,133,320 100.9 94,266,583	\$100,000 or more	21,983,691	14.9		55.7	230,329	21,863,976	23.1	5,044,484,009	59.9	21,852,198
more 53,787,107 36.5 7,336,447,840 80.7 136,398 52,190,100 55.2 7,224,290,608 85.7 more 65,066,501 44.2 7,841,439,293 86.2 120,514 61,598,800 65.2 7,646,300,256 90.7 more 79,540,108 54.0 8,345,068,748 91.8 104,916 71,848,591 76.0 8,004,874,786 95.0 more 88,349,622 60.0 8,586,989,531 94.4 97,193 77,004,322 81.5 8,146,665,742 96.7 more 98,444,908 66.8 8,814,239,515 96.9 81,960,732 87.2 8,146,665,742 96.7 more 110,096,442 74.7 9,016,919,979 99.2 81,960,386 87,571,97 92.8 8,362,019,077 99.2 more 122,599,788 83.2 9,173,133,320 100.9 74,822 94,266,583 97.7 8,426,677,199 99.2 145,238,28 98.6 1,224,699,126 10.9 9,133,628,703 100.0 </td <td>\$75,000 or more</td> <td>34,557,798</td> <td>23.5</td> <td></td> <td>2.79</td> <td>178,036</td> <td>34,186,746</td> <td>36.2</td> <td>6,112,381,150</td> <td>72.5</td> <td>34,171,858</td>	\$75,000 or more	34,557,798	23.5		2.79	178,036	34,186,746	36.2	6,112,381,150	72.5	34,171,858
more 65,066,501 44.2 7,841,439,293 86.2 120,514 61,598,800 65.2 7,646,300,256 90.7 more 79,540,108 54.0 8,345,068,748 91.8 104,916 71,848,591 76.0 8,004,874,786 95.0 more 88,349,622 60.0 8,586,989,531 94.4 97,193 77,004,322 81.5 8,146,665,742 96.7 more 98,444,908 66.8 8,814,239,515 96.9 81,900 87,757,197 92.8 8,262,019,017 96.2 more 110,096,442 74.7 9,016,919,979 99.2 81,900 87,757,197 92.8 8,362,019,017 99.2 more 122,599,788 83.2 9,173,133,320 100.9 74,822 92,439,754 97.8 8,426,653 99.7 8,426,671,999 100.1 145,238,287 96.9 10.0 61,74 99.2 84,266,533 100.0 100.0 84,266,536 99.7 84,266,743 100.0 100.1 100.0 100	\$50,000 or more	53,787,107	36.5		80.7	136,398	52,190,100	55.2	7,224,290,608	85.7	52,174,362
more 79,540,108 54.0 8,345,068,748 91.8 104,916 77,848,591 76.0 8,004,874,786 95.0 more 88,349,622 60.0 8,586,989,531 94.4 97,133 77,004,322 81.5 8,146,665,742 96.7 more 98,474,908 66.8 8,814,239,515 96.9 89,507 82,460,369 87.2 82,60,462,533 98.1 more 110,086,442 74.7 9,016,919,979 99.2 81,900 87,757,197 92.8 8,262,019,017 99.2 more 122,599,788 83.2 9,173,133,320 100.9 74,822 92,439,754 97.8 8,421,514,369 99.9 145,238,287 98.6 1,926,693,126 10.1 94,266,583 100.0 8,436,482,745 100.0 8,436,482,745 100.1 145,331,299 100.0 9,032,528,566 100.0 6,714 94,526,658 100.0 8,426,037,999 100.0	\$40,000 or more	65,066,501	44.2	Ċ	86.2	120,514	61,598,800	65.2	7,646,300,256	90.7	61,583,033
more 88,349,622 60.0 8,586,989,531 94.4 97,193 77,004,322 81.5 8,146,665,742 96.7 more 98,474,908 66.8 8,814,239,515 96.9 89,507 82,460,369 87.2 8,269,452,533 98.1 more 110,086,442 74.7 9,016,919,979 99.2 81,900 87,757,197 92.8 8,362,019,017 99.2 more 122,599,788 83.2 9,173,133,320 100.9 74,822 92,439,754 97.8 8,421,514,369 99.9 nore 134,533,287 96.8 100.9 74,822 94,266,583 99.7 8,435,671,999 100.1 145,531,289 100.0 9,032,259,566 102.9 61,74 94,526,563 100.0 8,436,482,745 100.0 145,531,299 100.0 9,032,528,566 102.0 61,74 94,526,523,494 100.0 8,426,492,745 100.1	\$30,000 or more	79,540,108	54.0		91.8	104,916	71,848,591	76.0	8,004,874,786	95.0	71,832,753
more 98,474,908 66.8 8,814,239,515 96.9 96.9 89,507 82,460,369 87,757,197 8,269,452,533 98.1 more 110,096,442 74.7 9,016,919,379 99.2 81,900 87,757,197 92.8 8,362,019,017 99.2 more 122,589,788 83.2 9,173,133,320 100.9 74,822 92,439,754 97.8 8,421,514,369 99.2 nore 134,538,287 91.4 9,284,583,128 101.9 68,816 94,266,583 99.7 8,435,671,999 99.9 nore 145,532,29 91.4 9,292,259,56 102.9 63,979 94,266,583 100.0 8,436,482,745 100.1 145,531,299 100.0 9,093,528,703 100.0 61,74 94,526,524,94 100.0 8,436,482,745 100.0	\$25,000 or more	88,349,622	0.09		94.4	97,193	77,004,322	81.5	8,146,665,742	96.7	76,988,224
more 110,096,442 74.7 9,016,919,979 99.2 81,900 87,757,197 92.8 8,362,019,017 99.2 more 122,599,788 83.2 9,173,133,320 100.9 74,822 92,439,754 97.8 8,421,514,369 99.9 nore 134,630,175 91.4 9,264,693,126 101.9 68,816 94,266,583 99.7 8,435,671,999 100.1 145,238,287 98.6 9,292,259,566 102.2 63,979 94,526,263 100.0 8,436,482,745 100.0 147,331,299 100.0 8,033,628,703 100.0 61,714 94,532,494 100.0 8,426,007,999 100.0 <td< td=""><td>\$20,000 or more</td><td>98,474,908</td><td>8.99</td><td></td><td>6.96</td><td>89,507</td><td>82,460,369</td><td>87.2</td><td>8,269,452,533</td><td>98.1</td><td>82,444,052</td></td<>	\$20,000 or more	98,474,908	8.99		6.96	89,507	82,460,369	87.2	8,269,452,533	98.1	82,444,052
more 122,599,788 83.2 9,173,133,320 100.9 74,822 92,439,754 97.8 8,421,514,369 99.9 99.0 nore 134,630,175 98.6 9,282,259,566 102.2 63,979 94,526,563 100.0 8,436,482,745 100.0 9033,628,703 100.0 61,714 94,532,494 100.0 8,426,007,999 100.0	\$15,000 or more	110,096,442	74.7	9,016,919,979	99.2	81,900	87,757,197	92.8		99.2	87,739,858
lore 134,630,175 91.4 9,284,693,126 101.9 68,816 94,266,583 99.7 8,435,671,999 100.1 145,238,287 98.6 9,282,259,566 102.2 63,979 94,526,263 100.0 8,436,482,745 100.1 147,381,299 100.0 9,033,628,703 100.0 61,714 94,532,494 100.0 8,426,007,999 100.0	\$10,000 or more	122,599,788	83.2		100.9	74,822	92,439,754	97.8		99.9	92,421,310
145,238,287 98.6 9,292,259,566 102.2 63,979 94,526,263 100.0 8,436,482,745 100.1 100.0 147,351,299 100.0 8,452,494 100.0 8,426,007,999 100.0 100.0	\$5,000 or more	134,630,175	91.4		101.9	68,816	94,266,583	2.66	8,435,671,999	100.1	94,247,219
147.351.299 100.0 9.093.628.703 100.0 61.714 94.532.494 100.0 8.426.007.999 100.0	\$1 or more	145,238,287	98.6		102.2	63,979	94,526,263	100.0		100.1	94,505,726
	All returns	147,351,299	100.0	9,093,628,703	100.0	61,714	94,532,494	100.0	8,426,007,999	100.0	94,505,726

	Taxable income—continued	ne—continued	lnc	Income tax after credits	its			Total income tax		
Size and accumulated size								Percent of		000000
of adjusted gross income	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	total income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from largest size of adjusted gross income										
\$10,000,000 or more	317,331,217	5.1	12,791	92,549,654	7.6	98,185,129	7.9	30.9	26.2	7,653,970
\$5,000,000 or more	445,526,080	7.1	34,124	133,683,841	11.0	140,872,767	11.4	31.6	27.1	4,118,364
\$2,000,000 or more	683,186,024	10.9	124,888	210,888,629	17.3	220,502,511	17.9	32.3	27.9	1,761,667
\$1,500,000 or more	780,669,422	12.5	188,824	242,186,942	19.9	252,676,252	20.5	32.4	28.1	1,335,004
\$1,000,000 or more	945,785,064	15.2	344,432	294,009,569	24.1	305,785,095	24.8	32.3	28.1	885,756
\$500,000 or more	1,371,804,359	22.0	1,065,758	417,247,829	34.2	431,571,069	34.9	31.5	27.4	404,044
\$200,000 or more	2,417,241,485	38.7	5,536,295	665,754,081	54.6	682,217,278	55.2	28.2	24.0	123,017
\$100,000 or more	4,072,988,158	65.3	21,852,337	944,231,804	77.5	960,721,084	77.8	23.6	19.0	43,941
\$75,000 or more	4,825,782,601	77.3	34,175,009	1,046,886,922	85.9	1,063,376,371	86.1	22.0	17.4	31,105
\$50,000 or more	5,568,715,488	89.2	52,178,292	1,142,464,206	93.8	1,158,953,812	93.8	20.8	16.0	22,206
\$40,000 or more	5,835,694,064	93.5	61,585,873	1,173,659,137	896.3	1,190,148,828	96.4	20.4	15.6	19,321
\$30,000 or more	6,048,059,027	6.96	71,835,660	1,197,843,654	98.3	1,214,333,346	98.3	20.1	15.2	16,901
\$25,000 or more	6,123,838,924	98.1	76,991,390	1,206,494,443	0.66	1,222,984,134	0.66	20.0	15.0	15,882
\$20,000 or more	6,182,179,222	99.1	82,447,436	1,212,754,047	99.5	1,229,243,739	99.2	19.9	14.9	14,907
\$15,000 or more	6,220,314,022	2.66	87,744,262	1,216,457,983	8.66	1,232,947,675	8.66	19.8	14.7	14,050
\$10,000 or more	6,236,404,759	6.66	92,425,826	1,217,971,954	100.0	1,234,461,651	100.0	19.8	14.7	13,354
\$5,000 or more	6,239,918,951	100.0	94,252,654	1,218,335,782	100.0	1,234,825,479	100.0	19.8	14.6	13,099
\$1 or more	6,240,297,064	100.0	94,512,332	1,218,373,205	100.0	1,234,862,902	100.0	19.8	14.6	13,064
All returns	6.240.297.064	100.0	94.518.546	1.218.549.835	100.0	1.235.040.347	100.0	19.8	14.7	13.065

All returns [6,240,297,064]
[1] Percentage not computed.
[2] Less than 0.05 percent.
[2] Lest alm of percent.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013
[All figures are estimates based on samples—money amounts are in thousands of dollars]

					All returns				
7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	1	Adjusted		Total itemized deductions	deductions	Standard deduction	leduction	Taxable income	ncome
Size of adjusted	Number	gross income	Exemption	Number		Number		Number	
alloss illoss	OI	less	amonnt	of	Amount	of	Amount	of	Amount
		deficit		retums		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)
All returns, total	147,351,299	9,093,628,703	1,107,723,027	44,330,496	1,188,594,808	100,898,698	848,649,935	110,502,800	6,387,828,476
No adjusted gross income	2,113,013	-198,630,863	12,075,603	0	0	0	0	0	0
\$1 under \$5,000	10,608,111	27,566,440	32,567,738	352,950	5,784,355	10,253,170	55,358,966	423,929	519,018
\$5,000 under \$10,000	12,030,388	91,559,806	56,640,969	434,830	6,686,603	11,592,563	83,207,485	1,900,901	3,653,583
\$10,000 under \$15,000	12,503,345	156,213,341	80,106,309	742,962	10,929,550	11,760,383	91,257,241	6,469,840	19,020,016
\$15,000 under \$20,000	11,621,535	202,680,464	83,017,838	902,415	13,572,230	10,717,117	86,764,653	7,115,990	45,020,125
\$20,000 under \$25,000	10,125,285	227,249,984	74,904,525	988,360	15,428,954	9,136,926	75,644,361	8,061,858	72,344,539
\$25,000 under \$30,000	8,809,515	241,920,782	67,672,675	1,211,423	18,917,966	7,596,095	63,949,472	7,900,574	96,464,698
\$30,000 under \$40,000	14,473,606	503,629,456	112,390,084	2,886,977	45,354,288	11,586,629	100,730,771	13,906,907	249,612,522
\$40,000 under \$50,000	11,279,394	504,991,453	88,918,878	3,292,604	53,069,189	7,986,791	72,593,898	11,140,868	292,282,449
\$50,000 under \$75,000	19,229,309	1,183,907,339	163,098,608	8,015,510	142,513,575	11,213,800	113,432,012	19,098,094	767,025,028
\$75,000 under \$100,000	12,574,107	1,089,048,941	120,457,562	7,356,600	150,184,183	5,217,504	59,772,909	12,536,399	760,148,199
\$100,000 under \$200,000	16,425,446	2,209,424,177	174,906,459	12,950,515	333,749,044	3,474,911	41,725,852	16,399,206	1,660,911,041
\$200,000 under \$500,000	4,488,110	1,277,488,938	40,723,052	4,208,986	187,351,081	279,097	3,260,739	4,480,675	1,047,208,407
\$500,000 under \$1,000,000	724,251	486,697,123	154,737	668,727	59,933,251	55,515	626,764	722,786	426,668,202
\$1,000,000 under \$1,500,000	156,269	188,076,335	27,868	142,203	23,112,957	14,023	160,512	155,762	165,402,795
\$1,500,000 under \$2,000,000	64,235	110,426,328	19,513	58,573	12,986,625	2,660	66,255	64,039	97,637,182
\$2,000,000 under \$5,000,000	91,128	270,182,734	28,152	83,993	32,815,865	7,135	82,306	90,837	238,007,607
\$5,000,000 under \$10,000,000	21,412	145,700,551	6,998	20,375	17,636,345	1,035	11,907	21,342	128,345,053
\$10,000,000 or more	12,839	375,495,375	5,457	12,493	58,568,747	345	3,835	12,795	317,558,012
Taxable returns, total	94,532,494	8,426,007,999	667,885,253	38,880,699	1,057,797,114	55,639,500	474,846,131	94,505,726	6,240,297,064
No adjusted gross income	6,231	-10,474,747	53,828	0	0	0	0	0	0
\$1 under \$5,000	259,679	810,746	10,087	3,305	7,830	255,376	428,254	258,507	378,113
\$5,000 under \$10,000	1,826,829	14,157,630	58,195	13,392	66,287	1,810,442	10,558,724	1,825,909	3,514,192
\$10,000 under \$15,000	4,682,558	59,495,352	14,107,082	92,563	629,591	4,589,995	28,681,283	4,681,451	16,090,737
\$15,000 under \$20,000	5,296,828	92,566,484	19,816,277	331,946	3,124,525	4,962,878	31,498,645	5,295,806	38,134,800
\$20,000 under \$25,000	5,456,047	122,786,791	24,101,497	501,630	5,242,799	4,954,417	35,103,933	5,455,828	58,340,298
\$25,000 under \$30,000	5,155,731	141,790,956	24,467,197	990'969	8,319,897	4,459,666	33,232,453	5,155,471	75,779,897
\$30,000 under \$40,000	10,249,791	358,574,531	54,575,966	2,068,124	26,871,816	8,181,667	64,771,379	10,249,720	212,364,963
\$40,000 under \$50,000	9,408,699	422,009,648	58,764,035	2,676,002	38,024,255	6,732,697	58,250,545	9,408,671	266,978,576
\$50,000 under \$75,000	18,003,354	1,111,909,458	141,437,256	7,319,655	120,421,690	10,683,699	107,139,079	18,002,504	742,932,887
\$75,000 under \$100,000	12,322,770	1,067,897,141	116,082,102	7,131,004	139,665,842	5,191,766	59,457,591	12,319,660	752,794,443
\$100,000 under \$200,000	16,318,248	2,196,047,037	173,547,554	12,859,423	325,503,497	3,458,819	41,557,544	16,313,892	1,655,746,673
\$200,000 under \$500,000	4,477,599	1,274,632,998	40,630,050	4,202,369	186,123,646	275,217	3,223,353	4,472,298	1,045,437,126
\$500,000 under \$1,000,000	722,903	485,798,728	149,803	667,987	59,590,475	54,913	620,914	721,734	426,019,294
\$1,000,000 or more	345,225	1,088,005,246	84,323	317,232	144,204,962	27,949	322,434	344,273	945,785,064
Nontaxable returns, total	52,818,806	667,620,705	439,837,774	5,449,797	130,797,695	45,259,197	373,803,804	15,997,074	147,531,412
Footnotes at end of table.									

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Number N			1									
Number N		Income tax	5	Total inc	ome tax		Adineted		Total itemized	d deductions	Standard	leduction
11 11 12 12 13 13 13 14 13 14 13 14 14	Size of adjusted	Number		Number		Number	gross income	Exemption	Number		Number	
Columb C	gross income	Jo	Amount	oţ	Amount	ţ,	less	amount	of	Amount	of	Amount
1,00 1,0 1,0 1,00 1,		returns		returns		returns	deficit		returns		returns	
94(616546) 1,116,249,288 94,522,249 1,222,249 1,224,249 1,224,249 1,224,249 1,224,249 1,224,249 1,224,249 1,224,249 1,224,244 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 1,224,244 2,022,269 2,022,269 1,224,244 2,022,269		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
0.00 6.214 17.66.204 37.423 17.424 6.4177 1.25.01614 6.4777 1.25.01614 6.4777 1.25.01614 6.4777 1.25.01614 6.4777 1.25.01614 6.4777 1.25.01614 6.6778 2.14.144 6.6778 6.6778 2.14.144 6.6778 2.14.144 6.6778 2.14.144 6.6778 2.14.144 6.6778 2.14.144 6.6778 2.14.144 6.6778 2.14.144 6.77.147 7.25.0168 9.6778 2.14.144 6.677.147 9.6778 9.6778 2.14.144 9.677.248 9.6778	All returns, total	94,518,546		94,532,494	1,235,040,347	53,910,326	5,898,988,223	615,940,754	24,967,885	810,055,366	28,300,517	360,189,543
0.00 1.856.569 37.423 7.28,0760 1.885.288 7.18,446.02 2.18,42.80 9.07.56 2.042.286 9.07.56 2.042.286 9.07.56 2.042.286 9.07.56 2.042.286 9.07.56 2.042.863 9.07.56 2.042.286 9.07.56 1.387.869 9.07.56 2.042.286 9.07.56 1.387.869 1.387.869 9.07.56 2.042.286 3.04.04.286 2.042.866 9.07.56 3.04.04.786 3.04.04.786 3.04.04.786 3.04.04.86 3.04.04.786 3.04.04.86 3.04.04.786	No adjusted gross income	6,214	176,629	6,231	177,444	641,917	-125,016,184	6,407,729	0	0	0	0
0.00 1.656 (280) 3.703 (380) 1.964 (281) 3.613 (281) 3.703 (380) 3.103 (481) <t< td=""><td>\$1 under \$5,000</td><td>259,678</td><td>37,423</td><td></td><td>37,423</td><td>738,709</td><td>1,895,258</td><td>7,134,678</td><td>80,676</td><td>2,042,266</td><td>658,033</td><td>8,727,653</td></t<>	\$1 under \$5,000	259,678	37,423		37,423	738,709	1,895,258	7,134,678	80,676	2,042,266	658,033	8,727,653
0.00 4,68,69 1,53,58 1,639,78 1,639,20 1,716,41 1,37,15 3,25,68 1,716,41 1,37,15 3,25,68 1,716,41 1,716	\$5,000 under \$10,000	1,826,828	363,828	1,826,829	363,828	1,064,097	8,281,358	10,942,853	96,753	2,131,345	967,344	12,702,741
0.00 5.086.04 5.08.04	\$10,000 under \$15,000	4,681,564	1,513,971	4,682,558	1,513,976	1,535,050	19,421,253	17,165,411	137,157	3,225,694	1,397,893	18,136,065
000 5,145,040 6,545,047 6,545,047 6,229,060 7,245,042 6,543,042 2,343,442 2,343,442 2,343,642 1,441,180 1,453,040 1,441,180 1,455,042 2,441,461 1,441,180 1,455,042 2,441,461 1,441,180 1,455,042 2,441,461 1,441,180 1,455,042 2,441,461 3,441,720 1,441,180 1,421,446 3,441,720 1,441,180 1,421,446 3,441,720 1,441,180 1,421,446 3,441,720 1,441,180 1,44	\$15,000 under \$20,000	5,296,826	3,703,936	5,296,828	3,703,936	1,903,472	33,350,274	22,058,897	176,968	3,663,222	1,726,504	22,284,384
0000 11,55,70 1,5,5,70 2,003,040 1,004,040 2,003,040 1,014,040 1,024	\$20,000 under \$25,000	5,456,046	6,259,604	5,456,047	6,259,605	2,063,173	46,359,497	24,345,462	214,393	5,313,802	1,848,779	23,695,073
0000 112.02.97 2.418.4517 9.418.4518 4.003.466 14.017.4681 48.793.50 60.6517.285 14.274.464 3.322.855 000 15.003.284 95.77.281 3.284.722.666 48.792.666 48.793.506 6.69.557.741 17.232.647.71 17.232.647.71 17.232.647.71 17.232.647.72 17.232.647.71 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.232.647.72 17.236.72	\$25,000 under \$30,000	5,155,730	8,650,789	5,155,731	8,650,789	2,033,043	55,931,481	24,753,452	291,244	6,233,657	1,741,800	22,116,364
0000 13,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,611 31,195,72 31,195,72	\$30,000 under \$40,000	10,249,787	24,184,517	10,249,791	24,184,518	4,003,456	140,174,681	48,795,306	680,531	14,274,464	3,322,925	42,172,690
000 18,000.2244 65,677.285 18,000.3284 65,677.2447 92,657.144 92,640.874 47,101.6368 98,680.149 47,101.6368 98,680.149 47,101.6368 98,680.149 47,101.6368 98,680.140 47,101.6368 98,680.140 47,101.6368 98,680.140 47,101.6368 99,680.170 47,101.6368 90,000 10,240.620 47,101.6368 27,101.6368 30,000 10,000 47,101.6368 26,606.220 477.5569 36,240.986 36,640.896 <td>\$40,000 under \$50,000</td> <td>9,407,581</td> <td>31,194,931</td> <td>9,408,699</td> <td>31,195,016</td> <td>3,841,729</td> <td>172,732,695</td> <td>46,841,839</td> <td>829,379</td> <td>17,239,684</td> <td>3,012,350</td> <td>37,929,810</td>	\$40,000 under \$50,000	9,407,581	31,194,931	9,408,699	31,195,016	3,841,729	172,732,695	46,841,839	829,379	17,239,684	3,012,350	37,929,810
000 12,322,672 10,265,673 10,265,673 10,265,673 10,167,638 66,80,408 10,167,208 10,167,608	\$50,000 under \$75,000	18,003,284	95,577,285	18,003,354	95,577,441	9,335,154	584,087,452	109,696,150	3,104,701	64,441,759	6,230,453	78,428,584
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$75,000 under \$100,000	12,322,672	102,655,118	12,322,770	102,655,287	8,620,843	751,015,955	99,598,701	4,543,639	97,197,264	4,077,203	51,717,549
0,000 4,77,589 260,646,209 3,849,337 1,094,240,966 3,654,988 3,624,630 160,602,403 225,304 0,000 721,328 1722,303 125,785,784 621,717 417,251,368 136,248 150,004 16,607 417,101 0,000 155,607 51,222,827 155,785 53,108,44 621,773 17,207 41,604 10,004 41,101 0,000 155,607 51,226,827 15,286,313 64,103 32,173,741 52,287,222 24,819 68,428 10,381,238 47,775 0,000,000 21,333 41,134,187 12,828 42,687,638 17,407 43,827,722 24,819 68,428 52,855,656 5,771 42,687,638 17,407 17,4	\$100,000 under \$200,000	16,316,041	278,477,723	16,318,248	278,503,806	13,370,851	1,811,716,425	159,420,830	10,344,533	270,173,858	3,026,317	38,550,887
000000 721,326 125,326,20 125,766,974 671,171 417,251,386 138,344 578,304 150,044 150,044 150,046,384 151,084,384	\$200,000 under \$500,000	4,470,538	248,506,252	4,477,599	250,646,209	3,849,937	1,094,240,966	38,564,988	3,624,630	160,502,403	225,304	2,901,416
500,000 15,607 51,822,627 15,6385 53,108,43 131,083 157,739,019 23,408 10,006 10,000	\$500,000 under \$1,000,000	721,326	123,238,260	722,903	125,785,974	621,171	417,251,368	138,384	578,201	50,402,992	42,970	540,336
000,000 63,936 31,298,313 64,103 32,173,741 53,756 92,349,538 17,209 48,984 10,381,238 4,775 0,000,000 20,346 31,298,313 64,103 32,173,741 75,205 22,872,222 24,819 68,428 26,285,556 6,777 0,000,000 21,733 41,134,473 21,378 42,687,633 17,407 118,431,522 5,883,777 258 0,000,000 21,781 92,546,634 1,288 45,224,423 40,566,320 5,666,920,600 42,877,423 5,886,996 43,832,777 258 0,000 20,248 1,218,649,835 94,532,494 1,228,040,347 40,566,320 5,666,920,600 43,827,428 77,943,393 2,886,996 43,882,777 2,886,996 43,882,777 2,886,996 43,882,777 2,886,996 43,882,777 2,886,996 43,882,777 2,886,996 43,882,777 2,886,996 43,882,777 2,886,996 43,882,772 2,886,996 43,882,772 2,886,996 43,882,772 43,882,772 43,882,772 43	\$1,000,000 under \$1,500,000	155,607	51,822,627	155,955	53,108,843	131,083	157,739,019	23,408	120,064	18,742,467	11,019	139,356
0,000,000 90,764 77,204,789 90,961 79,629,744 75,06 222,872,222 24,819 69,428 26,295,56 5,777 0,000,000 21,333 41,134,187 21,378 42,687,638 17,407 14,431,353 5,883 16,594 13,960,940 813 0,000,000 21,333 41,134,187 21,648,285 36,524,063 1,256,040,347 40,566,320 5,666,020,064 43,822,467 10,010 43,822,467 17,944,283 17,944,393 2 0,000 1,828,826 6,234 1,256,040,347 40,566,320 5,666,020,00 43,822,467 24,534 17,944,328 17,444 43,622,446 17,944,283 17,944,283 17,945,346 17,944,332 17,444 17,444 3,686,034 17,444 43,682,346 17,444 36,838 17,444 43,682,346 17,444 17,444 17,445 17,445 17,445 17,445 17,445 17,445 17,445 17,445 17,445 17,446 17,445 17,445 17,445 17,445 17,446 <td>\$1,500,000 under \$2,000,000</td> <td>63,936</td> <td></td> <td>64,103</td> <td>32,173,741</td> <td>53,759</td> <td>92,349,538</td> <td>17,289</td> <td>48,984</td> <td>10,381,238</td> <td>4,775</td> <td>60,029</td>	\$1,500,000 under \$2,000,000	63,936		64,103	32,173,741	53,759	92,349,538	17,289	48,984	10,381,238	4,775	60,029
0,000,000 21,333 41,134,187 21,378 42,687,638 17,407 118,431,355 5,883 16,594 13,960,940 813 81,882,757 92,680,613,612 1,134,187 4,134,187 21,382,757 26,880,613,824 1,246,336 1,144,187 4,154,138 1,144,187 1,144,187 1,144,187 1,144,187 1,144,187 1,144,188 1,144,187 1,144,188 1,144,187 1,144,188 1,144,187 1,144,188 1,1	\$2,000,000 under \$5,000,000	90,764		90,961	79,629,744	75,205	222,872,222	24,819	69,428	26,295,556	5,777	72,891
94,518,546 12,826 98,185,129 10,069 296,153,614 4,674 10,010 43,832,757 258 come 6,214 1,218,544,835 94,532,494 1,228,040,347 40,565,330 5,665,092,000 41,535 7,244,283 77,240,374 41,535 7,240,374 7,240,374 41,535 7,240,374 7,240,374 41,535 7,240,374 7,240,374 41,535 7,240,374 7,240,374 41,535 7,240,385 7,240,374 41,535 7,240,385 7,240,374 7,240,37	\$5,000,000 under \$10,000,000	21,333		21,378	42,687,638	17,407	118,431,353	5,883	16,594	13,960,940	813	10,380
come 6,214,649,635 94,522,494 1,235,040,347 40,565,330 5,665,092,060 432,820,151 22,613,246 745,241,283 17,948,393 2 come 6,214 176,629 6,231 177,444 3,689 -7,240,374 41,535 0	\$10,000,000 or more	12,791	92,549,654	12,828	98,185,129	10,269	296,153,614	4,674	10,010	43,832,757	258	3,282
Part	Taxable returns, total	94,518,546	1,218,549,835	94,532,494	1,235,040,347	40,565,330	5,665,092,060	432,820,151	22,613,246	745,214,283	17,948,393	228,980,841
259,678 37,423 259,679 37,423 *205 *452 *2,306 *2,306 *4,935 **4,935 ***4,935 ***4,935 ***4,935 ***4,935 ***4,935 ***4,935 ***4,935 ***4,935 ***4,935 ****4,935 ****4,935 ****4,935 ****4,935 ****4,935 ****4,935 ****4,935 ****4,935 ****4,935 *****4,935 ************************************	No adjusted gross income	6,214			177,444	3,689	-7,240,374	41,535	0	0	0	0
1,826,828 363,828 *149 *1,081 *1,219 *1420 *17,205 *0 4,681,564 1,513,971 4,682,558 1,513,976 *1,099 *12,633 *8,996 *105 *17,205 *0 5,296,826 3,703,936 5,296,828 3,703,936 *1,015 <td< td=""><td>\$1 under \$5,000</td><td>259,678</td><td>37,423</td><td></td><td>37,423</td><td>* 205</td><td>* 452</td><td>* 2,306</td><td>* 204</td><td>* 4,935</td><td>*</td><td>*</td></td<>	\$1 under \$5,000	259,678	37,423		37,423	* 205	* 452	* 2,306	* 204	* 4,935	*	*
4,681,564 1,513,971 4,682,558 1,513,976 *1,099 *12,633 *8,996 *105 *1,870 *965 5,296,826 3,703,936 5,296,828 3,703,936 *1,015 *1,046 *7,992 *6 *706 *1,000 <	\$5,000 under \$10,000	1,826,828	363,828	1,826,829	363,828	* 149	* 1,081	* 1,219	* 149	* 17,205	0	0
5,296,826 3,703,936 *1,015 *16,469 *7,992 *6 *706 *1,009 5,456,046 6,259,604 5,456,047 6,259,605 552,307 12,649,282 4,303,520 16,495 241,548 53,812 10,249,787 8,650,789 5,155,731 8,650,789 778,004 21,438,570 6,237,604 94,961 1,541,563 683,042 10,249,787 24,184,517 10,249,781 24,184,518 1,908,299 67,206,153 15,729,569 322,205 5,833,410 1,586,094 10,249,781 24,184,517 10,249,781 24,184,518 1,908,299 67,206,153 15,729,569 322,205 5,833,410 1,586,094 10,249,781 31,194,931 24,184,518 1,908,299 67,206,153 23,677,966 322,002 32,677,966 36,334,709 3,045,986 10,249,781 12,322,772 102,655,287 8,414,206 733,604,196 96,479,599 36,479,599 36,479,699 36,479,699 36,479,699 36,479,699 36,496,699 36,496,699 36	\$10,000 under \$15,000	4,681,564	1,513,971	4,682,558	1,513,976	* 1,099	* 12,633	* 8,996	* 105	* 1,870	366 **	** 14,518
5,456,046 6,259,604 5,456,047 6,259,605 55,307 12,649,282 4,303,520 16,495 241,548 53,812 5,155,730 8,650,789 5,155,731 8,650,789 778,004 21,438,570 6,237,604 94,961 1,541,563 683,042 10,249,787 24,184,517 10,249,781 24,184,518 1,908,299 67,206,153 15,729,569 322,205 5,833,410 1,586,094 10,249,781 24,184,517 10,249,781 24,184,518 1,908,299 67,206,158 23,607,266 487,674 9,334,709 2,035,326 10,249,781 31,194,931 94,08,699 31,155,016 2,523,000 113,956,718 23,607,966 487,674 9,334,709 2,035,326 10 12,322,672 18,003,354 10,265,287 8,414,206 1,301,949 1,232,341 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696 1,508,696	\$15,000 under \$20,000	5,296,826	3,703,936	5,296,828	3,703,936	* 1,015	* 16,469	* 7,992	9 *	* 706	* 1,009	* 14,725
5,155,730 8,650,789 5,155,731 8,650,789 778,004 21,438,570 6,237,604 94,961 1,541,563 683,042 10,249,787 24,184,517 10,249,781 24,184,518 1,908,299 67,206,153 15,729,569 322,205 5,833,410 1,586,094 10,249,781 24,184,517 10,249,781 24,184,518 1,908,299 67,206,153 167,29,569 322,205 5,833,410 1,586,094 1,586,094 10,249,781 31,194,931 94,08,699 31,195,016 2,523,000 113,956,718 23,607,966 487,674 49,955,412 5,750,696 2,035,326 2,035,341 2,035,326 2,035,326 2,035,326	\$20,000 under \$25,000	5,456,046	6,259,604	5,456,047	6,259,605	552,307	12,649,282	4,303,520	16,495	241,548	535,812	6,945,249
10,249,787 24,184,517 10,249,781 24,184,518 1,908,299 67,206,153 15,729,569 322,205 5,833,410 1,586,094 1,586,094 1,586,094 1,586,094 1,586,183 1,986,094 1,586,094	\$25,000 under \$30,000	5,155,730	8,650,789	5,155,731	8,650,789	778,004	21,438,570	6,237,604	94,961	1,541,563	683,042	9,087,029
9,407,581 31,194,831 9,408,699 31,195,016 2,523,000 113,956,718 23,607,966 487,674 9,334,709 2,035,326 18,003,284 95,577,285 18,003,354 95,577,441 8,340,968 525,658,699 90,523,844 2,590,272 49,955,412 5,750,696 5,750,696 10 12,322,672 102,655,118 12,322,777 102,655,287 8,414,206 733,604,195 95,479,599 4,382,319 90,482,530 4,051,887 10 12,322,672 16,316,041 278,477,723 16,318,248 1,801,951,592 1581,984 10,276,653 265,169,60 3,015,199 10 4,470,538 248,506,252 4,477,599 250,646,209 3,449,995 3,619,612 159,577,286 3,619,612 159,677,286 3,619,612 42,640 42,640 10 12,328,286 305,786,289 125,785,974 1,092,367 134,995 3,619,612 159,601,999 3,619,612 159,601,999 3,619,612 150,1999 42,640 150,24,865 11,802,388,618 11,802,408	\$30,000 under \$40,000	10,249,787	24,184,517	10,249,791	24,184,518	1,908,299	67,206,153	15,729,569	322,205	5,833,410	1,586,094	20,850,671
18,003,284 95,577,285 18,003,384 95,577,285 18,003,384 95,577,285 18,003,384 95,577,285 18,340,968 525,658,699 90,523,844 2,590,272 49,955,412 5,750,696 6 10,322,672 102,655,118 12,322,770 102,655,287 8,414,206 733,604,195 95,479,599 4,362,319 90,482,530 4,051,887 8,051,619	\$40,000 under \$50,000	9,407,581	31,194,931		31,195,016	2,523,000	113,956,718	23,607,966	487,674	9,334,709	2,035,326	25,994,249
1 12,322,672 102,655,118 102,655,287 8,414,206 733,604,195 95,479,599 4,362,319 90,482,530 4,051,887 <	\$50,000 under \$75,000	18,003,284	95,577,285		95,577,441	8,340,968	525,658,699	90,523,844	2,590,272	49,955,412	5,750,696	72,557,926
10 16,316,041 278,477,723 16,318,248 278,503,806 13,291,852 1,801,951,592 156,180,845 10,276,653 265,169,160 3,015,199 10 4,470,538 248,506,252 4,477,599 250,646,299 3,842,794 1,092,360,099 38,486,696 3,619,612 159,577,286 223,182 200 721,328 123,238,260 722,903 125,785,974 620,376 416,726,404 134,995 577,736 50,201,909 42,640 344,431 294,009,570 345,225 305,785,095 287,367 886,750,087 73,467 264,853 112,852,038 22,512 10 10 13,344,996 233,896,163 183,120,603 2384,639 64,841,082 10,352,124 11	\$75,000 under \$100,000	12,322,672	102,655,118	12,322,770	102,655,287	8,414,206	733,604,195	95,479,599	4,362,319	90,482,530	4,051,887	51,404,822
10 4,470,538 248,506,252 4,477,599 250,646,209 3,842,794 1,092,360,099 38,486,696 3,619,612 159,577,286 223,182 100 721,326 123,238,260 722,903 125,785,974 620,376 416,726,404 134,995 577,736 50,201,909 42,640 344,431 294,009,570 345,225 305,785,095 287,367 886,750,087 73,467 264,881,082 112,852,038 22,512 10,324,009,570 0 0 13,344,996 233,896,163 183,120,603 2354,639 64,841,082 10,352,124	\$100,000 under \$200,000	16,316,041	278,477,723	16,318,248	278,503,806	13,291,852	1,801,951,592	158,180,845	10,276,653	265,169,160	3,015,199	38,415,356
300 721,326 123,238,260 722,903 125,785,974 620,376 416,726,404 134,995 577,736 50,201,909 42,640 344,431 294,009,570 345,225 305,785,095 287,367 886,750,087 73,467 264,863 112,852,038 22,512 10.352,124 10.352,124 10.352,124 10.352,124 10.352,124 10.352,124	\$200,000 under \$500,000	4,470,538		4,477,599	250,646,209	3,842,794	1,092,360,099	38,486,696	3,619,612	159,577,286	223,182	2,875,554
344,431 294,009,570 345,225 305,785,095 287,367 886,750,087 73,467 264,853 112,852,038 22,512 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$500,000 under \$1,000,000	721,326	123,238,260	722,903	125,785,974	620,376	416,726,404	134,995	577,736	50,201,909	42,640	536,326
0 0 13.344.996 233.896.163 183.120.603 2.354.639 64.841.082 10.352.124	\$1,000,000 or more	344,431	294,009,570	345,225	305,785,095	287,367	886,750,087	73,467	264,853	112,852,038	22,512	284,416
1,000,100 (1,001,000) (1,001,000) (1,001,000) (1,001,000) (1,001,000)	Nontaxable returns, total	0	0	0	0	13,344,996	233,896,163	183,120,603	2,354,639	64,841,082	10,352,124	131,208,702

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

0		Returns	of married persor	of married persons filing jointly —continued	ntinued			Returns of ma	Returns of married persons filing separately	g separately	
3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Taxable	Taxable income	Income tax after credits	after credits	Total income tax	me tax		Adjusted		Total itemized deductions	deductions
Size of adjusted gross income	Number		Number		Number		Number	gross income	Exemption	Number	
	of returns	Amount	of returns	Amount	of returns	Amount	retums	less deficit	amount	of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total	45,427,110	4,332,844,714	40,557,968	867,003,646	40,565,330	879,502,306	2,811,050	162,155,131	14,231,723	1,139,083	24,988,969
No adjusted gross income	0	0	3,674	123,819	3,689	124,546	86,701	-12,697,888	393,149	0	0
\$1 under \$5,000	0	0	* 204	* 2,925	* 205	* 2,925	138,955	357,326	594,908	12,944	101,632
\$5,000 under \$10,000	0	0	* 149	* 1,171	* 149	* 1,171	157,384	1,175,031	722,630	18,983	114,277
\$10,000 under \$15,000	0	0	* 105	* 245	* 1,099	* 250	155,390	1,900,227	758,884	29,941	255,423
\$15,000 under \$20,000	* 1,005	, 7,357	* 1,014	* 1,270	* 1,015	* 1,270	179,303	3,144,505	896,280	34,063	357,719
\$20,000 under \$25,000	756,618	1,430,696	552,306	111,195	552,307	111,195	200,288	4,550,294	1,056,210	**	**
\$25,000 under \$30,000	1,361,537	6,654,349	778,002	417,906	778,004	417,906	224,388	6,190,697	1,151,746	** 94,246	** 940,825
\$30,000 under \$40,000	3,584,992	37,612,498	1,908,296	2,193,877	1,908,299	2,193,877	410,246	14,371,693	2,141,742	146,952	1,507,443
\$40,000 under \$50,000	3,755,436	71,645,500	2,522,996	5,005,135	2,523,000	5,005,135	356,227	15,926,681	1,949,101	169,516	2,206,396
\$50,000 under \$75,000	9,254,067	332,631,378	8,340,899	31,818,875	8,340,968	31,818,980	** 676,317	** 45,889,597	** 3,670,381	** 440,341	** 6,504,467
\$75,000 under \$100,000	8,603,415	502,932,271	8,414,130	57,193,043	8,414,206	57,193,067	*	*	* *	**	*
\$100,000 under \$200,000	13,357,897	1,344,671,573	13,291,210	213,311,057	13,291,852	213,312,481	171,755	21,866,494	859,422	144,881	3,471,203
\$200,000 under \$500,000	3,844,965	892,997,483	3,838,777	208,714,537	3,842,794	210,227,517	38,045	11,419,383	32,404	32,794	1,490,259
\$500,000 under \$1,000,000	620,270	366,489,194	619,323	105,922,321	620,376	107,887,950	8,137	5,509,815	2,508	7,014	700,728
\$1,000,000 under \$1,500,000	130,692	139,382,299	130,706	43,883,740	130,918	44,863,723	2,827	3,477,717	389	2,611	568,222
\$1,500,000 under \$2,000,000	53,614		53,585	26,437,739	53,688	27,107,819	1,328		553	1,225	336,616
\$2,000,000 under \$5,000,000	75,003	196,985,277	74,985	64,212,641	75,106	66,074,716	2,390	7,152,708	758	2,243	1,099,216
\$5,000,000 under \$10,000,000	17,360		17,369	33,779,083	17,392	34,977,895	708		370	189	698,202
\$10,000,000 or more	10,239		10,237	73,873,065	10,263	78,179,883	661	24,697,252	287	648	4,636,341
Taxable returns, total	40,549,310	4,268,150,644	40,557,968	867,003,646	40,565,330	879,502,306	2,250,122	167,229,067	10,883,718	1,043,162	23,317,983
No adjusted gross income	0	0	3,674	123,819	3,689	124,546	412	-856,085	1,929	0	0
\$1 under \$5,000	0	0	* 204	* 2,925	* 205	* 2,925	* 3,992	* 14,221	* 3,906	0	0
\$5,000 under \$10,000	0	0	* 149	* 1,171	* 149	* 1,171	8,142	61,846	31,756	5,146	8,509
\$10,000 under \$15,000	0	0	* 105	* 245	* 1,099	* 250	68,893	1,232,559	384,910	13,409	57,500
\$15,000 under \$20,000	0	0	* 1,014	* 1,270	* 1,015	* 1,270	143,931	2,520,741	602,425	19,475	119,729
\$20,000 under \$25,000	552,297	1,159,632	552,306	111,195	552,307	111,195	172,879	3,931,076	783,397	27,996	219,006
\$25,000 under \$30,000	777,744	4,580,861	778,002	417,906	778,004	417,906	203,450	5,622,877	903,413	50,870	430,123
\$30,000 under \$40,000	1,908,236		1,908,296	2,193,877	1,908,299	2,193,877	387,800	13,606,894	1,885,834	135,863	1,266,137
\$40,000 under \$50,000	2,522,991	55,024,279	2,522,996	5,005,135	2,523,000	5,005,135	338,982	15,160,070	1,768,663	161,194	2,001,547
\$50,000 under \$75,000	8,340,768	312,635,221	8,340,899	31,818,875	8,340,968	31,818,980	** 667,356	** 45,329,566	** 3,629,966	** 437,667	** 6,367,571
\$75,000 under \$100,000	8,412,864	496,308,806	8,414,130	57,193,043	8,414,206	57,193,067	*	*	**	**	*
\$100,000 under \$200,000	13,288,803	1,340,410,142	13,291,210	213,311,057	13,291,852	213,312,481	170,197	21,673,954	852,774	144,723	3,460,997
\$200,000 under \$500,000	3,839,355	891,942,436	3,838,777	208,714,537	3,842,794	210,227,517	37,249	11,196,086	30,452	32,499	1,453,280
\$500,000 under \$1,000,000	619,629		619,323	105,922,321	620,376	107,887,950	8,004	5,419,236	2,147	6,955	671,108
\$1,000,000 or more	286,624	_	286,882	242,186,268	287,367	251,204,036	7,835	42,316,025	2,144	7,365	7,262,475
Nontaxable returns, total	4,877,801	64,694,069	0	0	0	0	560,929	-5,073,936	3,348,005	95,921	1,670,986
Footnotes at end of table.											

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Signatural delocitation Trianable income tax after credits Total income tax Number				Returns of	married persons f	iling separately –	—confinued			Returns	Returns of heads of households	splods
Number N	:	Standard	deduction	Taxable	income	Income tax a	ifter credits	Total inc	ome tax		Adiusted	
1,57,522 1,53,514 1,54,514 1,55,514 1,55,514 1,57,514	Size of adjusted	Number		Number		Number		Number		Number	gross income	Exemption
155,400 123,00 12,00 1	gross income	of	Amount	of	Amount	of	Amount	Jo	Amount	of	less	amount
125,449 126,528 12,525 14,420 12,565,514 14,12,27 14,227 14,227 14,228 12,12,289		returns		returns		returns		returns		returns	deficit	
1,576,228 9,756,714 2,386,389 128,819,89 2,247,24 2,140,00 1,10		(32)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)	(41)	(42)
12,000 12,000 12,000 10,000 1	All returns, total	1,576,228	9,755,714	2,365,398	128,819,984	2,247,241	27,142,095	2,250,122	27,836,611	21,991,339	755,264,933	223,792,962
124,020 1743,229 174,026 27,126 13,932 13,392 13,392 12,403 10,003 1,000	No adjusted gross income	0	0	0	0	411	066'6	412	10,078	72,699	-6,937,567	642,491
125,449 125,449 14,880 280,542 14,587 10,089 27,72,589 14,587 10,289 14,387 12,480 14,387 12,284 12,294 12,2	\$1 under \$5,000	124,020	749,290	* 4,029	* 2,266	* 3,992	* 252	* 3,992	* 252	615,837	1,800,034	5,819,732
125,449 122,548 141,480 150,556 198,893 143,537 102,0387 102,	\$5,000 under \$10,000	135,406	842,721	10,099	27,125	8,140	2,848	8,142	2,848	1,810,198	14,874,046	16,931,983
143.27 16.89	\$10,000 under \$15,000	125,449	782,399	114,880	280,556	99,893	24,631	99,893	24,631	3,020,374	38,434,624	31,393,114
10,000 1,0	\$15,000 under \$20,000	143,237	889,249	161,145	1,112,122	143,931	102,839	143,931	102,839	3,106,387	54,178,122	32,715,295
162,5296 1,000 766 1,000 3,491 817 200,450 392,963 2,194,00 3,22,296 1,000 1,105,001 3,069,001 1,106,001 3,069,001 1,106,001 3,069,001 1,106,001 3,069,001 1,106,101 3,069,001 1,106,101 3,069,001 1,106,101 3,069,001 1,106,101 3,069,001 1,106,101 2,24,	\$20,000 under \$25,000	165,875	1,023,636	193,866	2,172,359	172,879	219,214	172,879	219,214	2,513,266	56,405,651	26,614,933
263.265 1,629,545 4,07,104 9,17,067 387,800 1,106,081 3,089,801 1,106,081 3,089,801 1,106,081 3,089,801 1,296,177 1,106,144 1,1149,444 9,17,067 1,106,081 1,106,081 1,106,081 3,089,801 1,296,177 1,106,081 3,089,801 2,254,679 1,296,177 1,106,081 3,089,801 2,254,679 1,296,177 3,089,801 2,254,679 1,076,082 2,719,887 37,249 2,753,779 1,076,082 2,719,887 37,249 2,753,779 1,076,082 2,719,887 37,249 2,753,779 1,076,082 2,719,887 37,249 2,753,776 1,076,082 2,719,887 37,249 2,753,776 1,076,082 2,724,882 37,249 2,753,776 1,076,082 2,724,892 2,726 300,463 2,729 2,724,872 2,724,872 2,724,872 2,724,872 2,724,872 2,724,828 3,724,102 2,724,872 2,724,872 2,724,872 2,724,872 2,724,872 2,724,872 2,724,872 2,724,872 2,724,872 2,724,872 2,724	\$25,000 under \$30,000	162,558	1,001,765	219,330	3,491,817	203,450	392,963	203,450	392,963	2,134,205	58,520,711	23,005,092
186,71 1161,800 354,897 10,627,829 337,871 1,299,136 1,299,219 1,823,777 1,829,136 1,169,400 1,169,404 1,169,446 1,24,446 1,24,446 1,24,446 1,24,446 1,24,446 1,24,446 1,24,446 1,24,446 1,24,446 1,44	\$30,000 under \$40,000	263,295		407,104	9,117,067	387,800	1,105,081	387,800	1,105,081	3,059,801	105,788,604	32,252,762
188 164 1,169,444 674,46 34,264,712 667,346 667,356 667,356 667,356 667,356 568,940 568,901 2,244,670 67,363 568,444 568,471 568,	\$40,000 under \$50,000	186,711		354,987	10,627,829	337,871	1,299,135	338,982	1,299,219	1,823,777	81,218,734	18,446,205
0.000 1,114 6,844 10 1,124 1,	\$50,000 under \$75,000	188,164	1,169,444		** 34,264,712	** 667,345	** 5,638,846	** 667,356	** 5,638,901	2,254,679	135,754,036	21,793,390
0 1.32,089 **201,634 **209,555 **27,303,273 169,168 3,729,612 170,197 3,753,222 57,363 0 1,114 6,844 8,102 4,888,373 169,168 3,729,612 1,729 1,729 1,732,41 1,737,24 1,737,24 1,531,47 1,657,77 1,676 1,732 1,531,47 1,677,73 1,677,	\$75,000 under \$100,000	47,811	294,210	**	**	**	**	**	**	872,308	74,208,200	8,164,676
0 1 8 8 2	\$100,000 under \$200,000	** 32,089	** 201,634	** 209,553	** 27,303,273	169,168	3,729,612	170,197	3,753,222	573,630	73,979,935	5,245,546
000 1,114 6,844 8,102 4,828,373 7,887 1,482,022 8,004 1,531,447 18,577 0,000 2,136 1,347 2,960,035 2,786 909,463 2,800 1,507 0,000 1,21 1,347 2,960,035 2,786 1,531 6,17,927 1,507 0,000 1,22 1,531 1,270,882 1,286 1,286 1,531,447 1,507 0,000 2,5 1,531 2,285 1,286,487 1,286,487 1,288,483 2,328 1,588,478 2,328 0,000 2,5 1,200,528 2,246,402 2,247,241 2,442,605 2,566,122 2,566,122 1,588,478 2,536 0,000 0 <td>\$200,000 under \$500,000</td> <td>**</td> <td>**</td> <td>**</td> <td>**</td> <td>36,725</td> <td>2,719,887</td> <td>37,249</td> <td>2,759,776</td> <td>107,605</td> <td>30,605,973</td> <td>756,031</td>	\$200,000 under \$500,000	**	**	**	**	36,725	2,719,887	37,249	2,759,776	107,605	30,605,973	756,031
1,300 213 1,347 2,801 2,950,035 2,768 909,463 2,800 943,510 3,428 3,428 3,000 101 659 1,319 1,390,822 1,292 390,560 1,312 1,389,478 2,248 2,244 2,244,480 2,247,241 2,442,684 2,443 2,443 2,443 2,443 2,443 2,443 2,444,430 2,443 2,444,430 2,443,241 2,443 2,444,430 2,443,241 2,443,341 2,444,103 2,444,4103 2,444,	\$500,000 under \$1,000,000	1,114	6,844		4,828,373	7,887	1,482,022	8,004	1,531,447	18,577	12,421,365	7,802
0,000 101 658 1,371 1,970,882 1,292 590,550 1,312 617,927 1,507 0,000 14 658 1,375 6,167,79 2,342 1,911,799 2,363 1,189,478 1,507 0,000 25 158 6,143 6,236 1,283,683 2,248,689 4236,694 669 1,283,683 668 6,096,538 442 1,694,480 2,247,241 2,741,598 2,260,122 2,360,122	\$1,000,000 under \$1,500,000	213	1,347		2,950,035	2,768	909,463	2,800	943,510	3,428	4,122,165	1,570
0,000 147 932 2,375 6,167,779 2,342 1,911,799 2,363 1,989,478 2,329 0,000 25 1188 703 4,236,694 663 1,283,683 701 1,346,689 454 0,000 25 6,396 6,287,026 658 1,283,683 701 1,346,689 454 1,200,528 7,426,281 2,248,829 126,904,480 2,247,241 27,142,095 2,250,122 2,580,61 183 1,200,528 7,20,287 8,392 2,247,241 27,142,095 2,250,122 2,586,61 183 1,200,528 7,480 2,247,241 3,992 2,252 2,392 2,252 183 1,224,247 8,893,775 143,931 102,833 143,931 102,833 1443,931 102,833 1443,931 102,833 1443,931 102,833 1443,931 102,833 146,833 146,433 102,833 146,433 116,442 116,442 116,442 116,442 116,442 116,442	\$1,500,000 under \$2,000,000	101	629	1,319		1,292	590,550	1,312	617,927	1,507	2,595,454	852
00,000 25 158 703 4,236,694 693 1,283,683 701 1,348,689 454 10,000 13 4,236,694 656 5,719,282 658 6,096,536 2,80 1,200,528 7,426,251 2,248,839 122,430 2,247,241 27,421,085 2,241,22 2,743,612 6,996,536 6,996,526 1,200,528 7,426,251 2,248,839 12,247 2,742,005 411 2,4010 8,140 2,248 8,142 2,586 6,096,536 6,096,536 6,096,536 6,096,536 6,096,526 7,090	\$2,000,000 under \$5,000,000	147	932	2,375		2,342	1,911,799	2,363	1,989,478	2,329	6,847,893	972
13 80 658 20,267,094 656 5,719,282 6,68 6,096,536 280 1,200,528 7,426,251 2,248,829 126,904,480 2,247,241 27,142,095 2,250,122 27,836,611 6,853,250 1 1 1 2 411 9,990 412 10,078 183 1 1 2 1 2,249 2,249 2,244 2,244 27,142,095 2,250,122 27,836,611 6,853,250 1 1 2 0 411 2,249 2,392 2,252 3,392 412 10,078 183 1 2 3 3 3 2,249 2,24,241 3,992 2,24,231 10,078 418 1 2 3 <td>\$5,000,000 under \$10,000,000</td> <td>25</td> <td>158</td> <td>703</td> <td>4,236,694</td> <td>693</td> <td>1,283,683</td> <td>701</td> <td>1,348,689</td> <td>454</td> <td>3,150,198</td> <td>304</td>	\$5,000,000 under \$10,000,000	25	158	703	4,236,694	693	1,283,683	701	1,348,689	454	3,150,198	304
1,200,528 7,426,251 2,248,829 126,904,480 2,247,241 27,142,095 2,260,122 27,836,611 6,883,250 1,00 1,00 411 9,990 412 10,078 1183 1,00 1,00 411 9,990 7,248 7,248 7,60 1,00 1,00 8,11 24,010 8,140 2,248 7,60 1,22,45 758,07 143,931 1,02,839 143,931 10,283 116,412 1,22,45 758,057 143,931 1,02,839 143,931 1,02,839 143,931 110,867 1,22,46 758,057 140,652 143,931 1,02,839 143,931 110,863 110,867 110,867 1,22,46 758,057 143,931 1,02,839 143,931 10,283 110,283 110,867 110,867 110,867 1,22,1937 1,106,47 386,754 338,780 1,106,681 387,800 1,106,681 1,209,136 1,299,136 1,299,136 1,299,136 1,299,2963 <td>\$10,000,000 or more</td> <td>13</td> <td>80</td> <td>658</td> <td>20,267,094</td> <td>656</td> <td>5,719,282</td> <td>658</td> <td>6,096,536</td> <td>280</td> <td>7,296,754</td> <td>212</td>	\$10,000,000 or more	13	80	658	20,267,094	656	5,719,282	658	6,096,536	280	7,296,754	212
Part	Taxable returns, total	1,200,528	7,426,251	2,248,829	126,904,480	2,247,241	27,142,095	2,250,122	27,836,611	6,853,250	460,608,465	60,146,359
*** *** <td>No adjusted gross income</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>411</td> <td>06666</td> <td>412</td> <td>10,078</td> <td>183</td> <td>-243,510</td> <td>1,950</td>	No adjusted gross income	0	0	0	0	411	06666	412	10,078	183	-243,510	1,950
*** 89,477 *** 643,075 8,111 24,010 8,140 2,848 8,142 2,848 ** 601 *** 89,477 *** 543,075 99,890 224,631 99,893 24,631 1,1967 11,967 *** 89,477 *** 543,075 99,890 226,723 99,893 24,631 102,839 11,967 *** 122,452 758,057 143,931 1,040,529 143,931 102,839 143,931 102,839 116,412 *** 152,579 99,895 2,035,608 172,879 2,19,214 172,879 219,214 102,839 116,412 *** 15,57,93 99,895 17,2879 38,7874 1,105,081 387,800 1,105,081 387,800 1,105,081 382,985 1,105,081 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985 1,105,081 382,985	\$1 under \$5,000	*	*	* 3,988	* 2,249	* 3,992	* 252	* 3,992	* 252	0	0	0
** 89,477 ** 543,075 99,890 24,631 99,893 24,631 11,967 11,967 122,452 758,057 143,931 1,040,529 143,931 1,040,529 143,931 102,839 143,931 102,839 116,412 144,883 892,985 172,879 2,035,688 172,879 219,214 172,879 219,214 172,879 219,214 172,879 219,214 172,879 219,214 172,879 219,214 172,879 219,214 172,879 219,214 208,073 224,953 116,412 208,073 116,412 208,073 219,214 208,073 224,953 224,9	\$5,000 under \$10,000	*	*	8,111	24,010	8,140	2,848	8,142	2,848	* 601	* 4,655	* 4,689
122,452 758,057 143,331 1,040,529 143,931 1,040,529 143,931 1,040,529 143,931 102,839 146,112 102,839 116,412 144,883 892,985 172,879 2,035,688 172,879 219,214 172,879 219,214 208,073 152,579 940,896 203,450 3,348,445 203,450 392,963 203,450 392,963 224,953 177,786 1,106,477 338,776 10,283,410 **66,745 **33,912,510 **67,346 **67,386 **5,638,846 **5,638,20 1,105,081	\$10,000 under \$15,000	** 89,477	** 543,075		255,723	99,893	24,631	99,893	24,631	11,967	171,909	46,672
144,883 692,985 172,879 2,035,688 172,879 219,214 172,879 219,214 208,073 152,579 940,896 203,450 3,348,445 203,450 392,963 203,450 392,963 224,953 251,337 1,559,357 387,799 8,885,574 387,800 1,105,081 1,105,081 1,204,860 181,896 1,1106,477 338,976 10,283,410 **67,345 **67,386 **67,386 1,289,139 1,399,219 0 **30,207 **190,496 **207,272 **26,336,682 169,168 3,729,612 170,197 37,53,22 0 **30,207 **190,496 **207,272 **26,336,682 169,168 3,729,612 170,197 37,53,22 573,372 0 **30,207 **30,407 **36,414,774 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,777 **36,414,477 **36,414,477 **36,414,477 <	\$15,000 under \$20,000	122,452	758,057		1,040,529	143,931	102,839	143,931	102,839	116,412	2,130,008	800,113
152,579 940,896 203,450 3,348,445 203,450 392,963 203,450 392,963 203,450 392,963 224,953	\$20,000 under \$25,000	144,883	892,985	172,879	2,035,688	172,879	219,214	172,879	219,214	208,073	4,657,571	1,582,087
251,937 1,559,357 38,7799 8,895,574 387,800 1,105,081 387,800 1,105,081 1,105,	\$25,000 under \$30,000	152,579	940,896	203,450	3,348,445	203,450	392,963	203,450	392,963	224,953	6,233,134	1,771,955
177,788 1,106,477 338,976 10,283,410 337,871 1,299,135 338,982 1,299,19 1,392,305 181,896 1,131,683 **66,745 **33,912,510 **667,345 **67,386 **5,638,946 **5,638,901 2,124,998 0 **47,794 224,103 **207,272 **26,936,622 169,168 3,729,612 170,197 3,753,222 573,221 0 **30,207 **30,207 **30,307 **454,918 7,887 1,498,672 37,294 1,531,447 106,863 0 **2,394,363 **759 35,414,741 7,784 7,897 10,414,777 7,834 10,931,447 7,180,887	\$30,000 under \$40,000	251,937	1,559,357	387,799	8,895,574	387,800	1,105,081	387,800	1,105,081	1,204,860	42,976,945	9,734,568
181,896 1,131,683 ** 666,745 ** 667,345 ** 667,346 ** 667,346 ** 667,346 ** 667,346 ** 667,346 ** 667,346 ** 667,346 ** 667,346 ** 667,346 ** 5,638,846 ** 5,638,901 2,124,998 0 ** 30,207 ** 204,103 ** 207,272 ** 26,936,682 169,168 3,729,612 170,197 3,753,222 573,221 0 ** 30,00 ** 1,648 7,791 87,794 7,784 16,449 1,631,447 18,449 0 47,70 35,414,741 7,751 10,414,777 7,834 10,996,140 7,914 375,70 2,329,463 146,569 1,915,503 0 0 14,132,022 14,138,089	\$40,000 under \$50,000	177,788		338,976	10,283,410	337,871	1,299,135	338,982	1,299,219	1,392,305	62,419,468	12,349,788
47,794 294,103 ** ** ** ** ** ** 862,450 0 **30,207 ** 190,196 ** 207,272 ** 26,936,682 169,168 3,729,612 170,197 3,753,222 573,221 00 ** ** ** ** ** 36,725 2,719,887 37,249 2,759,776 106,863 000 1,046 6,438 7,990 4,754,918 7,887 1,482,022 8,004 1,531,447 18,449 467 2,329,463 7,797 35,414,741 7,751 10,414,777 7,834 10,996,140 7,914 375,700 2,329,463 116,569 1,915,503 0 0 0 15,138,089	\$50,000 under \$75,000	181,896		** 666,745	** 33,912,510	** 667,345	** 5,638,846	** 667,356	** 5,638,901	2,124,998	128,383,412	19,805,216
00 **30,207 **190,196 **207,272 **26,336,682 169,168 3,729,612 170,197 3,753,222 573,221 0.0 0. **30,207 *** *** *** *** *** *** *** *** *** *	\$75,000 under \$100,000	47,794	294,103	**	**	**	**	**	**	862,450	73,389,826	8,048,317
00 **	\$100,000 under \$200,000	** 30,207	** 190,196	** 207,272	** 26,936,682	169,168	3,729,612	170,197	3,753,222	573,221	73,920,676	5,241,278
000 1,046 6,438 7,990 4,754,918 7,887 1,482,022 8,004 1,531,447 18,449 467 2,985 7,797 35,414,741 7,751 10,414,777 7,834 10,996,140 7,914 375,700 2,329,463 116,569 1,915,503 0 0 0 15,138,089	\$200,000 under \$500,000	**	**	**	**	36,725	2,719,887	37,249	2,759,776	106,863	30,382,506	749,232
467 2,985 7,797 35,414,741 7,751 10,414,777 7,834 10,996,140 7,914 375,700 2,329,463 116,569 1,915,503 0 0 0 0 15,138,089	\$500,000 under \$1,000,000	1,046		7,990	4,754,918	7,887	1,482,022	8,004	1,531,447	18,449		7,154
375,700 2,329,463 116,569 1,915,503 0 0 0 0 15,138,089	\$1,000,000 or more	467	2,985	7,797	35,414,741	7,751	10,414,777	7,834	10,996,140	7,914		3,340
	Nontaxable returns, total	375,700	2,329,463	116,569	1,915,503	0	0	0	0	15,138,089	294,656,468	163,646,603

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

deduction Taxable income Income tax after credits Total income tax after credits Amount cretums Number Amount cretums Amount cre					Returns of	married persons	Returns of married persons filing separately —continued	-continued			
Number Number<	مرفور اللحر عن محازي	Total itemized	0	Standard o	deduction	Taxable	income	Income tax a	fter credits	Total inco	ome tax
Column C	Size of adjusted gross income	Number		Number		Number		Number		Number	
1,10,000 1,10,000		of	Amount	of	Amount	of	Amount	of	Amount	of	Amount
CASING CONTRINE CASING CONTRIPE CASING CON				1		Î			1	2	
14,002,000 2,106,000 2,000,000 2,0		(43)	(44)	(45)	(46)	(47)	(48)	(48)	(09)	(51)	(52)
14,003 211,250 211,2	All returns, total	3,786,678	76,243,454	18,131,960	162,775,498	13,489,310	360,612,066	6,852,446	47,880,294	6,853,250	48,237,441
14 (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2	No adjusted gross income	0	0	0	0	0	0	183	3,821	183	3,821
21,234 345,224 178,966 16,063,377 0 1,677 1,678,174 1,678,174 2,685,08 1,687 1,678,174 1,678,174 2,685,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 2,686,08 1,678,174 <td>\$1 under \$5,000</td> <td>14,033</td> <td>211,293</td> <td>601,804</td> <td>5,406,543</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	\$1 under \$5,000	14,033	211,293	601,804	5,406,543	0	0	0	0	0	0
57,067 72,067 72,067 72,068 72,067 72,068 71,067 72,068 71,064<	\$5,000 under \$10,000	21,233	345,224	1,788,965	16,063,357	0	0	* 601	* 249	* 601	* 249
99 077 1,533,341 3,009,073 1,546,574 1,568,400 116,412 25,549 116,412 1,568,400 116,412 25,949 116,412 11,455 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,456 14,444 14,444 14,444 14,444 14,444 14,444	\$10,000 under \$15,000	57,067	732,370	2,963,308	26,610,830	21,974	26,560	11,967	1,640	11,967	1,640
123.028 17.844 17.4 2.9899.999 2.446.546 1.944.547 15.798.273 12.24.963 1.13.874 1.204.800 1.446.546 1.944.974 15.74.917 15.74.917 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.482.713 1.204.800 1.448.713 1.204.800 1.482.713 1.204.800 1.448.713 1.204.800 1.448.713 1.204.800 1.448.713 1.204.800 1.448.713 1.204.800 1.448.713 1.204.800 1.448.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.713 1.204.800 1.204.800 1.204.713 1.204.800 1.204.800 1.204.713 1.204.800 1.204.800 1.204.713 1.204.800 1	\$15,000 under \$20,000	99,072	1,533,341	3,007,316	26,990,236	951,111	1,635,408	116,412	25,948	116,412	25,948
16 (10) 16 (10) <t< td=""><td>\$20,000 under \$25,000</td><td>123,268</td><td>1,784,174</td><td>2,389,998</td><td>21,440,546</td><td>1,914,557</td><td>8,342,779</td><td>208,073</td><td>113,831</td><td>208,073</td><td>113,831</td></t<>	\$20,000 under \$25,000	123,268	1,784,174	2,389,998	21,440,546	1,914,557	8,342,779	208,073	113,831	208,073	113,831
6.66.876 6.028.77 2.563.020 1.20.6.70 2.987.438 43.223.02 1.20.4.80 1.42.73 1.20.4.80 1.42.74 6.41.756 1.047.564 1.080.202.22 1.20.5.02 1.180.020.22 1.180.020.22 1.20.48 2.143.98 1.047.664 1.047.644 1.047.644 1.047.644 1.047.644 1.047.744 1.047.644 1.047.7	\$25,000 under \$30,000	187,633	2,819,858	1,946,572	17,452,170	1,974,917	15,788,275	224,953	197,111	224,953	197,111
641,766 8.685,166 1.292,202 11,505,200 10,607,204 1,505,200 <t< td=""><td>\$30,000 under \$40,000</td><td>505,878</td><td>8,028,737</td><td>2,553,924</td><td>22,916,709</td><td>2,987,436</td><td>43,292,372</td><td>1,204,860</td><td>1,482,713</td><td>1,204,860</td><td>1,482,713</td></t<>	\$30,000 under \$40,000	505,878	8,028,737	2,553,924	22,916,709	2,987,436	43,292,372	1,204,860	1,482,713	1,204,860	1,482,713
1,047,564 18,030,232 1,207,115 10,873,080 2,250,608 65,097,402 2,124,998 8,617,200 2,124,998 8,617,200 2,124,998 8,617,200 2,124,998 8,617,200 2,124,998 8,617,200 2,124,998 2,124,998 3,111,141,141,141,141,141,141,141,141,14	\$40,000 under \$50,000	541,756	8,855,165	1,282,020	11,505,204	1,810,055	42,535,061	1,392,302	3,016,357	1,392,305	3,016,357
6.63 9.11 <th< td=""><td>\$50,000 under \$75,000</td><td>1,047,564</td><td>18,030,232</td><td>1,207,115</td><td>10,873,090</td><td>2,250,608</td><td>85,097,402</td><td>2,124,998</td><td>8,617,208</td><td>2,124,998</td><td>8,617,208</td></th<>	\$50,000 under \$75,000	1,047,564	18,030,232	1,207,115	10,873,090	2,250,608	85,097,402	2,124,998	8,617,208	2,124,998	8,617,208
0 490 (01) 12/37 (01) 99,539 842,331 \$7,351 \$5,167,406 \$7,306 10,818,413 \$7,3221 10,01 0 16,527 4,381/744 6,077 54,885 107,466 \$2,433,675 106,417 6,723,38 16,086,340 18,449 31,10 1,000 2,698 450,217 730 6,502 3,412 3,670,012 3,355 1,098,340 18,449 3,112 1,000 2,698 450,217 730 6,502 3,412 3,670,012 3,355 1,098,340 1,499 1,12 1,000 2,698 450,217 730 6,502 3,412 3,670,012 3,355 1,499 1,499 1,11 1,000 1,347 339,529 34 301 4,41 4,44 4,44 4,49 3,11 1,000 1,347 3,418 3,414 3,614 4,44 4,44 4,48 1,49 1,14 1,000 0 0 0 0	\$75,000 under \$100,000	583,941	11,987,455	288,367	2,593,182	871,160	51,512,344	862,448	7,497,710	862,450	7,497,850
0 101,527 4,381,744 6,077 54,886 107,466 25,433,675 106,417 6,72,348 106,863 6,72 0 2,682 1,547,197 1,749 1,562 16,23 1,686 891 1,687 3,412 1,086,891 1,685 3,614 1,148 1,149 1,148 <td>\$100,000 under \$200,000</td> <td>480,091</td> <td>12,737,013</td> <td>93,538</td> <td>842,331</td> <td>573,515</td> <td>55,167,406</td> <td>573,056</td> <td>10,818,413</td> <td>573,221</td> <td>10,818,549</td>	\$100,000 under \$200,000	480,091	12,737,013	93,538	842,331	573,515	55,167,406	573,056	10,818,413	573,221	10,818,549
000 16 828 1,547,197 1,749 15623 18,548 10,856,891 18,325 3,004,890 18,449 3,11 0,000 1,288 46,02,77 733 6,502 3,412 3,567,012 3,356 1,088,340 1,1490 7,71 0,000 1,284 33,94 160 1,443 7,21,233 1,088,340 1,1490 7,72 0,000 2,066 828,794 2,443 2,416 6,081,436 2,293 1,533,739 1,393 1,990 7,189 0,000 420 828,794 2,443 2,416 6,081,436 2,293 1,533,739 1,392 1,993 0,000 420 2,734,556 5,745,738 4,118,12 3,014 4,444	\$200,000 under \$500,000	101,527	4,381,744	6,077	54,885	107,466	25,433,675	106,417	6,732,348	106,863	6,790,105
0,000 2,668 450,217 730 6,502 3,412 3,670,012 3,355 1,098,340 3,384 1,112 0,000 1,347 339,950 160 1,448 1,504 2,283,305 1,481 771,233 1,439 7,712 1,999 0,000 420 395,296 224 2,443 6,612,305 1,481 771,233 1,439 1,439 1,499 0,000 420 395,296 324 3,214 444 868,737 448 868,737 1,499 7,180 0,000 420 395,296 4,118,512 37,091,410 6,822,089 306,361,975 6,824,46 47,880,737 448 868,737 448 1,88 1,88 1,000 0	\$500,000 under \$1,000,000	16,828	1,547,197	1,749	15,623	18,548	10,856,891	18,325	3,064,890	18,449	3,117,344
0,000 1,347 339,950 160 1,448 1,504 2,253,305 1,481 721,293 1,490 77 0,000 2,056 888,734 274 2,443 2,316 6,081,436 2,293 1,937 1,990 77 0,000 420 888,734 301 424 86,821,304 448 868,737 1,986,346 1,986 <t< td=""><td>\$1,000,000 under \$1,500,000</td><td>2,698</td><td>450,217</td><td>730</td><td>6,502</td><td>3,412</td><td>3,670,012</td><td>3,355</td><td>1,098,340</td><td>3,384</td><td>1,127,128</td></t<>	\$1,000,000 under \$1,500,000	2,698	450,217	730	6,502	3,412	3,670,012	3,355	1,098,340	3,384	1,127,128
0,000 2,056 822,794 27,44 2,443 2,316 6,081,436 2,293 1,933,739 2,312 1,393 0,000 420 396,229 34 2,444 86,737 448 86,373 448 86,373 488 0,000 2,734,555 57,457,288 4,118,512 37,091,410 6,852,089 306,361,375 6,852,446 47,802,944 48,523,50 1,833,734 48,232 48,232,60 48,242,63 48,242,44 47,800,29 48,24,24 48,242,42 48,242,42 48,242,42	\$1,500,000 under \$2,000,000	1,347	339,950	160	1,448	1,504	2,253,305	1,481	721,293	1,490	738,502
0,0000 420 396,299 34 301 452 2,757,134 444 858,737 448 88 0,000 420 396,299 34 31 361,205 277 444 858,737 448 88 1,026,346 1,236,380 4,118,512 37,091,410 6,852,089 306,361,975 6,852,446 47,80,294 6,852,250 48,232 1,024 0	\$2,000,000 under \$5,000,000	2,056	828,794	274	2,443	2,316	6,081,436	2,293	1,933,739	2,312	1,997,046
269 1,235,390 11 98 278 6,162,005 277 1,695,946 280,294 6,883,250 48,235 10 2,734,555 6,745,728 4,118,512 37,091,410 6,852,089 306,361,975 6,822,446 47,880,294 6,883,250 48,23 10 0	\$5,000,000 under \$10,000,000	420	395,299	34	301	452	2,757,134	444	858,737	448	888,431
6.562,456 57,457,288 4,118,512 37,091,410 6,852,089 306,361,975 6,852,446 47,880,294 6,853,250 48,23 10 0 </td <td>\$10,000,000 or more</td> <td>269</td> <td>1,235,390</td> <td>11</td> <td>98</td> <td>278</td> <td>6,162,005</td> <td>277</td> <td>1,695,946</td> <td>280</td> <td>1,803,607</td>	\$10,000,000 or more	269	1,235,390	11	98	278	6,162,005	277	1,695,946	280	1,803,607
le 0 0 0 0 183 3,821 183 3,821 183 3,821 183	Taxable returns, total	2,734,555	57,457,288	4,118,512	37,091,410	6,852,089	306,361,975	6,852,446	47,880,294	6,853,250	48,237,441
1,000, 1	No adjusted gross income	0	0	0	0	0	0	183	3,821	183	3,821
0 0 ************************************	\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0
3 35 **12,665 **113,949 11,964 16,636 11,967 1,640 11,967 11,6412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 116,412 25,948 11,449,420 11,449,420 11,445,420 11,445,420 11,445,420 11,445,420	\$5,000 under \$10,000	0	0	*	*	0	0	* 601	* 249	* 601	* 249
3,011 34,816 113,401 1,025,071 116,412 270,006 116,412 25,948 116,412 10,180 125,657 197,893 1,804,901 207,865 1,145,966 208,073 113,831 208,073 23,097 308,045 201,866 1,830,453 224,963 2,325,681 124,963 197,111 224,963 205,703 2,734,539 999,157 8,987,668 1,204,860 21,224,963 1,482,713 1,204,860 205,703 15,647,160 1,169,091 10,532,769 2,124,997 82,454,093 8,617,208 8,617,208 0 479,899 11,494,920 2,833,104 862,441 51,254,978 862,443 7,497,710 862,450 0 479,899 12,717,948 93,322 840,433 57,126,396 10,814,13 57,327 10,818,413 573,221 0 10,111 4,326,102 5,748,997 862,449 10,814,13 10,814,13 10,814,13 10,814,49 10,814,49 10,814,49 10,814,49	\$10,000 under \$15,000	က	35	** 12,565	** 113,949	11,964	16,636	11,967	1,640	11,967	1,640
10,180 125,657 197,893 1,804,901 207,865 1,145,966 208,073 113,831 208,073 23,097 23,097 308,045 201,866 1,830,453 224,953 224,953 197,111 224,953 205,703 2,734,539 999,157 8,987,658 1,204,860 21,520,181 1,204,860 1,482,713 1,204,860 388,034 5,330,009 1,034,270 9,286,595 1,392,304 35,454,093 1,482,713 1,204,860 0 754,092 11,649,492 1,6532,769 2,124,997 82,124,998 8,617,208 2,124,998 0 479,899 12,717,948 93,322 840,433 55,128,4978 862,448 7,497,71 862,450 0 479,899 12,717,948 93,322 840,433 55,128,631 65,136,438 7,497,71 862,450 0 10,11,115 4,326,102 5,736 10,880 18,439 10,841,413 573,221 11,449 0 10,411,17 11,4892 10,480 </td <td>\$15,000 under \$20,000</td> <td>3,011</td> <td>34,816</td> <td>113,401</td> <td>1,025,071</td> <td>116,412</td> <td>270,006</td> <td>116,412</td> <td>25,948</td> <td>116,412</td> <td>25,948</td>	\$15,000 under \$20,000	3,011	34,816	113,401	1,025,071	116,412	270,006	116,412	25,948	116,412	25,948
23,097 308,045 201,856 1,830,453 224,953 232,681 224,953 197,111 224,953 205,703 2,734,539 999,157 8,987,658 1,204,860 21,520,181 1,204,860 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 8,617,208 2,124,998 <td< td=""><td>\$20,000 under \$25,000</td><td>10,180</td><td>125,657</td><td>197,893</td><td>1,804,901</td><td>207,865</td><td>1,145,966</td><td>208,073</td><td>113,831</td><td>208,073</td><td>113,831</td></td<>	\$20,000 under \$25,000	10,180	125,657	197,893	1,804,901	207,865	1,145,966	208,073	113,831	208,073	113,831
205,703 2,734,539 999,157 8,987,658 1,204,860 21,520,181 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,204,860 1,392,302 3,016,357 1,392,305 1	\$25,000 under \$30,000	23,097	308,045	201,856	1,830,453	224,953	2,322,681	224,953	197,111	224,953	197,111
358,034 5,330,009 1,034,270 9,285,595 1,392,302 3,016,367 1,392,305 1,392,302 3,016,367 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,392,305 1,2124,998 8,617,208 2,124,998 2,124,998 8,617,208 2,124,998 2,124,998 2,124,998 2,124,998 <th< td=""><td>\$30,000 under \$40,000</td><td>205,703</td><td>2,734,539</td><td>999,157</td><td>8,987,658</td><td>1,204,860</td><td>21,520,181</td><td>1,204,860</td><td>1,482,713</td><td>1,204,860</td><td>1,482,713</td></th<>	\$30,000 under \$40,000	205,703	2,734,539	999,157	8,987,658	1,204,860	21,520,181	1,204,860	1,482,713	1,204,860	1,482,713
955,907 15,647,150 1,169,091 10,532,769 2,124,997 82,398,280 2,124,998 8,617,208 2,124,998 0 574,092 11,494,920 288,368 2,593,104 862,441 51,254,978 862,448 7,497,710 862,450 0 479,899 12,717,948 93,322 840,433 573,160 55,128,636 573,056 10,818,413 573,221 1 0 479,899 12,717,948 5,748 52,006 106,803 25,268,218 10,6417 6,732,348 106,863 0 16,772 1,526,721 1,677 14,992 18,439 10,784,959 18,325 3,064,890 18,449 1,052,124 1,772 1,172 10,480 7,892 20,797,341 7,850 6,308,055 7,914 1,052,124 18,786,167 14,013,447 125,684,086 6,530,091 0 0 0 0	\$40,000 under \$50,000	358,034	5,330,009	1,034,270	9,285,595	1,392,304	35,454,093	1,392,302	3,016,357	1,392,305	3,016,357
674,092 11,494,920 288,358 2,593,104 862,441 51,254,978 862,448 7,497,710 862,450 0 479,899 12,717,948 93,322 840,433 573,160 55,128,636 573,056 10,818,413 573,221 1 0 101,115 4,326,102 5,748 52,006 106,803 25,268,218 106,417 6,732,348 106,863 1 00 16,772 1,526,721 1,677 14,992 18,439 10,784,959 18,325 3,064,899 18,449	\$50,000 under \$75,000	955,907	15,647,150	1,169,091	10,532,769	2,124,997	82,398,280	2,124,998	8,617,208	2,124,998	8,617,208
0 479,899 12,717,948 93,322 840,433 573,160 55,128,636 573,056 10,818,413 573,221 0 101,115 4,326,102 5,748 52,006 106,803 25,268,218 106,417 6,732,348 106,863 000 16,772 1,526,721 1,677 14,992 18,439 10,784,959 18,325 3,064,890 18,449 1 6,742 3,211,344 1,172 10,480 7,892 20,797,341 7,850 6,308,055 7,914 1 1,052,124 18,786,167 14,013,447 125,684,088 6,635,091 0 0 0	\$75,000 under \$100,000	574,092	11,494,920	288,358	2,593,104	862,441	51,254,978	862,448	7,497,710	862,450	7,497,850
0 101,115 4,326,102 5,748 52,006 106,803 25,268,218 106,417 6,732,348 106,863 106,863 100,863	\$100,000 under \$200,000	479,899	12,717,948	93,322	840,433	573,160	55,128,636	573,056	10,818,413	573,221	10,818,549
300 16,772 1,526,721 1,677 14,992 18,439 10,784,959 18,325 3,064,890 18,449 8,742 3,211,344 1,172 10,480 7,892 20,797,341 7,850 6,308,055 7,914 1,052,124 18,786,167 14,013,447 125,684,088 6,637,221 54,250,091 0 0 0 0	\$200,000 under \$500,000	101,115	4,326,102	5,748	52,006	106,803	25,268,218	106,417	6,732,348	106,863	6,790,105
6,742 3,211,344 1,172 10,480 7,892 20,797,341 7,850 6,308,055 7,914 1 1,052,124 18,786,167 14,013,447 125,684,088 6,637,221 54,250,091 0 0 0 0	\$500,000 under \$1,000,000	16,772	1,526,721	1,677	14,992	18,439	10,784,959	18,325	3,064,890	18,449	3,117,344
1,052,124 18,786,167 14,013,447 125,684,088 6,637,221	\$1,000,000 or more	6,742	3,211,344	1,172	10,480	7,892	20,797,341	7,850	6,308,055	7,914	6,554,714
	Nontaxable returns, total	1,052,124	18,786,167	14,013,447	125,684,088	6,637,221	54,250,091	0	0	0	0

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

Size of bigligating from the process income and strate of the process income						Return	Returns of surviving spouses	sesno				
The control of the	2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1	Adjusted		Total itemize	d deductions	Standard o	deduction	Taxable	income	Income tax a	ifter credits
1,52, 1,52	grze or adjusted gross income	Number	gross income	Exemption	Number		Number		Number		Number	
(53)	ò	returns	less deficit	amonnt	of returns	Amonut	of returns	Amount	of returns	Amount	of returns	Amount
7,52,14		(53)	(54)	(55)	(56)	(22)	(58)	(28)	(09)	(61)	(62)	(63)
1,420 1,52,626 1,24,668 1,94,76 1,94	All returns, total	75,231	4,275,079	832,662	27,890	753,631	45,920	565,472	49,760	2,595,418	37,289	432,955
7,5,002 7,2,450 7,2450 7,450 7,600 7,600 0 <th< td=""><td>No adjusted gross income</td><td>1,421</td><td>-132,825</td><td>12,047</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	No adjusted gross income	1,421	-132,825	12,047	0	0	0	0	0	0	0	0
***2096 ***2440 ***16683 ***409 ***2440 ***6683 ***409 ***683 ***9 ***9689 ***	\$1 under \$5,000	* 5,002			* 993	* 19,782	* 4,009	* 48,912	0	0	0	0
7,702 7,026 7,026 7,026 7,026 7,026 7,026 7,026 7,027 7,026 7,026 7,027 7,026 7,026 7,027 7,026 <th< td=""><td>\$5,000 under \$10,000</td><td>* 2,995</td><td>* 22,400</td><td></td><td>0</td><td>0</td><td>* 2,995</td><td>* 36,535</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	\$5,000 under \$10,000	* 2,995	* 22,400		0	0	* 2,995	* 36,535	0	0	0	0
4,008 7,0613 3,9103 0 4,008 4,4890 0 <td>\$10,000 under \$15,000</td> <td>* 7,027</td> <td>* 93,869</td> <td></td> <td>т *</td> <td>* 418</td> <td>* 7,024</td> <td>* 86,898</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td>	\$10,000 under \$15,000	* 7,027	* 93,869		т *	* 418	* 7,024	* 86,898	0	0	0	0
7.3990 7.89413 7.3496 7.3496 7.89413 7.1996 7.89413 7.1996 7.89413 7.1996 7.89413 7.1996 7.89413 7.1996 7.89413 7.1996 7.89413 7.1996 7.89413 7.1996 <t< td=""><td>\$15,000 under \$20,000</td><td>* 4,008</td><td></td><td>* 39,103</td><td>0</td><td>0</td><td>* 4,008</td><td>* 48,899</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	\$15,000 under \$20,000	* 4,008		* 39,103	0	0	* 4,008	* 48,899	0	0	0	0
7,533 7,15254 7,0187 7,1239 7,1259 7,14,890 0 0 7,1009 2,2334 7,1009 2,1034 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1009 7,1000	\$20,000 under \$25,000	, 3,990		* 31,129	**	**	* 3,989	* 49,869	* 3,989	* 8,907	* 1,998	* 622
7,009 2,43,346 7,004 7,004 7,009 7,404 7,004 7,004 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,407 7,203 7,204 7,004 7,1064,806 7,407 7,203 7,004 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 6,571 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,1064,806 7,	\$25,000 under \$30,000	* 5,333		* 70,157	** 1,007	** 23,957	* 4,327	* 52,793	* 2,332	* 14,850	0	0
7,139 315,787 88,349 4,145 87,806 2,894 38,824 7,6140 7,1089 4,4012 0 1,223 1,2204 2,894 1,2260 1,2922 1,993 1,993 0 1,177 3,413 1,223 1,224 1,818 1,818 1,818 1,818 1,177 1,17	\$30,000 under \$40,000	* 7,009		* 70,360	* 2,022	* 39,736	* 4,987	* 60,844	* 5,998	* 74,077	* 2,989	* 2,562
(6.379) 848,623 (1.54,024) (1.52,426) <td>\$40,000 under \$50,000</td> <td>7,139</td> <td></td> <td>83,349</td> <td>4,145</td> <td>87,806</td> <td>2,994</td> <td>38,924</td> <td>* 6,140</td> <td>* 120,899</td> <td>* 4,012</td> <td>* 6,483</td>	\$40,000 under \$50,000	7,139		83,349	4,145	87,806	2,994	38,924	* 6,140	* 120,899	* 4,012	* 6,483
0 1778 848,63 66,302 6,396 118.88 26,890 17,102 1771 1771 1771 1771 1771 1771 1771 1771 1771 1771 1772 1771 1772 1772 1772 1772 1772 1772 1772 1772 1772 1772	\$50,000 under \$75,000	** 22,923	** 1,540,135	** 226,427	** 12,323	** 254,081	8,396	102,870	** 22,922	** 929,900	** 19,923	** 95,201
0 6379 648623 68302 5396 118188 ***984 ***12,002 ***8151 ***1,004,806 6371 0 ***117 94,842 1,777 94,220 ***	\$75,000 under \$100,000	*	*	* *	*	* *	2,204	26,890	**	**	**	**
0 1778 545,846 16,951 1,777 94,280 1,771 1,771 1,771	\$100,000 under \$200,000	6,379		68,302	5,396	118,188	** 984	** 12,002	** 8,151	** 1,084,806	6,371	101,287
000 ***119 **93413 0 **119 **21,323 0 **119 **71,480 **117 **71,480 **117 **71,480 **117 **71,480 **117 **71,480 **117 **71,480 ***11 ***10,684 ***11 ***10,684 ***11 ***10,684 ***11 ***10,684 ***11 ***11,798 ***42 ***42 ***42 ***42 ***42 ***42 ***42 ***42 ***44 ***11,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44 ***12,798 ***44,722 ***13,998 ***44,722 ***13,998 ***44,722 ***13,998 ***44,722 ***13,998 ***44,722	\$200,000 under \$500,000	1,778			1,777	94,280	* *	*	**	**	1,77,1	104,033
1,	\$500,000 under \$1,000,000	* 119		0	* 119	* 21,932	0	0	* 119	* 71,480	* 117	* 21,892
0,000 *42 *72,333 *41 *5971 0 0 *42 *66,382 *41 **6 **4 **6,383 **41 **4 **6,383 **41 **4 **45,983 **44 **45,983 **44 **45,983 **44 **45,983 **44 **45,983 **44 **45,983 **48 **45,983 **48 **45,983 **48 **45,983 **44 **45,983 **48 **45,983 **48 **45,983 **48 **45,983 **44 **45,983 **48 **46,983 **48 **46,983 **48 **46,983 **44 **45,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **46,983 **48 **46,983 **48 **46,983 **48 **46,983 **46,983 **46,983 **46,983 **46,983<	\$1,000,000 under \$1,500,000	* 11			*	* 1,251	0	0	*	* 10,841	* 11	* 2,898
0,000 44 135,810 0 44 175,820 3 33 44 127,820 44 42,820 42,40 42,62 42,62 42,62 42,62 42,62 42,62 42,62 42,62 42,62 42,62 42,62 42	\$1,500,000 under \$2,000,000	* 42	* 72,323	0	* 42	* 5,971	0	0	* 42	* 66,352	* 41	* 19,207
00,000 *8 *49,561 *8 *10,230 0 *8 *39,332 *8 *8 *9,561 *8 *39,332 *8 *8 *8 *9,333 *8	\$2,000,000 under \$5,000,000	44		0	* 41		ო *	* 37	44	127,980	44	44,717
1,14,201 1,14,201	\$5,000,000 under \$10,000,000	ω *		0	∞ *		0	0	∞ *	* 39,332	ω *	* 12,558
e 37,293 3,561,438 342,768 19,716 561,175 17,578 217,299 37,293 2,440,206 37,289 - - 0	\$10,000,000 or more	* 4	* 114,201	0	*	* 68,208	0	0	* 4	* 45,993	*	* 21,495
He D D D D D D D D D	Taxable returns, total	37,293		342,758	19,715	521,175	17,578	217,299	37,293	2,440,206	37,289	432,955
0 0	No adjusted gross income	0		0	0	0	0	0	0	0	0	0
0 0	\$1 under \$5,000	0		0	0	0	0	0	0	0	0	0
0 0	\$5,000 under \$10,000	0		0	0	0	0	0	0	0	0	0
0 0	\$10,000 under \$15,000	0		0	0	0	0	0	0	0	0	0
* 1,998 * 47,491 * 15,583 0 * 1,398 * 25,579 * 1,998 * 6,329 * 1,998 0	\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	0
0 0	\$20,000 under \$25,000	* 1,998	* 47,491	* 15,583	0	0	* 1,998	* 25,579	* 1,998	* 6,329	* 1,998	* 622
*2,989 *104,511 *23,318 0 0 *2,989 *36,471 *2,989 *44,722 *2,989 *2,989 *36,471 *2,989 *44,722 *2,989 *2,989 *36,471 *2,989 *44,722 *2,989 *44,722 *2,989 *44,722 *2,989 *44,722 *4,012 *2,989 *4,012 *76,520 *4,012 *4,012 *76,520 *4,012 *4,012 *76,520 *4,012 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *4,012 *76,939 *8,143 <t< td=""><td>\$25,000 under \$30,000</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	0
*4,012 *175,947 *35,185 *2,013 *38,652 *1,399 *25,590 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *4,012 *76,520 *76,520 *76,520 *76,520 *70,220 *70,220 *70,20	\$30,000 under \$40,000	* 2,989		* 23,318	0	0	* 2,989	* 36,471	* 2,989	* 44,722	* 2,989	* 2,562
*** 19,923 *** 1,354,158 *** 10,923 *** 19,923 *** 10,923 *** 10,923 *** 10,923 *** 10,923 *** 10,923 *** 10,923 *** 10,923 *** 10,923 *** 10,923 *** 10,923 ***<	\$40,000 under \$50,000	* 4,012	* 175,947	* 35,185	* 2,013	* 38,652	* 1,999	* 25,590	* 4,012	* 76,520	* 4,012	* 6,483
0 6,371 847,383 68,204 ** ** 2,204 26,890 ** <td>\$50,000 under \$75,000</td> <td>** 19,923</td> <td>** 1,354,158</td> <td>** 183,570</td> <td>** 10,319</td> <td>** 186,404</td> <td>7,400</td> <td>90,730</td> <td>** 19,923</td> <td>** 866,565</td> <td>** 19,923</td> <td>** 95,201</td>	\$50,000 under \$75,000	** 19,923	** 1,354,158	** 183,570	** 10,319	** 186,404	7,400	90,730	** 19,923	** 866,565	** 19,923	** 95,201
0 6,371 847,383 68,204 5,388 117,448 **984 **10,002 **8,143 **1,084,090 6,371 771 93,288 ** ** ** ** ** 1,771 93,288 ** ** ** ** ** 1,771 1,771 93,288 ** ** ** ** 1,771 1,771 93,288 ** ** ** ** 1,771 ** 1,771 ** 1,771 ** ** ** ** ** 1,771 ** ** ** ** ** ** 1,771 ** ** ** ** ** ** 1,771 **	\$75,000 under \$100,000	*	*	* *	*	* *	2,204	26,890	**	**	**	**
0 1,772 544,549 16,900 1,771 93,288 ** ** ** ** ** 1,771 1 1,7	\$100,000 under \$200,000	6,371	847,383		5,388	117,448	** 984	** 12,002	** 8,143	** 1,084,090	6,371	101,287
500 * 119 * 93,413 0 * 119 * 21,932 0 0 * 119 * 71,480 * 117 109 383,987 0 106 93,452 3 37 109 290,498 108 1 37,938 723,640 489,904 8,175 202,456 28,342 348,173 12,467 155,212 0	\$200,000 under \$500,000	1,772			1,771	93,288	* *	*	**	*	1,77,1	104,033
109 383,987 0 106 93,452 3 37 109 290,498 108 108 108 28,342 348,173 12,467 155,212 0 1	\$500,000 under \$1,000,000	* 119			* 119	*	0	0	* 119	* 71,480	* 117	* 21,892
1 37,938 722,640 489,904 8,175 202,456 28,342 348,173 12,467	\$1,000,000 or more	109			106	93,452	က	37	109	290,498	108	100,875
	Nontaxable returns, total	37,938		489,904	8,175	202,456	28,342	348,173	12,467	155,212	0	0

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	211 :					one a lead of a con-			
	Returns of surv	uving spouses			Rein	Returns of single persons	Suc		
Size of adjusted	Total income tax	ome tax	Milmhor	Adjusted		Total itemized deductions	d deductions	Standard deduction	eduction
dross income	Number		- Jo	gross income	Exemption	Number		Number	
	oę	Amount	returns	less	amount	of	Amount	of	Amount
	returns			deficit		returns		returns	
	(64)	(65)	(99)	(67)	(89)	(69)	(20)	(71)	(72)
All returns, total	37,293	439,364	68,563,354	2,272,945,337	252,924,925	14,408,959	276,553,389	52,844,073	315,363,708
No adjusted gross income	0	0	1,310,275	-53,846,399	4,620,188	0	0	0	0
\$1 under \$5,000	0	0	9,109,609	23,506,362	18,944,260	244,305	3,409,381	8,865,304	40,426,567
\$5,000 under \$10,000	0	0	8,995,715	67,206,972	27,996,820	297,861	4,095,757	8,697,854	53,562,130
\$10,000 under \$15,000	0	0	7,785,504	96,363,368	30,694,906	518,795	6,715,646	7,266,710	45,641,049
\$15,000 under \$20,000	0	0	6,428,365	111,936,950	27,308,262	592,312	8,017,947	5,836,052	36,551,885
\$20,000 under \$25,000	* 1,998	* 622	5,344,569	119,844,629	22,856,791	616,285	7,998,499	4,728,284	29,435,236
\$25,000 under \$30,000	0	0	4,412,546	121,125,360	18,692,228	671,708	9,232,146	3,740,838	23,326,381
\$30,000 under \$40,000	* 2,989	* 2,562	6,993,094	243,051,131	29,129,913	1,551,596	21,503,908	5,441,499	33,950,984
\$40,000 under \$50,000	* 4,012	* 6,483	5,250,523	234,797,577	21,598,385	1,747,808	24,680,139	3,502,715	21,958,159
\$50,000 under \$75,000	** 19,923	** 95,201	7,131,645	433,009,450	28,723,172	3,551,972	55,649,982	3,579,672	22,858,025
\$75,000 under \$100,000	**	**	2,889,547	247,451,456	11,683,272	2,087,628	38,632,517	801,918	5,141,078
\$100,000 under \$200,000	6,371	101,287	2,302,831	301,012,700	9,312,359	1,975,613	47,248,783	327,218	2,151,067
\$200,000 under \$500,000	1,772	104,518	490,746	140,676,770	1,352,678	448,259	20,882,396	42,482	272,368
\$500,000 under \$1,000,000	* 119	* 22,631	76,247	51,421,162	6,043	66,565	7,260,403	9,682	63,960
\$1,000,000 under \$1,500,000	* 11	* 3,141	18,920	22,725,342	2,501	16,818	3,350,800	2,062	13,307
\$1,500,000 under \$2,000,000	* 42	* 20,086	7,598	13,115,729	818	6,975	1,922,851	624	4,068
\$2,000,000 under \$5,000,000	44	45,255	11,160	33,174,101	1,603	10,225	4,584,507	935	6,002
\$5,000,000 under \$10,000,000	∞ *	* 13,370	2,835	19,139,127	441	2,672	2,571,675	162	1,068
\$10,000,000 or more	*	* 24,208	1,625	47,233,554	284	1,562	8,796,051	63	374
Taxable returns, total	37,293	439,364	44,826,499	2,129,526,968	163,692,266	12,470,021	231,256,385	32,354,490	201,130,330
No adjusted gross income	0	0	1,947	-2,134,778	8,414	0	0	0	0
\$1 under \$5,000	0	0	255,483	796,073	3,875	3,101	2,895	252,382	420,152
\$5,000 under \$10,000	0	0	1,817,937	14,090,048	20,531	8,097	40,572	1,809,840	10,553,336
\$10,000 under \$15,000	0	0	4,569,598	58,078,251	13,666,503	79,045	570,186	4,490,553	28,023,232
\$15,000 under \$20,000	0	0	5,035,470	87,899,265	18,405,746	309,454	2,969,274	4,726,016	29,700,790
\$20,000 under \$25,000	* 1,998	* 622	4,520,791	101,501,372	17,416,911	446,960	4,656,588	4,073,831	25,435,219
\$25,000 under \$30,000	0	0	3,949,324	108,496,375	15,554,224	527,136	6,040,166	3,422,188	21,374,076
\$30,000 under \$40,000	* 2,989	* 2,562	6,745,843	234,680,027	27,202,679	1,404,353	17,037,730	5,341,489	33,337,223
\$40,000 under \$50,000	* 4,012	* 6,483	5,150,401	230,297,445	21,002,433	1,667,087	21,319,337	3,483,314	21,838,634
\$50,000 under \$75,000	** 19,923	** 95,201	7,041,398	427,546,291	28,305,000	3,466,782	50,623,760	3,574,616	22,825,972
\$75,000 under \$100,000	**	*	2,854,825	244,540,452	11,543,846	2,053,302	35,329,786	801,523	5,138,672
\$100,000 under \$200,000	6,371	101,287	2,276,607	297,653,432	9,204,453	1,952,760	44,037,944	323,847	2,128,644
\$200,000 under \$500,000	1,772	104,518	488,921	140,149,757	1,346,772	447,372	20,673,690	41,547	266,706
\$500,000 under \$1,000,000	* 119	* 22,631	75,955	51,227,334	5,507	66,405	7,168,804	9,549	63,158
\$1,000,000 or more	109	106,060	42,000	134,705,623	5,373	38,166	20,785,653	3,794	24,516
Nontaxable returns, total	0	0	23,736,854	143,418,369	89,232,659	1,938,938	45,297,004	20,489,583	114,233,378
Footnotes at end of table.									

Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2013—Continued

-			Returns of single persons	the persons		
1.1.2	Taxable income	income	Income tax after credits	ter credits	Total income tax	ne tax
SIZE OI Adjusted gross income	Number		Number		Number	
	of	Amount	of	Amount	of	Amount
	letairis		Ieluiis		sumai	
	(73)	(74)	(75)	(26)	(77)	(78)
All returns, total	49,171,222	1,562,956,295	44,823,602	276,090,844	44,826,499	279,024,625
No adjusted gross income	0	0	1,945	38,999	1,947	38,999
\$1 under \$5,000	419,900	516,753	255,483	34,247	255,483	34,247
\$5,000 under \$10,000	1,890,801	3,626,458	1,817,937	359,560	1,817,937	359,560
\$10,000 under \$15,000	6,332,987	18,712,900	4,569,598	1,487,456	4,569,598	1,487,456
\$15,000 under \$20,000	6,002,729	42,265,237	5,035,470	3,573,879	5,035,470	3,573,879
\$20,000 under \$25,000	5,192,828	260,389,797	4,520,791	5,814,744	4,520,791	5,814,744
\$25,000 under \$30,000	4,342,458	70,515,406	3,949,324	7,642,809	3,949,324	7,642,809
\$30,000 under \$40,000	6,921,376	159,516,507	6,745,842	19,400,284	6,745,843	19,400,284
\$40,000 under \$50,000	5,214,249	167,353,160	5,150,399	21,867,821	5,150,401	21,867,821
\$50,000 under \$75,000	7,087,400	326,777,364	7,041,397	51,726,942	7,041,398	51,726,943
\$75,000 under \$100,000	2,870,474	193,027,856	2,854,816	35,644,576	2,854,825	35,644,578
\$100,000 under \$200,000	2,289,783	243,010,087	2,276,238	50,517,354	2,276,607	50,518,267
\$200,000 under \$500,000	488,549	118,451,146	486,847	30,235,447	488,921	30,764,293
\$500,000 under \$1,000,000	75,748	44,422,264	75,673	12,747,135	75,955	13,226,602
\$1,000,000 under \$1,500,000	18,846	19,389,608	18,768	5,928,186	18,842	6,171,341
\$1,500,000 under \$2,000,000	7,560	11,240,669	7,538	3,529,523	7,571	3,689,407
\$2,000,000 under \$5,000,000	11,099	28,645,134	11,100	9,101,892	11,136	9,523,249
\$5,000,000 under \$10,000,000	2,819	16,606,647	2,819	5,200,126	2,828	5,459,253
\$10,000,000 or more	1,616	38,489,302	1,617	11,239,865	1,623	12,080,894
Taxable returns, total	44,818,206	1,536,439,759	44,823,602	276,090,844	44,826,499	279,024,625
No adjusted gross income	0	0	1,945	38,999	1,947	38,999
\$1 under \$5,000	254,519	375,864	255,483	34,247	255,483	34,247
\$5,000 under \$10,000	1,817,798	3,490,181	1,817,937	359,560	1,817,937	359,560
\$10,000 under \$15,000	4,569,597	15,818,378	4,569,598	1,487,456	4,569,598	1,487,456
\$15,000 under \$20,000	5,035,464	36,824,265	5,035,470	3,573,879	5,035,470	3,573,879
\$20,000 under \$25,000	4,520,790	53,992,681	4,520,791	5,814,744	4,520,791	5,814,744
\$25,000 under \$30,000	3,949,324	65,527,910	3,949,324	7,642,809	3,949,324	7,642,809
\$30,000 under \$40,000	6,745,835	157,102,667	6,745,842	19,400,284	6,745,843	19,400,284
\$40,000 under \$50,000	5,150,389	166,140,274	5,150,399	21,867,821	5,150,401	21,867,821
\$50,000 under \$75,000	7,041,355	325,793,214	7,041,397	51,726,942	7,041,398	51,726,943
\$75,000 under \$100,000	2,853,071	192,557,757	2,854,816	35,644,576	2,854,825	35,644,578
\$100,000 under \$200,000	2,275,465	242,318,250	2,276,238	50,517,354	2,276,607	50,518,267
\$200,000 under \$500,000	487,190	118,095,344	486,847	30,235,447	488,921	30,764,293
\$500,000 under \$1,000,000	75,558	44,301,108	75,673	12,747,135	75,955	13,226,602
\$1,000,000 or more	41,850	114,101,866	41,842	34,999,592	42,000	36,924,144
Nontaxable returns, total	4,353,016	26,516,536	0	0	0	0
th caution due to the emall number of same	sood of the dollars and occurrence of	7				

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

** Data combined to prevent disclosure of taxpayer information.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013

Number of Amount Number of A				Doduito	f morring	Dodaire	fmorring	Down	opood to	to can to O	Jo ou	100	Dotumo
Number of charge Number of charge Number of charge Number of charges Number		ret	urns	persons fi	ling jointly	persons filing	y separately	of hous	eholds	surviving spouses	sesnods	single	single persons
147,351,292 147,351,292 149,351,551,551,131 1,1991,322 15,1991,325 15,991,425 15,9		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
147.351.999 0.0056.87.03 0.599.01.039 0.599.08.202 0.291.01.04 0.146.72.02 0.591.01.04 0.591.01.03 0.591.03 0.591.01.03		(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
148,007.08 24,006.69 24,065.79 4,069.2677,09 27,007.41 144,007.78 144	Adjusted gross income less deficit	147,351,299		53,910,326	5,898,988,223	2,811,050	162,155,131	21,991,339	755,264,933	75,231	4,275,079	68,563,354	2,272,945,337
14,200,780 (100,648,711 25,656,771 6,622,926,15 2,227,485 2,322,74	Total income	146,879,226		53,834,281	5,995,377,902	2,780,743	164,517,979	21,979,332	765,064,886	75,231	4,333,464	68,209,640	2,304,216,542
5.6607.281 (10.648,711 25.666,717 66.691,318 676,729 3.627,685 2.362,691 (1.25.628 1.25.628 1.25.699.984 3.566,417 4.36.699.984 4.46.691 1.25.698 1.25.699.984 3.566,417 4.36.691 1.25.699 1.25.699.985 3.566,417 4.36.691 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699.986 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.699 1.25.2984.311 1.25.699 1.25.2984.311 1.25.699 1.25.2984 1.25.299 1.25.2984.311 1.25.2981 1.25.2984 1.25.298	Salaries and wages	122,189,100		44,905,578	4,052,926,155	2,271,299	110,432,297	19,837,374	651,040,074	64,795	2,878,162	55,110,054	1,658,104,194
6.807.263 3.556.447 43.983.998 75.473 1805.675 150.567 1,215.828 2.7868.724 2.148.069.145 16.927.687 15.927.683 16.977.683 16.977.683 16.977.683 16.977.683 17.141.23 1.215.828 2.130.9.106 2.786.08.099 1.276.88.009 12.786.809 12.786.809 12.786.809 1.276.809 1.276.783 2.141.123 1.411.123 <	Taxable interest	44,920,763	100,648,711	25,656,717	68,691,318	678,229	3,527,485	2,362,691	2,326,428	34,313	108,732	16,188,813	25,994,747
27 686 374 214,972 683 15,997 699 199,876 121 366,502 7 24,972 65,946 4,946,611 7 24,972 683 4,946,611 7 24,972 683 4,946,611 7 24,942 4,946,611 4,946,611 7 24,942 4,946,911 4,946,911 4,946,911 4,946,911 4,946,912 4,946,911 4,946,912 4,946,911 4,946,912 4,946,911 4,946,912	Tax-exempt interest [1]	5,987,263	68,099,984	3,556,447	43,953,998	75,473	1,805,675	150,567	1,215,828	4,557	55,087	2,200,220	21,069,397
21,686,576 168,069;115 14,694,197 103,391,120 331,460 5,426,390 654,744 3,576,167 146,4172 17,690,165 37,363,490 17,785,697 3,124,697 3,	Ordinary dividends	27,688,374	214,972,683	15,937,690	139,876,121	368,502	7,249,213	959,345	4,845,611	19,294	142,534	10,403,543	62,859,203
21,309,106 27,860,899 12,766,806 19,522,541 457,842 636,099 1972,783 2,141,123 14,966 15,529,3979 21,766 17,969,165 35,329,3946 31,42,766 17,6520 18,630,77 17,921 18,008,579 20,909,110 5,299,140 12,543,861 19,068,79 19,008,579 20,909,110 5,299,140 12,543,861 19,068,79 19,008,79 20,909,110 5,299,140 12,543,861 19,045 20,390,110 5,299,140 12,543,861 19,045 20,390,110 5,299,140 12,543,861 19,045 20,390,140 12,543,861 19,045 20,390,140 12,543,861 19,045 20,390,140 12,543,861 19,044,79 19,008,579 19,059,99 17,216,07 19,041,270 19,041,240	Qualified dividends [1]	25,493,503	158,069,115	14,694,197	103,381,120	331,460	5,426,309	854,744	3,576,167	19,156	112,861	9,593,946	45,572,658
1,796,165 9,229,979 21,765 238,240 84,31 189,666 168,979 3,726,839 17,989,165 55,500,747 6,529,944 8,142,845 17,524 91 16,529,84 1,142,244 11,524,745 17,124,145 11,522,881 1,524,381 1,52	State income tax refunds	21,309,106	27,850,899	12,768,808	19,522,541	457,842	636,099	1,972,783	2,141,123	11,261	5,167	6,098,411	5,545,969
S, 1008, 165 357,363,3490 9,162,865 237,366,901 309,806 7,989,862 2,984,311 38,463,742 1,1984,708 5,105,229,810 3,142,768 31,42,768 1,6850 1,6850 1,6850 1,886,512 1,899,412 1,1886,113 1,	Alimony received	436,667		21,765	238,240	8,431	189,668	168,979	3,726,839	* 995	* 1,990	236,497	5,073,242
S, F, CO, 747 55, 290, 346 31, 42, 786 31, 611, 159 116, 620 1836, 071 639, 333 6, 309, 412 118, 641, 78 11, 682, 18	Business or profession net income	17,969,165	357,363,490	9,162,855	237,366,901	309,806	7,989,852	2,984,311	38,463,742	5,819	95,123	5,506,374	73,447,872
S, net 2, 138, 829	Business or profession net loss	5,560,747	55,290,946	3,142,786	31,661,159	116,620	1,836,071	639,533	6,309,412	6,503	33,851	1,655,305	15,450,453
s, net 1,029,069,110 5,299,140 12,543,861 130,453 166,897 340,505 777,921 13,331,179 21,602,353 7,746,177 193,749,249 144,882 2,307,012 448,342 64,99,527 27,756,892 63,869,076 14,961,138 403,438,686 436,527 9,753,480 1,721,067 26,1362 2,455,245 1,682,802 67,722,471 104,041,270 4,380,793 72,163,688 144,569 2,541,136 26,1362 2,455,245 2,455,245 1,685,808 6,722,471 104,041,270 4,380,793 72,163,688 3,614,136 26,138 2,541,136 26,138 3,457,438 3,457,438 3,457,438 3,457,438 3,457,438 3,457,438 3,457,438 3,457,438 3,457,438 3,651,22 3,457,438 3,651,02 4,450,03 3,457,438 3,651,22 3,457,438 3,651,40 3,457,438 3,651,40 3,457,438 3,651,40 3,457,438 3,651,40 3,457,438 3,651,40 3,457,438 3,651,40 3,457,438 3,651,40	Sales of capital assets net gain in AGI	14,984,798		8,604,049	380,673,201	206,236	18,492,640	500,786	11,826,181	11,995	111,330	5,661,732	99,426,540
s, net 2,138,29 1,029,286 1,525,429 1,830,921 35,921 946,607 80,018 -476,921 1,3331,172 213,602,363 7,746,177 139,749,249 144,862 2,307,012 448,342 6,426,245 2,7755,892 638,659,076 14,356,138 403,433,865 345,527 9,753,480 17,71,077 2,465,245 2,455,245 6,792,471 104,041,270 4,380,793 37,008,860 34,032 813,614 345,632 2,455,245 2,455,245 2,455,245 2,455,245 2,455,245 2,455,245 3,477,207 3,934 34,613 3,457,438 3,457,438 3,457,438 3,457,438 3,477,207 5,094 59,218 3,457,438 3,457,438 3,473,307 3,433,307 3,433,437 3,432,307 3,432,307 3,432,307 3,432,307 3,432,307 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,432,437 3,442,447	Sales of capital assets net loss in AGI	9,008,579	20,909,110	5,299,140	12,543,861	130,453	165,897	340,505	777,921	5,102	12,080	3,233,379	7,409,352
13.331,179 213,602,353 77,746,177 139,749,249 144,862 2,307,012 448,342 6,429,527 27,756,892 638,656,076 14,951,138 403,433,685 436,527 9,753,480 1,721,067 261,5342 2,455,245 4,255,441 104,041,270 4,380,793 31,008,850 33,432 813,614 345,659 3,457,438 2,455,445 1,261,392 2,455,245 2,455,445 1,261,392 2,455,245 2,455,445 1,261,392 2,455,448 1,261,392 2,455,448 1,261,392 2,455,448 1,261,392 2,455,448 1,261,392 2,455,448 1,261,392 3,477,207 3,777,207 3,777,207 3,777,207 3,777,203 3,777,207 3,777,207 3,776,404 3,655,45 3,908,674 3,665,479 3,665,479 3,993,693 3,7716,404 3,655,978 3,993,693 3,7716,404 3,655,978 3,993,693 3,7716,404 3,423,107 3,776,404 3,423,107 3,236,443 3,237,448 3,423,107 3,236,443 3,237,448 3,237,448 3,237,448 3,237,448 3,247,421 3,267,733 3,247,421 3,267,733 3,247,448 3,247,477 3,267,733 3,247,448 3,247,477 3,267,733 3,247,448 3,247,477 3	Sales of property other than capital assets, net gain less loss	2,138,829	1,029,266	1,525,429	1,830,921	35,921	946,607	80,018	-476,921	1,704	-14,059	495,756	-1,257,282
27.755.892 6.38.659,076 14.951,138 403.433.686 436.524 9.753,480 1,721,067 261,65342 2.545,245 6.792,471 104,041,270 4,380,793 72,163,688 114,569 2,541,136 261,392 2,455,245 2,545,245 9.185 loss 8,453,40 104,041,270 4,380,793 31,008,850 39,432 813,614 345,656 3,457,438 3,475,248 11,611,223 1,266,134 3,457,438 2,422 1,611,443 3,611,443	Taxable IRA distributions	13,331,179	213,602,353	7,746,177	139,749,249	144,852	2,307,012	448,342	6,429,527	7,843	161,344	4,983,965	64,955,221
6,792,471 104,041,270 4,380,793 72,163,668 114,569 2,541,136 261,392 2,455,245 1618, 187 1618, 1	Taxable pensions and annuities	27,755,892	638,659,076	14,951,138	403,433,685	436,527	9,753,480	1,721,067	26,165,342	22,089	507,023	10,625,071	198,799,546
4,751,878 46,536,408 3,029,893 31,008,850 39,432 813,614 345,659 3,457,438 1,685 loss 8,459,740 5,566,936 3,229,893 3,717,207 5,094 59,218 12,682 52,452 1,685 loss 8,459,740 531,613,502 6,010,601 438,657,150 19,1924 11,061,223 366,321 16,619,443 1,812,920 7,798,270 1,372,189 -5,263,867 30,665 445,405 ***49,030 ***462,547 1,812,920 7,798,270 1,372,189 -5,263,867 30,665 445,405 ***49,030 ***462,547 1,812,920 7,798,270 1,372,189 -5,263,867 30,665 445,405 ***49,030 ***461,477 ** 1,812,920 7,798,274 1,372,148 11,524,372 45,607,13 30,665 445,405 ***49,900 ***466,547 ***466,547 ***466,546 ***460,663 ***466,640 ***466,640 ***466,640 ***466,640 ***466,763 ***467,783 ***273,28 ***274,372 ***273,32	Total rental and royalty net income	6,792,471	104,041,270	4,380,793	72,163,668	114,569	2,541,136	261,392	2,455,245	1,905	32,967	2,033,811	26,848,254
1 (1) (1) (1) (2) (2) (2) (3) (3) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	Total rental and royalty net loss	4,751,878	46,536,408	3,029,893	31,008,850	39,432	813,614	345,659	3,457,438	4,396	40,720	1,332,499	11,215,786
s (489, 74) 531,613,502 6,010,601 438,657,150 191,924 11,061,223 366,321 16,619,443 1,812,920 -7,798,270 1,372,189 -5,263,867 30,665 -445,405 **49,030 **46,547 1,812,920 -7,798,270 1,372,189 -5,263,867 30,665 -445,405 **49,030 **46,547 1,820,324 4,020,096 23,784,378 152,897 923,028 1,633,908 8,614,477 ** 1,8,607,324 1,923,279 4,020,096 23,784,378 152,897 923,028 1,634,939 8,614,477 ** 1,211,607 189,041,342 580,547 122,244,721 45,753 10,2346 56,406,063 ** 470,341 50,406,063 ** 50,425 ** 44,01 34,357 6,406,063 ** 50,425 ** 44,401 34,357 ** 6,406,063 ** 50,425 ** 50,425 ** 50,425 ** 50,425 ** 50,425 ** 50,425 ** **	Farm rental net income less loss	514,913		325,963	3,717,207	5,094	59,218	12,682	52,452	ω *	* 142	171,166	1,736,916
649,193 24,423,101 347,929 13,163,029 9,939 817,888 23,599 921,893 1,812,920 -7,798,270 1,372,189 -5,263,867 30,665 445,405 **49,030 **46,547 **46,547 9,287,183 51,923,279 4,020,096 23,784,378 152,807 923,028 1,633,908 8,614,477 ** 1,8,607,324 243,327,448 11,525,705 175,420,713 310,044 3,665,129 473,574 3,993,693 ** 46,06,063 ** 46,06,063 ** 46,06,063 ** 46,06,063 ** 46,06,063 ** 473,574 \$ 49,065,00 56,244,721 45,753 10,23,64 473,674 473,674 56,263,69 56,406,063 ** 56,406,063 ** 44,401 473,47 56,406,063 ** 56,283,693 ** 56,283,693 ** 56,284 44,401 34,332 ** 50,422 861,477 ** 86,893,693 ** 56,283,693 35,91,007 ** 27,273	Partnership and S corporation net income less loss	8,459,740	531,613,502	6,010,601	438,657,150	191,924	11,061,223	366,321	16,619,443	1,302	214,600	1,889,593	65,061,086
1,812,920	Estate and trust net income less loss	649,193	24,423,101	347,929	13,163,029	6,939	817,898	23,599	921,893	1,049	53,834	266,676	9,466,448
9,287,183 51,923,279 4,020,096 23,784,378 152,897 923,028 1,633,908 8,614,477 ** 18,507,324 243,327,448 11,525,705 175,420,713 310,044 3,665,129 473,574 3,993,693 7. 1,211,607 189,041,342 580,547 122,244,721 45,753 11,574,090 57,273 6,406,063 7. 2,67,565 3,991,147 130,020 195,528 6,344 4,401 ** 4,70,341 29,022,294 196,540 14,842,403 77,699 3,591,007 **27,332 **2,085,751 50,423 7. 6,809,924 37,172,318 3,742,504 23,103,909 125,519 881,134 576,746 2,187,552 3,766,545 3,892,770 196,280 3,837,716 964,331 2,372,643 36,389,679 484,088 2,362,848 4,942,972 9,799,953 7,376 964,331 2,378,121 625,579 19,341 3,050,045 11,94,511 69,031 145,972 119,086 11,194,511 3,716,404 841,441 3,050,045 119,341 69,031 117,586 399,364 2,782,340 11,996,886 25,908,387 700 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,344 11,35,660,922 52,037 11,396,573 27,139,425 22,605,423 10,151,675 22,407,806 27,139,425 22,668,956 21,503,908 11,35,660 22,313,324 21,324,524 22,407,806 27,139,425 22,689,966 21,503,908 23,635 22,0654 11,135,660 21,135,6	Farm net income less loss	1,812,920	-7,798,270	1,372,189	-5,263,867	30,665	-445,405	** 49,030	** -462,547	*	**	361,036	-1,626,451
18,507,324 243,327,448 11,525,705 175,420,713 310,044 3,665,129 473,574 3,993,693 770,756 10,013,641 429,322 6,610,224 23,865 564,795 17,574,090 57,273 6,406,063 770,756 10,013,641 429,322 6,610,224 23,865 564,795 170,246 706,550 770,756 10,013,641 130,020 195,528 6,344 4,401 7,574,090 57,273 50,423 50,423 740,341 29,022,294 196,540 17,699 3,591,007 72,732 72,085,751 720,181,174 29,978,207 1,014,406 15,535,833 37,976 960,965 215,719 2,520,777 7 3,666,545 139,882,070 19,323,643 96,389,679 484,088 2,362,848 4,942,972 9,799,953 73,665,545 139,882,070 19,323,643 96,389,679 66,287 15,595 418,160 99,814 77,271 266,763 11,94,511 3,716,404 841,441 3,050,045 11,396,88 25,906,922 52,50,972 11,94,511 3,716,404 841,441 3,050,045 11,396,88 234,573 34,025 591,452 11,35,660 27,311,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 11,35,660 27,311,733 10,151,675 19,176,265 309,460 245,351 2,991,364 2,782,834 11,35,660 27,311,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,33 27,11,34,377 22,407,806 27,311,324,377 22,407,806 27,139,425 27,1394,22 2	Unemployment compensation	9,287,183	51,923,279	4,020,096	23,784,378	152,897	923,028	1,633,908	8,614,477	* 2,980	* 18,606	3,477,303	18,582,790
1,211,607 189,041,342 580,547 122,244,721 45,753 11,574,090 57,273 6,406,063 3 770,756 10,013,641 429,322 6,610,224 23,865 564,795 102,346 706,550 * 267,565 349,147 130,020 195,528 6,344 4,401 **27,332 **2,085,751 1,918,174 29,978,207 1,014,406 15,535,833 37,976 960,965 215,719 2,520,777 ** 6,809,924 37,172,318 3,742,504 23,103,909 125,519 881,134 576,746 2,187,552 37,665,545 139,882,070 19,323,643 96,389,679 484,088 2,362,848 4,942,972 9,799,953 3 3,837,716 964,331 2,378,121 625,372 66,287 15,595 418,160 99,814 ** 1,194,511 3,716,404 841,441 3,050,045 19,341 47,141 69,031 145,972 1,1244,377 3,560,922 525,309 1,996,886 25,906 80,183 117,586 349,202 118,874,760 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 954,877 22,407,806 745,507 18,607,759 10,788 234,573 34,025 591,452 1,135,660 32,323 27,139,425 2,688,956 21,503,908 69,963 430,366 113,5660 1,135,660 32,313 27,139,425 2,688,956 21,503,908 69,963 430,366 113,5660 1,135,660 32,313 27,139,425 2,688,956 21,503,908 69,963 430,366 113,5660 1,135,660 32,313 27,139,425 2,688,956 21,503,908 69,963 430,366 113,566 1,135,660 32,313 27,139,425 2,688,956 21,503,908 230,505 11,135,660 1,135,660 32,313 27,139,425 2,688,956 21,503,908 230,505 11,135,660 1,135,660 32,313 27,139,425 2,688,956 21,503,908 230,505 11,135,660 1,136,677 22,407,806 27,139,425 21,503,908 230,505 41,135,600 1,136,677 22,407,806 27,139,425 21,503,908 21,503 220,654 11,135,660 1,136,677 22,407,806 27,139,425 21,503,908 21,503 220,654 11,135,660 1,136,677 22,407,806 27,139,425 21,503,908 21,503 220,654 11,135,600 21,13	Taxable social security benefits	18,507,324	243,327,448	11,525,705	175,420,713	310,044	3,665,129	473,574	3,993,693	16,329	127,364	6,181,672	60,120,548
770,756 10,013,641 429,322 6,610,224 23,865 564,795 102,346 706,550 * 90% 367,565 349,147 130,020 195,528 6,344 4,401 **27,332 70,655 70,423 470,341 29,022,294 196,540 14,842,403 77,699 3,591,007 **27,332 **2,085,751 6,809,924 37,172,318 3,742,504 23,103,909 125,519 881,134 576,746 2,187,552 3,7466,545 139,882,070 19,323,643 96,389,679 484,088 2,362,848 4,942,972 97,99,953 3,837,716 964,331 2,378,121 662,87 15,596 418,160 99,814 * 1,194,511 3,76,092 19,341 47,141 69,031 119,086 119,086 1,194,511 3,76,092 19,341 3,050,045 19,341 47,141 69,031 1145,972 * 1,244,377 3,560,922 525,004 19,346 25,309 119,086 39,165 <	Net operating loss	1,211,607	189,041,342	580,547	122,244,721	45,753	11,574,090	57,273	6,406,063	289	116,901	527,745	48,699,567
Dns 267,565 349,147 130,020 195,528 6,344 4,401 34,332 50,423 470,341 29,022,294 196,540 14,842,403 71,699 3,591,007 **27,332 **2,085,751 6,809,924 37,172,318 3,742,504 23,103,909 125,519 881,134 576,746 2,187,552 3,837,716 964,331 2,378,121 625,372 66,287 15,595 418,160 99,814 5,5 1,194,511 3,716,404 841,441 3,050,045 19,341 47,141 66,287 115,695 418,160 99,814 5,6 5,6 5,6 7,0 7,271 26,287 66,287 15,595 418,160 99,814 5,6 5,6 5,6 5,6 3,337,716 964,331 2,378,121 266,287 66,287 15,595 418,160 99,814 5,6 5,6 5,6 7,7271 266,737 2,60,262 30,029 119,086 1,194,51 3,716,404 841,4	Cancellation of debt	770,756		429,322	6,610,224	23,865	564,795	102,346	706,550	* 2,145	* 5,907	213,077	2,126,166
470,341 29,022,294 196,540 14,842,403 71,699 3,591,007 **27,332 **2,085,751 71,818,174 29,978,207 1,014,406 15,535,833 37,976 960,965 215,719 2,520,777 2,580,924 37,172,318 3,742,504 23,103,909 125,519 881,134 576,746 2,187,552 37,695,821 48,088 2,362,848 4,942,972 9,799,963 37,865,545 139,882,070 19,323,643 96,389,679 66,287 15,595 418,160 99,814 8.5, 1194,511 3,716,404 841,441 3,050,045 19,341 47,141 69,031 115,86 349,202 11,944,377 3,560,922 525,309 1,996,858 25,906 80,183 117,586 349,202 10,744,377 3,560,922 525,309 11,966,856 309,460 545,351 2,991,364 2,782,834 10,151,675 18,677,759 10,788 234,573 34,025 5,840,360 21,503,908 69,963 430,368 224,573 34,025 591,452 10,788 10,788 22,407,806 21,503,908 69,963 430,368 224,573 3,90,657 11,356,60	Taxable health savings account distributions	267,565		130,020	195,528	6,344	4,401	34,332	50,423	0	0	96,869	98,795
1,918,174 29,978,207 1,014,406 15,535,833 37,976 960,965 215,771 2,520,777 (6.809,924) 37,172,318 3,742,504 23,103,909 125,519 881,134 576,746 2,187,552 37,665,645 139,882,070 19,323,643 96,389,679 484,088 2,362,848 4,942,972 9,799,963 37,665,645 964,331 2,378,121 625,372 66,287 15,595 418,160 99,814 8.5, 1156,555 587,084 77,271 2266,763 19,341 47,141 86,031 115,86 349,202 11,944,377 3,560,922 525,309 1,996,858 25,906 80,183 117,586 349,202 119,086 11,8874,760 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 10,783 10,151,675 18,677,759 10,788 234,573 34,025 591,452 10,788 224,573 34,025 2,991,364 11,356,60 10,788 234,573 34,025 17,139,425 2,688,956 21,503,908 69,963 430,368 220,655 11,135,660	Foreign-earned income exclusion	470,341	29,022,294	196,540	14,842,403	71,699	3,591,007	** 27,332	** 2,085,751	*	**	174,771	8,503,132
6,809,924 37,172,318 3,742,504 23,103,909 125,519 881,134 576,746 2,187,552 37,665,545 139,882,070 19,323,643 96,389,679 484,088 2,362,848 4,942,972 9,799,963 37,665,545 964,331 2,378,121 625,372 66,287 15,595 418,160 99,814 8,347,716 964,331 2,378,121 226,772 66,287 15,595 418,160 99,814 14,941 3,050,045 19,341 47,141 69,031 115,086 11,194,511 3,716,404 841,441 3,050,045 19,341 47,141 69,031 117,586 349,202 11,944,377 3,560,922 525,309 1,996,858 25,906 80,183 117,586 349,202 10,744,377 3,560,922 525,309 1,996,856 309,460 545,351 2,991,364 2,782,834 954,877 22,407,806 745,507 18,607,759 10,788 234,573 34,025 591,452 10,788 10,788 22,508,956 21,503,908 69,963 430,368 220,654 1,135,660	Gambling earnings	1,918,174	29,978,207	1,014,406	15,535,833	37,976	960,965		2,520,777	* 1,025	* 26,729	649,048	10,933,904
3,37,716 964,331 2,378,121 625,372 66,287 15,595 418,160 99,814 5.5, 156,555 587,084 77,271 2,66,785 15,306 80,183 115,565 587,084 871,7271 2,66,765 19,341 47,141 8,050,045 19,341 47,141 69,031 115,86 349,202 119,086 11,194,511 3,716,404 841,441 3,050,045 19,341 47,141 69,031 117,586 349,202 119,086 11,244,377 3,560,922 525,309 1,996,858 25,906 80,183 117,586 349,202 10,786 10,788 234,573 3,995,573 27,139,425 2,688,956 21,503,908 69,963 430,368 220,654 1,135,660	Other income less loss	6,809,924	37,172,318	3,742,504	23,103,909	125,519	881,134		2,187,552	6,940	65,680	2,358,215	10,934,042
5.6 156.556 587,716 964,331 2,378,121 625,372 66,287 15,596 418,160 99,814 * 1,194,511 3,716,404 841,441 3,050,045 19,341 47,141 69,031 145,972 * 1,244,377 3,560,922 525,309 1,996,858 25,906 80,183 17,586 349,202 18,874,760 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 1ion 3,995,573 27,139,425 2,688,956 21,503,908 69,963 430,368 220,654 1,135,660	Total statutory adjustments	37,665,545	_	19,323,643	96,389,679	484,088	2,362,848	4,942,972	9,799,953	19,133	58,385	12,895,710	31,271,205
156,555 587,084 77,271 266,763 * 2,006 * 957 30,029 119,086 1,194,511 3,716,404 841,441 3,050,045 19,341 47,141 69,031 145,972 * 1,244,377 3,560,922 525,309 1,996,858 25,906 80,183 117,586 349,202 18,874,760 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 16on 3,995,573 27,139,425 2,688,956 21,503,908 69,963 430,368 220,654 1,135,660	Educator expenses deduction	3,837,716	964,331	2,378,121	625,372	66,287	15,595	418,160	99,814	* 3,291	* 808	971,856	222,742
1,194,511 3,716,404 841,441 3,050,045 19,341 47,141 69,031 145,972 1,1244,377 3,560,922 525,906 80,183 117,586 349,202 349,502 18,874,760 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 10,788 234,573 34,025 591,452 10,018 2395,573 27,139,425 2,688,956 21,503,908 69,963 430,368 220,654 1,135,660	Certain business expenses of reservists,	156 አዳ	587 084	17077	266 763	* 2 006	* 957	30.029	119 086	C	C	47 249	200 278
1,194,317 3,109,404 641,441 3,000,040 19,041 691,041 691,042 19,041 691,042 140,141 691,042 140,141 691,042 691,042 140,141 691,042 69	Lookh contract contract	4 404 544	2 746 404	1, 1, 1	2 050,130	1,000	47 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	20,00	445 070	*	* 6 740	0. 7, 1.	466 400
1,244,377 3,560,922 5,25,309 1,996,856 25,906 80,183 117,586 349,202 349,202 18,874,760 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 595,877 22,407,806 745,507 18,607,759 10,788 234,573 34,025 591,452 iton 3,995,573 27,139,425 2,688,956 21,503,908 69,963 430,368 220,654 1,135,660	Health savings account deduction	1,194,511	3,716,404	841,441	3,050,045	19,341	47,141	69,031	145,972		6,748	767,575	466,498
18,874,760 27,911,733 10,151,675 19,176,265 309,460 545,351 2,991,364 2,782,834 877 22,407,806 745,507 18,607,759 10,788 234,573 34,025 591,452 81,403	Moving expenses adjustment	1,244,377	3,560,922	525,309	1,996,858	25,906	80,183	117,586	349,202		0	575,577	1,134,680
954,877 22,407,806 745,507 18,607,759 10,788 234,573 34,025 591,452 fill (135,660) in 3,995,573 27,139,425 2,688,956 21,503,908 69,963 430,368 220,654 1,135,660	Deductible part of self-employment tax	18,874,760	27,911,733	10,151,675	19,176,265	309,460	545,351		2,782,834	906'9	10,295	5,415,353	5,396,987
tion 3,995,573 27,139,425 2,688,956 21,503,908 69,963 430,368 220,654 1,135,660	Payments to a Keogh plan	954,877	22,407,806	745,507	18,607,759	10,788	234,573		591,452	* 312	* 7,053	164,247	2,966,970
	Self-employed health insurance deduction	3,995,573	27,139,425	2,688,956	21,503,908	69,963	430,368	220,654	1,135,660	1,704	9,743	1,014,297	4,059,746
690,780 221,210 369,849 61,622 12,949 7,342 31,478 23,958	Penalty on early withdrawal of savings	690,780	221,210	369,849	61,622	12,949	7,342	31,478	23,958	* 1,292	* 128	275,213	128,160

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013—Continued

			i coming									
in a second	retu	returns	Returns of married persons filing jointly	Returns of married bersons filing jointly	Returns or married persons filing separately	r married y separately	returns of hous	returns of neads of households	Returns of surviving spouses	sesnods	Returns or single persons	ns or ersons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Alimony paid	651,544	11,761,438	233,168	3,768,832	25,030	571,540	124,192	2,236,970	* 2,001	* 5,844	267,153	5,178,252
IRA payments	2,713,320	12,972,665	1,686,498	9,484,749	23,954	92,026	185,145	534,410	* 2,083	* 5,926	815,639	2,850,555
Student loan interest deduction	11,460,120	11,617,865	5,502,732	5,834,207	0	0	1,103,277	896,769	* 2,980	* 4,077	4,851,130	4,882,811
Tuition and fees deduction	1,892,785	4,340,736	893,807	1,895,561	0	0	246,444	538,599	9 *	* 25	752,528	1,906,551
Domestic production activities deduction	717,374	11,228,603	550,907	9,117,592	12,325	304,486	22,732	241,596	451	7,739	130,960	1,557,188
Archer medical savings account deduction	3,391	5,821	1,325	2,790	0	0	0	0	0	0	2,066	3,031
Foreign housing deduction	4,344	82,738	1,646	55,668	84	2,871	1,449	19,803	0	0	1,164	4,396
Other adjustments	141,877	1,363,291	74,630	941,690	1,200	25,415	21,758	83,828	0	0	44,290	312,359
Total itemized deductions	44,330,496	1,188,594,808	24,967,885	810,055,366	1,139,083	24,988,969	3,786,678	76,243,454	27,890	753,631	14,408,959	276,553,389
Medical and dental expenses deduction	8,997,721	84,506,732	4,452,396	41,109,071	202,181	1,221,912	685,148	3,971,600	5,319	39,198	3,652,677	38,164,952
Taxes paid deduction	43,976,931	506,190,703	24,903,365	369,374,148	1,118,167	10,799,104	3,754,375	25,979,633	23,885	285,244	14,177,138	99,752,573
Interest paid deduction	33,897,795	317,317,182	21,404,679	223,155,070	738,996	6,048,715	2,869,549	24,829,475	23,820	322,701	8,860,751	62,961,222
Contributions deduction	36,430,878	194,664,317	22,063,867	142,478,786	782,081	5,247,133	2,962,176	8,653,084	19,750	89,448	10,603,004	38,195,867
Casualty or theft loss deduction	96,986	2,462,945	43,499	1,441,775	2,327	87,604	** 15,834	** 284,321	**	**	35,326	649,246
Total miscellaneous deductions	13,158,268	119,881,101	6,315,668	62,317,688	327,989	2,845,689	1,629,685	13,347,262	7,456	30,571	4,877,470	41,339,891
Basic standard deduction	100,898,698	823,062,803	28,300,517	344,985,069	1,576,228	9,552,634	18,131,960	162,101,477	45,920	560,219	52,844,073	305,863,404
Additional standard deduction	14,286,968	25,583,178	7,396,843	15,202,488	167,204	202,578	445,724	673,510	* 4,378	* 5,253	6,272,820	9,499,349
Taxable income	110,502,800	6,387,828,476	45,427,110	4,332,844,714	2,365,398	128,819,984	13,489,310	360,612,066	49,760	2,595,418	49,171,222	1,562,956,295
Alternative minimum tax	3,940,304	27,426,374	2,925,564	21,215,507	134,797	856,571	322,369	1,430,805	1,297	11,529	556,276	3,911,961
Total tax credits [2]	48,104,147	74,614,383	24,934,996	50,849,182	601,257	2,314,526	10,932,229	12,297,648	33,276	43,182	11,602,390	9,109,845
Foreign tax credit	7,487,567	20,237,697	4,676,738	14,042,729	127,276	1,822,394	197,031	966,818	2,455	3,962	2,484,068	3,401,794
Child care credit	6,315,706	3,458,946	3,949,131	2,177,456	5,297	2,436	2,163,567	1,175,411	8,548	5,512	189,163	98,131
Nonrefundable education credit	10,196,811	10,645,809	5,103,511	6,337,564	0	0	1,628,881	1,613,292	* 6,469	* 5,839	3,457,950	2,689,114
Retirement savings contribution credit	7,411,730	1,316,999	2,979,305	663,266	124,473	16,685	1,884,617	323,283	0	0	2,423,336	313,766
Child tax credit	22,563,277	27,233,304	13,582,622	19,406,284	307,783	335,932	7,637,401	6,688,550	15,225	17,185	1,020,247	785,353
Residential energy credits	3,036,039	1,613,800	2,021,144	1,221,646	45,436	14,430	281,475	95,773	* 3,008	* 1,594	684,976	280,357
General business credit	462,100	3,064,587	362,987	2,533,807	9,762	82,696	11,475	61,681	48	377	77,829	386,026
Prior-year minimum tax credit	322,422	1,004,548	254,010	795,418	9,691	27,349	7,902	23,139	* 19	* 2	50,799	158,639
Adoption credit	55,036	229,567	44,052	196,014	0	0	** 10,984	** 33,553	0	0	*	*
Credit for the elderly or disabled	76,856	9,493	** 2,447	** 224	0	0	*	*	0	0	74,409	9,270
Alternative motor vehicle credit	3,994	12,568	3,840	11,413	* 7	* 53	* 139	* 1,044	0	0	о *	* 58
Qualified electric vehicle credit	* 308	* 760	* 308	* 760	0	0	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit	13,389	6,583	7,410	3,098	0	0	* 1,001	* 995	0	0	* 4,978	* 2,489
Qualified plug-in electric vehicle credit	43,009	231,050	33,336	191,621	1,090	3,053	2,298	4,906	0	0	6,285	31,470
Earned income credit used to offset income tax before credits	4,240,719	1,294,144	573,355	206,341	0	0	1,884,832	825,969	* 3,994	* 2,612	1,778,538	259,223
American opportunity credit used to offset			000		C	C		10000	*		, , , , , , , , , , , , , , , , , , ,	
Income tax before credits Footnotes at end of table.	4,889,738	4,019,098	3,290,455	2,949,934	O	O	633,234	402,847	4,989	3,243	850,co0,1	603,674

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013—Continued

		5.	formal de la constant									
	4	All	Returns	Returns of married	Returns of married	f married	Returns of heads	of heads	Returns of	ns of	Returns of	ns of
most!	retu	returns	persons fi	persons filing jointly	persons filing separately	separately	of households	eholds	surviving spouses	sesnods	single persons	ersons
IIAII	Number of	, tailou	Number of	, mo	Number of	tai oa v	Number of	tailoa v	Number of	tai oav	Number of	- tailoan
	returns		returns		returns		returns		returns	IIIDOIIIV	returns	
	(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Regulated investment company credit used to												
offset income tax before credits	7,100	28,847	1,877	9,877	1,011	3,441	* 305	* 26	0	0	* 3,907	* 15,503
Health insurance tax credit used to offset												
income tax before credits	11,679	28,068	9,656	25,521	0	0	0	0	0	0	* 2,022	* 2,547
Mortgage interest credit	58,410	73,709	25,381	36,312	o *	* 2	* 8,007	* 11,463	* 995	* 2,855	* 24,018	* 23,078
Other tax credits	3,649	19,289	1,229	14,904	6 *	* 323	* 19	* 1,774	0	0	* 2,392	* 2,288
Income tax after credits	94,518,546	1,218,549,835	40,557,968	867,003,646	2,247,241	27,142,095	6,852,446	47,880,294	37,289	432,955	44,823,602	276,090,844
Total income tax	94,532,494	1,235,040,347	40,565,330	879,502,306	2,250,122	27,836,611	6,853,250	48,237,441	37,293	439,364	44,826,499	279,024,625
Total tax liability	98,651,370	1,295,298,990	42,176,144	923,581,442	2,348,093	29,211,759	7,154,719	50,995,798	38,457	466,536	46,933,956	291,043,456
Total tax payments	132,418,546	1,451,215,049	50,012,658	998,381,812	2,418,374	30,632,728	19,114,812	84,620,619	67,188	616,753	60,805,514	336,963,138
Income tax withheld	129,050,127	1,058,455,303	48,527,701	693,562,586	2,330,911	17,417,444	18,962,075	75,581,094	65,561	459,914	59,163,879	271,434,265
Estimated tax payments	9,274,202	289,350,412	5,717,411	224,330,168	154,608	8,762,261	249,047	6,514,491	2,981	118,207	3,150,154	49,625,285
Overpayment refunded	112,747,598	320,596,496	37,370,262	147,711,719	1,621,165	3,348,148	20,566,979	89,822,212	62,701	284,989	53,126,491	79,429,429
Tax due at time of filing	26 480 680	138 444 235	13 334 603	96 369 354	945 680	4 450 079	1 200 166	5 142 150	8 202	64.356	10 992 029	32 418 296

Tax due at time of filing 26,480,680 138,444,235 13,334,6.

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

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

[1] Not included in total income.
[2] Includes prior-year returns with the making work pay credit, first time homebuyer credit, and refundable adoption credit. NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross	Number of	Adjusted gross income	Total income	соте	Salaries and wages	ind wages	Taxable interest	interest	Tax-exempt interest [1]	nterest [1]
income	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)
All returns, total	147,351,299	9,093,628,703	146,879,226	9,233,510,773	122,189,100	6,475,380,882	44,920,763	100,648,711	5,987,263	68,099,984
No adjusted gross income	2,113,013	-198,630,863	1,640,939	-196,077,669	621,207	20,280,688	748,739	5,498,824	103,957	2,274,175
\$1 under \$5,000	10,608,111	27,566,440	10,608,111	29,070,484	7,626,447	26,123,495	1,739,094	637,316	118,938	396,006
\$5,000 under \$10,000	12,030,388	91,559,806	12,030,388	94,272,492	9,203,192	68,342,709	1,527,648	923,365	123,821	345,588
\$10,000 under \$15,000	12,503,345	156,213,341	12,503,345	159,530,824	9,435,224	109,543,835	1,822,451	1,336,677	147,291	467,905
\$15,000 under \$20,000	11,621,535	202,680,464	11,621,535	205,998,601	9,476,240	156,497,303	1,736,455	1,426,057	134,438	629,835
\$20,000 under \$25,000	10,125,285		10,125,285	230,357,600	8,573,483	182,411,997	1,616,367	1,360,845	128,515	467,372
\$25,000 under \$30,000	8,809,515	241,920,782	8,809,515	244,997,498	7,639,580	198,155,078	1,577,159	1,434,796	146,602	1,179,047
\$30,000 under \$40,000	14,473,606	503,629,456	14,473,606	510,519,385	12,581,166	408,654,349	3,186,965	2,570,678	291,889	1,503,918
\$40,000 under \$50,000	11,279,394	504,991,453	11,279,394	511,601,929	9,864,830	410,049,846	2,972,883	2,470,257	293,872	1,826,964
\$50,000 under \$75,000	19,229,309	1,183,907,339	19,229,309	1,198,728,589	16,625,070	915,963,625	7,277,751	6,436,264	791,476	4,288,439
\$75,000 under \$100,000	12,574,107	1,089,048,941	12,574,107	1,101,985,808	10,985,989	822,009,437	6,108,608	6,541,807	735,213	4,217,411
\$100,000 under \$200,000	16,425,446	2,209,424,177	16,425,446	2,238,849,701	14,643,630	1,665,691,829	10,007,816	13,814,525	1,529,244	12,411,035
\$200,000 under \$500,000	4,488,110	1,277,488,938	4,488,110	1,302,645,409	3,999,978	872,227,137	3,587,488	13,316,556	958,100	13,501,098
\$500,000 under \$1,000,000	724,251	486,697,123	724,251	497,585,598	626,707	272,996,984	674,486	7,678,930	287,441	7,114,675
\$1,000,000 under \$1,500,000	156,269	188,076,335	156,269	191,632,669	130,162	87,843,282	150,729	3,708,081	78,258	3,364,819
\$1,500,000 under \$2,000,000	64,235	110,426,328	64,235	112,318,819	53,222	46,365,639	62,643	2,382,959	35,800	2,100,806
\$2,000,000 under \$5,000,000	91,128	270,182,734	91,128	273,971,753	74,954	99,080,368	89,489	7,043,219	56,896	5,119,580
\$5,000,000 under \$10,000,000	21,412	145,700,551	21,412	147,248,998	17,680	46,207,068	21,196	4,452,991	15,348	2,538,556
\$10,000,000 or more	12,839		12,839	378,272,286	10,339	66,936,214	12,796	17,614,564	10,166	4,352,755
Taxable returns, total	94,532,494	φ,	94,532,390	8,545,234,138	81,673,289	5,775,193,128	36,211,537	88,722,117	5,089,124	59,597,912
No adjusted gross income	6,231	-10,474,747	6,127	-10,435,037	3,866	580,926	4,002	664,766	1,497	169,912
\$1 under \$5,000	259,679		259,679	826,655	131,083	271,456	103,990	76,854	15,016	29,621
\$5,000 under \$10,000	1,826,829	14,157,630	1,826,829	14,184,569	1,745,007	13,160,442	178,059	71,547	10,137	8,307
\$10,000 under \$15,000	4,682,558		4,682,558	60,211,507	3,850,367	46,509,584	615,642	417,042	25,922	33,144
\$15,000 under \$20,000	5,296,828	92,566,484	5,296,828	93,769,142	4,374,964	72,568,700	779,057	584,713	51,265	129,034
\$20,000 under \$25,000	5,456,047	122,786,791	5,456,047	124,334,870	4,574,166	97,015,416	946,846	687,551	72,194	189,354
\$25,000 under \$30,000	5,155,731	141,790,956	5,155,731	143,466,314	4,289,316	110,087,346	1,132,402	963,713	93,715	555,920
\$30,000 under \$40,000	10,249,791	358,574,531	10,249,791	362,998,218	8,711,249	283,197,028	2,533,199	2,097,515	224,834	1,111,346
\$40,000 under \$50,000	9,408,699	422,009,648	9,408,699	427,172,786	8,157,204	337,612,341	2,572,396	2,062,168	245,501	1,157,383
\$50,000 under \$75,000	18,003,354	1,111,909,458	18,003,354	1,125,224,325	15,552,355	857,519,866	6,853,885	5,834,798	718,175	3,270,984
\$75,000 under \$100,000	12,322,770	1,067,897,141	12,322,770	1,080,385,343	10,797,848	808,588,277	5,968,125	6,117,098	696,352	3,665,958
\$100,000 under \$200,000	16,318,248	2,196,047,037	16,318,248	2,225,100,800	14,581,910	1,659,608,054	9,933,059	13,226,215	1,494,918	11,351,142
\$200,000 under \$500,000	4,477,599	1,274,632,998	4,477,599	1,299,750,807	3,992,401	870,308,137	3,580,984	13,191,354	955,959	13,363,652
\$500,000 under \$1,000,000	722,903	485,798,728	722,903	496,680,590	625,673	272,397,660	673,560	7,632,126	287,275	7,098,033
\$1,000,000 or more	345,225	1,088,005,246	345,225	1,101,563,249	285,880	345,767,895	336,331	35,094,658	196,365	17,464,123
Nontaxable returns, total	52,818,806	667,620,705	52,346,836	688,276,635	40,515,810	700,187,754	8,709,226	11,926,594	898,139	8,502,072
Footnotes at end of table.			Ī							

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

									Pusiness of Drofession	
Size of adiusted aross	Ordinary dividends	lividends	Qualified dividends [1]	idends [1]	State income tax refunds	tax refunds	Alimony received	eceived	Net	rt ne
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	27,688,374	214,972,683	25,493,503	158,069,115	21,309,106	27,850,899	436,667	9,229,979	17,969,165	357,363,490
No adjusted gross income	532,562	4,568,581	478,058	3,019,244	70,692	259,314	2,734	43,922	262,028	4,166,712
\$1 under \$5,000	1,041,065	1,095,379	935,398	682,006	74,481	65,471	11,140	27,673	1,377,232	3,668,340
\$5,000 under \$10,000	936,492	1,487,230	841,240	863,521	108,169	84,293	16,267	91,145	2,062,512	14,471,210
\$10,000 under \$15,000	1,016,418	2,039,821	901,955	1,165,559	166,484	98,374	24,862	234,047	2,237,025	23,217,078
\$15,000 under \$20,000	951,923	2,055,581	843,854	1,200,770	222,482	135,400	32,419	304,967	1,420,520	16,916,881
\$20,000 under \$25,000	866,345	2,103,269	784,849	1,367,697	283,553	155,893	29,196	326,089	932,882	12,648,790
\$25,000 under \$30,000	856,178	2,141,864	757,338	1,331,597	383,772	211,122	30,074	349,304	733,370	10,389,188
\$30,000 under \$40,000	1,671,071	4,353,101	1,508,761	2,807,492	1,210,961	709,274	70,958	1,179,708	1,317,420	19,340,457
\$40,000 under \$50,000	1,605,128	4,376,230	1,458,073	2,767,028	1,518,464	959,498	43,447	483,313	1,077,487	16,164,007
\$50,000 under \$75,000	4,062,804	13,228,437	3,720,567	8,838,170	4,205,506	3,256,725	92,250	1,936,980	1,950,797	32,775,318
\$75,000 under \$100,000	3,671,813	14,280,665	3,388,126	9,787,011	4,084,087	3,734,511	38,535	954,632	1,417,551	29,524,143
\$100,000 under \$200,000	6,671,179	37,150,950	6,231,454	27,300,086	7,070,481	8,344,718	33,279	1,712,782	2,175,934	68,986,830
\$200,000 under \$500,000	2,912,656	36,294,030	2,776,678	27,541,460	1,588,021	3,584,167	** 11,064	** 1,392,725	800,901	62,543,435
\$500,000 under \$1,000,000	586,815	19,592,144	569,099	14,968,124	178,068	1,208,344	* *	*	141,631	20,370,157
\$1,000,000 under \$1,500,000	133,875	8,826,404	130,328	6,688,394	56,818	743,147	203	49,909	28,979	6,818,172
\$1,500,000 under \$2,000,000	56,986	5,714,818	55,294	4,326,028	26,835	510,419	* 65	* 38,820	11,463	3,236,623
\$2,000,000 under \$5,000,000	82,701	15,041,454	80,713	11,267,246	42,503	1,263,968	140	73,541	15,581	6,400,455
\$5,000,000 under \$10,000,000	20,001	9,179,917	19,599	7,107,138	10,776	715,210	24	18,535	3,701	2,611,106
\$10,000,000 or more	12,361	31,442,808	12,118	25,040,545	6,954	1,811,051	12	11,887	2,151	3,114,587
Taxable returns, total	22,735,078	193,614,834	21,037,189	143,293,980	19,672,064	26,110,046	322,446	8,121,330	9,327,798	269,642,002
No adjusted gross income	2,641	411,908	2,257	269,420	414	6,754	o *	* 1,756	1,725	199,049
\$1 under \$5,000	122,492	125,846	117,456	73,537	* 1,571	* 736	0	0	* 6,214	* 7,963
\$5,000 under \$10,000	175,495	233,593	166,445	147,409	* 7,988	* 2,182	0	0	55,968	225,101
\$10,000 under \$15,000	317,918	364,374	279,933	154,471	43,986	15,246	11,728	136,264	323,739	2,972,489
\$15,000 under \$20,000	447,555	595,368	397,646	286,085	108,419	44,736	18,615	200,961	381,458	4,327,158
\$20,000 under \$25,000	515,112	965,376	457,325	546,878	176,705	71,692	14,151	147,453	374,996	4,799,230
\$25,000 under \$30,000	618,286	1,048,608	549,263	603,849	259,122	119,074	17,053	205,601	343,073	4,503,585
\$30,000 under \$40,000	1,341,628	2,696,318	1,210,593	1,558,580	929,618	495,293	52,058	848,406	756,541	10,227,474
\$40,000 under \$50,000	1,405,045	3,166,625	1,269,956	1,934,427	1,291,502	772,278	36,432	425,683	791,484	11,435,997
\$50,000 under \$75,000	3,809,575	11,046,505	3,484,386	7,286,700	3,922,053	2,938,521	90,093	1,910,719	1,750,813	29,200,284
\$75,000 under \$100,000	3,575,973	12,529,501	3,296,783	8,432,117	3,983,258	3,569,480	37,539	948,652	1,379,745	28,460,394
\$100,000 under \$200,000	6,604,559	34,935,646	6,166,928	25,527,368	7,038,880	8,256,327	33,274	1,712,677	2,159,357	68,465,384
\$200,000 under \$500,000	2,907,221	36,022,069	2,772,018	27,346,790	1,586,748	3,571,192	** 11,050	** 1,390,468	799,431	62,364,661
\$500,000 under \$1,000,000	586,080	19,527,134	568,515	14,928,660	177,976	1,205,687	* *	* *	141,454	20,328,537
\$1,000,000 or more	305,499	69,945,962	297,687	54,197,689	143,824	5,040,849	444	192,692	61,800	22,124,695
Nontaxable returns, total	A 953 296	21 257 849	4 456 314	14 775 135	1 637 042	1 740 852	114 221	1 108 648	8 641 367	97 724 489

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

			o o o o							
Size of	Net	t	Capital gain	Capital gain distributions	Taxable	able	Taxable	ble	other than capital assets	oital assets
adjusted gross	ssol	(0	reported on Form 1040	Form 1040	net gain	yain	net loss	SSC	Net gain	ain
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	5,560,747	55,290,946	3,454,143	6,207,123	11,530,655	504,322,768	9,008,579	20,909,110	982,405	26,291,718
No adjusted gross income	456,051	12,651,863	25,701	20,941	180,284	14,508,251	542,339	1,426,283	61,627	2,051,966
\$1 under \$5,000	117,035	699,781	181,043	135,114	361,094	730,486	375,315	799,053	13,658	97,122
\$5,000 under \$10,000	190,609	1,671,558	144,092	122,029	321,316	954,999	322,500	740,219	14,397	72,301
\$10,000 under \$15,000	244,540	2,132,665	131,041	173,211	346,293	1,442,910	343,723	753,212	22,385	95,278
\$15,000 under \$20,000	316,183	2,805,849	137,970	130,211	314,305	1,445,433	292,863	640,877	14,761	129,753
\$20,000 under \$25,000	289,610	2,475,601	102,965	89,048	295,320	1,347,436	270,283	615,731	25,885	179,697
\$25,000 under \$30,000	276,537	2,215,869	127,267	178,763	294,568	1,625,688	278,117	612,679	21,798	85,794
\$30,000 under \$40,000	501,816	3,681,412	245,156	366,124	595,523	3,025,560	529,107	1,150,945	55,212	444,707
\$40,000 under \$50,000	399,900	2,958,915	253,863	347,331	596,975	3,759,106	486,219	1,093,394	52,815	326,604
\$50,000 under \$75,000	841,631	5,657,921	540,053	869,787	1,595,285	11,115,981	1,141,255	2,621,745	115,715	957,846
\$75,000 under \$100,000	648,273	4,161,691	485,854	816,722	1,503,509	14,207,341	1,057,603	2,447,336	104,584	1,009,085
\$100,000 under \$200,000	943,189	6,405,239	799,648	1,763,228	3,003,307	47,090,560	2,052,719	4,731,088	208,084	1,970,797
\$200,000 under \$500,000	270,033	3,431,516	248,417	1,007,281	1,551,130	66,464,002	989,075	2,431,825	152,497	2,707,982
\$500,000 under \$1,000,000	42,126	1,236,908	25,840	127,647	359,496	46,215,658	218,042	567,282	58,615	1,693,009
\$1,000,000 under \$1,500,000	9,140	514,980	2,942	26,553	88,596	23,937,673	47,559	131,083	20,519	825,567
\$1,500,000 under \$2,000,000	4,452	329,231	1,068	12,800	39,007	16,953,491	19,198	53,384	10,482	504,251
\$2,000,000 under \$5,000,000	6,463	835,644	1,009	13,575	59,193	53,015,967	25,148	71,403	18,858	1,561,649
\$5,000,000 under \$10,000,000	1,828	424,765	175	4,618	15,279	38,702,006	5,113	14,685	5,861	1,104,202
\$10,000,000 or more	1,331	999,538	39	2,140	10,173	157,780,220	2,402	6,887	4,652	10,474,110
Taxable returns, total	3,683,692	29,791,962	2,877,584	5,436,384	9,583,971	475,751,792	6,830,892	15,793,305	765,848	23,352,857
No adjusted gross income	602	211,990	* 215	* 36	1,613	3,303,490	2,717	7,748	1,124	392,645
\$1 under \$5,000	* 2,033	* 2,883	30,484	34,339	72,091	146,787	6,389	9,129	ო *	* 1,694
\$5,000 under \$10,000	8,033	20,224	43,752	44,027	76,051	312,163	15,706	30,188	* 14	* 2,873
\$10,000 under \$15,000	71,201	431,955	56,003	55,259	87,975	308,314	79,969	178,425	* 5,562	* 12,133
\$15,000 under \$20,000	87,186	644,702	73,844	49,123	138,220	359,053	115,379	245,313	2,970	17,833
\$20,000 under \$25,000	125,499	762,330	68,817	52,937	144,434	369,772	151,525	338,308	11,343	30,574
\$25,000 under \$30,000	122,869	874,886	88,955	97,246	180,610	530,084	196,460	427,550	10,009	25,833
\$30,000 under \$40,000	309,155	2,119,873	206,999	214,366	425,661	1,588,476	424,682	911,048	32,464	264,053
\$40,000 under \$50,000	304,383	2,042,797	233,265	331,427	494,946	2,377,400	402,725	911,409	38,962	250,219
\$50,000 under \$75,000	759,641	4,951,804	514,938	803,061	1,448,674	8,377,687	1,064,745	2,430,140	97,316	760,584
\$75,000 under \$100,000	622,148	3,811,985	482,555	800,203	1,435,456	11,739,474	1,023,543	2,357,043	92,926	872,731
\$100,000 under \$200,000	936,362	6,202,328	798,478	1,761,814	2,958,555	44,031,901	2,034,108	4,680,106	202,382	1,879,618
\$200,000 under \$500,000	269,382	3,399,310	248,274	1,006,035	1,548,394	66,121,544	996,253	2,424,282	151,886	2,687,985
\$500,000 under \$1,000,000	42,046	1,226,696	25,781	126,828	359,233	46,139,932	217,539	565,929	58,548	1,689,510
\$1,000,000 or more	23,153	3,088,199	5,224	59,683	212,059	290,045,715	99,153	276,687	60,341	14,464,572
Nontavable returns total										

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

			- VOI - 111-11-11-11-11-11-11-11-11-11-11-11-			001411111111111111111111111111111111111		
Size of	assets —continued	ıııınea	l axable IRA distributions	stributions		annulues	les	
adjusted gross	Net loss	35			Total	[1]	Taxable	е
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	1,156,425	25,262,452	13,331,179	213,602,353	30,013,724	1,048,215,251	27,755,892	638,659,076
No adjusted gross income	116,057	11,688,541	160,809	2,403,400	291,855	7,230,983	245,426	3,278,360
\$1 under \$5,000	26,601	250,390	337,259	809,873	792,400	5,710,144	725,829	1,989,983
\$5,000 under \$10,000	20,935	131,876	569,805	2,399,176	1,251,099	10,938,081	1,211,216	6,665,867
\$10,000 under \$15,000	28,795	231,013	746,948	4,405,147	1,828,793	20,696,342	1,778,712	15,210,308
\$15,000 under \$20,000	35,071	479,046	661,452	4,294,983	1,782,590	25,995,736	1,734,677	19,530,220
\$20,000 under \$25,000	24,333	239,783	626,646	4,885,733	1,594,883	25,180,304	1,532,628	19,337,804
\$25,000 under \$30,000	22,740	121,454	595,706	5,133,287	1,426,634	25,337,837	1,360,314	18,885,918
\$30,000 under \$40,000	51,299	821,614	1,143,844	11,051,849	2,710,105	54,265,992	2,579,280	41,976,069
\$40,000 under \$50,000	53,050	645,871	686'066	9,849,484	2,380,039	56,604,681	2,240,469	42,768,429
\$50,000 under \$75,000	122,822	1,211,667	2,234,450	29,349,696	5,142,859	159,966,467	4,816,229	114,617,816
\$75,000 under \$100,000	104,686	1,163,512	1,848,720	32,735,187	3,920,147	156,166,325	3,610,140	105,661,105
\$100,000 under \$200,000	247,860	2,371,620	2,547,354	65,139,671	5,297,364	316,292,357	4,680,453	184,646,200
\$200,000 under \$500,000	173,147	2,200,327	718,731	31,694,350	1,338,551	140,053,412	1,057,532	53,533,831
\$500,000 under \$1,000,000	73,614	1,158,330	101,661	5,963,838	174,636	26,530,272	124,744	6,690,135
\$1,000,000 under \$1,500,000	21,762	566,176	22,077	1,318,665	37,575	6,799,171	26,747	1,558,645
\$1,500,000 under \$2,000,000	10,400	314,290	8,452	505,706	15,016	3,178,300	10,367	644,718
\$2,000,000 under \$5,000,000	16,113	676,927	12,003	1,010,704	21,047	4,769,446	15,072	1,077,736
\$5,000,000 under \$10,000,000	4,273	363,929	2,723	321,241	5,068	1,450,268	3,744	319,436
\$10,000,000 or more	2,869	626,086	1,550	330,364	3,062	1,049,133	2,313	266,495
Taxable returns, total	852,673	10,851,085	10,608,933	194,193,465	23,728,343	964,527,378	21,816,024	588,192,256
No adjusted gross income	683	101,567	745	068'66	1,048	246,114	978	67,625
\$1 under \$5,000	* 1,593	* 547	11,972	22,857	20,860	44,772	19,927	42,318
\$5,000 under \$10,000	* 1,005	* 10	* 3,974	* 11,608	21,952	91,664	20,947	75,934
\$10,000 under \$15,000	7,116	26,009	223,593	1,459,950	623,876	7,582,067	607,421	6,067,977
\$15,000 under \$20,000	9,221	44,004	287,769	1,935,628	879,382	12,642,714	856,166	9,990,735
\$20,000 under \$25,000	11,481	86,345	379,503	2,723,536	1,009,346	16,678,389	976,952	13,280,911
\$25,000 under \$30,000	12,772	45,929	463,722	3,812,594	1,111,098	20,985,418	1,066,171	16,331,801
\$30,000 under \$40,000	28,804	273,185	973,790	9,271,866	2,251,100	47,174,798	2,152,709	37,551,543
\$40,000 under \$50,000	40,813	378,510	920,970	9,322,075	2,148,968	52,277,934	2,026,790	40,329,843
\$50,000 under \$75,000	102,793	842,348	2,140,801	28,225,105	4,934,247	154,221,707	4,631,863	111,773,028
\$75,000 under \$100,000	95,288	1,000,435	1,812,956	31,852,391	3,865,477	154,087,975	3,563,828	104,818,794
\$100,000 under \$200,000	239,774	2,196,511	2,523,352	64,400,675	5,268,061	314,844,626	4,653,514	183,855,378
\$200,000 under \$500,000	172,468	2,164,232	717,415	31,617,754	1,336,725	139,902,728	1,055,928	53,464,451
\$500,000 under \$1,000,000	73,521	1,133,814	101,601	5,955,642	174,499	26,515,576	124,637	6,682,533
\$1,000,000 or more	55,341	2,527,640	46,770	3,481,893	81,704	17,230,897	58,193	3,859,384
Montavable returns total		100						

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size Of										
0 010	Net		Net loss (includes	ncludes	Net	et	Net	+	Net	
adjusted gross	income	эс	nondeductible loss)	ble loss)	income	me	ssol	Ø	income	9
income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	4,907,846	72,752,401	5,566,404	54,943,891	2,229,288	27,874,239	86,400	457,793	414,515	6,101,124
No adjusted gross income	140,649	2,443,117	288,330	5,859,192	54,661	644,490	4,934	61,215	6,015	69,210
\$1 under \$5,000	132,645	498,655	90,889	628,894	62,977	56,658	* 1,147	* 310	* 6,662	* 17,460
\$5,000 under \$10,000	176,375	939,266	101,081	894,110	60,850	165,780	* 2,011	* 644	9,786	45,896
\$10,000 under \$15,000	202,678	1,061,090	150,995	979,633	59,401	158,401	* 1,368	* 304	21,152	99,520
\$15,000 under \$20,000	183,377	1,358,571	178,200	1,266,995	90,671	252,622	* 404	* 34	13,592	80,966
\$20,000 under \$25,000	174,550	1,271,377	160,601	1,189,829	51,600	229,366	* 1,189	* 692	20,491	167,857
\$25,000 under \$30,000	191,271	1,293,241	131,463	992,951	58,553	272,326	* 5,115	* 2,828	11,341	54,892
\$30,000 under \$40,000	315,065	2,309,247	346,800	2,705,314	124,464	245,222	* 4,822	* 55,572	25,939	176,525
\$40,000 under \$50,000	301,377	2,285,460	330,249	2,442,287	111,338	378,717	3,390	30	25,919	331,268
\$50,000 under \$75,000	743,544	7,716,229	860,622	6,893,813	285,397	986,937	9,834	28,730	74,299	759,584
\$75,000 under \$100,000	623,551	6,279,427	797,507	6,109,461	259,176	1,426,808	11,492	20,726	74,294	942,327
\$100,000 under \$200,000	1,061,048	16,881,063	1,361,245	12,446,818	543,314	3,936,778	19,967	86,151	84,772	1,741,550
\$200,000 under \$500,000	494,579	14,012,255	600,184	7,964,155	286,624	5,268,566	10,827	37,352	31,625	1,122,971
\$500,000 under \$1,000,000	108,154	6,298,990	110,726	2,277,684	96,833	3,834,651	4,824	27,229	5,768	246,146
\$1,000,000 under \$1,500,000	26,026	2,325,683	26,349	677,615	28,519	1,794,013	1,294	12,404	1,348	105,770
\$1,500,000 under \$2,000,000	11,002	1,199,954	10,567	356,301	15,005	1,324,506	904	10,959	489	17,021
\$2,000,000 under \$5,000,000	15,833	2,468,889	14,840	660,988	25,779	2,867,981	1,688	27,305	736	46,191
\$5,000,000 under \$10,000,000	3,804	901,699	3,589	233,392	7,908	1,369,238	624	21,246	186	57,159
\$10,000,000 or more	2,319	1,208,185	2,167	364,459	6,218	2,661,180	268	64,061	100	18,811
Taxable returns, total	3,766,568	63,483,677	4,372,438	41,360,516	1,823,457	26,366,585	68,496	326,319	351,090	5,707,532
No adjusted gross income	1,133	127,618	1,102	114,685	813	74,513	28	1,173	∞ *	* 286
\$1 under \$5,000	* 1,010	* 1,473	0	0	* 3,007	* 423	0	0	0	0
\$5,000 under \$10,000	* 305	* 1,385	* 1,276	* 5,764	* 2,029	* 177	0	0	0	0
\$10,000 under \$15,000	48,210	279,960	33,595	220,225	15,171	31,128	0	0	* 6,456	* 34,775
\$15,000 under \$20,000	69,363	482,730	58,205	408,599	41,556	165,726	0	0	* 6,038	* 40,706
\$20,000 under \$25,000	84,050	536,444	76,488	544,103	26,281	160,150	0	0	15,267	136,581
\$25,000 under \$30,000	116,573	888,031	81,547	492,730	39,015	192,627	* 3,911	* 2,275	9,029	48,361
\$30,000 under \$40,000	227,584	1,689,256	210,309	1,478,999	94,889	193,616	* 2,833	* 6,776	22,791	143,053
\$40,000 under \$50,000	232,667	1,744,649	262,261	1,839,584	95,487	334,494	* 2,384	* 17	22,897	305,280
\$50,000 under \$75,000	671,175	6,882,474	769,503	5,993,959	264,674	892,091	8,672	21,729	72,078	730,444
\$75,000 under \$100,000	602,305	5,900,725	767,023	5,671,668	246,244	1,374,258	11,202	20,168	71,749	914,790
\$100,000 under \$200,000	1,051,680	16,597,016	1,344,873	12,141,343	528,463	3,850,827	18,796	76,237	84,562	1,740,004
\$200,000 under \$500,000	493,581	13,969,611	598,490	7,918,487	285,708	5,255,817	10,776	34,816	31,589	1,122,155
\$500,000 under \$1,000,000	108,020	6,283,793	110,392	2,260,233	96,756	3,833,280	4,819	27,228	5,768	246,146
\$1,000,000 or more	58,911	8,098,512	57,374	2,270,135	83,364	10,007,459	5,075	135,900	2,859	244,952
Nontaxable returns, total	1,141,278	9,268,723	1,193,965	13,583,375	405,830	1,507,653	17,903	131,474	63,425	393,593

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 - Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				lotal lelital alia loyalty	מומ וסלמול					
Size	μαN		₩		, and A	ţ	₩			
adjusted gross	ssol	- v	income	me	ssol	15 SS	income		ssol	- 0
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)
All returns, total	100,398	535,189	6,792,471	104,041,270	4,751,878	46,536,408	5,770,794	647,962,563	2,688,946	116,349,060
No adjusted gross income	6,802	106,459	173,606	2,776,074	292,470	6,290,604	107,225	7,123,459	291,254	50,554,442
\$1 under \$5,000	* 6,136	* 13,184	194,416	546,904	93,462	634,138	57,941	265,919	71,554	1,021,874
\$5,000 under \$10,000	* 7,003	* 19,988	235,339	1,133,785	98,441	753,435	86,204	635,928	59,248	597,415
\$10,000 under \$15,000	* 2,987	* 4,268	271,077	1,290,545	142,706	918,081	111,073	864,592	57,363	657,368
\$15,000 under \$20,000	* 3,864	* 11,980	269,297	1,676,118	171,531	1,226,460	134,429	1,349,033	64,233	758,935
\$20,000 under \$25,000	** 5,040	** 1,995	236,784	1,639,887	157,435	1,079,589	138,155	1,826,187	73,059	1,010,788
\$25,000 under \$30,000	**	**	244,775	1,565,145	132,488	915,980	117,221	1,441,617	72,400	1,011,461
\$30,000 under \$40,000	* 6,984	* 18,752	425,540	2,592,939	344,464	2,691,752	278,916	4,325,656	125,050	1,379,859
\$40,000 under \$50,000	8,521	41,685	409,709	2,928,922	327,395	2,474,923	238,934	4,118,130	138,213	1,459,749
\$50,000 under \$75,000	13,168	47,189	1,017,629	9,281,966	851,613	7,031,060	658,434	13,385,800	336,423	4,354,391
\$75,000 under \$100,000	16,544	94,997	853,854	8,508,539	802,825	6,250,280	663,884	17,930,678	321,584	4,241,050
\$100,000 under \$200,000	14,918	77,139	1,498,555	21,984,988	1,056,549	8,749,294	1,541,319	63,983,772	601,559	8,568,319
\$200,000 under \$500,000	5,628	53,393	670,113	19,716,723	191,862	4,157,313	1,099,520	126,397,879	332,588	8,625,094
\$500,000 under \$1,000,000	1,943	22,179	174,541	10,228,096	52,722	1,422,489	336,069	102,966,302	85,482	5,069,538
\$1,000,000 under \$1,500,000	340	3,841	45,850	4,150,373	14,500	537,871	87,243	51,218,538	23,298	2,565,771
\$1,500,000 under \$2,000,000	134	1,853	21,442	2,515,849	6,581	292,822	37,924	33,002,225	10,197	1,647,316
\$2,000,000 under \$5,000,000	279	10,429	34,015	5,329,774	10,140	575,050	55,148	82,671,212	16,958	4,786,186
\$5,000,000 under \$10,000,000	62	1,801	9,280	2,308,944	2,810	208,291	13,119	41,975,147	4,899	3,309,081
\$10,000,000 or more	45	4,054	6,650	3,865,698	1,882	326,977	8,036	92,480,486	3,582	14,730,424
Taxable returns, total	73,246	380,471	5,288,262	93,519,886	3,573,353	32,791,317	4,945,315	631,152,225	1,904,969	57,698,321
No adjusted gross income	* 21	* 10,671	1,571	194,316	1,104	103,725	3,226	1,578,666	1,675	1,607,225
\$1 under \$5,000	0	0	* 4,000	* 1,504	ω *	* 203	8,223	15,142	* 1,482	* 12,747
\$5,000 under \$10,000	0	0	* 2,032	* 186	* 1,579	* 16,602	* 6,314	* 37,836	* 3,149	* 8,503
\$10,000 under \$15,000	* 1,985	* 1,838	66,823	343,829	33,387	198,066	40,930	326,993	11,458	95,899
\$15,000 under \$20,000	* 3,864	* 11,980	110,375	679,236	55,628	382,226	51,031	652,915	10,524	48,596
\$20,000 under \$25,000	£66 *	* 769	118,026	829,162	71,270	472,744	63,744	895,759	29,526	265,009
\$25,000 under \$30,000	0	0	154,507	1,087,275	82,414	456,990	62,339	737,528	35,562	323,599
\$30,000 under \$40,000	* 5,986	* 11,456	312,684	1,936,174	210,026	1,461,670	174,341	2,549,281	73,980	652,045
\$40,000 under \$50,000	7,526	27,562	329,180	2,334,034	259,327	1,855,342	166,449	2,652,183	98,088	661,353
\$50,000 under \$75,000	13,013	47,014	929,082	8,389,867	764,964	6,136,564	576,402	11,213,003	282,545	2,884,350
\$75,000 under \$100,000	16,539	94,971	822,734	8,066,570	772,545	5,806,666	632,289	16,934,711	297,900	3,376,227
\$100,000 under \$200,000	14,898	76,799	1,477,194	21,624,852	1,041,595	8,450,698	1,519,685	63,212,404	583,945	7,449,565
\$200,000 under \$500,000	5,620	53,253	668,539	19,665,025	191,117	4,117,443	1,098,123	126,258,522	331,025	8,376,716
\$500,000 under \$1,000,000	1,943	22,179	174,382	10,211,818	52,545	1,406,566	335,870	102,877,832	85,311	5,022,702
\$1,000,000 or more	860	21,978	117,134	18,156,039	35,844	1,925,813	201,348	301,209,450	58,803	26,913,785
Nontaxable returns, total	27,152	154.717	1 504 208	10 521 384	1 178 525	13 745 090	825 479	16 910 239	783 977	20 050 120

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		Estate and trust	III III III			Farm	٤			
Size of	Net		Net	t.	Net		Net		Unemployment compensation	compensation
adjusted gross	income	Je	ssol	S	income	ne	ssol	(0.		
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)
All returns, total	590,535	28,709,285	58,658	4,286,184	588,999	17,342,510	1,223,920	25,140,780	9,287,183	51,923,279
No adjusted gross income	15,116	639,621	3,130	1,096,367	18,188	409,472	112,342	5,056,126	37,429	287,225
\$1 under \$5,000	12,108	23,487	* 1,217	* 2,663	26,393	91,780	25,979	390,110	182,816	420,849
\$5,000 under \$10,000	11,354	38,063	* 2,076	* 46,239	24,829	139,747	37,110	477,159	588,351	2,260,394
\$10,000 under \$15,000	12,263	92,545	* 200	* 246	29,047	248,408	41,467	551,405	967,728	4,611,762
\$15,000 under \$20,000	15,549	135,318	* 1,005	* 3,461	30,355	313,203	44,961	749,840	950,111	5,214,219
\$20,000 under \$25,000	15,522	133,003	* 1,954	* 6,636	18,505	254,056	52,137	622,983	823,523	4,947,200
\$25,000 under \$30,000	5,817	16,966	1,984	11,141	20,214	275,633	55,916	886,382	702,810	4,228,770
\$30,000 under \$40,000	31,710	267,729	238	2,004	46,532	610,221	90,615	1,319,927	1,043,750	5,958,822
\$40,000 under \$50,000	23,309	182,827	2,993	16,768	46,795	720,884	85,717	1,353,654	771,840	4,462,035
\$50,000 under \$75,000	74,944	942,423	5,418	8,671	82,806	1,481,259	220,003	3,144,482	1,370,613	7,994,405
\$75,000 under \$100,000	02,770	803,001	7,674	64,665	73,870	2,098,550	145,816	2,154,393	838,063	5,125,591
\$100,000 under \$200,000	158,924	3,689,052	11,563	40,296	121,842	4,660,575	211,558	3,720,332	868,257	5,487,401
\$200,000 under \$500,000	96,308	4,683,316	9,859	144,880	38,794	3,874,105	76,621	2,448,979	128,884	829,935
\$500,000 under \$1,000,000	25,471	2,692,009	3,548	127,551	** 10,830	** 2,164,616	14,326	821,281	** 13,008	** 94,671
\$1,000,000 under \$1,500,000	7,718	1,691,704	1,539	82,583	**	**	3,955	331,834	**	**
\$1,500,000 under \$2,000,000	4,074	1,203,053	861	92,018	*	*	1,743	213,513	**	**
\$2,000,000 under \$5,000,000	6,809	3,435,951	1,732	210,543	*	*	2,627	408,029	*	*
\$5,000,000 under \$10,000,000	2,105	2,127,820	799	174,808	*	*	277	180,737	*	*
\$10,000,000 or more	1,664	5,911,397	869	2,154,644	*	*	451	309,612	*	*
Taxable returns, total	516,415	27,766,756	46,903	3,167,530	420,321	15,208,829	859,209	15,420,311	5,951,796	35,009,920
No adjusted gross income	283	115,746	86	124,008	55	17,892	181	29,160	* 16	* 31
\$1 under \$5,000	* 6,922	* 13,941	0	0	* 890	* 5,109	* 4	* 489	17,905	38,003
\$5,000 under \$10,000	* 3,015	* 12,854	e *	* 22	* 1,747	* 7,988	0	0	22,870	66,399
\$10,000 under \$15,000	* 5,951	* 61,840	* 100	* 230	6,769	80,078	8,689	107,723	325,500	1,788,432
\$15,000 under \$20,000	7,838	77,854	0	0	10,024	117,990	11,609	126,624	416,763	2,374,897
\$20,000 under \$25,000	13,048	129,048	* 933	* 243	8,969	79,346	25,896	216,888	441,871	2,609,816
\$25,000 under \$30,000	* 4,549	* 13,676	* 987	* 4,552	8,946	93,834	33,435	331,557	376,955	2,217,810
\$30,000 under \$40,000	22,827	211,396	0	0	35,563	406,760	65,217	745,421	672,551	3,704,056
\$40,000 under \$50,000	19,683	147,801	* 1,988	* 6,841	34,057	560,577	67,527	1,059,636	606,495	3,539,859
\$50,000 under \$75,000	66,739	861,569	5,303	7,614	74,006	1,308,426	200,435	2,623,619	1,240,890	7,246,052
\$75,000 under \$100,000	66,454	748,271	7,205	23,735	69,727	1,913,334	137,243	1,995,787	823,265	5,037,286
\$100,000 under \$200,000	155,211	3,644,668	11,184	37,350	120,018	4,582,691	208,952	3,494,299	864,922	5,460,516
\$200,000 under \$500,000	96,078	4,674,721	9,778	133,418	38,727	3,870,313	76,374	2,430,662	128,794	829,157
\$500,000 under \$1,000,000	25,455	2,686,763	3,532	115,608	** 10,823	** 2,164,493	14,304	819,092	** 13,000	** 94,605
\$1,000,000 or more	22,362	14,366,606	5,792	2,713,908	*	*	9,343	1,439,354	*	*
Nontaxable returns, total	74.120	942.530	11.755	1,118,654	168,679	2,133,681	364.711	9.720.468	3.335.387	16.913.359

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 - Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

									מבוס	
Size of	ŀ				Foreign-eamed	samed	Net	, t	Net	
adjusted gross	Total [1]	[1]	Taxable	ple	income exclusion	Kalusion	income	me	loss	10
income	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(20)	(77)	(78)
All returns, total	27,070,833	553,542,772	18,507,324	243,327,448	470,341	29,022,294	6,540,450	43,121,203	269,474	5,948,886
No adjusted gross income	855,457	16,271,367	3,498	19,535	118,676	5,625,939	120,188	1,374,886	17,226	1,365,045
\$1 under \$5,000	1,846,534	30,514,438	19,552	55,660	81,264	3,753,967	320,440	481,679	4,035	60,202
\$5,000 under \$10,000	2,008,567	34,410,293	33,187	186,683	29,707	1,703,200	345,016	985,434	11,896	226,369
\$10,000 under \$15,000	2,356,310	42,336,688	113,621	225,290	18,107	1,141,302	325,880	1,074,512	8,764	265,000
\$15,000 under \$20,000	1,992,350	36,489,107	747,076	872,551	17,267	891,662	321,878	1,073,947	9,136	77,504
\$20,000 under \$25,000	1,632,139	31,436,484	1,269,020	2,634,574	9,845	629,809	290,350	1,097,917	13,509	145,991
\$25,000 under \$30,000	1,332,027	26,534,103	1,277,560	4,342,749	9,499	566,718	259,231	994,784	8,483	87,168
\$30,000 under \$40,000	2,342,509	47,679,698	2,341,497	13,537,992	23,147	1,255,364	489,163	1,617,025	18,095	243,429
\$40,000 under \$50,000	1,769,566	35,121,228	1,769,566	17,168,740	20,272	1,570,678	421,821	1,602,738	16,948	119,987
\$50,000 under \$75,000	3,925,642	77,686,709	3,924,627	56,471,580	32,820	2,349,267	947,984	3,334,825	33,619	337,768
\$75,000 under \$100,000	2,809,282	64,106,865	2,807,862	53,547,968	18,558	1,535,695	736,519	2,957,568	26,645	278,271
\$100,000 under \$200,000	3,262,263	83,153,248	3,262,189	70,653,870	44,548	3,887,779	1,261,132	7,307,474	48,852	725,296
\$200,000 under \$500,000	762,615	22,188,196	762,559	18,839,092	30,419	2,603,017	484,488	6,574,427	33,168	841,315
\$500,000 under \$1,000,000	114,758	3,620,587	114,749	3,077,414	10,420	932,471	125,584	3,762,356	11,287	369,427
\$1,000,000 under \$1,500,000	27,157	868,857	27,110	737,671	2,935	276,656	34,673	1,505,502	3,063	227,633
\$1,500,000 under \$2,000,000	10,814	353,810	10,811	300,663	896	91,760	15,855	820,934	1,528	72,274
\$2,000,000 under \$5,000,000	16,387	544,712	16,387	463,006	1,400	131,115	26,919	2,527,984	2,118	212,390
\$5,000,000 under \$10,000,000	3,986	136,996	3,985	116,435	341	31,812	7,580	1,211,094	909	73,391
\$10,000,000 or more	2,469	89,389	2,467	75,975	150	14,082	5,748	2,816,118	498	220,425
Taxable returns, total	17,997,704	383,743,395	16,612,477	234,220,577	174,655	13,412,367	4,866,508	36,172,079	210,245	3,685,543
No adjusted gross income	1,366	35,261	* 14	* 337	**	** 841	773	108,987	** 64	** 23,749
\$1 under \$5,000	23,810	260,266	* 1,002	* 2,932	* *	*	55,376	71,197	*	*
\$5,000 under \$10,000	38,066	403,723	* 3,117	* 24,338	* *	*	58,218	112,225	*	*
\$10,000 under \$15,000	699,904	10,720,761	40,864	72,067	* 2,224	* 198,682	118,283	436,645	* 4,980	* 14,302
\$15,000 under \$20,000	871,181	12,847,462	394,036	469,196	* 6,272	* 228,666	149,009	427,747	* 6,917	* 29,360
\$20,000 under \$25,000	977,640	17,313,744	824,083	1,800,865	* 5,154	* 374,855	141,351	410,643	10,256	46,279
\$25,000 under \$30,000	1,048,091	20,721,103	1,014,984	3,512,314	* 3,712	* 258,713	146,596	614,470	7,383	63,424
\$30,000 under \$40,000	1,991,987	40,578,962	1,990,975	11,735,942	18,320	1,079,988	328,335	1,074,032	11,011	187,843
\$40,000 under \$50,000	1,640,056	32,690,069	1,640,056	15,906,560	12,634	947,608	348,819	1,314,141	14,761	117,163
\$50,000 under \$75,000	3,785,462	75,032,703	3,784,454	54,510,137	26,262	1,756,262	865,869	2,894,307	30,945	287,484
\$75,000 under \$100,000	2,757,787	63,122,267	2,756,675	52,718,381	17,121	1,375,982	706,802	2,697,269	25,036	229,655
\$100,000 under \$200,000	3,226,357	82,277,827	3,226,309	69,910,554	39,126	3,387,867	1,248,123	7,160,689	47,518	699,821
\$200,000 under \$500,000	760,593	22,129,075	760,564	18,789,316	28,306	2,394,183	482,901	6,495,042	32,544	821,666
\$500,000 under \$1,000,000	114,645	3,617,895	114,639	3,075,154	9,950	886,380	125,394	3,743,302	11,103	362,411
\$1,000,000 or more	60,759	1,992,277	60,705	1,692,485	5,563	522,337	099'06	8,611,382	7,727	802,385
Nontaxable returns, total	0 073 130	169 799 377	1 894 847	9.106.871	295.686	15 609 927	1 673 942	6 949 124	59 229	2 263 343

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued

Size of adjusted gross income	Net operating lo	ng loss	Gambling earnings	arnings	Cancellation of debt	n of debt	Taxable health savings	Ith savings	Total	
income							25.000			_
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(62)	(80)	(81)	(82)	(83)	(84)	(85)	(88)	(87)	(88)
All returns, total	1,211,607	189,041,342	1,918,174	29,978,207	770,756	10,013,641	267,565	349,147	37,665,545	139,882,070
No adjusted gross income	673,035	172,268,193	16,374	214,852	20,891	2,018,834	814	818	509,814	2,553,194
\$1 under \$5,000	91,480	752,820	44,190	99,144	14,841	69,157	* 2,002	* 649	1,496,558	1,504,044
\$5,000 under \$10,000	62,237	690,767	52,986	126,116	43,306	185,302	* 2,010	* 4,952	2,590,747	2,712,685
\$10,000 under \$15,000	57,118	675,344	82,708	374,613	34,062	275,768	* 1,535	* 1,738	2,866,549	3,317,483
\$15,000 under \$20,000	42,673	504,030	90,835	382,977	35,847	248,883	* 2,003	* 3,227	2,243,440	3,318,137
\$20,000 under \$25,000	39,906	764,148	95,244	427,120	37,638	162,829	9,867	9,287	1,914,126	3,107,615
\$25,000 under \$30,000	24,692	596,971	88,390	369,343	38,488	185,194	18,397	12,319	1,686,541	3,076,715
\$30,000 under \$40,000	37,595	830,100	162,470	792,240	50,870	489,141	37,101	32,149	3,335,807	6,889,929
\$40,000 under \$50,000	30,238	701,315	154,161	886,849	70,012	324,418	27,163	47,536	2,966,019	6,610,476
\$50,000 under \$75,000	49,128	1,443,354	376,502	2,603,039	107,654	819,425	58,990	65,717	5,754,380	14,821,249
\$75,000 under \$100,000	26,052	923,250	233,887	1,703,072	99,161	984,743	44,045	71,604	3,895,920	12,936,867
\$100,000 under \$200,000	49,791	2,023,386	367,380	3,733,526	147,733	2,181,048	50,853	78,554	6,152,002	29,425,525
\$200,000 under \$500,000	17,596	1,999,704	119,880	5,375,664	35,532	697,468	** 12,202	** 19,240	1,688,140	25,156,471
\$500,000 under \$1,000,000	6,032	1,417,049	21,527	3,463,084	12,565	457,473	* *	* *	362,384	10,888,476
\$1,000,000 under \$1,500,000	1,511	514,596	5,482	1,891,242	6,013	175,568	293	571	87,371	3,556,334
\$1,500,000 under \$2,000,000	828	363,671	2,060	830,734	3,397	74,627	* 73	* 138	37,348	1,892,491
\$2,000,000 under \$5,000,000	1,099	883,863	3,071	2,275,194	7,477	166,394	180	222	55,520	3,789,019
\$5,000,000 under \$10,000,000	371	571,653	929	1,022,136	2,680	121,200	21	46	13,851	1,548,447
\$10,000,000 or more	223	1,117,127	372	3,407,261	2,589	376,169	16	48	9,030	2,776,910
Taxable returns, total	206,285	27,528,438	1,510,618	26,739,707	559,363	6,955,937	222,119	298,189	25,682,307	119,226,139
No adjusted gross income	6,119	16,292,626	241	20,823	630	301,382	* 5	9 *	2,917	39,710
\$1 under \$5,000	* 238	* 35,446	* 3,015	* 4,285	* 2,205	* 5,492	0	0	16,054	15,909
\$5,000 under \$10,000	2,917	146,166	0	0	* 2,013	* 2,204	0	0	73,729	26,940
\$10,000 under \$15,000	7,895	61,638	16,410	92,254	10,558	32,948	* 543	* 720	597,396	716,155
\$15,000 under \$20,000	12,593	162,928	37,074	175,782	13,121	31,745	* 993	* 193	845,713	1,202,658
\$20,000 under \$25,000	10,557	274,759	46,821	195,448	14,024	74,901	* 4,860	* 3,194	1,009,057	1,548,079
\$25,000 under \$30,000	8,440	76,869	59,510	239,027	18,160	82,822	10,961	6,139	970,861	1,675,358
\$30,000 under \$40,000	17,146	331,389	115,747	409,047	31,498	262,563	23,134	19,091	2,305,955	4,423,687
\$40,000 under \$50,000	16,917	363,975	128,758	662,059	54,634	270,122	23,148	44,028	2,388,584	5,163,138
\$50,000 under \$75,000	30,768	742,044	358,527	2,294,076	100,534	724,202	51,800	54,757	5,312,099	13,314,867
\$75,000 under \$100,000	19,799	602,052	228,687	1,510,530	95,045	970,637	43,049	70,926	3,795,615	12,488,202
\$100,000 under \$200,000	45,792	1,679,852	363,920	3,411,021	147,013	2,159,564	50,847	78,551	6,113,429	29,053,763
\$200,000 under \$500,000	17,135	1,930,299	119,009	5,156,264	35,282	683,427	** 12,196	** 19,226	1,685,816	25,117,809
\$500,000 under \$1,000,000	5,975	1,395,468	21,367	3,354,047	12,531	456,897	* *	* *	362,100	10,881,862
\$1,000,000 or more	3,997	3,432,925	11,534	9,215,044	22,116	897,032	583	1,358	202,982	13,558,003
Nontaxable returns, total	1,005,321	161,512,904	407,557	3,238,500	211,393	3,057,704	45,446	50,958	11,983,238	20,655,931

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Statutory adjustments -continued	ents -continued				
Size of	Educator expense	xbeuses	Certain business expenses	s expenses of	Health savings	savings	Moving expenses	sesued	Deductible part of	part of
adjusted gross	deduction	tion	reservists, performing artists, etc.	ning artists, etc.	account deduction	eduction	adjustment	nent	self-employment tax	ment tax
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(06)	(91)	(92)	(63)	(94)	(36)	(96)	(26)	(86)
All returns, total	3,837,716	964,331	156,555	587,084	1,194,511	3,716,404	1,244,377	3,560,922	18,874,760	27,911,733
No adjusted gross income	9,201	1,941	* 4,473	* 59,995	11,478	44,527	10,089	40,345	271,764	320,593
\$1 under \$5,000	17,563	3,552	* 1,985	* 2,643	7,618	19,866	17,958	37,283	1,193,684	283,993
\$5,000 under \$10,000	44,285	9,551	* 7,526	* 13,526	6,889	11,431	36,427	56,165	2,082,162	1,063,489
\$10,000 under \$15,000	62,134	13,519	* 6,993	* 29,604	7,995	19,780	64,208	93,071	2,249,924	1,703,015
\$15,000 under \$20,000	90,957	19,226	18,291	69,572	23,467	46,208	76,245	134,485	1,431,631	1,269,182
\$20,000 under \$25,000	97,724	21,935	* 6,005	* 22,638	23,633	54,476	82,826	120,255	960,894	989,735
\$25,000 under \$30,000	91,669	20,881	* 6,985	* 11,707	28,689	60,209	74,356	130,229	744,124	817,384
\$30,000 under \$40,000	321,231	77,036	* 8,954	* 26,365	73,498	156,052	144,757	277,137	1,309,488	1,583,076
\$40,000 under \$50,000	383,554	92,375	15,085	83,016	78,743	131,310	120,489	312,058	1,107,047	1,380,173
\$50,000 under \$75,000	786,226	190,767	26,244	119,824	198,106	460,982	228,933	641,188	2,049,048	2,832,636
\$75,000 under \$100,000	655,746	170,018	19,957	35,470	162,498	440,390	129,179	417,586	1,536,337	2,623,095
\$100,000 under \$200,000	1,113,493	301,699	29,200	84,581	314,579	1,050,412	190,882	810,925	2,452,173	5,522,869
\$200,000 under \$500,000	154,944	39,616	4,494	22,232	188,551	852,332	60,814	412,947	1,102,048	4,370,973
\$500,000 under \$1,000,000	7,281	1,796	* 226	* 5,691	49,082	259,048	5,482	56,616	248,776	1,508,243
\$1,000,000 under \$1,500,000	894	220	* 128	* 206	9,512	53,898	1,076	11,837	58,901	485,358
\$1,500,000 under \$2,000,000	356	86	0	0	4,015	21,719	234	2,799	24,689	253,217
\$2,000,000 under \$5,000,000	409	101	o **	** 13	4,829	26,540	321	4,259	36,562	489,578
\$5,000,000 under \$10,000,000	34	6	*	**	872	4,556	75	1,349	9,381	174,003
\$10,000,000 or more	14	3	0	0	457	2,369	25	389	6,129	241,120
Taxable returns, total	3,373,749	853,975	108,834	394,225	1,064,444	3,319,380	982,524	2,908,168	10,286,199	21,111,677
No adjusted gross income	* 202	* 50	0	0	87	464	0	0	2,370	13,455
\$1 under \$5,000	0	0	0	0	0	0	0	0	* 7,115	096 *
\$5,000 under \$10,000	* 1,991	* 498	0	0	0	0	* 1,994	* 1,772	62,757	18,007
\$10,000 under \$15,000	24,935	4,734	* 4,986	* 10,714	* 1,528	* 2,135	31,820	33,583	329,563	227,452
\$15,000 under \$20,000	39,785	8,778	* 7,992	* 32,242	* 7,987	* 10,390	36,819	50,451	389,913	337,942
\$20,000 under \$25,000	63,840	13,844	866 *	* 2,414	8,814	7,287	56,910	75,270	382,382	369,778
\$25,000 under \$30,000	50,566	11,494	* 1,991	* 299	13,466	23,028	52,979	83,220	341,755	357,437
\$30,000 under \$40,000	237,695	56,250	* 4,984	* 18,940	51,146	87,808	108,278	165,791	739,368	832,922
\$40,000 under \$50,000	302,991	71,968	12,075	75,389	70,363	102,030	101,405	244,121	797,795	946,851
\$50,000 under \$75,000	729,876	176,683	21,796	106,114	182,312	406,367	206,813	541,641	1,827,526	2,478,259
\$75,000 under \$100,000	647,522	167,418	19,957	35,470	160,225	430,049	127,870	414,687	1,488,099	2,527,211
\$100,000 under \$200,000	1,110,465	300,442	29,200	84,581	311,400	1,030,468	189,694	808,146	2,432,730	5,485,998
\$200,000 under \$500,000	154,897	39,603	4,491	22,152	188,371	851,334	60,745	412,377	1,100,605	4,365,344
\$500,000 under \$1,000,000	7,278	1,795	* 226	* 5,691	49,068	258,976	5,469	56,501	248,632	1,507,351
\$1,000,000 or more	1,707	419	* 137	* 219	19,677	109,043	1,728	20,607	135,589	1,642,710
Nontaxable returns, total	463,966	110,356	47,721	192,858	130,067	397,024	261,854	652,755	8,588,560	6,800,056
Footnotes at end of table.										

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 - Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of particular grows Payments to a instruction focus of the payments of adjust of the payments of the payment		early	Alimony	uny	\ C	chair
e Number of returns Amount returns Insulance Securation Amount returns Amount retu					IKA payments	nents
e Number of colors Amount certures Number of certures Number of certures Amount certures Number of certures Amount certures Number of certures Cl00) Cl010 Cl010 Cl02 Cl02 Cl04 Cl04 Cl05 Cl04 Cl04 <th></th> <th>t savings</th> <th>paid</th> <th>o o</th> <th>-</th> <th></th>		t savings	paid	o o	-	
(99) (100) (101) (103) (103) (103) come 954,877 22,407,806 3,995,673 27,133,425 660,780 22,606 1 1,527 1,1322 16,455 16,465 16,465 16,465 0 5,817 1,1570 111,598 481,741 41,938 2,297 0 6,872 2,3688 1,349 481,741 41,938 2,297 0 6,872 2,3688 1,44,403 447,534 42,977 41,938 0 6,872 2,3688 1,42,403 661,769 2,4350 2,44,90 2,44,90 2,44,90 2,44,403 661,769 2,4350 2,44,403 661,769 2,4350 2,44,403 661,769 2,41,40 661,769 2,41,40 661,769 2,41,40 661,769 2,41,40 661,769 2,41,40 661,769 2,41,40 661,30 1,11,41 2,41,40 661,30 1,11,41 2,41,40 661,30 1,11,41 2,41,40 661,30 1,11		Amount	Number of retums	Amount	Number of returns	Amount
come 5,527 22,407,806 3,996,573 27,139,425 690,790 22,407 0 1,021 1,132 110,552 427,534 61,645 16,465 0 1,021 1,1370 110,552 427,534 42,977 16,465 0 5,817 1,1570 141,995 442,753 36,529 16,297 0 6,372 23,698 138,273 545,753 38,529 16,297 0 11,992 43,927 141,989 43,570 38,529 38,529 0 11,992 43,927 141,988 24,917 41,570 38,529 43,570 0 11,992 43,927 14,480 61,572 22,145 22,148		(104)	(105)	(106)	(107)	(108)
come 5.527 74,122 133,324 681,055 16,465 0 5,817 1,137 141,267 42,977 14,988 0 5,817 1,1570 141,983 42,977 14,988 0 6,917 23,688 138,273 545,753 38,529 0 6,338 24,912 177,140 668,390 43,570 0 11,802 24,912 177,140 668,390 43,570 0 11,802 44,420 141,881 615,724 22,115 0 11,603 85,681 142,432 1,198,450 60,488 0 16,078 85,681 26,031 1,270,435 61,501 0 66,497 87,724 516,560 1,132,44 1,132,44 0 66,497 87,724 516,560 1,132,44 1,127 0 66,497 17,633 7,444 1,127 1,144 0 66,497 87,64,68 1,136,49 1,13,49		221,210	651,544	11,761,438	2,713,320	12,972,665
0 1,021 1,357 110,653 42,7534 42,977 1 0 6,338 24,912 141,995 48,773 44,3570 41,938 28,280 00 6,338 24,912 177,40 668,390 43,570 43,570 00 11,892 24,422 141,881 61,724 22,115 00 11,892 24,422 141,881 61,5724 22,115 00 11,892 24,420 141,881 61,374 22,145 00 11,892 24,422 141,881 61,374 22,415 00 11,893 24,432 141,881 61,378 27,445 00 11,803 24,432 141,881 61,378 27,445 00 11,803 24,434 14,343 14,349 14,447 00 11,803 14,442 14,443 14,444 14,444 14,444 14,444 14,444 14,444 14,444 14,444 14,444 14,444 14,4		2,721	22,484	451,239	13,674	69,501
0 5,817 11,570 14,1995 48,1741 41,338 2,529 00 6,972 23,868 138,273 545,773 38,529 22,000 00 6,972 23,868 142,403 66,390 22,115 00 11,902 44,420 141,881 61,5724 22,115 00 11,902 59,328 142,403 631,348 27,456 00 11,902 59,328 142,403 631,348 27,456 00 11,903 65,581 260,311 1,270,435 61,501 00 66,997 77,763 964,653 420,052 2,648 7,447 00 290,692 5,111,638 798,705 6,147,546 113,294 2,44 00,000 290,692 8,504,564 527,724 5,556,099 34,168 1,298 00,000 290,692 8,504,564 527,724 5,556,099 34,168 1,132,49 000 290,000 8,507,400 1,308,40		18,265	5,116	50,740	20,890	78,161
000 6,972 23,688 138,273 545,753 38,529 000 6,338 24,912 177,140 668,390 43,570 000 11,909 59,328 142,403 61,724 27,145 000 11,909 85,881 240,392 1,138,450 61,501 000 18,689 176,170 244,392 1,138,450 61,501 000 18,689 176,170 244,392 1,138,450 61,456 000 66,497 670,784 518,650 20,600 112,294 27,440 000 290,600 8,504,564 514,640 61,475,46 112,718 34,18 00,000 220,600 8,504,564 57,744 51,660 34,18 74,40 00,000 220,602 61,139,129 77,44 75,4 75,4 00,000 21,039 1,139,129 77,04 1,599,503 3901 00,000 21,039 1,139,129 7,04 7,4 75,4		28,024	10,831	135,540	33,205	80,065
000 6,338 24,912 177,140 668,390 43,570 000 11,802 44,420 141,881 661,724 22,115 000 11,908 85,328 142,403 61,304 61,501 000 16,078 86,581 260,311 1,270,435 61,501 27,485 000 18,689 176,170 244,392 1,188,460 50,488 50,488 000 66,497 670,784 518,567 2,908,089 113,244 73,147 000 220,642 5,116,58 798,794 79,147 73,147 000 220,642 420,052 2,677,944 73,147 73,147 000 220,642 420,052 2,677,944 73,147 74,147 000 220,642 45,056 420,052 2,677,944 73,147 74,147 000 220,642 41,1638 75,244 75,44 75,44 75,44 000 21,038 41,404 72,44 75,44		6,858	14,897	131,024	56,123	148,300
000 11,992 44,420 141,881 615,724 22,115 000 11,909 59,328 142,403 66,734 22,405 000 16,078 85,881 12,0435 66,456 66,497 000 16,078 67,784 51,843 57,485 60,456 000 16,090 66,497 670,784 51,843 73,446 73,446 000 77,769 96,463 420,052 2,677,944 73,147 73,148 73,148 73,148 74,148 74,148 74,148 74,148		3,020	15,674	85,920	82,725	231,359
000 11,909 59,328 142,403 631,336 27,495 61,501 27,495 00 16,078 85,581 260,311 1,270,435 61,501 20 00 66,497 670,784 560,311 1,270,435 61,501 20 00 66,497 670,784 51,656,794 79,44 79,44 79,44 000 290,800 8,504,564 527,724 5,556,099 34,158 1 00,000 290,800 8,504,564 527,724 5,556,099 34,158 1 00,000 290,890 4,093,480 150,468 1,999,503 34,148 1 00,000 21,039 1,139,122 35,183 561,584 992 1 000,000 21,039 1,138,123 1,734 7,54 7,54 146 000,000 2,60,89 1,138,123 1,734 3,54 146 146 0,000,000 2,60,89 1,14,662 2,43,34 3,41,49 7,4,99 <		592	15,386	102,608	90,151	308,518
00 16,076 86,581 260,311 1,270,435 61,501 26,461 00 18,689 176,170 244,392 1,198,450 50,458 36,046 00 66,497 66,07,84 518,567 2,908,089 79,179 79,179 000 290,600 8,504,564 527,724 5,566,099 34,158 79,179 00,000 290,600 8,504,564 527,724 5,566,099 34,158 112,718 00,000 290,600 8,504,564 527,724 5,566,099 34,158 112,718 00,000 290,800 4,093,480 150,488 1996,503 34,01 17,021 1,996,503 34,01 5,000,000 2,1039 4,193,123 374,144 524 146 146 0,000,000 2,664 140,461 5,719 91,433 146 146 0,000,000 2,684 14,682 3,404,786 224,434,844 50,108 10,913 0 * * *		7,024	10,748	81,800	111,124	407,444
00 18,689 176,170 244,392 1,198,450 50,458 5 00 77,769 66,497 670,784 518,567 2,908,089 113,294 5 000 77,769 864,653 420,052 2,677,944 79,147 1 0,000 290,642 6,111,638 78,705 6,147,546 112,718 34,158 0,000 90,080 4,093,480 150,468 5,556,099 34,158 1 0,000 21,039 4,093,480 150,488 55,56,099 34,158 1 0,000 21,039 4,093,480 150,488 55,244 524 992 0,000,000 2,664 140,461 5,719 75,49 75,4 75,4 0,000,000 2,664 140,461 5,719 74,49 75,4 76,6 0,000,000 1,623 21,922,80 3,040,75 74,46 74,46 74,46 0,000,000 1,623 21,928,80 3,040,74 74,6 74,49		29,020	35,446	404,675	305,154	1,116,990
00 66,497 670,784 518,567 2,908,089 113,294 2 000 77,769 964,653 420,052 2,677,944 79,147 1 0,000 290,642 5,111,638 798,705 6,147,546 112,718 7 0,000 290,689 8,504,564 557,724 5,556,099 34,158 1 0,000 290,689 1,139,129 39,183 551,584 992 5,000,000 2,1039 1,139,129 39,183 374,194 754 5,000,000 1,623 79,547 3,531 61,399 101 0,000,000 1,623 79,547 3,531 61,399 114 0,000,000 1,623 79,474 754 746 74 0,000,000 1,624 7,040 7,144 754 74,93 0 0 0 0 45,396 15,243,354 56,028 10,913 0 0 0 0 0 45,396		30,615	47,677	420,817	266,625	1,078,358
000 77,769 964,653 420,052 2,677,946 79,147 79,147 0,000 290,642 5,111,638 798,705 6,147,546 112,718 3 0,000 290,689 8,504,664 527,724 5,556,099 34,158 1 0,000 90,089 4,093,480 150,468 1,999,503 3,901 3 500,000 21,039 1,139,129 39,183 551,584 992 500,000 2,664 140,461 5,719 91,573 146 0,000,000 1,623 79,484 561,394 754 0,000,000 1,623 21,382,809 3,040,755 22,434,354 501,065 146 0,000,000 1,623 79,828 3,040,755 22,434,354 501,065 146 0 0 0 0 0 45,396 15,490 14,972 0 1,006 *5,028 *14,562 224,34,354 50,027 50,027 0 1,006 <t< td=""><td></td><td>27,888</td><td>113,193</td><td>1,188,306</td><td>534,423</td><td>2,405,125</td></t<>		27,888	113,193	1,188,306	534,423	2,405,125
1,000 290,642 5,111,638 798,705 6,147,546 112,718 3 0,000 299,960 8,504,564 527,724 5,556,099 34,158 1 0,000 90,089 4,093,480 150,468 1,999,503 3,901 1 5,000,000 21,039 1,139,129 39,183 551,584 992 1 5,000,000 8,651 510,702 17,021 250,474 524 992 5,000,000 11,703 691,692 24,331 374,194 754 146 5,000,000 2,664 140,461 5,719 91,573 146 101 5,000,000 2,664 140,461 5,719 91,573 146 101 5,000,000 1,623 21,982,809 3,040,755 224,43,354 501,085 16 5,000,000 1,000 1 1,468 11,488 11,492 11,492 11,492 5,000 1,000 1,524 2,434,356 2,434,356 11,492<		17,299	90,533	1,043,808	453,359	2,228,238
1,000 299,960 8,504,564 527,724 5,566,099 34,158 1 00,000 90,089 4,093,480 150,468 1,999,503 3,901 5,00,000 21,039 1,139,129 39,183 551,584 992 5,000,000 8,651 510,702 17,021 250,474 524 5,000,000 11,703 691,692 24,331 374,194 754 5,000,000 1,623 79,243 374,194 754 5,000,000 1,623 79,547 101 5,000,000 1,623 79,547 101 5,000,000 1,623 21,982,809 3,040,755 22,434,354 501,085 5,000,000 1,623 21,982,809 3,040,755 22,434,354 501,085 10 0 1,000 1 1,468 1,1702 1,492 11,492 11 0 1,100 1,468 1,1746 1,144 1,144 1,144 1,144 1,144 1,144 1,144 <td></td> <td>34,055</td> <td>170,287</td> <td>2,812,151</td> <td>860,008</td> <td>3,506,153</td>		34,055	170,287	2,812,151	860,008	3,506,153
00,000 90,089 4,093,480 150,468 1,999,503 3,901 5,000,000 21,039 1,139,129 39,183 551,584 992 0,000,000 8,651 510,702 17,021 250,474 524 0,000,000 11,703 691,692 24,331 374,194 754 0,000,000 2,664 140,461 5,719 91,573 101 0,000,000 2,664 140,461 5,719 91,573 104 0,000,000 2,664 140,461 5,719 91,573 101 0,000,000 2,664 140,461 5,719 91,573 101 0 31 1,468 **1,049 **4,993 101 0 * * * *5,964 **1 0 * * **45,993 **4,993 **4,993 0 * * * **5,964 **1 0 * * * **5,964 **1 <		12,350	72,946	2,448,984	111,604	1,031,818
5,000,000 21,039 1,139,129 39,183 551,584 992 0,000,000 8,651 510,702 17,021 250,474 524 0,000,000 1,1703 691,692 24,331 374,194 754 0,000,000 2,664 140,461 5,719 91,573 146 0,000,000 2,664 140,461 5,719 91,573 146 0,000,000 2,664 140,461 5,719 91,573 146 0,000,000 31 1,468 **1,049 **11,921 *46 0 8 * * *4,993 * 0 9 8 * * *5,964 * 0 0 0 0 * *4,993 * 0 1 1,048 **1,162 12,490 * * 0 1 1 2,243,354 50,035 * * * 0 1 1 1 1		1,519	16,418	1,159,359	19,230	193,151
0,000,000 8,651 510,702 17,021 250,474 524 524 0,000,000 11,703 691,692 24,331 374,194 754 0,000,000 2,664 140,461 5,719 91,573 146 0,000,000 2,664 140,461 5,719 91,573 164 0,000,000 1,623 21,982,809 3,040,756 22,434,354 501,085 101 0 *8 *8 *1,468 **1,049 **11,921 *46 * 0 *8 *8 *8 **14,045 **14,049 **4,993 * 0 *3 *20 45,396 152,297 **4,993 * 0 *1,006 *5,028 73,164 221,590 14,972 * 0 *1,468 *14,562 69,456 289,886 10,913 * 0 *6,535 *14,562 69,456 221,590 14,972 * 0 *6,941 *1,536		206	4,251	375,207	4,212	42,149
,000,000 11,703 691,692 24,331 374,194 754 0,000,000 2,664 140,461 5,719 91,573 146 0,000,000 2,664 140,461 5,719 91,573 164 come 31 79,547 3,531 61,990 101 come 31 1,468 **1,049 **11,921 * 46 come *8 *8 **1,049 **11,921 * 46 come *8 *8 ***1,049 ***1,1921 * 46 come *8 *8 ****1,1921 * 46 come *8 *8 ************************************		855	1,823	207,302	1,711	17,150
0,000,000 2,664 140,461 5,719 91,573 146 0,000,000 1,623 79,547 3,531 61,990 101 some 31 1,468 ** 1,049 ** 11,921 * 46 come *8 *9,040,765 22,434,354 501,085 101 come *8 *1,049 ** 11,921 * 46 * 46 come *8 *83 ** 1,049 ** 11,921 * 46 * 46 come *3 *20 45,396 152,297 * 4,993 * * 49 come *1,006 *5,028 73,164 221,590 14,972 * 4,992 com *14,562 69,456 289,886 10,913 * 14,972 com *6,536 *14,562 69,456 289,473 50,027 com *6,536 *15,336 799,473 50,027 com *6,536 *13,414 *14,774 * 108,963 com *6,536 *26,944 *		486	2,765	387,563	2,384	23,951
1,623 79,547 3,531 61,990 101 900,283 21,982,809 3,040,756 22,434,354 501,086 11 come * * * * * * * * * 101 come * <th< td=""><td></td><td>116</td><td>688</td><td>125,401</td><td>457</td><td>4,558</td></th<>		116	688	125,401	457	4,558
500,283 21,982,809 3,040,756 22,434,354 501,086 + 46 50me *8 **1,049 **11,921 * 46 50 *8 **1,049 **11,921 * 46 50 *3 *20 45,396 **5,964 * 50 *1,006 *5,028 73,164 221,590 14,972 50 *1,006 *5,628 73,164 221,590 14,972 50 *14,562 69,456 289,885 10,913 50 *7,468 31,336 79,476 306,110 19,537 50 *16,250 133,187 187,049 847,984 43,201 50 *16,250 133,187 187,049 847,984 43,201 50 *1,000 289,129 5,041,182 782,699 7,6796 5,000 *299,800 8,498,699 5,26,901 5,547,487 34,110 50,000 *90,063 4,092,026 1,998,612 3,893		296	380	148,993	171	1,676
31 1,468 ** 1,049 ** 11,921 * 46 * * *83 ** * *5,964 * 0 0 0 *4,993 * * *5,964 * * *3 *20 45,396 152,297 12,490 *		168,078	576,605	10,671,171	2,307,608	11,391,662
* 8 * 83 ** * 5,964 * 0 0 0 * 4,993 * * 1,006 * 5,028 73,164 221,590 14,972 * 6,535 * 14,562 69,456 289,885 10,913 7,468 31,336 79,456 306,110 19,537 9,785 55,704 177,633 799,473 50,027 60,941 61,7656 45,4145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 299,800 8,498,699 526,901 3,4110 10 90,063 4,092,026 150,382 1,998,612 3,893		*	66	7,568	27	255
*4,993 *3 *20 45,396 152,297 12,490 *1,006 *5,028 73,164 221,590 14,972 *7,468 *14,562 69,456 289,885 10,913 9,785 *13,36 177,633 799,473 50,027 16,250 133,187 187,049 847,984 43,201 60,941 617,656 454,145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 299,800 8,498,699 526,901 5,547,487 34,110 90,063 4,092,026 150,382 1,998,612 3,893	** 5,964	* 14,061	* 31	* 607	ω *	* 53
*3 *20 45,396 152,297 12,490 *1,006 *5,028 73,164 221,590 14,972 *6,535 *14,562 69,456 289,885 10,913 7,468 31,336 79,456 306,110 19,537 9,785 55,704 177,633 799,473 50,027 16,250 133,187 187,049 847,984 43,201 60,941 617,656 454,145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 298,129 5,041,182 782,699 5,978,885 112,666 299,800 8,498,699 526,901 5,547,487 34,110 90,063 4,092,026 150,382 1,998,612 3,893		* 209	0	0	* 2,995	* 6,065
*1,006 *5,028 73,164 221,590 14,972 *6,535 *14,562 69,456 289,885 10,913 7,468 31,336 79,456 306,110 19,537 9,785 55,704 177,633 799,473 50,027 16,250 133,187 187,049 847,984 43,201 60,941 617,656 454,145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 299,800 8,498,699 526,901 5,547,487 34,110 90,063 4,092,026 150,382 1,998,612 3,893		1,087	* 5,009	* 36,384	12,322	16,940
* 6,535 * 14,562 69,456 289,885 10,913 7,468 31,336 79,456 306,110 19,537 9,785 55,704 177,633 799,473 50,027 16,250 133,187 187,049 847,984 43,201 60,941 617,656 454,145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 299,800 8,498,699 526,974,885 112,666 299,800 8,498,699 526,901 5,547,487 34,110 10 90,063 4,092,026 150,382 1,998,612 3,893		1,060	10,201	59,947	27,964	54,413
7,468 31,336 79,456 306,110 19,537 9,785 55,704 177,633 799,473 50,027 16,250 133,187 187,049 847,984 43,201 60,941 617,656 454,145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 299,800 8,498,699 526,978,885 112,666 299,800 8,498,699 526,901 5,547,487 34,110 10 90,063 4,092,026 150,382 1,998,612 3,893		297	* 7,392	* 64,831	51,402	173,736
9,785 55,704 177,633 799,473 50,027 16,250 133,187 187,049 847,984 43,201 60,941 617,656 454,145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 299,800 8,498,699 526,978,885 112,666 90,063 4,092,026 150,382 1,998,612 3,893		6,122	7,756	50,361	74,699	250,906
16,250 133,187 187,049 847,984 43,201 60,941 617,656 454,145 2,414,774 108,963 73,598 930,869 403,672 2,535,966 76,796 289,129 5,041,182 782,699 5,978,885 112,666 299,800 8,498,699 526,901 5,547,487 34,110 90,063 4,092,026 150,382 1,998,612 3,893		27,928	28,959	222,296	213,402	738,323
60,941 617,656 454,145 2,414,774 108,963 2 73,598 930,869 403,672 2,535,966 76,796 1 289,129 5,041,182 782,699 5,978,885 112,666 3 299,800 8,498,699 526,901 5,547,487 34,110 1 10 90,063 4,092,026 150,382 1,998,612 3,893		26,015	45,370	376,373	234,386	924,127
73,598 930,869 403,672 2,535,966 76,796 1 289,129 5,041,182 782,699 5,978,885 112,666 3 299,800 8,498,699 526,901 5,547,487 34,110 1 10 90,063 4,092,026 150,382 1,998,612 3,893	·	24,437	112,449	1,178,877	503,533	2,266,265
289,129 5,041,182 782,699 5,978,885 112,666 3 299,800 8,498,699 526,901 5,547,487 34,110 1 10 90,063 4,092,026 150,382 1,998,612 3,893		17,089	90,297	1,042,108	443,408	2,155,778
299,800 8,498,699 526,901 5,547,487 34,110 1 10 90,063 4,092,026 150,382 1,998,612 3,893		34,007	169,996	2,791,988	603,876	3,491,771
90,063 4,092,026 150,382 1,998,612 3,893		12,283	72,759	2,439,128	111,455	1,030,655
		1,518	16,390	1,157,657	19,203	192,926
\$1,000,000 or more 45,667 2,560,988 89,750 1,329,370 2,513 1,958		1,958	9,897	1,243,046	8,930	89,451
Nontaxable returns, total 54,594 424,997 954,819 4,705,071 189,696 53,132		53,132	74,939	1,090,266	405,712	1,581,003
Footnotes at end of table.						

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 - Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Statutory adjustments—continued	ents—continued				
Size of adiusted gross	Student loan interest deduction	it loan	Tuition and fees deduction	nd fees tion	Domestic production activities deduction	roduction	Archer medical savings account deduction	cal savings eduction	Foreign housing deduction	nousing
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	11,460,120	11,617,865	1,892,785	4,340,736	717,374	11,228,603	3,391	5,821	4,344	82,738
No adjusted gross income	92,357	107,805	102,641	367,103	9,536	244,644	0	0	* 36	62 *
\$1 under \$5,000	133,551	103,500	138,519	444,872	7,663	13,901	0	0	* 1,111	* 8,288
\$5,000 under \$10,000	290,964	249,050	206,522	560,965	5,153	8,255	0	0	*	* 51
\$10,000 under \$15,000	403,523	359,020	95,399	215,658	13,480	17,643	0	0	0	0
\$15,000 under \$20,000	567,284	523,104	83,582	201,908	8,722	19,758	0	0	* 1,066	* 2,344
\$20,000 under \$25,000	718,874	646,706	68,175	145,610	11,884	33,158	0	0	** 148	** 673
\$25,000 under \$30,000	704,848	682,374	61,248	129,099	11,616	25,325	ω *	* 24	**	**
\$30,000 under \$40,000	1,435,439	1,485,464	108,072	231,980	29,733	75,711	0	0	* *	**
\$40,000 under \$50,000	1,317,586	1,409,158	100,006	203,722	21,272	41,769	* 2,017	* 2,966	* 145	* 4,887
\$50,000 under \$75,000	2,493,083	2,486,432	296,350	583,258	72,960	209,658	0	0	6 *	* 148
\$75,000 under \$100,000	1,422,430	1,655,592	123,929	246,979	81,816	265,705	* 1,004	* 1,332	o *	* 113
\$100,000 under \$200,000	1,880,182	1,909,660	508,343	1,009,582	180,911	732,445	* 138	* 665	542	4,937
\$200,000 under \$500,000	0	0	0	0	147,535	1,616,942	* 151	* 692	400	22,889
\$500,000 under \$1,000,000	0	0	0	0	59,753	1,508,019	* 53	* 106	518	17,965
\$1,000,000 under \$1,500,000	0	0	0	0	18,887	860,376	ω *	* 12	130	7,565
\$1,500,000 under \$2,000,000	0	0	0	0	689'6	603,013	ω *	* 5	84	5,372
\$2,000,000 under \$5,000,000	0	0	0	0	17,769	1,767,678	*	* 20	** 126	** 6,759
\$5,000,000 under \$10,000,000	0	0	0	0	5,107	989,623	0	0	**	**
\$10,000,000 or more	0	0	0	0	3,890	2,194,979	0	0	15	699
Taxable returns, total	9,360,680	9,782,086	1,147,053	2,247,991	625,376	10,710,288	3,383	5,797	2,868	64,346
No adjusted gross income	** 43	88 **	* *	* *	43	4,207	0	0	0	0
\$1 under \$5,000	*	* *	0	0	* 2,947	* 142	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	* 1,005	* 390	0	0	0	0
\$10,000 under \$15,000	180,023	163,618	33,929	64,388	* 3,628	* 2,801	0	0	0	0
\$15,000 under \$20,000	362,621	336,824	** 34,020	** 66,874	* 2,600	* 791	0	0	* 1,063	* 2,274
\$20,000 under \$25,000	498,813	492,532	25,914	38,625	4,243	4,434	0	0	** 141	** 498
\$25,000 under \$30,000	485,435	497,096	21,954	40,700	3,096	8,501	0	0	0	0
\$30,000 under \$40,000	1,134,123	1,248,203	49,134	93,426	16,030	26,727	0	0	**	**
\$40,000 under \$50,000	1,111,292	1,218,737	73,251	150,664	14,267	26,048	* 2,017	* 2,966	0	0
\$50,000 under \$75,000	2,327,656	2,311,938	280,825	546,512	63,912	151,126	0	0	۳ *	** 27
\$75,000 under \$100,000	1,387,950	1,614,103	119,896	237,867	76,123	241,617	* 1,004	* 1,332	**	**
\$100,000 under \$200,000	1,872,723	1,898,948	508,130	1,008,935	175,260	708,941	* 138	* 665	457	3,049
\$200,000 under \$500,000	0	0	0	0	147,192	1,612,855	* 151	* 692	362	21,575
\$500,000 under \$1,000,000	0	0	0	0	59,716	1,507,364	* 53	* 106	200	17,358
\$1,000,000 or more	0	0	0	0	55,316	6,414,345	* 20	* 37	342	19,564
Nontaxable returns, total	2,099,440	1,835,779	745,732	2,092,744	91,998	518,315	ω *	* 24	1,476	18,392
Footnotes at end of table.										

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 —Continued

Size of adjusted gross	Other adjustments	er nents	Basic standard deduction	d deduction	Additional standard deduction	ard deduction	Total itemized deductions	d deductions	Exemptions	tions
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	141,877	1,363,291	100,898,698	823,062,803	14,286,968	25,583,178	44,330,496	1,188,594,808	289,929,032	1,107,723,027
No adjusted gross income	1,166	87,525	0	0	0	0	0	0	3,107,974	12,075,603
\$1 under \$5,000	* 4,437	* 10,088	10,253,170	53,290,079	1,235,243	2,068,886	352,950	5,784,355	8,375,345	32,567,738
\$5,000 under \$10,000	* 3,987	* 3,263	11,592,563	80,822,958	1,413,733	2,383,675	434,830	6,686,603	14,546,458	56,640,969
\$10,000 under \$15,000	* 4,995	* 10,541	11,760,383	88,482,521	1,637,433	2,774,620	742,962	10,929,550	20,562,522	80,106,309
\$15,000 under \$20,000	* 5,976	* 18,749	10,717,117	84,328,787	1,378,154	2,435,865	902,415	13,572,230	21,312,981	83,017,838
\$20,000 under \$25,000	** 29,940	** 83,214	9,136,926	73,708,572	1,062,010	1,935,288	988,360	15,428,954	19,227,998	74,904,525
\$25,000 under \$30,000	**	**	7,596,095	62,427,704	841,033	1,521,769	1,211,423	18,917,966	17,370,594	67,672,675
\$30,000 under \$40,000	**	**	11,586,629	98,114,514	1,440,834	2,615,746	2,886,977	45,354,288	28,850,470	112,390,084
\$40,000 under \$50,000	12,490	44,633	7,986,791	70,696,629	1,044,538	1,897,269	3,292,604	53,069,189	22,818,404	88,918,878
\$50,000 under \$75,000	21,972	96,165	11,213,800	109,792,553	2,015,038	3,639,459	8,015,510	142,513,575	41,855,572	163,098,608
\$75,000 under \$100,000	21,602	148,644	5,217,504	57,494,191	1,184,811	2,278,718	7,356,600	150,184,183	30,906,146	120,457,562
\$100,000 under \$200,000	23,810	386,207	3,474,911	39,900,503	928,251	1,823,365	12,950,515	333,749,044	44,886,720	174,906,459
\$200,000 under \$500,000	9,273	264,034	279,096	3,085,229	87,935	175,505	4,208,987	187,351,081	12,947,188	40,723,052
\$500,000 under \$1,000,000	1,600	83,981	55,515	605,394	11,669	21,369	668,727	59,933,251	2,154,080	154,737
\$1,000,000 under \$1,500,000	318	28,587	14,023	154,735	3,094	5,777	142,203	23,112,957	455,139	27,868
\$1,500,000 under \$2,000,000	145	19,797	2,660	64,032	1,211	2,222	58,573	12,986,625	189,145	19,513
\$2,000,000 under \$5,000,000	119	17,452	7,135	79,366	1,616	2,940	83,993	32,815,865	263,878	28,152
\$5,000,000 under \$10,000,000	29	15,532	1,035	11,363	280	544	20,375	17,636,345	61,500	6,998
\$10,000,000 or more	19	44,880	345	3,675	84	160	12,493	58,568,747	36,920	5,457
Taxable returns, total	103,726	1,180,132	55,639,500	458,231,659	9,266,596	16,611,889	38,880,699	1,057,797,114	177,007,643	667,885,253
No adjusted gross income	**	**	0	0	0	0	0	0	13,848	53,828
\$1 under \$5,000	0	0	255,376	422,685	* 3,911	* 5,569	* 3,305	* 7,830	* 2,602	* 10,087
\$5,000 under \$10,000	0	0	1,810,442	10,548,339	* 6,956	* 10,385	13,392	66,287	15,083	58,195
\$10,000 under \$15,000	0	0	4,589,995	27,832,108	563,527	849,074	92,563	629,591	3,623,379	14,107,082
\$15,000 under \$20,000	** 3,992	** 14,284	4,962,878	30,480,816	879,079	1,017,828	331,946	3,124,525	5,089,653	19,816,277
\$20,000 under \$25,000	** 14,997	** 49,982	4,954,417	33,972,165	677,654	1,131,267	501,630	5,242,799	6,189,531	24,101,497
\$25,000 under \$30,000	* 2,999	* 8,748	4,459,666	31,860,339	757,423	1,372,114	696,065	8,319,897	6,283,292	24,467,197
\$30,000 under \$40,000	*	*	8,181,667	62,337,239	1,340,446	2,434,140	2,068,124	26,871,816	14,012,823	54,575,966
\$40,000 under \$50,000	* 6,374	* 16,678	6,732,697	56,380,747	1,028,027	1,869,798	2,676,002	38,024,255	15,082,740	58,764,035
\$50,000 under \$75,000	** 40,106	** 230,832	10,683,699	103,520,393	2,002,866	3,618,686	7,319,655	120,421,690	36,298,345	141,437,256
\$75,000 under \$100,000	**	**	5,191,766	57,182,763	1,183,111	2,274,828	7,131,004	139,665,842	29,783,524	116,082,102
\$100,000 under \$200,000	23,766	385,756	3,458,819	39,735,462	926,361	1,820,099	12,859,423	325,503,497	44,537,542	173,547,554
\$200,000 under \$500,000	9,261	263,624	275,217	3,048,202	87,720	175,151	4,202,369	186,123,646	12,919,801	40,630,050
\$500,000 under \$1,000,000	1,600	83,981	54,913	599,596	11,639	21,317	667,987	59,590,475	2,150,605	149,803
\$1,000,000 or more	020	126,248	27,949	310,803	6,277	11,631	317,232	144,204,962	1,004,875	84,323
Nontaxable returns, total	38,151	183,160	45,259,197	364,831,144	5,020,372	8,971,290	5,449,797	130,797,695	112,921,390	439,837,774

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 - Continued

Size of adjusted gross	Capital construction fund reduction	n fund reduction	Taxable income	псоте	Alternative minimum tax	nimum tax	Income tax before credits	ore credits
income	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	142	101,730	110,502,800	6,387,828,476	3,940,304	27,426,374	109,571,667	1,293,164,218
No adjusted gross income	0	0	0	0	** 8,267	** 195,962	8,164	191,585
\$1 under \$5,000	0	0	423,929	519,018	**	**	265,533	38,916
\$5,000 under \$10,000	0	0	1,900,901	3,653,583	* *	* *	1,844,777	366,899
\$10,000 under \$15,000	0	0	6,469,840	19,020,016	* 1,121	* 1,079	6,310,549	1,887,813
\$15,000 under \$20,000	0	0	7,115,990	45,020,125	* 2,027	* 1,329	7,022,606	4,506,383
\$20,000 under \$25,000	0	0	8,061,858	72,344,539	5,192	17,564	7,961,724	7,915,252
\$25,000 under \$30,000	0	0	7,900,574	96,464,698	3,345	4,491	7,819,666	11,188,791
\$30,000 under \$40,000	0	0	13,906,907	249,612,522	3,812	20,093	13,807,192	30,162,447
\$40,000 under \$50,000	0	0	11,140,868	292,282,449	4,529	6,444	11,077,979	36,807,801
\$50,000 under \$75,000	0	0	19,098,094	767,025,028	30,960	62,110	19,030,545	108,252,357
\$75,000 under \$100,000	0	0	12,536,399	760,148,199	71,883	142,072	12,496,965	112,785,575
\$100,000 under \$200,000	0	0	16,399,206	1,660,911,041	623,782	1,562,027	16,374,350	291,191,041
\$200,000 under \$500,000	es *	* 928	4,480,675	1,047,208,407	2,805,692	14,715,349	4,482,365	253,047,409
\$500,000 under \$1,000,000	* 81	* 8,513	722,786	426,668,202	317,475	4,361,542	723,658	127,621,009
\$1,000,000 under \$1,500,000	*	* 4,111	155,762	165,402,795	28,159	1,058,610	156,140	53,894,364
\$1,500,000 under \$2,000,000	* 26	* 5,786	64,039	97,637,182	10,892	581,903	64,175	32,522,446
\$2,000,000 under \$5,000,000	* 20	* 15,014	90,837	238,007,607	15,839	1,463,007	91,053	80,552,864
\$5,000,000 under \$10,000,000	რ *	* 9,407	21,342	128,345,053	4,205	806,255	21,394	42,916,044
\$10,000,000 or more	*	* 57,971	12,795	317,558,012	3,124	2,426,537	12,833	97,315,224
Taxable returns, total	** 142	** 101,730	94,505,726	6,240,297,064	3,924,259	27,393,793	94,528,597	1,277,568,584
No adjusted gross income	0	0	0	0	** 7,054	** 189,709	6,215	185,216
\$1 under \$5,000	0	0	258,507	378,113	* *	*	259,678	38,640
\$5,000 under \$10,000	0	0	1,825,909	3,514,192	*	*	1,826,828	365,699
\$10,000 under \$15,000	0	0	4,681,451	16,090,737	* 1,117	* 1,044	4,681,564	1,624,508
\$15,000 under \$20,000	0	0	5,295,806	38,134,800	* 2,022	* 1,296	5,296,826	3,857,885
\$20,000 under \$25,000	0	0	5,455,828	58,340,298	4,192	16,224	5,456,046	6,510,592
\$25,000 under \$30,000	0	0	5,155,471	75,779,897	* 3,303	* 4,449	5,155,731	9,098,556
\$30,000 under \$40,000	0	0	10,249,720	212,364,963	3,706	20,072	10,249,791	26,413,321
\$40,000 under \$50,000	0	0	9,408,671	266,978,576	3,523	6,093	9,408,696	34,228,157
\$50,000 under \$75,000	0	0	18,002,504	742,932,887	23,969	52,856	18,003,346	105,712,680
\$75,000 under \$100,000	0	0	12,319,660	752,794,443	70,560	137,352	12,322,766	112,107,934
\$100,000 under \$200,000	0	0	16,313,892	1,655,746,673	619,693	1,553,348	16,318,180	290,565,976
\$200,000 under \$500,000	e**	** 928	4,472,298	1,045,437,126	2,805,445	14,713,773	4,475,219	252,598,473
\$500,000 under \$1,000,000	* 81	* 8,513	721,734	426,019,294	317,463	4,361,311	722,615	127,418,145
\$1,000,000 or more	** 57	** 92,289	344,273	945,785,064	62,214	6,336,266	345,096	306,842,801
Nontaxable returns, total	**	**	15,997,074	147,531,412	16,045	32,581	15,043,071	15,595,634
* Estimate should be used with caution because of the small number of sampl	ober of sample returns on which	which it is based						

^{*} 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] See table 1.4A for more detail of sales of capital assets reported on Form 1040, Schedule D. NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

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

Year 2013 [Coefficients of variation for number of returns and amount (percent)]

income	o	Adjusted gross income	Total income	ncome	Salaries and wages	nd wages	Taxable	Taxable interest	Tax-exempt interest [1]	interest [1]	Ordinary dividends	Nidenas
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.01	60.0	0.02	60.0	0.11	0.16	0.33	0.87	66'0	1.32	0.44	69.0
No adjusted gross income	1.53	0.67	1.49	0.68	2.88	3.55	2.39	1.92	5.95	3.37	2.88	2.24
\$1 under \$5,000	0.89	1.04	0.89	1.06	1.06	2.38	2.33	5.77	8.70	16.52	2.99	6.98
\$5,000 under \$10,000	0.83	0.85	0.83	0.86	0.96	1.22	2.49	6.54	8.62	20.90	3.17	5.60
\$10,000 under \$15,000	0.82	0.83	0.82	0.83	0.96	1.06	2.28	7.28	7.95	25.56	3.05	5.46
\$15,000 under \$20,000	0.86	0.86	0.86	0.86	0.96	1.02	2.34	6.63	8.28	27.03	3.15	6.15
\$20,000 under \$25,000	0.93	0.93	0.93	0.94	1.02	1.06	2.43	7.39	8.53	14.57	3.31	6.40
\$25,000 under \$30,000	1.01	1.01	1.01	1.01	1.09	1.12	2.46	8.65	7.97	18.97	3.33	7.40
\$30,000 under \$40,000	0.76	0.77	0.76	77.0	0.82	0.86	1.72	6.26	5.66	12.98	2.37	5.03
\$40,000 under \$50,000	0.88	0.88	0.88	0.88	0.95	0.99	1.77	7.10	5.66	12.62	2.42	5.27
\$50,000 under \$75,000	0.52	0.53	0.52	0.53	0.59	0.62	1.05	4.18	3.39	7.15	1.44	3.38
\$75,000 under \$100,000	0.77	0.77	72.0	0.77	0.84	0.89	1.17	5.24	3.47	6.99	1.53	3.76
\$100,000 under \$200,000	0.44	0.44	0.44	0.44	0.50	0.53	0.72	3.26	2.04	3.73	0.93	2.41
\$200,000 under \$500,000	0.52	0.51	0.52	0.50	0.58	0.65	0.63	3.07	1.38	3.04	0.72	2.05
\$500,000 under \$1,000,000	0.95	0.88	0.95	0.88	1.07	1.22	0.99	3.66	1.57	2.97	1.07	2.59
\$1,000,000 under \$1,500,000	1.24	1.23	1.24	1.22	1.40	1.81	1.27	3.80	1.81	3.07	1.35	2.96
\$1,500,000 under \$2,000,000	0.89	0.88	0.89	0.88	1.02	1.39	06:0	2.90	1.25	3.33	96.0	2.41
\$2,000,000 under \$5,000,000	0.56	0.49	0.56	0.49	0.65	0.89	0.57	1.46	0.74	1.55	09.0	1.34
\$5,000,000 under \$10,000,000	0.67	0.58	0.67	0.58	0.76	1.07	0.67	1.22	0.80	1.05	0.69	1.37
\$10,000,000 or more	00.00	00:00	0.00		0.00	00.00	0.00	00.00	0.00	00.00	0.00	0.00
Taxable returns, total	0.16	0.11	0.16		0.20	0.19		0.95	1.04	1.37	0.48	0.71
No adjusted gross income	13.01	1.65	13.13	1.64	16.99	10.63	12.87	2.16	14.88	8.17	12.51	4.58
\$1 under \$5,000	6.14	6.51	6.14	6.53	8.70	13.36	9.71	19.09	25.13	50.64	8.92	12.91
\$5,000 under \$10,000	2.29	2.31	2.29	2.32	2.34	2.39	7.45	21.64	31.09	46.57	7.46	14.66
\$10,000 under \$15,000	1.41	1.41	1.41	1.42	1.55	1.62	3.97	16.02	18.95	41.49	5.52	12.62
\$15,000 under \$20,000	1.32	1.33	1.32	1.33	1.45	1.50	3.53	10.19	13.73	29.02	4.65	96.6
\$20,000 under \$25,000	1.30	1.31	1.30	1.31	1.43	1.48	3.19	9.83	11.38	19.50	4.30	9.04
\$25,000 under \$30,000	1.35	1.35	1.35	1.35	1.48	1.53	2.92	9.48	10.03	24.88	3.93	7.77
\$30,000 under \$40,000	0.93	0.94	0.93	0.94	1.01	1.05	1.94	7.19	6.49	16.62	2.66	5.22
\$40,000 under \$50,000	0.97	0.97	0.97	0.97	1.05	1.09	1.92	7.72	6.23	14.55	2.59	5.57
\$50,000 under \$75,000	0.55		0.55	0.56	0.62	0.65	1.09	4.31	3.57	8.38	1.50	3.51
\$75,000 under \$100,000	0.78	0.78	0.78	0.78	0.85	06.0	1.19	5.44	3.58	7.89	1.56	3.81
\$100,000 under \$200,000	0.44	0.45	0.44	0.44	0.50	0.54	0.72	3.33	2.07	4.01	0.93	2.43
\$200,000 under \$500,000	0.52	0.51	0.52	0.50	0.58	0.65	0.63	3.10	1.38	3.07	0.72	2.07
\$500,000 under \$1,000,000	0.95	Ū	0.95	0.88	1.07	1.23	66.0	3.68	1.57	2.98	1.07	2.60
\$1,000,000 or more	0.57		0.57	0.23	99.0	0.55		0.55		0.84	09.0	0.53
Nontaxable returns, total	0.29	0.66	0.29	0.65	0.37	0.58	0.97	2.25	3.02	4.54	1.29	2.65

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

Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

								o conject	e e i e e e f			
								Dusiness of	business or profession		ومونا باطائعاله منوي امازمون	odoiti dirtoit
Size of adjusted gross	Qualified d	Qualified dividends [1]	State income	State income tax refunds	Alimony received	eceived	Net incom	Net income	Net loss	Net loss	reported on Form 1040	Form 1040
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	0.46	0.79	0.55	69.0	4.63	6.24	0.36	0.74	1.07	1.50	1.57	4.13
No adjusted gross income	3.03	2.42	7.34	5.83	36.26	43.25	4.29	5.26	2.69	3.03	15.25	24.62
\$1 under \$5,000	3.15	7.79	11.03	18.15	29.63	31.93	2.50	3.68	8.91	14.01	7.39	11.09
\$5,000 under \$10,000	3.34	9	9.43	17.26	24.68	27.35	1.98	2.29	7.09	12.01	8.30	15.57
\$10,000 under \$15,000	3.23	6.13	7.64	11.41	19.84	22.25	1.89	2.16	6.26	9.90	8.66	16.92
\$15,000 under \$20,000	3.35	7.50	6.58	11.63	17.26	20.87	2.50	3.01	5.51	8.09	8.45	17.63
\$20,000 under \$25,000	3.47	7.28	5.86	9.07	18.35	21.77	3.14	3.94	5.77	7.96	9.81	18.64
\$25,000 under \$30,000	3.54	8	5.04	7.25	18.22	22.46	3.55	4.80	5.90	9.00	8.80	15.98
\$30,000 under \$40,000	2.49	00.9	2.82	3.95	11.80	13.98	2.60	3.67	4.35	7.11	6.33	16.04
\$40,000 under \$50,000	2.53	5.96	2.52	3.92	15.17	20.11	2.84	4.40	4.84	8.03	6.25	15.15
\$50,000 under \$75,000	1.51	3.91	1.45	2.20	10.27	13.28	1.98	3.24	3.19	5.12	4.24	11.04
\$75,000 under \$100,000	1.60	4.38	1.49	2.16	15.92	20.89	2.35	3.66	3.67	5.56	4.45	9.42
\$100,000 under \$200,000	0.96	2.75	0.93	1.48	15.74	18.76	1.56	2.23	2.65	4.03	3.20	9.04
\$200,000 under \$500,000	0.75	2.35	1.15	2.03	** 14.27	** 18.42	1.49	2.10	2.86	4.58	3.22	12.58
\$500,000 under \$1,000,000	1.09	2.98	2.15	3.67	*	*	2.24	3.03	4.35	6.00	6.21	14.81
\$1,000,000 under \$1,500,000	1.37	3.41	2.24	4.45	39.89	67.55	2.98	4.28	5.22	7.28	10.50	26.21
\$1,500,000 under \$2,000,000	0.97	2.70	1.54	3.31	33.11	50.80	2.39	4.20	3.75	60.9	8.74	24.12
\$2,000,000 under \$5,000,000	0.61	1.56	0.93	1.68	20.59	34.22	1.54	2.69	2.38	3.10	6.63	18.82
\$5,000,000 under \$10,000,000	0.70	1.60	0.99	1.66	18.03	14.03	1.66	3.02	2.25	1.37	9.43	41.84
\$10,000,000 or more	0.00	00.00	00.00	00:00	0.00	0.00	00.00	00.00	00.00	00.00	00.00	0.00
Taxable returns, total	0.50	0.82		0.71	5.38	6.92	0.71	0.95	1.34	1.89	1.71	4.51
No adjusted gross income	12.37	4.55	29.01	22.72	67.88	78.31	27.89	16.49	33.09	7.34	96.57	77.87
\$1 under \$5,000	9.11	14.15	72.32	65.11	0.00	00.00	39.58	50.24	69.62	68.88	17.93	22.88
\$5,000 under \$10,000	7.65	16.15		63.50	0.00	00.00	13.26	16.68	35.29	59.80	15.06	25.18
\$10,000 under \$15,000	5.88	13.67	14.97	25.12	28.67	30.48	5.43	6.54	11.72	19.95	13.25	27.64
\$15,000 under \$20,000	4.93	11.19		19.77	23.04	26.91	5.02	6.39	10.64	16.30	11.55	19.94
\$20,000 under \$25,000	4.57	10.48	7.45	12.33	26.12	30.66	5.02	6.44	8.84	13.28	12.00	21.89
\$25,000 under \$30,000	4.17	9.01	6.15	8.62	24.21	29.63	5.27	7.50	8.88	13.85	10.52	17.93
\$30,000 under \$40,000	2.80	5.86	3.23	4.48	13.84	16.95	3.51	5.18	5.59	9.56	06.90	11.86
\$40,000 under \$50,000	2.72	00.9	2.74	4.30	16.57	22.11	3.37	5.34	5.60	8.62	6.52	15.77
\$50,000 under \$75,000	1.57	4.07	1.51	2.26	10.39	13.43	2.12	3.46	3.39	5.50	4.35	11.53
\$75,000 under \$100,000	1.62	4.38	1.51	2.17	16.13	21.01	2.39	3.75	3.76	5.74	4.47	9.44
\$100,000 under \$200,000	0.97	2	0.94	1.48	15.74	18.76	1.57	2.24	2.67	4.11	3.20	9.05
\$200,000 under \$500,000	0.75	2.36	1.16	2.03	** 14.29	** 18.45	1.49	2.10	2.87	4.62	3.22	12.59
\$500,000 under \$1,000,000	1.09	2	2.15	3.67	*	*	2.25	3.03	4.36	6.05	6.22	14.90
\$1,000,000 or more	0.61	0	0.95	0.87	19.98	24.15	1.50	1.67	2.27	1.62	6.31	13.84
Nontaxable returns, total	1.36	3.19	2.37	3.29	9.17	11.40	0.68	1.21	1.99	2.45	4.09	9.91
Footnotes at end of table.												

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

Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Table part particular policies processes and partic		ineo to soles	al accate renorte	d on Form 1040	Cohodule			4			
One parts Amount Amou	Size of		able	Tax	able		other than ca	Jioperty pital assets		Taxable IRA	distributions
One (25) Annohal (25)	adjusted gross	net	gain	net	loss	Net	gain	Net	SSO		
mone (29) (29) (29) (29) (29) (39) (31) (32) (33) (34) nume 468 128 <	income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
OFA 0.64 0.64 0.64 0.64 0.64 0.64 0.64 0.64 0.64 0.67 0.74 0.75 0.74 0.74 0.75		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
one 445 918 427 280 672 441 6.22 3.69 672 528 672 441 6.22 3.69 452 6.22 441 6.22 6.22 6.22 7.22 2.03 7.22 6.22 7.22	All returns, total	0.74		0.82	0.88	2.28	1.51	2.21	2.74	0.75	1.14
6.54 9.97 4.87 4.87 5.82 9.65 17.78 2.65 6.24 4.11 2.65 4.11 2.65 4.11 2.65 4.11 2.72 17.28 2.66 4.11 0 6.54 8.72 6.24 6.2	No adjusted gross income	4.85		2.72		6.72	4.14	5.32	3.93	5.52	5.80
0.00 5.41 6.40 5.41 2.28 4.07 7.02 2.06 4.11 0.0 5.31 8.72 4.24 6.54 5.21 7.22 7.22 3.08 3.08 0.0 5.57 8.94 6.58 5.22 22.13 7.75 7.72 3.08 3.08 3.09 </td <td>\$1 under \$5,000</td> <td>5.18</td> <td></td> <td>4.57</td> <td>4.87</td> <td>25.20</td> <td>36.53</td> <td>17.97</td> <td>25.30</td> <td>5.32</td> <td>7.48</td>	\$1 under \$5,000	5.18		4.57	4.87	25.20	36.53	17.97	25.30	5.32	7.48
0 551 872 494 556 1927 77.25 17.32 30.68 3.86 0 557 849 554 654 654 18.31 36.75 16.01 33.79 30.80 0 572 949 554 654 657 18.30 36.61 18.30 36.61 18.30 36.61 18.30 36.61 18.30 36.61 18.30 36.61 18.30 36.61 36.92 36.90 36.	\$5,000 under \$10,000	5.49	9.04	5.06		23.88	40.57	20.80	28.68	4.11	5.14
0 657 866 6.58 6.84 6.59 16.04 34.59 38.9 38.9 38.9 38.9 48.9 6.54 6.64 16.34 36.64 6.64 18.30 39.66 19.95 34.95 38.92 38.93 38.93 0 4.03 7.54 6.64 6.64 11.30 32.06 19.86 27.97 4.03 37.9 38.9 2.05 2.03 2.03 2.03 2.03 2.03 2.03 2.03 2.03 2.03 2.03 2.03 2.03 2.03 1.03 2.03	\$10,000 under \$15,000	5.31	8.72	4.94	5.36	19.27	27.23	17.32	30.68	3.58	4.65
0 572 944 564 607 18.38 3661 19.51 3462 339 339 0 403 751 403 761 403 761 403 2273 311 0 403 761 407 451 417 469 12.39 12.39 12.39 2273 311 0 246 403 761 469 12.80 17.66 13.04 16.82 311 0 246 450 286 3.10 8.18 15.36 1.88 2.02 000 246 450 286 3.10 8.18 16.30 1.88 1.89 16.30 1.89 1.89 1.89 1.89 1.89 1.89 1.89 1.80 </td <td>\$15,000 under \$20,000</td> <td>5.57</td> <td>8.96</td> <td>5.35</td> <td></td> <td>22.13</td> <td></td> <td>16.01</td> <td>33.79</td> <td>3.82</td> <td>5.14</td>	\$15,000 under \$20,000	5.57	8.96	5.35		22.13		16.01	33.79	3.82	5.14
0 5,75 10,53 5,56 6,16 19,30 33,06 19,30 27,57 4,03 0 4,02 7,61 4,07 4,57 4,61 11,30 22,38 12,76 3,09 17,56 13,04 22,59 3,19 0 2,39 7,27 4,27 4,69 12,80 17,56 16,29 16,29 2,29 0 2,39 4,27 2,75 4,69 12,80 17,56 16,29 16,20 0 1,10 2,77 1,48 2,78 16,56 8,29 16,56 9,89 1,68 0,000 1,10 2,07 1,48 1,55 3,48 7,46 3,76 1,78 1,78 0,000 1,12 2,07 1,48 1,55 3,48 7,48 3,46 6,57 7,48 1,78 1,78 1,78 1,78 1,78 1,78 1,78 1,78 1,78 1,78 1,78 1,78 1,78 1,78	\$20,000 under \$25,000	5.72		5.64		18.38		19.51	34.63	3.93	5.37
0 400 761 460 461 1156 22.98 12.78 55.90 290 0 4,02 7.02 4.27 4.69 11.58 17.56 15.90 15.90 22.73 3.11 0 2,402 4.50 2.87 3.04 15.50 16.37 2.87 3.04 15.50 15.37 2.27 3.11 2.27 3.11 2.27 3.24 15.60 8.90 16.37 2.22 3.11 0.00 1.00 1.10 2.07 1.43 1.53 3.40 8.16 8.90 1.53 2.22 1.68 0.00 1.00	\$25,000 under \$30,000	5.75				19.30	33.06	19.98	27.57	4.03	5.56
0 400 702 427 469 12.80 17.86 13.04 22.73 31.1 0 2.38 427 2.76 3.00 8.53 12.53 8.81 15.37 2.02 00 2.46 4.50 2.86 3.10 8.53 12.53 8.81 15.37 2.02 000 1.10 2.07 1.82 1.98 5.17 8.16 5.06 9.82 1.63 8.93 1.62 2.02 0000 1.10 2.07 1.82 1.94 5.17 5.26 9.82 1.63 5.06 9.82 1.68 9.93 1.68	\$30,000 under \$40,000	4.03	7.61	4.07	4.51	11.95		12.78	25.90	2.90	4.03
0 0 8 4 7 2 3 4 2 4 2 4 2 4 2 4 2 4 6 6 6 6 6 6 6 6 6 6 6 7 6 0 0 0 0 0 0 0 0 0 0 0 1 1 2 7 1 2 7 8 3 6 6 6 6 7 2 2 0	\$40,000 under \$50,000	4.02	7.02	4.27	4.69	12.80	17.95	13.04	22.73	3.11	4.42
000 2.46 4.50 2.86 3.10 8.53 12.53 8.91 1.53 2.22 000 1.10 2.70 1.48 1.54 6.17 8.16 6.56 9.82 1.68 000 1.10 2.70 1.43 1.52 3.44 7.46 3.93 7.09 7.04 1.68 0000 1.12 2.26 1.52 2.01 1.32 2.04 3.46 6.67 3.47 1.68 1.74 1.78 2.87 1.79 3.46 6.67 3.49 7.69 1.78 1.79 3.47 6.67 3.47 1.68 1.79 3.47 1.79 3.28 1.79 3.48 1.74 3.58 1.74 3.58 1.74 3.58 1.74 3.58 1.89 3.47 8.79 3.48 1.89 3.58 1.89 3.58 1.89 3.58 1.89 3.58 1.89 3.58 1.89 3.58 3.89 1.89 3.58 1.89	\$50,000 under \$75,000	2.39		2.75		8.24	15.16	8.50	16.36	2.02	2.93
000 150 270 182 198 517 8.16 5.06 9.02 168 000 1.10 2.07 1.43 1.55 3.48 7.46 5.05 7.50 1.76 0,000 1.10 2.07 1.43 2.52 2.48 7.09 3.11 5.99 7.09 500,000 1.12 2.26 2.52 3.47 8.79 3.46 5.69 2.87 500,000 1.12 2.16 1.28 2.59 3.49 7.14 5.99 2.87 500,000 0.12 2.10 1.28 2.59 1.54 1.54 2.79 500,000 0.10 0.00	\$75,000 under \$100,000	2.46		2.85		8.53	12.53	8.91	15.37	2.22	3.18
000 110 207 143 155 3.48 7.46 3.39 7.50 1.76 0000 144 2.36 1.92 2.01 3.38 7.79 3.41 5.59 2.87 000000 172 2.73 1.85 1.89 2.49 6.26 2.54 7.14 2.79 000,000 1.22 2.03 1.85 1.85 1.87 8.79 8.79 6.67 3.46 6.67 3.26 000,000 0.70 0.06 0.00	\$100,000 under \$200,000	1.50		1.82		5.17	8.16	5.05	9.82	1.68	2.52
0,000 1,44 2,36 1,92 2,01 3,38 7,08 3,11 5,99 2,87 0,000 1,72 2,77 2,45 2,52 3,47 8,79 3,46 6,67 3,58 1,74 0,000 0,75 1,02 1,25 1,27 1,27 1,27 1,27 3,42 6,28 2,54 7,14 2,79 0,000 0,75 1,06 1,25 1,27 1,27 1,27 3,26 7,14 2,79 0,000 0,75 0,06 0,00 </td <td>\$200,000 under \$500,000</td> <td>1.10</td> <td></td> <td>1.43</td> <td></td> <td>3.48</td> <td></td> <td>3.39</td> <td>7.50</td> <td>1.76</td> <td>2.98</td>	\$200,000 under \$500,000	1.10		1.43		3.48		3.39	7.50	1.76	2.98
500,000 1,72 2,74 2,45 2,45 8,79 8,79 3,46 6,67 3,58 500,000 1,22 2,03 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,48 1,54	\$500,000 under \$1,000,000	1.44	2.36	1.92		3.38	7.09	3.11	5.99	2.87	5.88
000,000 1,22 2,03 1,88 1,89 2,49 6,25 2,54 7,14 2,79 000,000 0,75 1,06 1,25 1,27 1,37 3,32 1,53 3,58 1,144 2,79 000,000 0,81 0,16 1,126 1,26 1,26 1,54 2,53 3,58 1,144 2,00 0,000 0,00	\$1,000,000 under \$1,500,000	1.72		2.45		3.47	8.79	3.46	6.67	3.58	11.28
000 000 0.75 1.06 1.27 1.27 3.92 1.53 3.56 1.84 1.84 000 000 0.81 0.95 1.48 1.51 1.28 2.56 1.54 1.57 2.00 000 000 0.00	\$1,500,000 under \$2,000,000	1.22		1.85		2.49		2.54	7.14	2.79	7.36
0,000,000 0,81 0,35 1,48 1,51 1,28 2.56 1,54 1,57 2.00 0,000,000 0,00	\$2,000,000 under \$5,000,000	0.75		1.25		1.37	3.92	1.53	3.58	1.84	5.95
0.00 0.00 <th< td=""><td>\$5,000,000 under \$10,000,000</td><td>0.81</td><td>0.95</td><td>1.48</td><td></td><td>1.28</td><td>2.56</td><td>1.54</td><td>1.57</td><td>2.00</td><td>7.21</td></th<>	\$5,000,000 under \$10,000,000	0.81	0.95	1.48		1.28	2.56	1.54	1.57	2.00	7.21
ome 0.79 0.50 0.96 1.04 2.52 1.58 2.53 3.68 0.84 ome 10.38 2.01 2.180 2.259 20.59 5.18 16.90 9.50 25.96 1 11.72 11.72 2.14.0 2.259 20.59 82.56 72.71 86.38 28.85 3 0 10.59 16.08 10.38 11.33 82.56 92.71 99.95 99.95 49.94 4 0 8.21 16.08 10.38 11.33 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34 11.34	\$10,000,000 or more	0.00		00:00		00.00	00.00	00.00	00.00	00.00	0.00
nome 10.38 2.01 22.59 20.56 5.18 16.90 9.50 25.96 17.71 66.38 25.96 11.72 14.49 35.41 39.69 82.56 82.56 72.71 86.38 28.86 3 0 11.72 14.49 35.41 39.69 82.56 82.56 72.71 86.38 28.88 3 0 10.59 16.08 10.38 11.33 39.79 50.67 35.84 42.70 66.1 49.94 4 0 8.42 16.08 11.33 39.79 50.67 35.84 42.70 66.1 49.94 4 0 8.42 14.92 8.83 9.86 42.79 44.09 31.65 57.61 58.2 66.1 45.7 66.1 45.7 66.1 45.7 66.1 45.7 66.1 45.7 66.1 45.7 66.1 45.7 66.1 45.7 45.8 45.8 45.8 45.8 45.8 45.8	Taxable returns, total	0.79		96.0		2.52	1.58	2.53	3.68	0.84	1.23
11.72 14.49 35.41 39.68 82.56 72.71 86.38 28.85 3 0 11.31 19.75 24.06 27.29 59.64 92.71 99.95 99.95 49.94 4 0 10.59 16.08 10.38 11.33 39.79 50.67 35.84 42.70 66.1 4 0 8.42 14.92 8.83 9.86 42.79 50.67 35.84 42.70 66.1 4 0 8.42 14.92 8.83 9.86 42.79 44.09 31.65 57.61 5.82 0 8.24 14.32 7.45 28.67 42.07 26.00 39.33 5.06 0 4.80 8.65 4.61 5.16 16.09 33.81 3.16 5.06 0 4.80 8.65 4.61 5.18 4.61 5.18 4.61 3.84 4.50 5.26 3.26 0 2.52 4.75	No adjusted gross income	10.38		21.80		20.59	5.18	16.90	9.50	25.96	19.68
0 11.31 19.75 24.06 27.29 59.64 92.71 99.95 99.95 49.94 49.94 0 10.59 16.08 10.33 11.33 39.79 50.67 35.84 42.70 66.11 66.11 0 8.42 14.09 8.63 42.79 44.09 31.65 57.61 66.1 58.2 0 8.21 14.92 8.83 42.79 44.09 31.65 57.61 66.1 58.2 0 8.21 15.28 8.19 28.67 42.79 57.61 57.71 57.71 57.71 57.71 <td< td=""><td>\$1 under \$5,000</td><td>11.72</td><td></td><td></td><td>39.69</td><td>82.56</td><td></td><td>72.71</td><td>86.38</td><td>28.85</td><td>35.23</td></td<>	\$1 under \$5,000	11.72			39.69	82.56		72.71	86.38	28.85	35.23
0 10.59 16.08 10.38 11.33 39.79 50.67 35.84 42.70 66.61 66.1 0 8.42 14.09 50.67 31.65 55.84 44.09 31.65 57.61 58.87 0 8.21 14.92 8.83 9.86 42.79 44.09 31.65 57.61 5.82 0 8.21 15.28 8.19 28.57 42.79 29.00 39.33 5.06 5.06 0 4.89 8.65 4.61 7.45 28.08 34.06 26.75 42.00 4.57 5.06 0 4.89 4.61 5.18 15.16 28.08 38.41 4.57 3.18 <t< td=""><td>\$5,000 under \$10,000</td><td>11.31</td><td>19.75</td><td></td><td></td><td>59.64</td><td>92.71</td><td>99.95</td><td>99.95</td><td>49.94</td><td>49.81</td></t<>	\$5,000 under \$10,000	11.31	19.75			59.64	92.71	99.95	99.95	49.94	49.81
0 8.42 14.92 8.88 9.86 42.79 44.09 31.65 57.61 5.82 0 8.21 13.31 7.59 8.19 28.57 42.79 59.00 39.33 5.06 5.06 0 8.21 15.28 8.19 28.57 42.07 29.00 39.33 5.06 5.07 5.07 5.07 5.07 5.07 5.07 5.07 5.07 5.07 5.08 5.07 5.08 5.07 5.08 5.07 5.07 5.07 5.07 <td< td=""><td>\$10,000 under \$15,000</td><td>10.59</td><td></td><td>10.38</td><td></td><td>39.79</td><td></td><td>35.84</td><td>42.70</td><td>6.61</td><td>8.21</td></td<>	\$10,000 under \$15,000	10.59		10.38		39.79		35.84	42.70	6.61	8.21
0 8.21 13.31 7.59 8.19 28.57 42.07 29.00 39.33 5.06 0 7.37 15.28 6.71 7.45 28.08 34.06 26.75 42.00 39.33 5.06 0 4.80 8.65 4.61 5.16 16.09 33.81 17.61 38.17 3.16 0 4.83 8.65 4.67 5.18 15.16 26.75 42.00 3.13 3.13 0 2.52 4.57 2.86 3.13 9.07 18.07 9.38 18.10 2.07 0 2.52 4.57 2.86 3.17 9.07 14.02 9.44 17.09 2.07 0 2.52 4.75 2.91 3.45 5.26 9.44 17.09 2.25 0 1.10 2.08 1.18 3.45 5.16 1.03 1.16 0 1.10 2.01 3.34 7.10 7.23 1.17 <tr< td=""><td>\$15,000 under \$20,000</td><td>8.42</td><td></td><td>8.83</td><td></td><td>42.79</td><td>44.09</td><td>31.65</td><td>57.61</td><td>5.82</td><td>7.86</td></tr<>	\$15,000 under \$20,000	8.42		8.83		42.79	44.09	31.65	57.61	5.82	7.86
0 7.37 15.28 6.71 7.45 28.08 34.06 26.75 42.00 4.57 4.57 0 4.80 8.65 4.61 5.16 16.09 33.81 17.61 38.17 3.16 3.16 0 4.43 7.90 4.75 5.18 15.16 21.83 14.96 22.65 3.23 3.21 0 2.52 4.57 2.86 3.13 9.07 18.07 9.38 18.10 2.07 3.23 0 2.52 4.75 2.86 3.17 9.07 14.02 9.44 17.09 2.07 2.07 0 0.00 1.51 2.77 1.83 1.99 5.26 9.45 1.03 1.75 1.77 0 0.00 1.14 2.08 1.34 1.52 3.40 7.63 1.77 1.78 0 0.00 0.75 0.33 1.28 1.28 1.18 1.82 1.28 1.49 1.99<	\$20,000 under \$25,000	8.21		7.59		28.57	42.07	29.00	39.33	5.06	7.01
0 4.80 8.65 4.61 5.16 16.09 33.81 17.61 38.17 3.16 3.16 0 4.43 7.90 4.75 5.18 15.16 21.83 14.96 22.65 3.23 3.23 0 2.52 4.57 2.86 3.13 9.07 18.07 9.38 18.10 2.07 000 2.52 4.75 2.91 3.17 9.07 14.02 9.44 17.09 2.25 000 1.51 2.77 1.83 1.99 5.26 9.45 17.09 2.25 1.69 0,000 1.10 2.08 1.14 1.55 3.49 7.10 7.63 1.77 1.78 0,000 1.45 0.33 1.28 1.28 1.39 7.10 3.34 7.13 1.82 1.82 14 0.75 0.75 0.72 1.49 1.59 1.82 1.81 1.89 1.82 1.89 1.89 1.82	\$25,000 under \$30,000	7.37			7.45	28.08	34.06	26.75	42.00	4.57	6.15
0 4.43 7.90 4.75 5.18 15.16 21.83 14.96 22.65 3.23 3.23 3.23 3.23 3.23 3.23 3.23 3.23 3.23 3.23 3.25 3.24 3.25 4.57 2.84 4.80 3.27 4.80 3.47 9.07 4.40 9.07 4.40 9.44 17.09 2.25 9.25 9.07 14.02 9.44 17.09 2.25 9.25 9.25 9.44 17.09 2.25 9.25 9.25 9.45 14.02 9.44 17.09 2.25 9.25 9.25 9.44 17.09 2.25 9.25 9.45 17.09 2.25 9.25 9.45 17.03 17.09 <td>\$30,000 under \$40,000</td> <td>4.80</td> <td></td> <td>4.61</td> <td>5.16</td> <td>16.09</td> <td></td> <td>17.61</td> <td>38.17</td> <td>3.16</td> <td>4.38</td>	\$30,000 under \$40,000	4.80		4.61	5.16	16.09		17.61	38.17	3.16	4.38
0 2.52 4.57 2.86 3.13 9.07 18.07 9.38 18.10 2.07 00 2.52 4.75 2.91 3.17 9.07 14.02 9.44 17.09 2.25 000 1.51 2.77 1.83 1.99 5.26 8.45 5.15 10.37 1.69 0,000 1.10 2.08 1.44 1.55 3.49 7.52 3.40 7.63 1.77 0,000 1.45 2.36 1.28 7.10 3.39 7.10 3.12 6.12 2.88 1,000 0.75 0.33 1.28 1.28 1.32 1.39 1.49 1.82 1.82 1,100 0.75 0.75 0.72 1.49 1.99 1.82 1.82 1,100 0.75 0.72 0.72 1.49 1.82 1.82	\$40,000 under \$50,000	4.43		4.72		15.16	21.83	14.96	22.65	3.23	4.59
00 2.52 4.75 2.91 3.17 9.07 14.02 9.44 17.09 2.25 2.25 000 1.51 2.77 1.83 1.99 5.26 8.45 5.15 10.37 1.69 1.69 000 1.10 2.08 1.44 1.55 3.49 7.52 3.40 7.63 1.77 1.77 0,000 1.45 2.36 1.39 7.10 3.39 7.10 3.12 6.12 2.88 10 0.75 0.33 1.28 1.28 1.32 1.39 1.49 1.82 1.82 11 2.14 2.54 1.78 2.54 4.56 3.94 1.82 1.82	\$50,000 under \$75,000	2.52		2.86		9.07	18.07	9.38	18.10	2.07	2.99
000 1.51 2.77 1.83 1.99 5.26 8.45 5.15 10.37 1.69 1.69 000 1.10 2.08 1.44 1.55 3.49 7.52 3.40 7.63 1.77 1.77 0,000 1.45 2.36 1.92 7.10 3.39 7.10 3.12 6.12 2.88 10 0.75 0.73 1.28 1.28 1.32 1.32 1.49 1.99 1.82 11 2.14 2.15 1.78 2.36 2.14 4.56 3.94 1.82	\$75,000 under \$100,000	2.52		2.91	3.17	9.07	14.02	9.44	17.09	2.25	3.22
000 1.10 2.08 1.44 1.55 3.49 7.52 3.40 7.63 1.77 1.77 0,000 1.45 2.36 1.92 2.01 3.39 7.10 3.12 6.12 2.88 1000 0.75 0.33 1.28 1.28 1.32 0.72 1.49 1.99 1.82 101 2.13 2.14 4.56 3.94 4.86 1.82 1.82	\$100,000 under \$200,000	1.51	2.77	1.83		5.26	8.45	5.15	10.37	1.69	2.54
0,000 1.45 2.36 1.92 2.01 3.39 7.10 3.12 6.12 2.88 0,000 0.75 0.33 1.28 1.32 0.72 1.49 1.99 1.82 tal 2.12 2.54 1.78 5.36 5.21 4.56 3.94 1.82	\$200,000 under \$500,000	1.10	2.08	1.44	1.55	3.49		3.40	7.63	1.77	2.99
tal 2.12 2.54 1.72 1.78 5.38 5.21 4.56 1.99 1.89 1.82	\$500,000 under \$1,000,000	1.45		1.92		3.39	7.10	3.12	6.12	2.88	5.89
tal 2.12 2.54 1.72 1.78 5.38 5.21 4.56 3.94 1.82	\$1,000,000 or more	0.75		1.25		1.32	0.72	1.49	1.99	1.82	4.77
	Nontaxable returns, total	2.12		1.72		5.38	5.21	4.56	3.94	1.82	2.75

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Number of Amount			Danei	bac say			Rent	int			YOY YOY	Rovaltv	
Number of controls Amount profit Amo	o o vi		annı	uities		N			(includes	Z		, ApN	
Number of Junner of June Junner of June June June June June June June June	adjusted gross	Tot	al [1]	Taxa	able	inco	me	nondeduc	tible loss)	inco	me	ssol	· s
Columbrid Colu	income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
0.44 0.67 0.48 0.71 1.19 1.19 1.19 1.19 1.19 1.19 1.29 1.29 1.26 2.54 2.44 5.15 3.47 5.24 5.24 1.20 3.24 1.20 1.20 1.20 2.21 3.64 3.24 1.20 1.20 1.20 3.64 3.		(32)	(36)	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
e 449 566 470 657 632 639 934 334 821 834 821 834 821 834 821 834 821 834	All returns, total	0.45	0	0.48	0.71	1.19	1.50	1.10	1.29	1.76	2.54	98'8	16.09
347 777 362 6534 182 165 922 1202 1216 3041 227 510 281 287 772 952 1260 1237 2875 227 510 281 231 234 271 682 863 7.89 10.96 1237 2875 246 330 2.36 2.26 3.27 143 7.89 10.96 12.27 28.79 1.99 2.26 2.26 3.20 2.24 1.26 3.20 1.71 1.038 8.90 1.106 1.287 2.80 1.90 1.27 1.26 3.20 2.41 6.82 8.28 1.72 1.68 2.90 1.108 1.108 1.287 2.80 1.108 <td>No adjusted gross income</td> <td>4.49</td> <td>5</td> <td></td> <td>5.57</td> <td>5.32</td> <td>5.30</td> <td>3.91</td> <td>3.34</td> <td>8.21</td> <td>8.00</td> <td>34.56</td> <td>54.38</td>	No adjusted gross income	4.49	5		5.57	5.32	5.30	3.91	3.34	8.21	8.00	34.56	54.38
2.76 5.10 2.84 3.47 7.27 9.67 9.62 1.262 2.84 2.27 3.36 2.34 2.71 7.20 9.64 7.22 9.07 1.252 2.84 2.24 3.36 2.36 2.36 2.36 2.67 3.07 7.27 9.44 1.252 2.85 2.44 3.31 2.56 3.02 7.37 1.32 7.22 9.07 1.028 2.93 1.99 2.60 3.59 2.60 3.72 <td>\$1 under \$5,000</td> <td>3.47</td> <td>7</td> <td></td> <td>5.34</td> <td>8.21</td> <td>11.63</td> <td>9.45</td> <td>12.02</td> <td>12.16</td> <td>30.41</td> <td>88.06</td> <td>86.61</td>	\$1 under \$5,000	3.47	7		5.34	8.21	11.63	9.45	12.02	12.16	30.41	88.06	86.61
247 336 231 271 682 682 780 1096 1237 287 2431 330 234 284 284 772 1026 1364 293 246 330 236 286 330 136 1364 1364 293 246 331 241 324 132 241 567 836 1106 1128 294 256 1487 1487 126 226 241 557 836 518 775 867 148 1439 1487 126 126 257 358 538 441 573 1438 000 110 123 126 257 358 358 441 573 1438 000 110 124 124 244 246 258 358 441 573 365 000 123 124 246 241 241 258	\$5,000 under \$10,000	2.76	2		3.47	7.27	9.07	9.23	12.63	12.52	28.45	70.64	74.46
244 330 251 350 771 9,54 722 907 1029 3026 2445 331 251 330 771 1038 8.40 1106 1253 208 260 359 268 330 7.10 1038 8.40 1106 1253 203 1187 249 1.52 241 554 8.58 5.18 722 887 1058 208 0 1.18 1.28 2.60 2.06 3.70 2.61 3.72 4.41 722 887 106 5.73 1439 150 0 1.19 1.28 2.62 2.64 3.76 5.73 4.41 5.73 4.41 1.68 7.73 1.68 5.73 4.41 2.69 5.73 1.49 1.58 1.68 9.64 3.70 2.69 7.80 1.68 2.72 2.69 7.80 1.68 1.74 1.61 2.72 2.41 1.6	\$10,000 under \$15,000	2.27	3		2.71	6.82	8.63	7.80	10.96	12.37	28.75	84.04	61.15
244 341 251 302 737 1132 760 1026 1384 2937 1260 358 358 359 770 1038 6.40 1102 1387 1539 149 226 226 261 557 8.38 5.38 7.05 9.24 256 0 1.19 1.26 1.26 2.61 557 8.38 7.05 9.24 2.56 0 1.10 1.27 1.48 1.58 2.04 3.76 2.87 4.50 5.73 14.39 0 1.10 1.20 1.20 1.64 2.44 5.73 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.30 14.30 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39 14.39	\$15,000 under \$20,000	2.31	3		2.89	7.16	9.54	7.22	9.07	10.29	20.26	70.57	76.50
260 356 266 330 710 1038 8.40 11.06 1289 290 1199 2249 226 244 5.73 8.38 5.18 7.22 867 1.98 7.89	\$20,000 under \$25,000	2.45	3		3.02	7.37	11.32	7.63	10.25	13.54	29.37	85.57	96.32
1187 249 198 6.43 8.58 5.18 7.22 867 1837 1187 1.69 1.26 1.26 1.56 1.57 8.58 5.38 7.06 9.24 2.56 0 1.127 1.65 1.32 1.74 3.50 6.53 7.06 9.24 5.29 1.39	\$25,000 under \$30,000	2.60	3		3.30	7.10	10.38	8.40	11.06	12.83	29.06	43.16	79.07
1.59 2.60 2.06 2.61 5.57 8.39 5.35 7.05 9.24 22.66 1.47 1.28 1.52 2.06 3.75 5.55 3.26 4.41 5.73 14.39 0.	\$30,000 under \$40,000	1.87	2		2.41	5.43	8.35	5.18	7.22	8.67	18.37	43.17	83.77
1,27 1,66 1,32 1,74 3,50 5,68 3,26 4,41 5,73 14,39 1,449 1,149 1,256 2,06 3,75 3,35 4,50 5,91 1,469 1,100 1,23 1,20 1,249 2,26 3,26 3,40 2,20 2,20 2,204 3,40 1,91 2,70 2,69 7,38 2,000 2,266 3,22 2,24 3,41 2,63 2,24 3,41 2,63 2,24 3,41 2,63 2,24 3,42 2,29 4,34 2,29 2,24 3,41 2,63 2,44 3,41 2,63 2,44 3,41 2,63 2,44 3,41 2,63 3,42 2,44 3,41 2,63 3,44 3,41 2,44 3,44	\$40,000 under \$50,000	1.99	2	2	2.61	5.57	8.39	5.33	7.05	9.24	22.66	52.31	42.90
0.00 1.49 1.78 1.56 2.06 3.75 5.73 3.35 4.50 5.91 13.69 0 1.10 1.23 1.20 1.64 2.46 3.91 1.23 2.87 3.65 9.06 0 1.24 1.41 1.24 1.41 2.46 3.91 1.27 2.87 3.65 9.06 0.00 2.03 2.28 2.50 2.64 4.71 2.63 2.84 7.80 0.000 2.04 3.26 2.51 4.71 2.63 2.84 7.80 0.000 1.34 1.28 2.51 4.71 2.83 2.84 7.80 0.000 1.44 1.98 4.74 1.51 2.43 1.71 1.87 1.10 2.94 0.000 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <td< td=""><td>\$50,000 under \$75,000</td><td>1.27</td><td>_</td><td></td><td>1.74</td><td>3.50</td><td>5.65</td><td>3.26</td><td>4.41</td><td>5.73</td><td>14.39</td><td>31.32</td><td>73.65</td></td<>	\$50,000 under \$75,000	1.27	_		1.74	3.50	5.65	3.26	4.41	5.73	14.39	31.32	73.65
0 110 123 120 164 2.46 391 2.23 2.87 3.69 3.60 9.06 0 1.24 1.41 1.26 2.04 3.40 1.91 2.70 2.68 9.06 7.38 0.00 2.09 2.66 3.20 2.64 4.11 2.70 2.73 2.84 7.38 0.00 2.04 3.82 2.50 2.41 2.74 2.94 7.83 0.00 2.04 3.62 2.50 4.74 2.50 4.77 2.0 7.57 0.00	\$75,000 under \$100,000	1.49	_		2.06	3.75	5.73	3.35		5.91	13.69	27.70	52.52
0 1124 144 225 2.04 3.40 1.94 2.70 2.63 2.70 2.63 3.82 2.84 7.38 000 2.06 3.20 3.24 8.12 3.04 4.11 3.25 4.34 2.98 7.39 0,000 2.04 3.62 2.50 6.86 2.37 4.58 2.50 4.77 2.10 7.57 0,000 1.33 2.28 1.60 2.37 4.58 2.50 4.77 2.10 7.57 0,000 1.33 2.28 1.60 2.37 4.58 2.50 4.77 2.10 7.57 0,000 0.00	\$100,000 under \$200,000	1.10	_	_	1.64	2.46	3.91	2.23	2.87	3.65	90.6	19.57	41.40
000 2.09 2.30 2.56 5.51 4.11 2.63 3.52 2.84 7.80 0,000 2.06 3.20 3.24 8.12 3.08 5.11 3.27 4.34 2.99 8.29 0,000 2.04 3.62 2.50 6.86 2.04 4.74 1.51 2.82 4.77 2.10 7.57 0,000 1.33 2.28 1.60 4.74 1.51 2.43 1.14 2.94 7.57 0,000 0.00 <td>\$200,000 under \$500,000</td> <td>1.24</td> <td>_</td> <td></td> <td>2.25</td> <td>2.04</td> <td>3.40</td> <td>1.91</td> <td>2.70</td> <td>2.69</td> <td>7.38</td> <td>14.73</td> <td>34.43</td>	\$200,000 under \$500,000	1.24	_		2.25	2.04	3.40	1.91	2.70	2.69	7.38	14.73	34.43
0,000 2,66 3,20 3,24 8,12 3,08 5,11 3,27 4,34 2,99 8,29 1,29 0,000 2,04 3,62 2,50 6,86 2,37 4,58 2,50 4,77 2,10 7,57 0,000 1,13 2,28 1,60 1,60 2,43 1,14 2,10 7,57 0,000 0,00	\$500,000 under \$1,000,000	2.09	2		5.29	2.61	4.11	2.63		2.84	7.80	12.76	33.12
0,000 2,04 3,62 2,56 6,88 2,37 4,58 2,50 4,74 1,51 2,82 4,74 1,51 2,82 1,64 2,69 4,77 2,10 7,7 2,10 7,57 0,000 1,33 2,28 1,60 4,74 1,51 2,82 1,64 2,69 1,16 4,33 0,000 0,0	\$1,000,000 under \$1,500,000	2.65	3		8.12	3.08	5.11	3.27	4.34	2.99	8.29	13.82	43.19
0,000 1,33 2,28 1,60 4,74 1,51 2,82 1,64 2,68 1,16 4,33 0,000 1,44 1,59 1,68 5,02 1,60 2,43 1,71 1,87 1,10 2,94 0,000 0,	\$1,500,000 under \$2,000,000	2.04	3		98.9	2.37	4.58	2.50	4.77	2.10	7.57	9.46	39.76
00,000 144 1,99 1,68 5,02 1,60 243 1,71 1,87 1,10 2,94 00,00 0	\$2,000,000 under \$5,000,000	1.33	2		4.74	1.51	2.82	1.64	2.69	1.16	4.33	4.71	14.40
0.00 0.00 <th< td=""><td>\$5,000,000 under \$10,000,000</td><td>1.44</td><td>_</td><td></td><td>5.02</td><td>1.60</td><td>2.43</td><td>1.71</td><td>1.87</td><td>1.10</td><td>2.94</td><td>3.95</td><td>1.72</td></th<>	\$5,000,000 under \$10,000,000	1.44	_		5.02	1.60	2.43	1.71	1.87	1.10	2.94	3.95	1.72
6.67 0.66 0.65 0.76 0.36 0.76 0.76 0.78 1.64 1.25 1.49 1.90 2.65 26.27 36.41 28.11 20.78 32.56 5.26 19.34 9.87 14.71 9.05 2.66 21.81 27.99 22.34 29.10 99.05 71.32 0.00 0.00 57.55 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 81.76 9.05 9.05 9.06 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07 9.07	\$10,000,000 or more	0.00	0		00:00	00.00	0.00	00.00	00.00	00.00	00.00	0.00	0.00
6 26.27 36.41 28.11 20.78 3.256 5.26 19.34 9.87 14.71 9.05 2.234 29.10 99.05 71.32 0.00 0.00 57.55 81.76 9.05 27.32 29.18 79.86 75.71 69.58 85.43 9.05 71.32 0.00 0.00 57.55 81.76 9.05 72.86 75.71 69.58 85.43 9.05 73.72 79.86 75.71 69.58 85.43 9.05 71.72 75.71 69.58 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 85.43 9.05 9.05 9.05 9.05 9.05 9.05 9.05 9.05 9.05 9.05	Taxable returns, total	0.51	0		0.76	1.34	1.64	1.25	1.49	1.90	2.65	9.70	14.04
21.81 27.99 22.34 29.10 99.05 71.32 0.00 0.00 57.55 81.76 21.29 27.98 21.80 29.18 99.18 79.86 75.71 69.58 85.43 3.94 5.41 4.00 4.42 14.08 17.46 16.68 23.79 25.13 40.37 3.31 4.37 3.36 11.87 16.74 16.88 10.87 40.37 2.95 3.31 4.37 3.46 16.74 11.12 14.71 18.97 37.26 2.96 3.32 3.57 9.11 12.88 10.24 10.34 37.26 2.96 3.92 3.57 9.11 12.96 10.81 13.55 26.82 2.06 2.06 3.16 4.05 3.57 9.11 12.96 10.24 10.24 10.24 10.35 10.35 10.35 10.35 10.35 10.35 10.35 10.35 10.31 10.31 10.31 10.31 <td>No adjusted gross income</td> <td>26.27</td> <td>36</td> <td></td> <td>20.78</td> <td>32.56</td> <td>5.26</td> <td>19.34</td> <td>9.87</td> <td>14.71</td> <td>9.05</td> <td>25.32</td> <td>6.43</td>	No adjusted gross income	26.27	36		20.78	32.56	5.26	19.34	9.87	14.71	9.05	25.32	6.43
21.29 27.38 21.80 29.18 99.18 79.16 79.86 75.71 69.58 85.43 3.94 5.41 4.00 4.42 14.08 17.46 16.68 23.79 25.13 40.37 3.31 4.37 3.36 3.85 11.87 16.78 16.68 23.79 25.13 40.37 2.96 3.10 4.06 3.15 3.68 10.64 13.78 11.12 14.71 18.97 37.26 2.96 3.90 3.15 3.68 10.64 13.78 11.12 14.71 18.97 37.26 2.96 3.90 3.67 6.14 10.81 13.95 15.79 33.53 4 2.10 2.68 2.17 2.56 6.45 9.71 6.73 10.24 10.03 21.36 6 2.10 1.50 1.58 1.77 3.70 6.05 3.46 4.72 5.98 15.31 1 1 0	\$1 under \$5,000	21.81	27		29.10	99.05	71.32	00.00	00.00	57.55	81.76	0.00	0.00
3.94 5.41 4.00 4.42 14.08 17.46 16.68 23.79 25.13 40.37 3.31 4.37 3.36 3.85 11.87 16.78 16.68 16.56 15.35 26.82 3.10 4.06 3.15 3.68 10.64 13.78 11.12 14.71 18.97 37.26 2.95 3.92 3.02 3.57 9.11 12.96 10.81 13.95 15.79 33.53 26.82 2.06 2.06 2.07 3.67 9.11 12.96 10.81 13.95 15.79 33.53 26.82 2.06 2.07 3.67 6.45 9.71 6.73 10.24 10.03 21.36 6.83 0 1.30 1.68 2.77 3.70 6.05 3.46 4.72 5.98 15.31 3.6 0 1.10 1.24 1.28 2.77 3.83 5.94 3.42 4.66 6.09 14.12 2.24	\$5,000 under \$10,000	21.29	27		29.18	98.89	99.18	79.86	75.71	69.58	85.43	0.00	0.00
3.31 4.37 3.36 3.85 11.87 16.78 12.88 16.56 15.35 26.82 3.10 4.06 3.15 3.68 10.64 13.78 11.12 14.71 18.97 37.26 2.95 3.92 3.02 3.57 9.11 12.96 10.81 13.95 15.79 33.53 4 2.06 2.06 2.07 3.57 9.11 12.96 10.81 13.95 15.79 33.53 4 2.06 2.06 2.11 2.56 6.45 9.71 6.73 10.24 10.03 21.36 6 1.30 1.68 2.17 2.71 6.36 9.57 6.01 8.19 10.05 24.91 6 0 1.50 1.78 1.77 3.70 6.05 3.46 4.72 5.98 15.31 3 0 1.10 1.24 1.28 2.74 3.83 5.94 3.46 4.06 6.09 14.12	\$10,000 under \$15,000	3.94	2		4.42	14.08	17.46	16.68	23.79		40.37	00.00	00.00
3.10 4.06 3.15 3.68 10.64 13.78 11.12 14.71 18.97 37.26 2.95 3.92 3.02 3.57 9.11 12.96 10.81 13.95 15.79 33.53 2 2.06 2.65 2.11 2.56 6.45 9.71 6.73 10.24 10.03 21.36 6 2.10 2.69 2.17 2.71 6.36 9.57 6.01 8.19 10.05 24.91 6 1.30 1.68 1.37 3.70 6.05 3.46 4.72 5.98 15.31 3 0 1.10 1.24 1.28 2.07 3.83 5.94 3.42 4.66 6.09 14.12 2 0 1.10 1.24 1.28 2.07 3.83 5.94 3.42 4.66 6.09 14.12 2 0 1.24 1.24 1.36 2.24 3.83 5.24 2.88 3.70 9.19 </td <td>\$15,000 under \$20,000</td> <td>3.31</td> <td>4</td> <td></td> <td>3.85</td> <td>11.87</td> <td>16.78</td> <td>12.88</td> <td>16.56</td> <td></td> <td>26.82</td> <td>0.00</td> <td>0.00</td>	\$15,000 under \$20,000	3.31	4		3.85	11.87	16.78	12.88	16.56		26.82	0.00	0.00
2.96 3.92 3.02 3.57 9.11 12.96 10.81 13.95 15.79 33.53 2 2.06 2.65 2.11 2.56 6.45 9.71 6.73 10.24 10.03 21.36 6 2.10 2.65 2.17 2.71 6.36 9.57 6.01 8.19 10.05 24.91 6 1.30 1.68 1.77 3.70 6.05 3.46 4.72 5.98 15.31 3 0 1.10 1.24 1.28 2.07 3.83 5.94 3.42 4.66 6.09 14.12 2 0 1.10 1.24 1.20 1.65 2.47 3.93 2.24 4.66 6.09 14.12 2 0 1.12 1.24 1.45 2.25 2.04 3.41 1.92 2.72 2.70 7.39 1 0 2.09 2.30 2.54 3.41 1.62 2.64 2.72	\$20,000 under \$25,000	3.10	4		3.68	10.64	13.78	11.12	14.71	18.97	37.26	0.00	0.00
2.06 2.65 2.11 2.56 6.45 9.71 6.73 10.24 10.03 21.36 6.6 2.10 2.69 2.17 2.71 6.36 9.57 6.01 8.19 10.05 24.91 6 1.30 1.68 1.77 3.70 6.05 3.46 4.72 5.98 15.31 3 0 1.10 1.24 1.28 2.07 3.83 5.94 3.42 4.66 6.09 14.12 2 0 1.10 1.24 1.20 1.65 2.47 3.93 2.24 2.88 3.70 9.19 2 0 1.24 1.44 1.45 2.25 2.04 3.41 1.92 2.72 2.70 7.39 1 0 2.09 2.30 2.58 2.61 4.12 2.64 3.54 2.84 7.80 1 1.30 1.56 1.69 3.71 3.67 3.64 3.54 2.84	\$25,000 under \$30,000	2.95	3		3.57	9.11	12.96	10.81	13.95		33.53	49.99	96.21
2.10 2.69 2.17 2.71 6.36 9.57 6.01 8.19 10.05 24.91 6 1.30 1.68 1.35 1.77 3.70 6.05 3.46 4.72 5.98 15.31 3 0 1.50 1.79 1.58 2.07 3.83 5.94 3.42 4.66 6.09 14.12 2 0 1.10 1.24 1.20 1.65 2.47 3.93 2.24 2.88 3.70 9.19 2 0 1.24 1.41 1.45 2.25 2.04 3.41 1.92 2.72 2.70 7.39 1 0 2.09 2.30 2.56 2.61 4.12 2.64 3.54 2.84 7.80 1 1.30 1.55 1.60 3.73 1.48 1.62 2.64 3.54 2.84 7.80 1 1.31 1.31 2.14 2.70 3.67 3.67 2.69 4.52<	\$30,000 under \$40,000	2.06	2		2.56	6.45	9.71	6.73		10.03	21.36	54.21	78.96
1.30 1.68 1.35 1.77 3.70 6.05 3.46 4.72 5.98 15.31 3 0 1.50 1.79 1.58 2.07 3.83 5.94 3.42 4.66 6.09 14.12 2 0 1.10 1.24 1.20 1.65 2.47 3.93 2.24 2.88 3.70 9.19 2 00 1.24 1.41 1.45 2.25 2.04 3.41 1.92 2.72 2.70 7.39 1 000 2.09 2.30 2.58 5.29 2.61 4.12 2.64 3.54 2.84 7.80 1 1.30 1.55 1.60 3.73 1.48 1.84 1.62 1.69 1.13 2.21 4.18 4.18 4.10 2.50 2.64 3.67 8.30 2.21 8.30 2.21	\$40,000 under \$50,000	2.10	2		2.71	6.36	9.57	6.01	8.19	10.05	24.91	61.67	72.16
1.50 1.79 1.58 2.07 3.83 5.94 3.42 4.66 6.09 14.12 2 0 1.10 1.24 1.29 1.65 2.47 3.93 2.24 2.88 3.70 9.19 2 00 1.24 1.41 1.45 2.25 2.04 3.41 1.92 2.72 2.70 7.39 1 000 2.09 2.30 2.58 5.29 2.61 4.12 2.64 3.54 2.84 7.80 1 1.30 1.55 1.60 3.73 1.48 1.84 1.62 1.69 1.13 2.21 1.48 1.98 1.99 2.70 3.67 3.67 2.69 8.90 8.90	\$50,000 under \$75,000	1.30	_		1.77	3.70	6.05	3.46	4.72	5.98	15.31	33.53	93.14
0 1.10 1.24 1.26 2.47 3.93 2.24 2.88 3.70 9.19 2 0 1.24 1.41 1.45 2.25 2.04 3.41 1.92 2.72 2.70 7.39 1 000 2.09 2.30 2.59 2.61 4.12 2.64 3.54 2.84 7.80 1 1.30 1.55 1.60 3.73 1.48 1.84 1.62 1.69 1.13 2.21 2.21 1.48 1.98 1.99 2.70 3.67 3.67 3.69 4.52 8.30 3.71	\$75,000 under \$100,000	1.50	_		2.07	3.83	5.94	3.42	4.66	60.9	14.12	28.36	53.90
00 1.24 1.45 2.25 2.04 3.41 1.92 2.72 2.70 7.39 1.100 2.09 2.30 2.58 5.29 2.61 4.12 2.64 3.54 2.84 7.80 1.130 1.55 1.60 3.73 1.48 1.84 1.62 1.69 1.13 2.21 1.130 1.15 1.140 1.140 1.150 1.	\$100,000 under \$200,000	1.10	_		1.65	2.47	3.93	2.24	2.88	3.70	9.19	20.12	46.00
000 2.09 2.36 2.61 4.12 2.64 3.54 2.84 7.80 1 1.30 1.55 1.60 3.73 1.48 1.84 1.62 1.69 1.13 2.21 1.48 1.94 1.67 2.70 3.67 2.52 2.69 4.52 8.30 2.21	\$200,000 under \$500,000	1.24	_		2.25	2.04	3.41	1.92	2.72	2.70	7.39	14.80	36.89
1.30 1.55 1.60 3.73 1.48 1.84 1.62 1.69 1.13 2.21 1.48 1.93 1.21 1.79 2.70 3.67 2.52 2.69 4.52 8.30 2.21	\$500,000 under \$1,000,000	2.09	2		5.29	2.61	4.12	2.64	3.54		7.80	12.77	33.12
118 193 121 179 270 367 2.69 4.52 8.30	\$1,000,000 or more	1.30	-		3.73	1.48	1.84	1.62	1.69		2.21	4.23	5.85
0.00 20.7 20.2 20.2 20.3	Nontaxable returns, total	1.18	1.93	1.21	1.79	2.70	3.67	2.52	2.69	4.52	8.30	21.22	43.88

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

Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

		7 1	- 1			-	1					
		Farm	arm rental			i otal rental and royaity	and royaity			Parnersnip and S corporation	s corporation	
Size of adjusted gross	Z oui	Net income	Net	ss et	Net income	et me	Net	et SS	Net income	Net come	Net loss	t s
income	Number of		Number of		Number of		Number of		Number of		Number of	
	returns	Amount	returns	Amount	returns	Amount	returns	Amount	retums	Amount	returns	Amount
	(47)	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(52)	(99)	(57)	(58)
All returns, total	4.50	6.64	9.13	12.38	1.00	1.31	1.26	1.50	1.00	0.57	1.54	1.00
No adjusted gross income	28.77	22.14	32.53	31.84	4.80	4.29	3.94	4.01	5.23	3.30	3.46	1.49
\$1 under \$5,000	37.50	49.02	39.96	42.35	6.83	10.99	9.39	12.67	12.61	24.90	11.14	18.09
\$5,000 under \$10,000	30.77	37.82	37.74	55.51	6.31	8.75	9:36	12.69	10.47	12.99	12.21	23.16
\$10,000 under \$15,000	21.45	26.41	57.69	70.34	5.89	8.05	8.03	11.21	9.24	11.15	12.42	19.73
\$15,000 under \$20,000	26.89	32.14	50.08	57.88	5.92	8.58	7.35	9:26	8.41	12.52	11.77	23.05
\$20,000 under \$25,000	22.12	29.42	** 44.07	** 49.72	6.33	10.06	7.70	10.15	8.32	12.54	11.33	18.01
\$25,000 under \$30,000	29.34		*	*	6.27	10.01	8.42	11.61	8.99	12.38	11.38	17.97
\$30,000 under \$40,000	19.45	29.96	37.78	48.82	4.68	7.76	5.20	7.10	5.82	7.82	8.52	15.39
\$40,000 under \$50,000	19.67	24.48	33.51	43.33	4.79	7.69	5.35	7.10	6.29	8.91	8.15	14.19
\$50,000 under \$75,000	11.40	16.35	26.97	37.76	2.99	5.16	3.27	4.30	3.74	5.47	5.17	8.38
\$75,000 under \$100,000	11.22	18.73	23.86	34.33	3.21	5.36	3.34	4.39	3.66	5.28	5.22	8.24
\$100,000 under \$200,000	9.59	15.15	20.99	29.43	2.11	3.62	2.67	3.55	2.07	2.70	3.30	4.54
\$200,000 under \$500,000	8.71	15.21	19.52	42.94	1.73	3.26	3.29	4.97	1.33	1.76	2.50	3.63
\$500,000 under \$1,000,000	10.97	21.26	21.89	61.77	2.07	3.97	3.65	5.18	1.47	1.74	2.99	3.45
\$1,000,000 under \$1,500,000	14.53	42.23	25.63	34.71	2.33	4.85	4.24	6.55	1.73	2.15	3.34	3.65
\$1,500,000 under \$2,000,000	11.62	21.97	21.71	40.17	1.71	4.61	3.21	6.54	1.24	1.58	2.48	3.78
\$2,000,000 under \$5,000,000	7.72	29.54	11.62	25.44	1.00	2.72	1.94	3.63	0.78	0.91	1.45	1.68
\$5,000,000 under \$10,000,000	7.30	2.32	12.25	8.05	1.02	2.06	1.89	2.14	0.88	1.00	1.39	0.68
\$10,000,000 or more	0.00	00.0	00.00	0.00	00.00	00.00	00.00	00.00	00:00	0.00	0.00	0.00
Taxable returns, total	4.86			14.10	1.12	1.41	1.47	1.77	1.05	0.58	1.83	1.24
No adjusted gross income	30.80	14.24	43.08	65.23	23.68	4.86	20.85	9.73	17.60	4.81	20.10	2.96
\$1 under \$5,000	0.00	00.00	00.00	00:00	49.96	69.36	93.64	93.64	34.56	40.54	71.78	84.68
\$5,000 under \$10,000	0.00	00.0	00.00	0.00	69.48	81.31	67.33	72.82	39.12	43.63	55.19	61.44
\$10,000 under \$15,000	38.39	45.24	79.07	96.19	11.94	15.47	16.77	23.56	15.44	18.98	29.13	47.24
\$15,000 under \$20,000	40.75	46.39	50.08	57.88	9.41	13.88	13.16	17.10	13.78	20.46	30.27	57.77
\$20,000 under \$25,000	25.81	32.97	99.92	99.95	9.00	13.19	11.51	14.88	12.32	20.73	18.30	28.07
\$25,000 under \$30,000	33.17	46.44	00.00	0.00	7.91	12.23	10.80	14.65	11.91	16.82	16.41	32.79
\$30,000 under \$40,000	20.80	30.67	40.82	48.53	5.51	8.87	6.73	9.31	7.43	10.29	11.32	21.92
\$40,000 under \$50,000	20.95	26.05	35.58	41.04	5.37	8.63	6.04	8.20	7.55	10.88	9.76	15.29
\$50,000 under \$75,000	11.58	16.77	27.27	37.90	3.15	5.50	3.47	4.59	4.02	00.9	5.71	9.78
\$75,000 under \$100,000	11.44	19.18	23.87	34.34	3.29	5.55	3.41	4.53	3.76	5.45	5.47	9.59
\$100,000 under \$200,000	9.61	15.17	21.02	29.56	2.13	3.65	2.69	3.59	2.09	2.73	3.36	4.87
\$200,000 under \$500,000	8.72	15.22	19.55	43.05	1.73	3.27	3.30	5.02	1.33	1.76	2.51	3.74
\$500,000 under \$1,000,000	10.97	21.26	21.89	61.77	2.07	3.97	3.66	5.22	1.47	1.74	2.99	3.48
\$1,000,000 or more	7.42	19.13	11.37	13.94	0.99	1.52	1.89	2.35	0.79	0.47	1.44	0.52
Nontaxable returns, total	11.92	15.47	18.35	25.13	2.35	3.39	2.54	2.89	3.15	3.54	2.89	1.57
Footnotes at end of table.												

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income		Estate and trust				Farm	Lm		Jameal	Unemployment
Size of adjusted gross income										Jane
	Net income	r ne	Net loss	 S	Net income	et .me	Net loss	Net loss	compensation	sation
All returns, total	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(69)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)
	3.37	2.48	19.6	2.40	2.85	2.57	1.71	2.25	76.0	1.35
No adjusted gross income	14.23	8.16	15.86	6.74	10.97	10.90	5.37	4.53	11.39	15.77
\$1 under \$5,000	27.73	33.94	84.25	82.71	17.01	23.61	18.94	24.51	7.31	9.12
\$5,000 under \$10,000	28.16	36.05	68.13	88.31	18.25	21.53	15.07	19.85	4.07	5.08
\$10,000 under \$15,000	28.18	35.62	69.94	93.45	16.85	17.60	14.40	19.16	3.16	4.13
\$15,000 under \$20,000	23.85	29.85	99.95	99.95	16.37	18.60	14.01	19.36	3.19	4.29
\$20,000 under \$25,000	25.10	33.00	70.27	67.26	21.75	26.42	13.24	18.57	3.44	4.73
\$25,000 under \$30,000	39.68	68.94	70.09	67.77	19.92	25.70	12.62	17.84	3.73	5.23
\$30,000 under \$40,000	17.44	24.86	87.39	60.85	12.70	14.86	9.77	13.11	3.05	4.21
\$40,000 under \$50,000	19.83	27.36	57.32	67.98	12.67	15.86	10.01	13.87	3.57	4.84
\$50,000 under \$75,000	11.32	17.85	38.96	41.92	8.64	8.20	5.94	8.39	2.64	3.55
\$75,000 under \$100,000	11.45	20.02	33.67	42.50	8.85	8.74	7.19	8.98	3.39	4.63
\$100,000 under \$200,000	6.74	10.76	23.77	31.58	6.22	6.10	5.20	6.31	3.13	4.25
\$200,000 under \$500,000	4.86	8.45	14.74	20.75	60.9	5.55	4.99	60.9	4.43	5.65
\$500,000 under \$1,000,000	29.67	9.09	13.94	18.65	** 6.15	** 5.66	6.81	7.69	** 7.86	** 9.16
\$1,000,000 under \$1,500,000	5.85	10.73	12.10	17.88	*	*	7.45	7.82	* *	*
\$1,500,000 under \$2,000,000	4.00	7.21	8.39	18.30	*	*	6.01	9.31	*	*
\$2,000,000 under \$5,000,000	2.35	4.02	4.38	8.19	* *	**	3.66	2.00	* *	*
\$5,000,000 under \$10,000,000	2.16	4.01	3.27	2.45	*	*	3.62	1.67	* *	*
\$10,000,000 or more	00.00	00.00	00.00	00.00	*	*	00.00	00.00	*	*
Taxable returns, total	3.58	2.54	10.59	1.65	3.41	2.82	2.33	2.87	1.23	1.69
No adjusted gross income	16.07	3.06	11.04	1.28	22.42	24.60	28.74	17.46	41.42	31.05
\$1 under \$5,000	37.79	49.03	0.00	00.00	99.94	99.94	62.61	78.67	23.55	28.40
\$5,000 under \$10,000	57.70	67.64	80.87	80.87	70.68	89.15	00.00	00.00	20.84	28.58
\$10,000 under \$15,000	40.79	46.53	99.50	99.50	33.88	34.19	31.75	39.82	5.49	66.9
\$15,000 under \$20,000	33.75	40.09	00.00	00.00	27.99	31.21	27.08	37.39	4.85	6.64
\$20,000 under \$25,000	27.74	33.93	99.95	99.95	31.44	37.24	18.94	27.93	4.71	09.9
\$25,000 under \$30,000	45.60	84.20	99.54	84.10	30.39	38.93	16.52	27.25	5.10	7.26
\$30,000 under \$40,000	20.72	28.75	00.00	00.00	15.08	19.00	11.81	15.28	3.81	5.25
\$40,000 under \$50,000	21.59	31.12	70.30	89.54	14.80	19.27	11.41	15.81	4.03	5.56
\$50,000 under \$75,000	12.05	18.72	39.79	46.06	9.30	8.98	6.31	9.17	2.78	3.73
\$75,000 under \$100,000	11.80	20.79	35.59	60.23	9.22	8.97	7.46	9.44	3.42	4.68
\$100,000 under \$200,000	6.83	10.87	24.43	34.06	6.25	6.17	5.25	6.42	3.14	4.26
\$200,000 under \$500,000	4.87	8.47	14.86	22.52	6.10	5.56	5.01	6.13	4.43	5.65
\$500,000 under \$1,000,000	29.67	9.11	14.00	20.56	** 6.15	** 5.66	6.82	7.71	** 7.86	** 9.16
\$1,000,000 or more	2.26	1.80	3.71	1.05	*	*	3.49	2.67	*	*
Nontaxable returns, total	10.06	10.26	23.34	7.92	6.18	7.15	4.01	4.12	1.66	2.28

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

	-									
		Social secu	Social security benefits			-		Other income	come	
Size of adjusted gross	Tota	Total [1]	Тах	Taxable	Foreign-earned income exclusion	ned Income Ision	Net income	et me	Net loss	s s
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(20)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	0.48	99:0	09'0	0.72	3.69	4.07	1.10	2.22	5.02	5.64
No adjusted gross income	2.85	3.08	44.13	29.02	8.25	9.94	5.90	6.48	19.02	9.67
\$1 under \$5,000	2.25	2.54	22.01	24.25	10.41	13.56	5.45	8.93	47.45	59.31
\$5,000 under \$10,000	2.15	2.40	16.97	19.22	18.25	21.49	5.30	7.92	28.26	35.57
\$10,000 under \$15,000	1.98	2.18	9.18	17.71	23.52	25.37	5.43	8.48	32.32	69.46
\$15,000 under \$20,000	2.17	2.40	3.59	6.39	23.81	27.51	5.50	10.49	31.30	36.14
\$20,000 under \$25,000	2.42	2.67	2.75	3.61	31.67	32.82	5.79	11.02	26.77	42.85
\$25,000 under \$30,000	2.68	2.96	2.74	3.31	32.14	35.97	6.14	12.58	33.84	39.48
\$30,000 under \$40,000	2.00	2.22	2.00	2.20	20.56	23.19	4.45	9.13	23.16	33.70
\$40,000 under \$50,000	2.29	2.57	2.29	2.45	22.32	24.39	4.80	13.97	24.50	32.13
\$50,000 under \$75,000	1.47	1.66	1.47	1.59	16.43	16.77	3.16	7.97	16.30	21.75
\$75,000 under \$100,000	1.77	1.96	1.77	1.95	19.30	18.51	3.58	9.71	17.13	27.91
\$100,000 under \$200,000	1.46	1.61	1.46	1.61	89.8	8.22	2.48	7.14	10.73	15.04
\$200,000 under \$500,000	1.68	1.84	1.68	1.83	7.57	7.65	2.14	6.93	7.79	12.13
\$500,000 under \$1,000,000	2.59	2.83	2.59	2.83	8.03	8.15	2.51	8.81	8.28	11.62
\$1,000,000 under \$1,500,000	3.12	3.38	3.12	3.38	10.01	10.49	2.80	9.74	9.49	24.74
\$1,500,000 under \$2,000,000	2.43	2.61	2.43	2.61	8.10	8.57	2.02	7.86	6.58	16.94
\$2,000,000 under \$5,000,000	1.52	1.66	1.52	1.66	5.59	5.78	1.17	4.64	4.36	10.87
\$5,000,000 under \$10,000,000	1.59	1.70	1.59	1.70	6.05	6.14	1.14	5.19	4.30	14.77
\$10,000,000 or more	0.00	00.00	00.00	00.00	00.00	00.00	0.00	00.00	00.00	0.00
Taxable returns, total	0.62	0.68	0.64	0.74	5.76	5.64	1.26	2.53	5.58	5.83
No adjusted gross income	20.23	18.13	35.08	33.56	** 55.53	** 54.60	14.15	8.12	** 14.40	** 17.84
\$1 under \$5,000	20.39	22.32	99.03	96.20	*	*	13.40	15.64	*	* *
\$5,000 under \$10,000	16.14	19.07	55.30	57.31	*	*	13.05	18.20	*	*
\$10,000 under \$15,000	3.72	3.92	15.35	32.95	70.56	70.85	9.11	13.97	44.69	52.57
\$15,000 under \$20,000	3.33	3.57	4.97	9.31	40.78	52.27	8.13	14.79	37.78	56.17
\$20,000 under \$25,000	3.14	3.47	3.43	4.47	43.75	47.14	8.32	15.67	30.79	39.69
\$25,000 under \$30,000	3.04	3.33	3.09	3.66	50.86	53.99	8.18	16.74	36.48	49.31
\$30,000 under \$40,000	2.19	2.41	2.19	2.39	23.24	26.00	5.45	11.16	29.67	40.43
\$40,000 under \$50,000	2.39	2.68	2.39	2.55	28.77	32.30	5.30	16.27	26.24	32.90
\$50,000 under \$75,000	1.51	1.70	1.51	1.63	18.62	19.60	3.32	8.16	17.25	24.30
\$75,000 under \$100,000	1.79	1.98	1.79	1.97	20.70	20.30	3.66	9.84	17.76	28.87
\$100,000 under \$200,000	1.47	1.63	1.47	1.63	9.50	9.19	2.50	7.26	11.01	15.58
\$200,000 under \$500,000	1.69	1.84	1.69	1.84	8.12	8.30	2.15	7.01	7.94	12.42
\$500,000 under \$1,000,000	2.59	2.84	2.59	2.84	8.40	8.56	2.51	8.86	8.41	11.84
\$1,000,000 or more	1.50	1.60	1.50	1.60	5.65	5.94	1.16	2.41	4.16	7.85
Nontaxable returns, total	0.93	1.07	2.21	3.24	4.95	6.05	2.30	4.18	11.43	11.38
Footnotes at end of table.										

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

Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Size of function of the protection of the p				L							Statutory ac	Statutory adjustments	
Control Cont	Size of adjusted gross	Net oper	ating loss	Gambling	earnings	Cancellatic	on of debt	Taxable he	alth savings stributions	To		Educator e	expenses
(221) (80) (81) (81) (82) (83) (84) (89) (80) (89) (80) <t< th=""><th>income</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th></t<>	income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
State of the colored co		(62)	(80)	(81)	(82)	(83)	(84)	(82)	(98)	(87)	(88)	(68)	(06)
6 6 6 14 <td>All returns, total</td> <td>2.11</td> <td>0</td> <td></td> <td>2.86</td> <td>3.31</td> <td>5.19</td> <td>5.88</td> <td>10.04</td> <td>0.36</td> <td>9'0</td> <td>1.53</td> <td>1.60</td>	All returns, total	2.11	0		2.86	3.31	5.19	5.88	10.04	0.36	9'0	1.53	1.60
9.88 15.59 14.79 18.81 25.02 34.56 70.67 35.45 70.67 35.45 70.67 35.45 70.67 35.45 70.67 35.45 70.67 35.45 71.89 17.89	No adjusted gross income	2.29	0		11.53	12.11	6.76	53.91	53.77	3.27	4.62	22.69	23.08
1138 1186 1186 1186 1186 1186 1186 1186 1189 <th< td=""><td>\$1 under \$5,000</td><td>9.88</td><td>15.</td><td></td><td>18.81</td><td>25.02</td><td>34.55</td><td>70.67</td><td>83.63</td><td>2.45</td><td>5.60</td><td>23.70</td><td>25.28</td></th<>	\$1 under \$5,000	9.88	15.		18.81	25.02	34.55	70.67	83.63	2.45	5.60	23.70	25.28
12.3 21.16 10.06 14.26 65.96 73.64 71.69 17.1 3.16 12.05 14.58 21.16 10.36 14.26 16.28 73.64 71.69 17.1 3.18 12.05 145.01 24.44 10.13 14.25 16.23 23.2 34.73 22.3 3.18 10.06 145.01 24.44 10.14 14.52 16.25 23.2 34.73 22.3 3.18 10.06 145.02 22.2 26.0 13.74 14.18 16.05 14.29 31.60 43.73 22.3 43.18 10.06 16.00 14.24 14.26 16.05 14.24 14.25 14.24 14.25 31.20 22.2 3.17 31.20 32.2 31.20 31.20 32.2 32.2 31.20 32.2 31.20 32.2 31.20 32.2 32.2 32.2 32.2 32.2 32.2 32.2 32.2 32.2 32.2 32.2 32	\$5,000 under \$10,000	11.80	16		17.47	14.94	25.74	70.67	73.20	1.81	4.33	14.98	15.91
14.64 27.57 10.36 14.56 16.39 28.80 70.57 34.13 10.56 10.54 10.5	\$10,000 under \$15,000	12.39	21		15.00	16.86	65.56	73.64	71.69	1.71	3.18	12.63	13.31
15.01 15.41 10.14 10.15 16.2 23.50 34.70 23.22 3.80 10.06 10.05	\$15,000 under \$20,000	14.58	27.	10.35	14.25	16.38	28.89	70.57	94.16	2.02	3.38	10.45	11.02
1840 255 10.47 16.11 16.05 23.12 23.0 34.7 23.8 4.16 10.34 15.51 15.26 13.70 13.26 13.26 13.0 16.13 13.04 10.04 13.04	\$20,000 under \$25,000	15.01	24		14.53	16.21	23.50	31.60	40.09	2.22	3.83	10.06	10.51
16.51 19.91 19.94 17.79 13.70 13.80 30.06 16.31 19.76 16.57 3.12 5.65 16.62 12.05 13.07 13.47 11.88 18.00 13.41 4.3.92 1.77 3.19 5.08 16.63 14.86 6.38 13.00 9.84 16.18 14.99 2.3.79 14.8 1.00 10.49 8.69 8.47 8.29 14.8 15.68 13.01 13.04 12.79 13.04 0	\$25,000 under \$30,000	18.40	25		16.11	16.05	23.12	23.01	34.73	2.38	4.18	10.34	10.58
16.82 12.45 12.45 12.45 11.88 18.00 19.14 43.82 177 3.19 5.00 16.24 14.16 6.38 13.09 9.84 16.18 14.09 22.78 1.24 1.24 1.25 1.25 1.25 1.24 1.25 1.24 1.25 1.24 1.25 1.24 1.25 1.25 1.25 1.24 1.25 1.24 1.25 1.24 1.25 1.24 1.25 1.24 1.25 1.24 1.25	\$30,000 under \$40,000	15.31	19.	7.79	13.79	13.80	30.06	16.31	19.76	1.67	3.12	5.55	5.71
0.00 9.60 9.43 1.56 1.37 0.04 1.245 1.41 5.07 8.82 9.43 1.56 1.30 1.204 1.20 9.84 1.65 1.436 1.43 1.44 1.44 1.45 1.44 1.45 1.44 1.45 1.44 1.45 1.44	\$40,000 under \$50,000	16.92	22		13.47	11.88	18.00	19.14	43.92	1.77	3.19	5.09	5.23
(165) (1486) (1486) (1486) (1486) (1486) (1486) (1487) (1484) </td <td>\$50,000 under \$75,000</td> <td>12.45</td> <td></td> <td></td> <td>8.92</td> <td>9.43</td> <td>15.56</td> <td>13.01</td> <td>20.64</td> <td>1.20</td> <td>2.42</td> <td>3.52</td> <td>3.65</td>	\$50,000 under \$75,000	12.45			8.92	9.43	15.56	13.01	20.64	1.20	2.42	3.52	3.65
0 10.49 9.66 4.75 9.48 7.58 12.41 13.05 18.40 10.49 10.49 1.04 1.05 1.04 1.05 1.04 1.05 1.05 1.04 1.05 1.04 1.05 1.05 1.04 1.05 1.05 1.04 1.05 1.05 1.04 1.05	\$75,000 under \$100,000	16.50	14		13.09	9.84	16.18	14.99	23.78		2.79	3.85	4.08
0 9.66 8.14 4.50 8.68 7.77 14.57 ***184 ***185 1.04 1.68 4.14 000 9.53 16.40 6.42 11.58 7.56 30.81 **** 1.39 2.05 11.56 0000 8.22 7.40 1.23 6.28 3.68 1.03 6.24 1.27 3.24 1.58 1.15 1.25 1.56 11.56 1.27 1.28 1.27 3.24 1.28 1.27 1.28 1.28 1.24 1.28 1.28 1.24 1.28 1.24 1.25 1.24 1.28 1.21 1.28 1.28 1.28 1.18 <td< td=""><td>\$100,000 under \$200,000</td><td>10.49</td><td>6</td><td></td><td>9.48</td><td>7.58</td><td>12.41</td><td>13.05</td><td>18.40</td><td>1.01</td><td>1.74</td><td>2.78</td><td>2.97</td></td<>	\$100,000 under \$200,000	10.49	6		9.48	7.58	12.41	13.05	18.40	1.01	1.74	2.78	2.97
000 9.53 16.40 6.42 11.59 7.56 6.08 35.25 38.59 17.11 2.05 11.56 0,000 8.22 6.36 6.36 17.33 6.36 17.23 40.90 17.11 2.54 19.09 0,000 8.22 6.36 5.66 10.23 3.77 6.26 19.29 17.21 2.24 19.30 0,000 4.57 3.57 6.26 2.18 9.52 1.20 10.30 10.30 0,000 3.77 6.26 2.18 9.54 17.29 0.07 10.20 10.30 0,000 0.00	\$200,000 under \$500,000	69.6			8.68	7.77	14.57	** 13.84	** 18.53	1.04	1.69	4.14	4.36
1,000 1,000 <th< td=""><td>\$500,000 under \$1,000,000</td><td>9.53</td><td>16</td><td>6.42</td><td>11.59</td><td>7.55</td><td>50.81</td><td>*</td><td>**</td><td>1.39</td><td>2.05</td><td>11.56</td><td>11.60</td></th<>	\$500,000 under \$1,000,000	9.53	16	6.42	11.59	7.55	50.81	*	**	1.39	2.05	11.56	11.60
1,000 8,22 6,96 5,66 10,09 446 19,27 31,22 46,75 1,25 2,24 13,98 0,000 3,77 6,26 10,09 2,18 9,55 16,39 22,12 1,28 10,80 0,000 0,00	\$1,000,000 under \$1,500,000	10.90	7.	7.40	12.33	6.36	32.14	33.52	38.59	1.71	2.54	19.09	19.11
0,000 4,57 3,57 6,26 2,18 9,55 16,39 22,12 0,77 1,28 10,80 0,000 3,77 0,97 4,04 8,16 1,87 4,23 23,61 24,19 0,84 1,34 21,23 0,000 0,00	\$1,500,000 under \$2,000,000	8.22	9		10.09	4.46	19.27	31.22	46.75	1.25	2.24	13.98	14.14
0,000 3,77 0,97 4,04 8,16 1,87 4,23 23.61 23.61 0,89 0,00	\$2,000,000 under \$5,000,000	4.57	ĸ.	3.77	6.26	2.18	9.55	16.39	22.12	0.77	1.28	10.80	10.81
e 0.00 0.	\$5,000,000 under \$10,000,000	3.77	0	4.04	8.16	1.87	4.23	23.61	24.19	0.84	1.34	21.23	22.81
e 1.96 1.96 1.96 1.96 1.96 1.96 1.97 3.04 3.86 6.38 6.43 11.29 0.49 0.74 0.75 1.62 1	\$10,000,000 or more	0.00	0		0.00	00.00	0.00	0.00	00.00	00.00	00.00	0.00	0.00
e 13.23 1.70 58.36 3.31 33.85 13.06 47.79 32.86 18.59 15.96 46.77 47.79 32.86 18.59 15.96 46.77 46.77 47.79 47.79 47.79 47.79 47.79 47.79 47.79 47.79 47.79 47.79 47.79 48.80 47.79 47.79 48.80 47.79 48.80 48.80 49.91 47.81 48.80 49.92 48.80 49.92 48.80 49.93 48.80 49.93 48.80 49.93 48.80 48.80 48.80 49.93 48.80	Taxable returns, total	5.69	7		3.04	3.85	6.38	6.43	11.29	0.49		1.62	1.70
83.12 84.03 57.70 60.16 65.01 62.79 0.00 0.00 24.66 48.86 0.00 50.39 51.72 0.00 70.57 70.38 0.00 11.56 18.85 70.68 32.43 32.43 32.60 24.48 33.50 30.41 48.30 99.91 40.30 6.71 19.99 27.40 52.60 24.48 33.50 30.41 48.30 99.91 40.30 6.71 19.99 27.40 52.60 24.48 33.60 32.4 48.30 36.29 39.99 5.65 15.80 15.80 31.57 49.00 14.41 19.05 26.70 34.60 30.13 43.01 5.02 12.49 31.57 49.00 14.41 19.62 26.70 36.23 30.41 43.01 31.6 5.02 12.49 31.57 40.20 14.40 14.40 14.41 14.81 14.41 14.41 14.41 14.41	No adjusted gross income	13.23	_		3.31	33.85	13.06	47.79		18.59		29.96	29.96
50.99 51.72 0.00 0.00 70.57 70.98 0.00 0.00 11.56 18.85 70.68 32.43 32.43 32.43 32.40 48.30 99.91 99.91 4.03 6.71 19.99 27.30 58.65 16.38 23.46 33.50 34.60 34.60 99.91 40.91 40.93 6.71 19.99 30.37 49.09 14.44 19.05 26.70 34.60 99.95 3.39 5.56 15.80 30.37 49.09 14.44 19.05 26.70 34.60 30.13 3.16 5.21 12.49 12.40 12.	\$1 under \$5,000	83.12	84		60.16	65.01	62.79	00.00	00.00	24.66		00.00	00.00
32.43 32.50 24.48 33.50 30.41 48.30 99.91 99.91 4.03 6.71 19.99 27.90 58.65 16.38 23.16 27.43 34.68 99.95 99.95 3.39 5.56 15.80 30.37 49.09 14.41 19.05 26.70 34.60 44.74 53.51 3.10 5.02 12.49 30.37 49.09 14.41 19.05 26.70 34.60 30.13 3.16 5.02 12.49 12.49 31.57 22.97 34.27 12.76 19.84 23.46 30.13 3.16 5.04 5.02 12.49 22.97 22.97 22.97 36.23 3.74 14.59 14.40 17.67 3.66 5.73 15.86 5.73 15.94 20.29 26.27 14.59 16.70 16.70 17.91 1.96 3.54 5.73 16.70 10.59 20.20 6.46 12.92 16.79	\$5,000 under \$10,000	50.99	51		00.00	70.57	70.98	00.00	00.00	11.56		70.68	70.68
27.90 58.65 16.38 23.16 27.43 34.68 99.96 99.95 3.39 5.56 15.80 30.37 49.09 14.41 19.05 26.70 34.60 44.74 53.51 3.10 5.02 12.49 31.57 34.27 12.76 19.84 23.48 33.60 30.13 3.16 5.04 5.05 12.49 22.97 22.97 28.94 9.23 14.40 17.67 38.25 20.61 25.15 20.4 3.56 6.46 15.94 22.97 22.97 22.97 20.20 14.40 17.67 38.25 20.61 25.15 3.54 5.73 13.86 6.46 3.56 5.73 13.86 6.46 10.96 3.54 5.73 16.76 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86 10.86	\$10,000 under \$15,000	32.43	32		33.50	30.41	48.30	99.91	99.91	4.03	6.71	19.99	21.43
30.37 49.09 14.41 19.05 26.70 34.60 44.74 53.51 3.10 5.02 12.49 31.57 34.27 12.76 19.84 23.48 33.60 30.13 43.01 3.16 5.04 5.04 13.98 22.97 22.97 28.94 9.23 14.08 17.67 38.25 20.61 25.15 2.04 3.58 6.46 15.94 20.20 5.21 14.08 17.67 38.25 20.61 25.15 2.04 3.58 6.46 6.46 15.94 20.20 5.21 9.07 14.59 16.70 17.89 20.05 3.54 5.73 8.64 5.73 9.66 9.67 17.80 3.66 3.66 3.66 3.66 9.76	\$15,000 under \$20,000	27.90	28		23.16	27.43	34.68	99.95	99.92	3.39	5.56	15.80	16.50
31.57 34.27 12.76 19.84 23.48 33.60 30.13 43.01 3.16 5.45 13.98 13.98 13.98 13.98 13.98 13.98 13.98 13.90 13.90 20.20 20.20 20.20 12.92 12.92 13.46 15.36 20.61 25.15 20.41 3.54 5.73 6.46 6.46 13.46 13.46 16.39 20.72 47.12 1.99 3.54 5.73 6.46 5.73 6.46 13.46 13.46 16.70 47.12 1.99 3.54 5.73 9.73 9.74 1.51 2.04 3.54 5.73 9.73 0 1.6.54 2.20 5.21 9.05 7.61 16.25 13.05 15.16 15.17 17.0 25.79 3.88 0 9.05 8.44 4.54 4.55 5.04 18.48 **18.44 **18.44 1.04 1.04 1.70 4.15 1.15 1.00 1.15 1.15 1.15<	\$20,000 under \$25,000	30.37	49		19.05	26.70	34.60	44.74		3.10	5.02	12.49	13.08
22.97 28.94 9.23 14.08 17.67 38.25 20.61 25.15 20.44 3.58 6.46 3.58 6.46 3.58 6.46 4.22 3.24 20.22 3.54 3.54 3.54 5.73 47.12 47.12 1.99 3.54 5.73 6.46 5.73 47.12 1.99 3.54 5.73 8.46 5.73 47.12 1.99 3.54 5.73 8.46 3.54 5.73 3.54 5.73 3.54 5.73 3.56 <td>\$25,000 under \$30,000</td> <td>31.57</td> <td>34</td> <td>12.76</td> <td>19.84</td> <td>23.48</td> <td>33.60</td> <td>30.13</td> <td></td> <td>3.16</td> <td>5.45</td> <td>13.98</td> <td>14.34</td>	\$25,000 under \$30,000	31.57	34	12.76	19.84	23.48	33.60	30.13		3.16	5.45	13.98	14.34
23.23 36.23 8.77 14.59 13.46 19.38 20.72 47.12 1.99 3.54 5.73 3.54 5.73 3.64 5.73 3.64 5.73 3.64 5.73 3.64 5.73 3.64 5.73 3.64 5.73 3.64 5.73 3.64 5.73 3.64 5.73 3.64	\$30,000 under \$40,000	22.97	28		14.08	17.67	38.25	20.61	25.15		3.58	6.46	6.65
15.94 20.20 5.21 9.07 16.70 13.89 23.05 1.26 2.56 3.66 0 19.51 18.56 6.46 12.92 10.05 16.39 15.16 23.99 1.51 2.86 3.88 3.88 3.84 3.84 1.51 2.89 1.51 2.89 3.88 3.88 3.84 4.56 9.06 7.61 12.52 13.05 18.40 1.01 1.75 2.79	\$40,000 under \$50,000	23.23	36		14.59	13.46	19.98	20.72	47.12	1.99	3.54	5.73	5.87
0 19.51 18.56 6.46 12.92 10.05 16.39 15.16 23.99 1.51 2.86 3.88 0 9.95 8.44 4.76 9.06 7.61 12.52 13.05 18.40 1.01 1.77 2.79 2.79 0 9.95 8.44 4.54 9.05 7.83 14.87 **18.54 1.04 1.70 4.15 2.79 0 9.62 16.65 6.47 11.97 7.57 50.88 ** ** 1.39 2.05 11.56	\$50,000 under \$75,000	15.94	20		9.07	9.79	16.70	13.89	23.05	1.26	2.56	3.66	3.79
0	\$75,000 under \$100,000	19.51	18.		12.92	10.05	16.39	15.16		1.51	2.86	3.88	4.10
0 9.95 8.44 4.54 9.05 7.83 14.87 **13.84 1*16.54 1.04 1.07 1.70 4.15 1.00 9.62 16.65 6.47 11.97 7.57 50.88 *** 13.84 14.64 19.03 0.09 19.10 0.88 1.04 1.64 19.03 0.09 10.89 1.65 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.0	\$100,000 under \$200,000	11.10	10.		90.6	7.61	12.52	13.05	18.40	1.01	1.75	2.79	2.98
900 9.62 16.65 6.47 11.97 7.57 50.88 ** ** 1.39 2.05 11.56	\$200,000 under \$500,000	9.95	80		9.05	7.83	14.87	** 13.84	** 18.54	1.04	1.70	4.15	4.36
4.64 1.64 3.80 3.23 2.00 6.75 18.02 19.18 0.77 0.81 10.74 1 2.26 0.88 4.78 8.43 6.49 8.84 14.64 19.03 0.69 1.65 4.58	\$500,000 under \$1,000,000	9.62	16		11.97	7.57	50.88	*	*	1.39	2.05	11.56	11.61
2.26 0.88 4.78 8.43 6.49 8.84 14.64 19.03 0.69 1.65 4.58	\$1,000,000 or more	4.64	_		3.23	2.00	6.75	18.02	19.18	0.77		10.74	10.77
	Nontaxable returns, total	2.26	0		8.43	6.49	8.84	14.64	19.03	0.69		4.58	4.80

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

Year 2013—Continued
[Coefficients of variation for number of returns and amount (percent)]

8 e	Of reservists, performing artists, etc.	ertain business expenses of reservists, performing	Health savings	avings	Moving expenses adjustment	gexpenses Deductible self-employre	Deductible part of	le part of	Payments to a	its to a	Self-employed health	ed health
ncome ss income 10,000 115,000	1	pto	account deduction	- Innonna		-	self-emplc	self-employment tax	Keogh plan	Dian	insurance deduction	eduction
ss income 0 10,000 815,000	retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(91)	(85)	(63)	(94)	(62)	(96)	(26)	(86)	(66)	(100)	(101)	(102)
No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	7.79	12.01	2.41	2.53	2.71	3.96	0.40	02'0	2.00	1.74	1.21	1.29
\$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	45.42	49.04	18.47	23.43	24.85	26.01	3.92	4.56	30.41	27.34	6.05	5.92
\$5,000 under \$10,000 \$10,000 under \$15,000	70.67	86.25	33.58	36.44	23.55	29.40	2.72	4.66	98.45	73.46	9.22	11.96
\$10,000 under \$15,000	35.79	48.94	34.50	39.76	16.47	23.28	1.98	2.28	39.39	54.23	8.13	10.49
	37.78	49.73	33.97	42.76	12.41	16.13	1.90	2.15	36.08	36.44	8.14	10.41
\$15,000 under \$20,000	23.21	28.95	20.08	27.74	11.42	16.32	2.49	2.94	38.88	40.43	7.21	8.93
\$20,000 under \$25,000	40.80	60.20	19.83	27.83	10.93	15.35	3.10	3.79	28.46	38.69	8.03	9.55
\$25,000 under \$30,000	37.78	52.07	17.91	21.51	11.50	16.58	3.53	4.59	28.27	34.09	7.99	9.86
\$30,000 under \$40,000	33.31	48.07	11.39	15.05	8.25	13.02	2.61	3.53	23.89	29.59	5.82	7.51
\$40,000 under \$50,000	25.78	39.65	11.13	13.98	9.10	14.41	2.81	4.12	20.45	21.57	5.98	7.65
\$50,000 under \$75,000	19.31	31.38	06.9	8.77	6.57	9.54	1.96	3.03	11.28	16.04	4.04	5.05
\$75,000 under \$100,000	22.35	30.02	7.46	9.02	8.69	14.00	2.27	3.38	9.81	11.86	4.29	5.27
\$100,000 under \$200,000	17.65	22.75	4.68	5.11	99.9	9.45	1.49	2.07	3.85	4.44	2.59	2.99
\$200,000 under \$500,000	24.77	30.64	3.38	3.68	6.41	9.62	1.28	1.81	2.46	2.79	1.88	2.21
\$500,000 under \$1,000,000	65.81	92.15	4.10	4.30	13.34	17.43	1.70	2.33	2.79	3.23	2.12	2.42
\$1,000,000 under \$1,500,000	53.73	53.98	5.40	5.80	17.72	24.86	2.11	3.07	3.58	4.30	2.58	3.01
\$1,500,000 under \$2,000,000	0.00	0.00	4.06	4.35	17.25	27.32	1.61	2.46	2.76	3.88	1.92	2.22
\$2,000,000 under \$5,000,000	** 83.59	** 49.44	3.03	3.23	11.83	15.67	0.99	1.54	1.86	2.60	1.24	1.47
\$5,000,000 under \$10,000,000	*	*	3.66	4.00	13.83	22.94	1.05	1.79	2.07	2.93	1.35	1.65
\$10,000,000 or more	0.00	0.00	0.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00	0.00
Taxable returns, total	9.29	14.58	2.53	2.60	3.03	4.43	0.69	0.88	1.99	1.76	1.35	1.39
No adjusted gross income	0.00	0.00	35.18	40.38	0.00	00.00	21.22	19.17	28.88	33.88	** 37.67	** 33.85
\$1 under \$5,000	0.00	00.00	00.00	00.00	00.00	00.00	36.82	39.98	93.64	93.64	*	*
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	70.68	89.77	12.51	15.48	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	44.70	49.82	73.99	79.99	17.66	24.64	5.38	6.38	82.24	82.24	14.37	16.66
\$15,000 under \$20,000	35.34		35.34	46.32	16.42	22.23	4.96	6.05	99.85	99.94	11.45	15.58
\$20,000 under \$25,000	99.95		32.74	40.80	13.18	17.32	4.97	6.16	38.37	43.46	11.44	13.53
\$25,000 under \$30,000	70.68	74.56	26.80	37.29	13.66	21.52	5.27	6.98	36.08	42.96	10.85	13.77
\$30,000 under \$40,000	44.70	63.34	13.82	19.26	9.55	15.09	3.55	4.92	31.33	41.17	7.19	9.54
\$40,000 under \$50,000	28.82	43.12	11.85	15.00	9.92	15.05	3.35	5.00	22.48	24.97	6.87	8.30
\$50,000 under \$75,000	21.27	33.94	7.23	9.25	6.91	10.08	2.10	3.25	11.82	17.02	4.34	5.37
\$75,000 under \$100,000	22.35	30.02	7.54	9.19	8.74	14.09	2.32	3.45	10.08	12.22	4.39	5.45
\$100,000 under \$200,000	17.65	22.75	4.72	5.15	99.9	9.48	1.50	2.08	3.86	4.46	2.61	3.00
\$200,000 under \$500,000	24.78	30.75	3.39	3.69	6.42	9.63	1.28	1.81	2.46	2.79	1.89	2.21
\$500,000 under \$1,000,000	65.81	92.15	4.10	4.30	13.37	17.47	1.70	2.33	2.79	3.23	2.12	2.42
\$1,000,000 or more	50.43	50.94	2.83	3.09	11.50	15.18	0.98	1.08	1.78	2.17	1.21	1.37
Nontaxable returns, total	14.29	21.18	7.96	9.35	6.08	8.87	0.73	1.24	12.18	13.01	2.90	3.64

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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

					Ste	Statutory adjustments-	ents—continued	þ				
Size of adjusted gross	Penalty withdrawal	Penalty on early withdrawal of savings	Alimony paid	ony d	IRA payments	ments	Student loan interest deduction	Student loan erest deduction	Tuition and fees deduction	nd fees ction	Domestic production activities deduction	oduction
income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	3.59	15.94	3.45	3.32	1.78	2.05	0.88	1.16	2.25	2.68	2.49	1.21
No adjusted gross income	18.64	34.18	16.00	14.70	20.71	19.70	9.02	11.49	9.37	9.91	14.84	7.51
\$1 under \$5,000	15.12	43.25	41.71	42.27	21.60	28.21	8.61	12.01	8.43	9.07	32.56	74.19
\$5,000 under \$10,000	15.38	41.80	29.38	53.65	17.16	21.64	5.82	7.87	6.92	7.98	36.86	75.95
\$10,000 under \$15,000	15.99	48.73	25.47	28.94	13.22	18.26	4.95	6.70	10.19	12.34	24.44	28.59
\$15,000 under \$20,000	15.06	26.48	24.85	29.64	10.88	13.65	4.17	5.59	10.85	12.76	27.49	33.93
\$20,000 under \$25,000	21.12	31.61	25.28	29.41	10.39	13.74	3.70	4.95	12.06	14.62	27.27	48.61
\$25,000 under \$30,000	18.69	68.78	29.67	32.75	9.37	11.95	3.74	4.92	12.65	15.73	25.23	32.91
\$30,000 under \$40,000	12.55	64.77	16.38	25.26	5.64	7.10	2.61	3.35	9.52	11.56	15.21	17.32
\$40,000 under \$50,000	13.95	56.60	14.31	18.36	6.05	7.40	2.73	3.50	9:95	12.15	17.88	16.39
\$50,000 under \$75,000	9.29	35.09	9.25	11.99	4.23	5.32	1.93	2.54	5.78	6.99	10.01	13.38
\$75,000 under \$100,000	10.96	38.61	10.26	13.84	4.52	5.46	2.59	3.25	8.91	10.92	9.42	11.36
\$100,000 under \$200,000	8.45	41.62	6.73	7.55	3.56	3.88	2.14	2.85	4.25	5.10	5.46	6.82
\$200,000 under \$500,000	8.49	29.18	5.57	6.72	4.42	4.64	00.00	00.00	00.00	0.00	3.60	4.83
\$500,000 under \$1,000,000	13.78	28.51	6.51	7.46	6.36	6.67	00.00	0.00	00.00	0.00	3.40	4.24
\$1,000,000 under \$1,500,000	16.24	26.48	7.93	8.67	8.03	8.30	0.00	0.00	00.00	0.00	3.57	4.61
\$1,500,000 under \$2,000,000	11.35	43.41	6.07	8.99	6.24	6.55	0.00	00.00	00.00	0.00	2.56	3.70
\$2,000,000 under \$5,000,000	7.50	19.86	3.84	5.19	4.26	4.46	0.00	00.00	00.00	0.00	1.42	1.90
\$5,000,000 under \$10,000,000	8.29	21.89	3.92	5.58	5.13	5.30	00.00	0.00	00.00	0.00	1.37	1.78
\$10,000,000 or more	0.00	00.00	00.00	0.00	0.00	00.00	00.00	0.00	00.00	0.00	0.00	0.00
Taxable returns, total	4.17	19.48	3.66	3.40	1.91	2.17	0.98	1.28	2.89	3.51	2.60	1.23
No adjusted gross income	63.35	75.29	31.76	19.34	33.43	38.20	** 67.61	** 81.11	*	*	26.54	16.26
\$1 under \$5,000	40.78	55.06	94.82	91.58	93.64	93.64	*	*	00:00	00.00	99'29	58.36
\$5,000 under \$10,000	44.70		00.00	00.00	57.70	64.18	0.00	00.00	00.00	0.00	99.95	96.95
\$10,000 under \$15,000	27.94	71.01	44.69	54.51	28.21	39.10	7.43	9.98	17.14	22.04	48.87	62.33
\$15,000 under \$20,000	25.80		31.06	38.12	18.81	25.61	5.23	6.91	** 17.13	** 21.38	54.72	43.44
\$20,000 under \$25,000	30.14		36.41	39.78	13.79	16.92	4.45	5.77	19.60	25.84	46.00	53.84
\$25,000 under \$30,000	22.40	78	34.58	34.34	11.49	14.44	4.51	5.83	21.31	28.38	46.67	20.65
\$30,000 under \$40,000	13.92	67.26	18.34	23.18	6.77	8.30	2.94	3.70	14.18	17.55	21.64	25.79
\$40,000 under \$50,000	15.09	64.97	14.70	19.25	6.47	7.95	2.98	3.79	11.64	14.06	21.96	19.72
\$50,000 under \$75,000	9.48	39.02	9.30	12.08	4.36	5.47	2.00	2.63	5.95	7.21	10.89	14.26
\$75,000 under \$100,000	11.13	39.07	10.28	13.86	4.57	5.52	2.63	3.30	60.6	11.15	9.82	12.24
\$100,000 under \$200,000	8.45	41.68	6.74	7.60	3.57	3.90	2.15	2.85	4.26	5.11	5.54	7.01
\$200,000 under \$500,000	8.50	29.34	5.58	6.75	4.43	4.65	00.00	00.00	00.00	00.00	3.61	4.84
\$500,000 under \$1,000,000	13.81	28	6.52	7.48	6.37	6.67	00.00	00.00	00.00	0.00	3.40	4.24
\$1,000,000 or more	7.21	19.81	3.75	3.46	4.13	4.28	00.00	00.00	0.00	00.00	1.36	0.91
Nontaxable returns, total	7.04	24.64	10.40	13.16	4.82	6.21	2.14	2.90	3.59	4.07	8.22	7.15
Footnotes at end of table.		Ì	Ì					Ì		Ì	ì	ì

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Size of A adjusted gross income Nu All returns, total No adjusted gross income	Archer medical savings account deduction		Foreign housing deduction	Foreign housing deduction	Other	per	Basic standard	sic standard deduction	Additional standard deduction	itandard tion
usted gross income	account de	duction	onpep	tion		_		CHOIL	Cedanc	10
Income ss income					adjustments	ments	ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה ה		;	
ss income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total No adjusted gross income	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
No adjusted gross income	51.59	47.83	36.90	21.75	7.87	11.01	0.14	0.19	0.75	0.79
	0.00	00.00	84.21	59.49	86.06	51.73	00.00	00.00	00.00	0.00
\$1 under \$5,000	0.00	00.00	99.95	99.95	45.58	55.14	0.91	1.05	2.77	2.86
\$5,000 under \$10,000	0.00	0.00	14.19	16.94	49.97	81.84	0.85	0.89	2.59	2.68
\$10,000 under \$15,000	0.00	0.00	00.00	0.00	44.70	62.35	0.85	0.89	2.41	2.49
\$15,000 under \$20,000	0.00	0.00	99.62	96.96	40.80	48.02	06:0	0.94	2.64	2.74
\$20,000 under \$25,000	0.00	0.00	** 92.48	** 68.89	** 18.24	** 33.83	0.99	1.04	3.02	3.14
\$25,000 under \$30,000	93.64	93.64	* *	* *	* *	* *	1.09	1.15	3.40	3.54
\$30,000 under \$40,000	0.00	0.00	* *	* *	**	* *	0.87	0.92	2.59	2.69
\$40,000 under \$50,000	70.68	77.02	95.13	98.32	28.11	40.17	1.07	1.12	3.04	3.16
\$50,000 under \$75,000	0.00	0.00	10.03	14.27	21.02	36.31	0.79	0.84	2.14	2.24
\$75,000 under \$100,000	99.14	97.24	10.03	12.29	21.43	42.48	1.30	1.33	2.81	2.93
\$100,000 under \$200,000	97.44	60.86	00.30	41.93	17.66	26.40	1.48	1.51	2.97	3.08
\$200,000 under \$500,000	89.58	94.35	49.77	26.00	15.73	20.55	2.90	2.99	5.31	5.58
\$500,000 under \$1,000,000	77.24	59.87	26.19	36.24	20.96	27.44	3.94	4.03	8.53	8.78
\$1,000,000 under \$1,500,000	93.64	93.64	35.74	43.18	27.04	30.86	4.62	4.72	9.82	10.25
\$1,500,000 under \$2,000,000	93.64	93.64	28.46	33.14	20.94	35.49	3.52	3.61	7.47	77.7
\$2,000,000 under \$5,000,000	61.65	61.65	** 14.89	** 20.71	16.83	26.80	2.54	2.59	5.37	5.60
\$5,000,000 under \$10,000,000	0.00	00.00	* *	*	19.18	2.34	3.56	3.65	6.80	7.14
\$10,000,000 or more	0.00	00.00	0.00	0.00	0.00	0.00	0.00	00.00	00.00	0.00
Taxable returns, total	51.72	48.03	39.99	23.67	9.02	11.99	0.31	0.34	96.0	0.99
No adjusted gross income	0.00	0.00	00.00	0.00	*	**	0.00	00.00	00.00	0.00
\$1 under \$5,000	0.00	0.00	00.00	0.00	0.00	00.00	6.20	7.32	49.99	50.16
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	00.00	2.30	2.33	37.77	37.78
\$10,000 under \$15,000	0.00	00.00	00.00	00.00	0.00	0.00	1.42	1.42	4.15	4.17
\$15,000 under \$20,000	0.00	00.00	99.95	99.95	** 49.95	** 54.72	1.37	1.37	3.80	3.83
\$20,000 under \$25,000	0.00	0.00	** 97.47	** 92.96	** 25.81	** 51.25	1.37	1.43	3.79	3.91
\$25,000 under \$30,000	0.00	0.00	00.00	0.00	57.71	67.16	1.45	1.53	3.59	3.73
\$30,000 under \$40,000	0.00	00.00	*	*	*	**	1.05	1.11	2.69	2.79
\$40,000 under \$50,000	70.68	77.02	00.00	0.00	38.92	70.60	1.17	1.23	3.06	3.18
\$50,000 under \$75,000	0.00	0.00	** 16.38	** 21.47	** 15.69	** 31.01	0.82	0.87	2.15	2.25
\$75,000 under \$100,000	99.14	97.24	* *	* *	*	*	1.31	1.34	2.81	2.94
\$100,000 under \$200,000	97.44	60.86	71.53	67.83	17.69	26.43	1.49	1.51	2.98	3.08
\$200,000 under \$500,000	89.58	94.35	54.85	59.40	15.75	20.58	2.94	3.02	5.33	2.60
\$500,000 under \$1,000,000	77.24	59.87	27.16	37.50	20.96	27.44	3.98	4.07	8.55	8.80
\$1,000,000 or more	54.45	46.89	16.29	20.31	14.83	9.67	2.50	2.55	5.24	5.50
Nontaxable returns, total	93.64	93.64	75.86	52.08	15.99	27.41	0.33	0.37	1.34	1.39

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

	nount (percent)]
	ts of variation for number of returns and amount (perc
	for number of
	variation
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		:										
Size of adjusted gross	Total itemize deductions	Total itemized deductions	Exemi	Exemptions	Capital construction fund reduction	nstruction duction	Taxable income	income	Altemative minimum tax	iinimum tax	Income tax before credits	efore credits
income	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	0.31	0.31	0.16	0.16	41.64	10.88	0.13	0.11	0.72	0.75	0.13	0.14
No adjusted gross income	0.00	0.00	1.73	1.73	00.00	0.00	00.00	0.00	** 12.11	** 6.60	11.54	6.53
\$1 under \$5,000	5.06	6.74	1.42	1.42	00.00	0.00	4.79	6.24	* *	**	6.07	11.50
\$5,000 under \$10,000	4.63	5.60	1.11	1.11	00.00	0.00	2.24	2.81	* *	**	2.28	3.24
\$10,000 under \$15,000	3.56	4.21	1.01	1.01	00.00	0.00	1.18	1.46	90.03	53.41	1.19	1.55
\$15,000 under \$20,000	3.24	3.72	1.04	1.04	00.00	0.00	1.13	1.24	70.08	55.47	1.14	1.28
\$20,000 under \$25,000	3.11	5.87	1.12	1.12	00.00	0.00	1.06	1.19	42.78	60.27	1.06	1.23
\$25,000 under \$30,000	2.81	3.42	1.22	1.22	00.00	0.00	1.07	1.19	52.40	48.70	1.08	1.24
\$30,000 under \$40,000	1.80	2.10	0.94	0.94	00:00	0.00	0.78	0.85	46.59	47.61	0.79	0.89
\$40,000 under \$50,000	1.69	2.01	1.07	1.07	00.00	0.00	0.88	0.93	45.56	35.05	0.89	0.97
\$50,000 under \$75,000	1.00	1.17	0.68	0.68	00.00	0.00	0.52	0.55	17.47	32.62	0.52	0.59
\$75,000 under \$100,000	1.07	1.23	06:0	0.90	00.00	0.00	0.77	0.79	11.35	18.79	0.78	0.83
\$100,000 under \$200,000	0.57	0.71	0.55	0.55	00.00	00.00	0.44	0.45	3.13	4.95	0.44	0.49
\$200,000 under \$500,000	0.55	0.68	0.62	0.72	16.38	16.95	0.52	0.52	0.69	1.06	0.52	0.53
\$500,000 under \$1,000,000	1.01	1.31	1.09	8.26	69.83	06.69	0.95	0.90	1.67	2.37	0.95	0.90
\$1,000,000 under \$1,500,000	1.32	2.54	1.43	11.11	61.25	61.92	1.25	1.25	3.02	4.14	1.24	1.27
\$1,500,000 under \$2,000,000	0.95	1.56	1.04	7.08	51.79	48.64	0.89	0.90	2.38	3.75	0.89	0.92
\$2,000,000 under \$5,000,000	0.59	0.87	0.67	4.71	44.79	56.76	0.56	0.51	1.52	2.06	0.56	0.52
\$5,000,000 under \$10,000,000	0.69	0.82	0.78	4.70	10.01	0.43	0.67	09.0	1.51	1.81	0.67	0.62
\$10,000,000 or more	00.00	00.00	00.00	00.00	0.00	00.00	00.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	0.33	0.29	0.20	0.21	** 41.64	** 10.88	0.16	0.12	0.71	0.75	0.16	0.14
No adjusted gross income	00.00	00.00	13.83	13.80	00.00	00.00	00.00	0.00	** 12.86	** 6.81	13.04	6.74
\$1 under \$5,000	48.74	58.30	57.17	57.28	00.00	00.00	6.16	7.62	* *	*	6.14	11.58
\$5,000 under \$10,000	26.83	37.07	24.65	24.64	00.00	0.00	2.29	2.84	*	*	2.29	3.25
\$10,000 under \$15,000	10.24	10.89	1.62	1.62	00.00	00.00	1.41	1.66	90.36	55.23	1.41	1.74
\$15,000 under \$20,000	5.42	5.60	1.40	1.40	00.00	00.00	1.32	1.39	70.23	56.88	1.32	1.42
\$20,000 under \$25,000	4.40	4.60	1.40	1.40	00.00	00.00	1.30	1.39	47.52	64.84	1.30	1.42
\$25,000 under \$30,000	3.72	3.95	1.47	1.47	00.00	00.00	1.35	1.42	53.05	49.16	1.35	1.45
\$30,000 under \$40,000	2.15	2.32	1.03	1.03	00.00	00.00	0.93	0.97	47.85	47.66	0.93	1.00
\$40,000 under \$50,000	1.88	2.06	1.10	1.10	00.00	00.00	0.97	1.00	51.16	36.62	0.97	1.03
\$50,000 under \$75,000	1.05	1.17	0.69	0.69	00.00	00.00	0.55	0.58	19.72	37.33	0.55	0.61
\$75,000 under \$100,000	1.09	1.19	0.91	0.91	00.00	0.00	0.78	08.0	11.47	19.29	0.78	0.83
\$100,000 under \$200,000	0.58	0.68	0.55	0.55	00.00	00.00	0.44	0.46	3.14	4.97	0.44	0.49
\$200,000 under \$500,000	0.55	0.68	0.62	0.72	** 20.06	** 20.37	0.52	0.52	69.0	1.06	0.52	0.53
\$500,000 under \$1,000,000	1.01	1.31		8.54	69.83	06.69	0.95	06.0	1.67	2.37	0.95	0.90
\$1,000,000 or more	09.0	0.47	0.67	4.33	** 29.02	** 10.12	0.57	0.24	1.47	0.93	0.57	0.25
Nontaxable returns, total	1.27	1.74	0.42	0.42	**	**	0.71	1.00	22.76	22.27	0.74	1.08
** Data combined to avoid disclosure of information for specific taxpayers.	ormation for specif	iic taxpayers.										

^[1] Not included in total income. Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013

				Sales of cap	Sales of capital assets reported on Form 1040, Schedule D	d on Form 1040, \$	Schedule D			
Size of adjusted gross	Taxable net gain	able gain	Taxable net loss	ble sss	Net short-term capital gain	t-term gain	Net short-term capital loss	t-term loss	Net short-term gain from sales of capital assets	n gain from tal assets
	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
All returns, total	11,530,655	504,322,768	9,008,579	20,909,110	5,685,539	55,027,255	5,967,597	232,536,695	5,982,956	38,401,693
No adjusted gross income	180,284	14,508,251	542,339	1,426,283	97,058	1,958,954	302,769	26,420,304	131,771	1,632,694
\$1 under \$5,000	361,094	730,486	375,315	799,053	182,359	176,089	207,819	3,727,676	202,621	264,107
\$5,000 under \$10,000	321,316	954,999	322,500	740,219	153,083	170,852	164,896	3,708,625	171,950	297,097
\$10,000 under \$15,000	346,293	1,442,910	343,723	753,212	140,335	186,862	176,083	4,125,007	156,210	258,678
\$15,000 under \$20,000	314,305	1,445,433	292,863	640,877	124,673	191,088	161,492	4,033,858	133,531	255,775
\$20,000 under \$25,000	295,320	1,347,436	270,283	615,731	131,634	187,708	144,087	4,133,972	137,077	274,464
\$25,000 under \$30,000	294,568	1,625,688	278,117	612,679	134,052	316,296	155,811	3,784,015	141,591	435,114
\$30,000 under \$40,000	595,523	3,025,560	529,107	1,150,945	273,387	532,990	277,332	6,510,720	287,748	738,943
\$40,000 under \$50,000	596,975	3,759,106	486,219	1,093,394	269,915	496,425	286,673	6,478,045	277,157	683,515
\$50,000 under \$75,000	1,595,285	11,115,981	1,141,255	2,621,745	716,363	1,646,906	704,795	16,067,489	738,947	2,135,407
\$75,000 under \$100,000	1,503,509	14,207,341	1,057,603	2,447,336	715,738	2,099,882	672,149	16,011,096	741,703	2,461,577
\$100,000 under \$200,000	3,003,307	47,090,560	2,052,719	4,731,088	1,526,348	5,386,379	1,449,647	41,166,145	1,580,807	6,326,350
\$200,000 under \$500,000	1,551,130	66,464,002	999,075	2,431,825	881,567	7,513,137	895,603	46,302,722	930,239	7,926,563
\$500,000 under \$1,000,000	359,496	46,215,658	218,042	567,282	213,846	4,688,840	231,718	18,871,928	226,744	4,612,742
\$1,000,000 under \$1,500,000	88,596	23,937,673	47,559	131,083	51,466	2,499,891	59,005	6,857,401	53,082	2,060,523
\$1,500,000 under \$2,000,000	39,007	16,953,491	19,198	53,384	22,605	1,581,698	25,940	4,038,978	23,140	1,149,007
\$2,000,000 under \$5,000,000	59,193	53,015,967	25,148	71,403	35,329	5,156,238	37,611	8,868,615	34,907	2,832,389
\$5,000,000 under \$10,000,000	15,279	38,702,006	5,113	14,685	9,382	3,430,442	8,885	4,132,938	8,592	1,478,277
\$10,000,000 or more	10,173	157,780,220	2,402	6,887	6,398	16,806,577	5,282	7,297,161	5,140	2,578,471
Taxable returns, total	9,583,971	475,751,792	6,830,892	15,793,305	4,838,000	51,444,435	4,706,365	173,835,649	5,009,286	34,167,080
No adjusted gross income	1,613	3,303,490	2,717	7,748	834	315,890	1,450	1,104,406	992	134,572
\$1 under \$5,000	72,091	146,787	6,389	9,129	36,084	33,813	15,127	30,905	35,079	35,591
\$5,000 under \$10,000	76,051	312,163	15,706	30,188	40,981	42,854	14,075	45,525	43,108	53,509
\$10,000 under \$15,000	87,975	308,314	79,969	178,425	51,554	57,218	37,047	609,732	50,808	65,867
\$15,000 under \$20,000	138,220	359,053	115,379	245,313	53,892	71,753	63,066	956,884	51,192	75,527
\$20,000 under \$25,000	144,434	369,772	151,525	338,308	65,851	92,487	74,643	1,613,199	69,187	122,259
\$25,000 under \$30,000	180,610	530,084	196,460	427,550	83,984	151,041	100,022	2,053,914	89,772	180,167
\$30,000 under \$40,000	425,661	1,588,476	424,682	911,048	203,539	357,899	202,005	3,494,583	213,895	438,318
\$40,000 under \$50,000	494,946	2,377,400	402,725	911,409	228,882	308,928	236,859	4,494,927	231,928	397,302
\$50,000 under \$75,000	1,448,674	8,377,687	1,064,745	2,430,140	658,714	1,427,393	638,081	13,091,907	675,135	1,831,125
\$75,000 under \$100,000	1,435,456	11,739,474	1,023,543	2,357,043	691,176	1,888,417	639,475	13,996,127	716,263	2,248,238
\$100,000 under \$200,000	2,958,555	44,031,901	2,034,108	4,680,106	1,503,645	5,112,463	1,423,534	37,800,898	1,552,128	6,012,028
\$200,000 under \$500,000	1,548,394	66,121,544	996,253	2,424,282	880,137	7,472,359	893,126	45,599,756	928,528	7,881,123
\$500,000 under \$1,000,000	359,233	46,139,932	217,539	565,929	213,679	4,674,078	231,347	17,852,613	226,547	4,604,498
\$1,000,000 or more	212,059	290,045,715	99,153	276,687	125,048	29,437,840	136,506	31,090,272	124,724	10,086,956
Nontaxable returns, total	1,946,684	28,570,976	2,177,687	5,115,805	847,538	3,582,819	1,261,233	58,701,046	973,670	4,234,613
Footnotes at the end of table.										

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Net short-term los sales of capital a sales of capital a returns (11) 3,907,772 9,264 99,264 99,264 99,264 99,377 79,749 100,792 94,315 94,315 94,315 94,362 100,000 10,000 10,000 10,000 11,970 10,000 17,970 10,000 17,970 11,970 11,939 11,539 11,539	oss from assets	Net short-term		Wi	ith basis reported	With basis reported and no Form 8949			
Trocs sales of capital as	assets	Net shor							
Number of returns (11) 3,907,772 99,264 99,264 99,264 99,364 00 100,792 00 94,315 00 94,315 00 94,365 00 10,000 10,000 10,000 10,000 10,000 10,000 11,970 11,539 00 11,539		sales price	t-term orice	Net short-term cost or basis	rt-term basis	Net short-term gain	erm gain	Net short-term loss	erm loss
3,907,772 3,907,772 0 00 00 00 100,792 00 94,315 00 94,265 00 94,365 00 94,365 00 94,365 00 94,365 00 00 94,365 00 00 100,792 00 100,792 00 1444 00 00 14,444 00 00 10,792 00 10,792 00 10,792 00 10,793 00 10,000 10,797 000,000 10,797 000,000 17,970 17,970 000,000 17,970 17,970 17,970 11,639 00 00 00 00 00 00 00 00 00 00 00 00 00	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
3,907,772 00 00 00 00 00 00 00 00 00 00 00 00 0	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
99,264 00 00 79,749 00 00 94,315 00 94,315 00 94,265 00 94,265 00 94,265 00 184,502 00 205,146 00 468,390 0,000 1,027,135 0,000 1,027,135 0,000 0,000 17,970 17,970 0,000,000 27,203 0,000,000 17,970 17,970 17,970 17,970 11,539 00 00 00 11,539	41,238,592	1,653,245	236,504,031	1,626,396	235,368,016	955,398	4,580,198	641,493	3,439,399
95,037 00 79,749 00 00 94,315 00 94,315 00 94,316 00 94,265 00 00 94,265 00 00 184,502 00 00 468,390 0,000 1,027,135 00,000 1,027,135 00,000 1,027,135 00,000 1,027,135 00,000 1,027,135 00,000 1,027,135 00,000 1,027,135 00,000 1,027,135 00,000 1,027,135 0,000,000 1,000,000 1,000,000 1,000,000	2,195,554	46,347	15,618,808	45,647	15,676,218	25,591	169,410	20,147	226,819
00 79,749 00 100,792 00 94,315 00 94,315 00 94,265 00 94,265 00 205,146 00 205,146 00 468,390 0,000 1,027,135 00,000 1,027,135 00,000 27,203 0,000,000 27,203 0,000,000 27,203 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 7,3285,422	454,178	38,385	838,447	35,491	861,433	29,416	30,318	290'6	53,304
000 100,792 000 000 94,315 000 00 94,315 000 94,315 000 94,265 000 94,265 000 000 205,146 000 468,390 0,000,000 1,027,135 000,000 1,027,135 000,000 1,027,135 000,000 17,970 17,970 0,000,000 27,203 0,000,000 6,910 0,000,000 6,910 0,000,000 0,000,000 6,910 0,000,000 0	551,051	50,519	729,193	48,188	699,979	32,521	50,254	15,997	21,040
000 94,315 000 94,265 000 94,265 000 84,265 000 205,146 000 468,390 0,000 1,027,135 0,000 638,275 00,000 1,027,135 0,000,000 1,027,135 0,000,000 27,203 0,000,000 27,203 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 7,6,952	926,439	45,469	3,427,564	44,464	3,483,995	29,004	19,005	16,131	75,435
000 91,444 000 94,265 000 184,602 000 205,146 000 468,390 0,000 000 1,027,135 0,000 000 1,027,135 0,000,000 1,027,135 0,000,000 1,027,135 0,000,000 1,027,135 0,000,000 27,203 0,000,000 27,203 0,000,000 6,910 11,539 000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910	597,908	38,791	23,934,817	37,467	23,988,192	16,963	20,330	18,808	73,705
00 94,265 00 184,602 00 205,146 00 474,391 000 468,390 1,000 1,027,135 0,000 638,275 00,000 157,821 500,000 17,970	697,576	43,226	881,008	42,223	888,185	20,499	29,555	19,721	36,732
000 184,502 000 000 000 205,146 000 205,146 000 468,390 1,027,135 00,000 1,027,135 00,000 000 17,870 17,970	591,166	31,782	2,444,403	30,849	2,416,866	13,149	51,672	18,226	24,135
00 205,146 00 474,391 000 468,390 0,000 1,027,135 0,000 638,275 00,000 157,821 500,000 17,970 0,000,000 27,203 0,000,000 6,910 0,910,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910 0,000,000 6,910	725,422	85,352	5,470,836	84,356	5,544,915	44,175	63,718	32,661	137,797
000 474,391 000 468,390 1,000 1,027,135 0,000 638,275 00,000 157,821 500,000 40,516 0,000,000 17,970 0,000,000 27,203 0,000,000 6,910 4,647 3,285,422 come 605	1,083,036	78,661	3,877,729	77,619	3,834,099	40,838	90,707	36,707	47,077
000 468,390 0,000 1,027,135 0,000 638,275 00,000 157,821 500,000 17,970 0,000,000 27,203 0,000,000 6,910 0,910 4,647 3,285,422 come 605	1,852,175	204,486	10,771,257	203,464	10,722,700	124,889	325,120	73,683	276,564
0,000 1,027,135 0,000 638,275 00,000 157,821 500,000 40,516 0,000,000 27,203 0,000,000 6,910 4,647 3,285,422 come 605	2,508,973	201,413	19,037,221	194,230	18,903,297	121,722	448,196	67,727	314,272
00,000 638,275 00,000 157,821 500,000 40,516 000,000 27,203 0,000,000 6,910 4,647 3,285,422 come 605	5,776,275	426,335	40,301,465	422,247	40,244,063	241,981	887,374	171,638	829,973
00,000 157,821 ,500,000 40,516 ,000,000 17,970 ,000,000 27,203 0,000,000 6,910 4,647 3,285,422 come 605 11,539	13,807,356	259,950	47,298,274	257,769	46,978,898	155,282	1,034,124	99,365	716,671
,500,000 40,516 ,000,000 17,970 ,000,000 27,203 0,000,000 6,910 4,647 3,285,422 come 605 11,539	2,815,946	66,907	21,781,511	66,853	21,468,330	38,793	512,484	26,890	199,303
0,000,000 17,970 0,000,000 27,203 0,000,000 6,910 4,647 3,285,422 come 605 11,539	1,176,918	14,745	10,295,999	14,720	10,140,329	8,852	235,018	5,746	79,347
0,000,000 27,203 0,000,000 6,910 4,647 3,285,422 come 605 11,539	672,420	7,398	4,528,519	7,390	4,489,421	4,005	109,141	3,313	70,037
0,000,000 6,910 4,647 3,285,422 come 605 11,539 0 6,952	1,989,964	10,014	13,768,184	0,970	13,647,251	5,781	241,889	4,165	120,956
3,285,422 come 605 11,539	793,489	2,194	5,747,066	2,186	5,680,659	1,266	119,543	806	53,137
3,285,422 come 605 11,539 0 *6,952	2,022,743	1,270	5,751,731	1,262	5,699,185	029	142,340	265	83,094
	34,178,121	1,378,253	202,114,911	1,359,691	200,952,599	794,139	4,071,442	536,931	2,904,347
	81,773	184	125,308	182	127,676	123	5,663	62	8,031
	4,193	* 8,007	* 119,887	* 8,007	* 108,781	* 6,009	* 11,112	* 1,997	Z *
	* 1,721	13,924	82,940	13,924	76,922	9,945	7,087	* 3,980	* 1,069
	67,680	12,765	536,096	11,760	548,259	9,167	5,735	* 3,598	* 17,897
\$15,000 under \$20,000	226,428	18,112	23,216,931	17,122	23,247,495	* 5,629	* 11,081	10,340	41,646
\$20,000 under \$25,000 45,253	199,346	16,138	328,066	16,138	323,646	8,538	22,752	6,592	18,332
\$25,000 under \$30,000 58,990	381,655	21,977	2,147,226	21,044	2,119,717	9,835	46,822	11,935	19,312
\$30,000 under \$40,000	430,072	29,987	1,803,592	58,991	1,881,850	29,668	36,101	24,817	114,358
\$40,000 under \$50,000	817,604	68,248	2,412,536	67,213	2,383,261	34,849	70,810	32,283	41,535
\$50,000 under \$75,000	1,540,345	189,944	9,875,706	189,925	9,844,055	114,551	294,109	69,481	262,458
\$75,000 under \$100,000	2,104,595	189,215	14,708,146	182,035	14,618,991	113,734	372,191	63,727	283,036
\$100,000 under \$200,000	5,201,060	417,806	37,882,466	413,722	37,886,823	237,748	800,142	167,358	804,499
\$200,000 under \$500,000	13,678,571	259,470	47,029,950	257,294	46,687,647	155,004	1,028,375	99,168	687,995
\$500,000 under \$1,000,000	2,805,553	028'99	21,766,870	66,816	21,452,245	38,776	512,236	26,869	197,611
\$1,000,000 or more 97,135	6,637,525	35,608	40,079,191	35,516	39,645,232	20,564	847,224	14,722	406,558
Nontaxable returns, total 622,350	7,060,470	274,992	34,389,120	266,705	34,415,416	161,259	508,757	104,562	535,053

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

9 1					With basis reported on Form 8949	d on Form 8949				
Size of adjusted gross income	Net short-term sales price	ort-term price	Net sho cost or	Net short-term cost or basis	Net short-term adjustment	adjustment	Net short-term gain	term gain	Net short-term loss	erm loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	7,326,370	1,867,506,017	7,283,032	1,924,572,195	1,288,344	56,808,612	4,296,195	25,059,892	2,804,310	25,319,156
No adjusted gross income	163,741	166,997,414	163,713	171,591,303	29,856	4,322,855	93,848	797,829	64,122	1,068,862
\$1 under \$5,000	223,881	22,033,357	222,325	22,349,991	32,531	227,473	140,552	187,755	76,228	276,916
\$5,000 under \$10,000	188,231	42,617,679	188,230	48,712,117	31,652	6,062,361	118,512	204,517	55,966	236,595
\$10,000 under \$15,000	191,871	12,124,002	188,869	12,510,738	28,258	83,110	109,596	199,146	70,383	502,772
\$15,000 under \$20,000	174,941	20,860,826	175,106	21,506,828	26,321	411,325	99,481	149,577	70,312	384,254
\$20,000 under \$25,000	166,951	54,685,045	167,160	57,061,543	23,566	2,121,808	105,294	216,791	58,813	471,481
\$25,000 under \$30,000	177,258	12,235,654	176,158	12,547,055	32,343	271,964	106,644	229,743	63,788	269,180
\$30,000 under \$40,000	318,889	38,528,104	315,858	39,282,153	52,533	773,208	192,915	465,576	119,581	446,416
\$40,000 under \$50,000	348,982	42,144,314	347,953	43,702,049	70,166	1,255,426	197,264	343,307	141,272	645,617
\$50,000 under \$75,000	886,087	83,442,534	878,784	84,716,825	137,084	1,606,427	510,332	1,369,762	341,888	1,037,626
\$75,000 under \$100,000	910,853	111,834,467	905,518	114,752,019	128,875	3,037,980	533,718	1,450,738	338,305	1,330,310
\$100,000 under \$200,000	1,916,165	259,847,214	1,899,016	263,225,171	297,673	4,559,068	1,138,155	4,232,005	729,377	3,050,894
\$200,000 under \$500,000	1,188,327	371,069,288	1,184,967	387,347,991	257,466	11,288,277	679,677	5,445,753	480,783	10,437,786
\$500,000 under \$1,000,000	294,108	222,409,201	293,740	229,851,846	77,317	9,131,101	170,312	3,271,875	119,413	1,583,418
\$1,000,000 under \$1,500,000	74,454	82,267,852	74,240	84,438,081	24,265	2,899,604	42,373	1,407,442	31,173	678,156
\$1,500,000 under \$2,000,000	31,606	49,210,157	31,541	49,316,137	10,921	516,209	18,086	752,010	13,167	341,781
\$2,000,000 under \$5,000,000	49,370	124,784,172	49,251	130,098,890	18,524	5,719,732	27,952	1,826,576	20,834	1,421,562
\$5,000,000 under \$10,000,000	12,668	57,071,580	12,630	57,198,263	5,250	627,264	7,120	922,441	5,404	421,860
\$10,000,000 or more	7,988	93,343,156	7,973	94,363,194	3,745	1,893,418	4,363	1,587,047	3,501	713,669
Taxable returns, total	6,152,148	1,506,002,196	6,113,377	1,547,520,212	1,085,465	42,734,379	3,606,482	22,564,013	2,366,989	21,347,651
No adjusted gross income	1,235	5,767,675	1,226	5,851,993	430	124,549	868	66,670	312	26,439
\$1 under \$5,000	35,184	540,811	35,184		* 4,591	* 103	24,066	19,999	10,534	4,246
\$5,000 under \$10,000	37,150	754,462	37,150		* 1,131	* 40	32,171	45,960	* 2,973	* 488
\$10,000 under \$15,000	48,390	2,069,073	47,386	2,073,491	* 5,811	* 27,995	33,681	44,485	12,771	20,908
\$15,000 under \$20,000	67,662		67,662	8,044,479	14,193	209,237	36,890	47,006	28,726	116,342
\$20,000 under \$25,000	86,310	6,193,470	86,310	6,375,819	11,770	187,346	53,177	96,326	31,103	91,329
\$25,000 under \$30,000	108,545	6,404,128	106,540	6,713,814	21,586	236,498	65,357	101,503	39,334	174,691
\$30,000 under \$40,000	245,796		242,776	24,077,503	38,013	490,749	147,457	253,955	896'06	232,698
\$40,000 under \$50,000	289,336	33,632,917	288,314	34,940,917	56,737	1,012,395	161,401	192,240	118,921	487,845
\$50,000 under \$75,000	816,277	72,405,599	810,196	73,572,995	121,543	1,470,296	470,647	1,148,943	316,497	846,043
\$75,000 under \$100,000	879,026	103,613,628	873,697	106,342,093	121,818	2,953,071	516,645	1,356,331	324,558	1,131,725
\$100,000 under \$200,000	1,881,104	247,198,074	1,864,973	249,960,504	291,006	4,118,406	1,115,539	4,015,826	717,030	2,659,850
\$200,000 under \$500,000	1,186,276	367,746,023	1,182,923	383,873,468	256,906	11,139,875	678,527	5,417,683	479,917	10,405,253
\$500,000 under \$1,000,000	293,905	222,150,699	293,539	229,590,973	77,259	9,125,249	170,206	3,266,131	119,322	1,581,156
\$1,000,000 or more	175,952	406,151,721	175,502	414,867,973	65,669	11,638,570	99,821	6,490,954	74,023	3,568,637
Nontaxable returns total	717	100 007	1 100 011		-					101

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

					VIIII IIO Dasis Iabolia	o leboured				
Size of adjusted gross income	Net short-term sales price	rt-term price	Net short-term cost or basis	rt-term basis	Net short-term adjustment	adjustment	Net short-	Net short-term gain	Net short-term loss	erm loss
	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(33)	(40)
All returns, total	2,764,314	478,278,901	2,393,726	480,798,233	164,675	899,242	1,437,307	6,418,658	1,081,319	8,038,787
No adjusted gross income	66,629	176,558,172	61,239	176,831,100	5,193	142,416	29,589	368,586	32,055	499,099
\$1 under \$5,000	73,077	1,941,146	55,764	2,005,774	2,554	6,912	40,598	36,536	21,395	94,252
\$5,000 under \$10,000	41,746	904,593	35,579	1,056,231	3,838	3,271	23,989		15,614	182,585
\$10,000 under \$15,000	59,105	1,389,740	51,111	1,460,099	6,309	12,033	25,378	31,185	24,251	89,510
\$15,000 under \$20,000	45,772	1,936,278	42,477	2,000,733	5,034	13,533	24,962	47,026	16,599	97,947
\$20,000 under \$25,000	61,063	2,131,903	55,971	2,211,480	3,735	9,705	26,386	28,895	24,854	98,767
\$25,000 under \$30,000	56,106	1,624,635	46,935	1,809,465	* 116	* 13,829	29,327	20,170	19,220	191,171
\$30,000 under \$40,000	101,366	2,787,925	81,358	2,763,709	9,226	13,827	58,141	121,153	38,374	83,110
\$40,000 under \$50,000	125,865	3,211,250	101,563	3,196,874	5,754	6,660	62,718	201,606	47,095	180,571
\$50,000 under \$75,000	287,641	13,833,483	238,320	13,906,712	13,505	210,851	165,764	342,639	99,490	205,018
\$75,000 under \$100,000	311,858	15,851,177	270,247	16,113,385	19,716	134,332	156,891	431,911	124,204	559,787
\$100,000 under \$200,000	714,510	34,173,076	616,004	34,425,109	40,380	87,414	381,152	842,136	276,337	1,006,756
\$200,000 under \$500,000	537,263	50,848,400	479,251	51,861,736	31,204	169,754	280,116	1,205,531	213,610	2,049,112
\$500,000 under \$1,000,000	162,482	28,198,234	146,686	28,344,842	9,270	56,542	78,449	671,426	70,048	761,492
\$1,000,000 under \$1,500,000	44,765	15,215,175	41,245	15,204,091	2,842	4,051	20,409	364,740	21,357	349,604
\$1,500,000 under \$2,000,000	22,003	11,705,554	20,371	11,686,378	1,509	33,365	10,044	248,807	10,543	196,267
\$2,000,000 under \$5,000,000	35,942	31,257,793	33,392	31,385,772	2,893	122,582	16,263	543,025	17,324	548,422
\$5,000,000 under \$10,000,000	10,077	18,975,408	9,502	18,887,129	825	756	4,254	339,882	5,203	250,847
\$10,000,000 or more	7,045	65,734,961	6,711	65,647,614	771	-142,589	2,877	539,185	3,745	594,467
Taxable returns, total	2,329,796	284,040,068	2,026,114	285,570,432	136,371	600,521	1,219,221	5,634,810	908,392	6,564,692
No adjusted gross income	852	2,685,170	807	2,667,624	71	1,502	348	46,046	397	26,998
\$1 under \$5,000	* 8,140	* 10,258	* 5,146	* 6,656	0	0	* 6,552	* 3,602	0	0
\$5,000 under \$10,000	* 4,019	* 16,673	* 3,027	* 16,780	0	0	* 995	* 98	* 2,010	* 205
\$10,000 under \$15,000	11,586	84,550	11,586	78,136	* 2,104	* 158	* 6,373	* 7,599	* 3,201	* 1,026
\$15,000 under \$20,000	13,304	780,199	13,304	828,262	* 1,938	* 759	* 5,956	* 2,474	5,422	49,777
\$20,000 under \$25,000	28,414	944,081	27,513	984,641	* 2,396	* 3,638	12,153	12,253	11,868	49,175
\$25,000 under \$30,000	38,480	765,255	31,515	871,836	* 107	* -13	20,984	12,241	11,933	118,835
\$30,000 under \$40,000	65,675	1,706,961	52,491	1,687,687	7,246	7,144	36,217	81,412	26,435	54,994
\$40,000 under \$50,000	100,885	1,910,039	80,671	1,945,251	* 3,649	* 6,651	53,507	80,602	33,500	109,163
\$50,000 under \$75,000	255,693	12,569,049	209,895	12,609,485	13,019	209,710	148,456	301,795	87,915	132,522
\$75,000 under \$100,000	289,943	10,132,528	255,708	10,254,752	17,829	74,035	145,040	377,590	117,194	425,780
\$100,000 under \$200,000	694,909	31,711,702	598,838	31,891,122	38,824	86,294	371,013	807,818	267,473	900,945
\$200,000 under \$500,000	535,866	50,030,377	477,970	50,970,690	31,099	136,230	279,477	1,200,287	212,950	2,004,370
\$500,000 under \$1,000,000	162,321	28,057,407	146,535	28,202,834	9,261	56,661	78,370	670,301	69,975	759,067
\$1,000,000 or more	119,709	142,635,817	111,109	142,554,675	8,828	17,751	53,781	2,030,690	58,121	1,931,838
Nontaxable returns, total	434 518	194.238.833	367,612	195,227,802	28,303	298,722	218,085	783.848	172.927	1.474.095

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Size of adjusted gross income income Num ret All returns, total No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 under \$15,000	Net short-term sales price	t-term	Net short-term	rt-term	With no Form 1099-B	m 1099-B				orm lose
sted gross ncome 0 10,000 \$15,000	Net short sales p	t-term	Netsho	rt-term					-	arm lose
10,000 \$15,000		rice	cost or basis	basis	Net short-term adjustment	n adjustment	Net short-term gain	term gain	Net short-term loss	222
10.000 10,000 515,000	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)
No adjusted gross income \$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	768,278	121,451,476	750,401	123,923,709	86,431	125,899	426,848	5,940,292	342,340	8,326,221
\$1 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$15,000	22,281	13,576,313	23,425	13,827,887	4,194	123,489	13,612	477,642	8,913	605,727
\$5,000 under \$10,000 \$10,000 under \$15,000	20,004	508,985	17,974	513,114	* 3,130	* 9,254	15,244	27,631	2,747	22,505
\$10,000 under \$15,000	18,508	592,136	13,652	711,473	906 *	* 17,597	9,645	27,028	000'9	128,768
	20,094	684,639	21,435	767,121	* 2,310	* -167,063	12,186	29,642	9,985	279,186
\$15,000 under \$20,000	15,493	2,211,392	12,611	2,344,935	* 1,212	* 130,384	9,057	64,780	8,114	62,939
\$20,000 under \$25,000	12,680	1,275,508	12,872	1,346,856	2,850	-20,034	4,542	21,947	6,408	113,329
\$25,000 under \$30,000	18,184	792,857	18,384	907,922	* 1,262	* 78,504	11,936	87,743	8,109	124,303
\$30,000 under \$40,000	48,065	8,280,727	48,364	8,300,098	5,433	49,773	29,407	138,339	21,463	107,938
\$40,000 under \$50,000	34,478	1,527,780	32,481	1,700,213	3,008	10,557	19,070	81,477	19,562	243,354
\$50,000 under \$75,000	71,387	3,628,462	72,068	3,821,982	9,427	-42,403	39,004	173,174	35,389	409,096
\$75,000 under \$100,000	96,337	6,058,437	95,899	6,127,030	12,527	-105,062	57,699	396,965	34,100	570,620
\$100,000 under \$200,000	184,500	17,042,778	178,251	16,458,603	18,707	-1,085,732	90,695	850,261	86,273	1,351,818
\$200,000 under \$500,000	131,611	22,519,851	127,231	23,443,057	13,104	456,457	71,981	1,016,088	61,751	1,482,893
\$500,000 under \$1,000,000	41,683	10,869,905	40,576	11,128,389	5,261	142,865	23,032	576,904	18,657	692,577
\$1,000,000 under \$1,500,000	12,444	4,508,576	11,792	4,593,135	966	68,036	7,455	306,500	5,134	323,024
\$1,500,000 under \$2,000,000	5,482	2,623,035	5,424	2,908,786	999	260,125	3,212	168,515	2,553	194,141
\$2,000,000 under \$5,000,000	9,772	8,349,520	9,711	8,117,696	936	89,799	5,929	740,467	4,599	418,843
\$5,000,000 under \$10,000,000	2,937	5,016,066	2,884	5,035,807	316	48,358	1,783	277,012	1,395	248,394
\$10,000,000 or more	2,340	11,384,508	2,367	11,869,605	284	60,993	1,361	478,175	1,187	941,763
Taxable returns, total	640,809	97,184,671	625,419	98,728,058	68,916	-108,857	351,467	5,151,205	290,691	6,842,933
No adjusted gross income	240	253,248	390	256,910	21	-466	115		257	30,000
\$1 under \$5,000	* 5,024	* 2,460	* 4,019	* 1,522	0	0	* 3,015	* 1,439	* 1,005	* 501
\$5,000 under \$10,000	* 1,008	* 1,637	* 1,008	* 1,232	0	0	რ *	* 404	0	0
\$10,000 under \$15,000	* 6,316	* 42,086	7,309	61,917	* 985	* 31	* 5,200	* 9,977	* 3,114	* 29,777
\$15,000 under \$20,000	10,490	431,470	10,481	435,176	* 196	o *	6,312	18,642	* 5,170	* 22,339
\$20,000 under \$25,000	5,648	95,773	5,973	145,344	* 295	*	* 2,685	* 5,415	* 2,293	* 54,996
\$25,000 under \$30,000	10,911	173,301	11,675	224,902	* 104	* 2,385	* 6,760	* 27,278	4,916	76,495
\$30,000 under \$40,000	33,609	5,922,941	31,573	5,915,549	* 3,679	* 31,446	22,247	690'06	12,959	51,230
\$40,000 under \$50,000	29,689	1,046,861	27,257	1,171,278	2,789	-995	16,013	73,987	16,836	199,399
\$50,000 under \$75,000	63,364	3,030,565	63,955	3,204,867	9,072	-39,583	33,053	148,511	33,148	362,395
\$75,000 under \$100,000	90,490	5,715,355	660'06	5,722,786	12,068	-114,497	53,632	374,532	33,298	496,460
\$100,000 under \$200,000	178,540	16,292,927	172,484	15,630,715	18,325	-1,088,487	88,092	829,270	82,838	1,255,545
\$200,000 under \$500,000	131,020	21,602,746	126,641	22,484,848	13,047	431,194	71,671	1,005,099	61,436	1,456,007
\$500,000 under \$1,000,000	41,571	10,832,649	40,461	11,087,582	5,247	143,043	22,971	574,963	18,599	686,852
\$1,000,000 or more	32,891	31,740,651	32,093	32,383,429	3,088	527,073	19,699	1,965,748	14,825	2,120,936
Nontaxable returns, total	127,469	24,266,806	124,982	25,195,651	17,514	234,755	75,381	789,087	51,649	1,483,288

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Size of adjusted gross	Net short-term gain from other forms (2119, 4797, etc.)	m gain from 19, 4797, etc.)	Net short-term loss from other forms (4684, 6781, and 8824)	oss from other '81, and 8824)	Net short-term gain from partnership/S corporation	n gain from corporation	Net short-term loss from partnership/S corporation	n loss from corporation	Short-term loss carryover	erm yover
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(22)	(26)	(57)	(28)	(69)	(09)
All returns, total	236,839	4,145,709	353,381	2,565,389	790,848	26,055,151	454,644	6,604,551	2,673,065	195,703,462
No adjusted gross income	7,827	216,529	11,571	280,642	25,392	1,327,510	20,335	1,127,340	252,246	24,034,546
\$1 under \$5,000	4,595	1,082	9,377	21,003	8,185	4,918	6,930	31,422	134,546	3,315,091
\$5,000 under \$10,000	4,685	3,009	5,038	8,421	11,718	29,350	8,493	28,019	99,943	3,279,737
\$10,000 under \$15,000	2,851	086	5,520	17,270	11,545	10,747	8,989	46,323	91,774	3,218,519
\$15,000 under \$20,000	3,607	3,521	2,434	2,016	12,232	65,468	6,858	28,592	83,737	3,539,019
\$20,000 under \$25,000	4,604	8,032	4,694	6,577	9,930	5,500	7,174	32,032	68,305	3,498,074
\$25,000 under \$30,000	1,560	382	3,459	1,642	10,235	18,212	6,093	7,754	70,305	3,320,865
\$30,000 under \$40,000	5,105	3,436	5,424	4,244	24,615	33,390	15,349	28,058	113,651	5,995,774
\$40,000 under \$50,000	6,918	2,126	12,342	22,825	24,750	33,977	14,357	25,482	102,720	5,569,895
\$50,000 under \$75,000	22,737	35,070	27,804	59,722	73,501	102,724	38,260	124,288	283,035	14,657,598
\$75,000 under \$100,000	13,153	33,716	34,699	121,123	73,643	154,980	36,272	138,542	257,271	13,792,848
\$100,000 under \$200,000	54,099	117,530	79,556	145,388	178,903	632,136	101,038	458,136	567,417	36,475,982
\$200,000 under \$500,000	54,305	271,808	72,895	218,950	164,824	1,556,230	104,161	823,585	362,096	33,694,294
\$500,000 under \$1,000,000	22,368	213,218	35,241	149,324	77,568	1,260,615	42,246	521,258	114,447	16,783,134
\$1,000,000 under \$1,500,000	8,872	180,046	13,770	113,841	28,053	934,357	14,217	327,440	30,501	5,914,236
\$1,500,000 under \$2,000,000	4,727	146,976	7,127	78,907	14,348	771,886	6,805	197,623	13,780	3,576,197
\$2,000,000 under \$5,000,000	9,177	460,786	13,946	221,186	26,455	2,954,728	11,507	769,675	19,927	6,979,456
\$5,000,000 under \$10,000,000	3,147	353,489	4,531	180,810	8,331	2,269,769	3,281	543,818	4,747	3,285,914
\$10,000,000 or more	2,502	2,093,974	3,954	911,497	6,620	13,888,656	2,278	1,345,164	2,617	4,772,280
Taxable returns, total	197,323	3,879,770	301,963	2,110,204	688,721	24,553,049	383,790	5,058,285	1,880,793	143,644,502
No adjusted gross income	198	12,266	311	13,318	721	234,950	377	48,599	1,153	1,026,613
\$1 under \$5,000	* 1,005	* 2	0	0	* 1,005	* 41	* 1,990	* 256	* 5,156	* 28,276
\$5,000 under \$10,000	က *	L *	* 936	* 12	* 3,993	* 568	* 135	* 4,111	9,278	50,911
\$10,000 under \$15,000	* 992	* 52	* 313	* 8,134	7,433	725	* 2,529	* 4,459	18,593	538,884
\$15,000 under \$20,000	* 2,374	* 216	* 584	* 76	* 6,998	* 1,199	* 2,643	* 1,786	26,885	733,781
\$20,000 under \$25,000	* 1,015	* 878	* 1,314	* 3,409	* 4,331	* 1,071	* 4,124	* 8,479	34,893	1,433,687
\$25,000 under \$30,000	* 1,032	* 174	* 1,108	* 229	5,272	3,913	6,065	7,600	43,085	1,697,642
\$30,000 under \$40,000	* 954	* 900	3,752	242	16,427	12,780	9,388	4,965	72,557	3,153,404
\$40,000 under \$50,000	* 3,122	* 743	10,805	20,792	18,836	15,318	9,884	12,141	81,711	3,748,825
\$50,000 under \$75,000	17,537	23,720	23,405	52,381	59,091	73,736	33,656	49,538	245,232	11,950,832
\$75,000 under \$100,000	11,938	18,220	32,077	23,185	64,908	88,479	31,952	62,830	242,938	12,272,036
\$100,000 under \$200,000	52,360	110,130	76,384	120,134	174,447	555,727	97,082	371,794	553,127	33,673,333
\$200,000 under \$500,000	54,063	264,826	72,498	213,962	164,034	1,534,402	103,719	788,083	360,587	33,127,133
\$500,000 under \$1,000,000	22,336	213,092	35,190	148,695	77,492	1,245,872	42,192	510,534	114,189	15,777,214
\$1,000,000 or more	28,393	3,234,545	43,287	1,505,636	83,733	20,784,267	38,051	3,183,109	71,411	24,431,930
Nontaxable returns, total	39.516	265.939	51.418	455.184	102.128	1.502.102	70.855	1.546.266	792,272	52 058 960

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of capital gain capital gain income Number of Amoreturns (61) (62) (63) (64) (62) (64) (62) (64) (64) (62) (64) (64) (64) (64) (64) (64) (64) (64	m Amount (62) 484,599,381 15,310,174 749,569 1,415,311 1,375,580 1,723,433 1,723,433 2,999,151	Net long-term capital loss	term oss	Net long-term gain from sales of capital assets	n gain from ital assets	Net long-term loss from sales of capital assets	loss from al assets
Income Number of returns Amore returns 61) (61) (62) 60 11,139,230 484, 284, 284, 284, 274, 274, 274, 274, 274, 274, 274, 27	(62) (484,599,381 (5,310,174 (749,261 977,869 (1,425,659 (1,415,311 (1,375,580 (1,723,433 (2,999,151	Number of			•		
(61) (62) 11,139,230 484, 15, 230 10,0823 15, 39 10,0823 15, 32 10,090 340,561 1, 310,177 10,000 287,347 1, 310,177 10,000 278,392 1, 310,177 10,000 1,523,712 10, 310,177 10,000 1,523,712 10, 310,177 10,000 1,523,712 10, 44, 45, 45, 45, 45, 45, 45, 45, 45, 45	(62) 484,599,381 15,310,774 749,261 977,869 1,425,659 1,415,311 1,375,580 1,723,433 2,999,151	returns	Amount	Number of returns	Amount	Number of returns	Amount
11,139,230 484 10,823 15,099 335,427 1, 30 340,561 1, 30 340,561 1, 30 340,561 1, 30 287,347 1, 30 28,392 1, 30 589,663 2, 30 1,523,712 10, 300 1,5440,405 13, 4,000 2,849,88 46, 500,000 367,277 45, 500,000 367,277 45, 500,000 62,588 50, 3,000,000 16,203 36, 3,000,000 16,203 36, 3,000,000 16,203 36, 3,000,000 16,203 36, 3,000,000 16,203 36, 3,000,000 16,203 36, 3,000,000 16,203 36, 3,000,000 16,203 36, 3,000,000 16,685 144, <th>484,599,381 15,310,174 749,261 977,869 1,425,659 1,415,311 1,375,580 1,723,433 2,999,151</th> <th>(63)</th> <th>(64)</th> <th>(65)</th> <th>(99)</th> <th>(67)</th> <th>(89)</th>	484,599,381 15,310,174 749,261 977,869 1,425,659 1,415,311 1,375,580 1,723,433 2,999,151	(63)	(64)	(65)	(99)	(67)	(89)
come 190,823 15,099 0 315,099 1,15,099 00 340,561 1,1 00 287,347 1,1 00 288,248 2,1 00 589,663 2,1 00 1,523,712 10,1 000 1,540,405 13,40,405 1,000 1,518,796 65,40,600 000,000 367,277 45,50,600,600 000,000 62,588 50,000,000 0,000,000 16,203 36,243,630 0,000,000 16,203 36,243,630 0,000,000 16,203 36,215,303 0,000,000 16,203 36,215,303 0,000,000 16,203 36,215,303 0,000,000 16,203 36,215,303 0,000,000 16,203 36,215,303 0,000,000 16,203 36,215,303 0,000,000 16,203 37,1071	15,310,174 749,261 977,869 1,425,659 1,415,311 1,375,580 1,723,433 2,999,151	7,500,237	353,794,878	9,159,725	232,641,286	3,728,968	54,838,528
335,427 315,099 300 300 310,177 11, 300 300 340,561 11, 287,347 11, 300 300 300,200 300,000 300	749,261 977,869 1,425,659 1,415,311 1,375,580 1,723,433 2,999,151	465,967	46,090,452	195,259	6,261,567	133,064	5,994,385
0 315,099 00 340,561 1, 00 310,177 1, 00 287,347 1, 00 278,392 1, 00 569,663 2, 00 1,523,712 10, 000 1,440,405 13, 0,000 2,849,88 46, 0,000 367,277 45, 0,000,000 41,125 16, 0,000,000 62,58 50, 0,000,000 16,203 36, 0,000,000 16,203 36, 0,000,000 16,203 36, 0,000,000 16,203 36, 0,000,000 16,203 36, 0,000,000 16,203 36, 0,000,000 16,685 1,44, 0 1,683 3, 0 1,683 3, 0 1,683 3, 0 1,683 3, 0 1,683 3,	977,869 1,425,659 1,415,311 1,375,580 1,723,433 2,999,151	321,711	8,512,366	281,081	730,812	121,045	1,157,304
00 340,561 00 310,177 00 287,347 00 278,392 00 569,663 00 569,663 00 1,440,405 0,000 00 1,518,796 0,000 00 367,277 500,000 41,125 0,000,000 62,588 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203	1,425,659 1,415,311 1,375,580 1,723,433 2,999,151	284,387	7,901,066	283,032	1,065,792	119,069	841,213
00 287,347 00 287,347 00 278,392 00 278,392 00 569,663 00 589,248 000 1,440,405 0,000 00 1,518,796 0,000 00 367,277 500,000 62,588 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203	1,415,311 1,375,580 1,723,433 2,999,151	298,239	8,982,856	280,990	1,133,637	135,385	1,039,927
00 287,347 00 278,392 00 569,663 00 589,248 00 1,440,405 000 1,440,405 000000 2,849,888 0,000,000 367,277 000,000 62,588 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203	1,375,580 1,723,433 2,999,151	237,748	7,449,202	260,996	1,074,047	101,739	791,962
00 278,392 00 569,663 00 589,248 00 1,523,712 000 1,440,405 0,000 2,849,888 0,000 367,277 500,000 367,277 0,000,000 41,125 0,000,000 16,203 0,000,000 1,688 0,000,000 1,688 0,000,000 1,688 0,000,000 1,683 0,000,000 1,683 0,000,000 1,683 0,000,000 1,683 0,000,000 1,683 0,000,000 1,683	1,723,433	226,723	6,820,159	229,531	914,578	93,891	640,237
00 569,663 00 1,523,712 000 1,440,405 0,000 00 2,849,888 0,000,000 367,277 0,000,000 62,588 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203	2,999,151	220,185	7,276,382	222,472	1,248,560	119,547	1,365,802
00 589,248		435,422	13,408,174	443,811	2,115,163	203,711	1,840,053
000 1,523,712 2 2 2 2 2 3 2 3 2 3 2 3 3 3 3 3 3 3 3	3,910,607	389,610	11,913,286	469,748	2,798,026	183,607	1,238,252
000 1,440,405 1,000 2,849,888 1,000 0,000 367,277 200,000 91,814 1,125 1,000,000 62,588 0,000,000 16,203 16,203 2,000,000 16,203 2,215,303 4 2,000,000 16,203 1,688 2,000,000 16,203 1,688 2,000,000 16,203 1,688 2,000,000 16,203 1,688 2,000 1	10,822,916	954,823	33,318,801	1,252,488	7,541,292	481,240	3,863,326
0,000 2,849,888 (,000 2,000 2,849,888 (,000 2,000 367,277 (,000,000 367,277 (,000,000 62,588 2,000,000 16,203 2,000,000 16,203 2,000,000 16,203 2,000 2,000 16,203 2,000 2,000 16,203 2,000 2,000 16,203 2,000 2,0	13,784,757	908,171	29,110,141	1,155,279	10,036,860	503,235	4,196,760
00,000 367,277 500,000 91,814 000,000 62,588 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,203 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886 0,000,000 16,886	46,565,455	1,696,772	69,010,508	2,347,689	30,178,283	913,988	11,599,836
00,000 367,277 500,000 91,814 000,000 62,588 0,000,000 16,203 0,000,000 16,885 1 3,215,303 4 20me 63,578	65,289,082	800,004	54,856,505	1,248,230	38,238,716	456,361	8,062,115
500,000 91,814 41,125 600,000 62,588 62,588 71,000,000 16,203 71,000 71,	45,785,163	179,779	20,444,866	307,675	24,221,304	104,837	3,653,221
000,000 41,125 0000,000 62,588 0,000,000 16,203 0,000,000 10,685 10,685 10,683 20me 63,578	23,451,242	39,673	7,872,638	75,603	11,416,876	25,401	1,698,017
0,000,000 62,588 0,000,000 16,203 10,685 9,215,303 come 63,578	16,607,850	15,424	4,033,474	33,693	7,637,747	10,894	883,539
0,000,000 16,203 10,685 9,215,303 come 63,578	50,842,401	19,815	8,117,340	51,047	20,876,436	15,592	2,388,449
10,685 9,215,303 1,683 03,578	36,963,842	3,962	3,375,813	12,814	13,080,041	3,930	1,205,214
9,215,303 45 1,683 63,578 63,578 0 71,071	144,599,628	1,822	5,300,849	8,288	52,071,547	2,431	2,378,917
1,683 63,578 71,071	454,235,931	5,658,003	253,702,161	7,509,185	214,532,651	3,006,166	42,320,803
63,578	3,229,845	2,350	1,880,068	1,307	778,188	440	172,656
71,071	117,721	8,873	62,329	43,737	92,241	9,225	27,905
	294,291	15,706	124,504	64,129	203,387	7,979	12,231
	264,000	72,914	1,555,745	74,129	261,126	35,029	165,403
\$15,000 under \$20,000	324,993	89,093	1,711,684	102,710	278,005	36,269	86,828
\$20,000 under \$25,000	367,991	127,640	3,066,245	112,053	254,137	54,005	348,771
\$25,000 under \$30,000	542,765	157,215	4,332,652	134,780	422,016	83,808	760,268
\$30,000 under \$40,000	1,455,216	352,118	8,621,513	316,914	1,100,690	165,766	1,260,764
\$40,000 under \$50,000	2,473,257	321,411	8,492,919	387,245	1,959,355	153,687	914,739
\$50,000 under \$75,000	7,935,079	892,384	29,628,390	1,134,106	5,908,635	448,573	3,572,810
\$75,000 under \$100,000	11,114,542	879,144	25,411,049	1,096,551	8,017,622	489,195	3,716,403
\$100,000 under \$200,000 43,	43,419,389	1,681,517	66,023,107	2,307,208	28,301,671	904,135	11,181,999
\$200,000 under \$500,000	64,857,201	797,772	54,170,399	1,245,623	37,982,321	455,244	7,967,247
\$500,000 under \$1,000,000	45,703,267	179,370	20,165,014	307,427	24,175,692	104,668	3,606,767
222,211	272,136,373	80,497	28,456,543	181,266	104,797,564	58,144	8,526,011
Nontaxable returns, total 30,	30,363,450	1,842,234	100,092,717	1,650,540	18,108,634	722,802	12,517,725

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Size of income	Number of returns (71) (71) (74) (74) (74) (74) (74) (74) (74) (74	With basis reported and no Form 8949 rg-term Net long-reported rbasis Number of returns (72) (73) 73,772,382 1,051,252 3,506,672 26,736 573,021 21,776 704,711 26,850 1,054,424 32,457 804,376 27,590 943,123 12,621 1,667,353 55,607 1,968,113 64,547 6,669,520 1156,777 6,333,868 113,166 733,3868 113,166	Net long-term gain Number of returns (73) (73) 1,051,252 (82,736) 26,736 21,776 26,850 32,457 27,590 18,456 12,621 55,607 64,547 113,166	Amount (74) 9,526,263 (297,887 (36,972) (48,1897 (36,972) (49,570) (49,570) (49,570)	Net long-term loss Number of Am returns (75)	m loss
sales price Number of sales price Amount Number of returns income Number of returns (70) (71) come 49,434 74,448 4,64,349 come 49,434 7474,458 4,168 come 44,730 664,290 4,730 co 51,271 1,078,627 6,200 co 32,447 883,499 3,834,999 co 32,147 883,499 3,834,999 co 32,803 765,183 3,800,252 co 447,730 6,827,476 2,827,476 co 243,789 1,125,524 4,120,001 co 427,867 1,125,524 4,130,001 co 243,739 1,153,207 1,130,001 co 243,739 1,132,001 1,132 co 220,000 2,390,252 1,132 co 0,000 2,300 2,390,252 1,300,002 co 0,000 2,300 2,390,252 1,300,002 <th>Number returns (71) (71) (71) (71) (71) (71) (71) (71)</th> <th>Mmo (72/7) (72/4</th> <th>Net long-te returns (73) (73) (736, 26, 2786 21, 2786 22, 457 27, 550 (786 22, 457 27, 550 (786 22, 457 27, 550 (786 22, 547 27, 550 (787 27, 550 (7</th> <th>0 (4) (5) (5) (7)</th> <th>Net long-te Number of returns (75)</th> <th>m loss</th>	Number returns (71) (71) (71) (71) (71) (71) (71) (71)	Mmo (72/7) (72/4	Net long-te returns (73) (73) (736, 26, 2786 21, 2786 22, 457 27, 550 (786 22, 457 27, 550 (786 22, 457 27, 550 (786 22, 547 27, 550 (787 27, 550 (7	0 (4) (5) (5) (7)	Net long-te Number of returns (75)	m loss
Number of returns Amount returns come (69) (70) (71) t,664,349 79,490,814 1,64,349 (70) (71) come 49,910 3,444,458 1,64,458 1,64,458 1,64,458 1,64,458 1,64,458 1,64,290 1,64,290 1,64,290 1,66,132 1,66,132 1,66,132 1,66,132 1,66,132 1,66,132 1,66,132 1,66,132 1,66,133 1,66,133 1,66,133 1,66,133 1,172,653 2,621 1,66,133 2,621 1,172,653 2,621 2	Number return (71) 1,6	Amount (72) 73,772,382 3,506,672 3,506,672 573,021 704,711 1,054,424 804,376 943,123 771,760 1,657,353 1,968,113 6,669,520	Number of returns (73) 1,061,262 26,736 21,776 26,850 32,457 27,500 118,456 112,621 55,607 64,547 113,166	Amount (74) 9,526,263 29,887 29,887 48,184 48,184	Number of returns (75)	Δmoringt
(69) (70) (71) 1,664,349 79,490,814 1,6 0 49,910 3,474,458 1,6 0 44,730 664,220 1,6 0 60 51,271 1,078,627 1,078,627 0 37,959 834,999 897,030 0 32,813 897,030 240,886 6,527,476 2 0 2240,586 6,527,476 2 4 1 0 32,803 32,803 4 4 1 4 0 427,867 14,253,505 4 4 1 4 4 1 4 1 4 1 4 1 2 4 4 1	1,6	73,772,382 3,506,672 573,021 704,711 1,054,424 804,376 943,123 771,760 1,657,353 1,968,113 6,669,520 6,689,520	(73) 1,061,252 26,736 21,776 26,880 32,487 27,590 18,486 12,621 55,607 64,547 113,166	9,526,263 292,887 36,972 48,184	(75)	ייייסוווע
1,664,349 79,490,814 1,664,349 50me 49,910 3,474,458 0 44,730 664,220 00 51,271 1,078,627 00 37,959 834,399 00 32,147 897,030 00 32,803 765,183 00 32,803 765,183 00 32,803 765,183 00 32,803 765,183 00 32,803 765,183 00 32,803 765,183 00 32,803 765,183 00 427,867 14,253,504 1,000 427,867 14,253,505 1,000,000 427,867 14,253,505 1,000,000 7,314 1,930,252 1,000,000 7,344 1,15,207 1,000,000 7,344 1,13,407 0 1,13,902 1,14,117 0 1,13,902 1,14,407 0 1,14,872 27,84,407 0 <td< th=""><th>2,1</th><th>73,772,382 3,506,672 573,021 704,711 1,054,424 804,376 943,123 771,760 1,667,353 1,968,113 6,669,103</th><th>26,736 26,736 21,776 26,850 32,457 27,590 11,621 55,607 64,547 113,166</th><th>9,526,263 292,887 36,972 48,184 94,570</th><th>-</th><th>(46)</th></td<>	2,1	73,772,382 3,506,672 573,021 704,711 1,054,424 804,376 943,123 771,760 1,667,353 1,968,113 6,669,103	26,736 26,736 21,776 26,850 32,457 27,590 11,621 55,607 64,547 113,166	9,526,263 292,887 36,972 48,184 94,570	-	(46)
20,000 3,474,458 0 35,442 565,621 0 44,730 664,290 0 51,271 1,078,627 00 37,959 834,999 00 32,803 765,183 00 32,803 765,183 00 32,803 7,712,653 00 89,022 1,712,653 00 240,586 6,527,476 2 00 427,867 14,253,505 4 0,000 427,867 14,253,504 2 0,000,000 427,867 14,253,505 4 0,000,000 15,793 3,990,252 1,15,007 0,000,000 1,342 2,748,474 1,15 0,000,000 2,305 2,115,207 1,13 0,000,000 1,382,063 68,697,715 1,13 0 1,139 2,748,474 1,13 0 1,139 2,14,605 1,14,605 0 1,139 24,755 396,959	9 - 4 9	3,506,672 573,021 704,711 1,054,424 804,376 943,123 771,760 1,657,353 1,968,113 6,669,520 6,5383,868	26,736 21,776 26,850 32,457 27,590 18,456 12,621 55,607 64,547 113,166	292,887 36,972 48,184 94,570	565,532	3,807,936
0 35,442 585,621 0 44,730 664,290 00 51,271 1,078,627 00 37,959 834,999 00 32,147 897,030 00 32,147 897,030 00 32,803 765,183 00 90,553 767,175 4 00 427,867 1,172,663 4 00 427,867 1,423,524 2 00,000 427,867 1,423,524 2 00,000 65,439 9,012,788 4,15,002 0,000,000 15,733 1,15,207 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 2,305 2,145,417 1,3 0 1,300 1,124,685 1,1 0 1,200 1,1,24,685 1,1 0 1,12,207 <	9 - 4 9	573,021 704,711 1,054,424 804,376 943,123 771,760 1,657,353 1,968,113 6,669,520 6,383,868	20,7776 26,850 32,457 27,590 18,456 12,621 55,607 64,547 113,166	36,972 48,184 94.570	19,522	325,101
00 44,730 664,290 00 51,271 1,078,627 00 37,959 834,999 00 32,147 897,030 00 32,803 765,183 00 89,022 1,712,653 00 240,586 6,527,476 2 000 427,867 14,253,505 4 0,000 427,867 14,253,505 4 0,000 427,867 14,253,505 4 0,000 65,439 9,002,78 1,3 0,000 65,439 9,002,78 1,3 0,000,000 15,793 3,990,252 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 2,305 2,115,207 1,0 0,000,000 2,305 2,148,74 1,0	9 - 4 9	704,711 1,054,424 804,376 943,123 777,760 1,657,353 1,968,113 6,669,520 6,5383,868	26,850 32,457 27,590 18,456 12,621 55,607 64,547 156,777	48,184	10,133	24,372
00 51,271 1,078,627 00 37,959 834,999 00 32,147 897,030 00 32,803 765,183 00 32,803 765,183 00 32,803 765,183 00 240,586 6,527,476 2 000 427,867 14,253,504 4 0,000 427,867 14,253,504 4 0,000 243,793 16,153,524 2 0,000,000 243,793 16,153,524 4 0,000,000 15,793 3,990,252 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 1,342 2,784,117 1,3 0 1,342 2,784,117 1,3 0 1,342 2,784,117 1,3 0 1,342 2,784,117 1,3 0 1,342 2,784,117 1,3 0 1,342 2,784,113 1,3 0 1,342 <td>0 - 4 0</td> <td>1,054,424 804,376 943,123 777,760 1,657,353 1,968,113 6,669,520 5,383,868</td> <td>32,457 27,590 18,456 12,621 55,607 64,547 156,777</td> <td>94.570</td> <td>17,338</td> <td>88,605</td>	0 - 4 0	1,054,424 804,376 943,123 777,760 1,657,353 1,968,113 6,669,520 5,383,868	32,457 27,590 18,456 12,621 55,607 64,547 156,777	94.570	17,338	88,605
00 37,959 834,999 00 32,147 897,030 00 32,803 765,183 00 32,803 765,183 00 240,586 6,527,476 2 00 186,135 5,819,501 1 000 427,867 14,253,505 4 000 243,793 16,153,524 2 000 243,793 16,153,524 2 000 243,793 16,153,524 2 000 243,793 16,153,524 2 000,000 15,733 3,990,252 0,000,000 1,342 2,145,077 0,000,000 1,342 2,145,077 0 1,342 2,784,117 0 1,342 2,784,117 0 1,342 2,784,117 0 1,348 36,585 0 1,253 34,855 0 24,755 396,959 0 64,589 1,124,685	8 - 4 8	804,376 943,123 777,760 1,657,353 1,968,113 6,669,520 6,5383,868	27,590 18,456 12,621 55,607 64,547 156,777		18,900	70,367
00 32,147 897,030 00 32,803 765,183 00 32,803 765,183 00 240,586 6,527,476 2 00 240,586 6,527,476 2 00 427,867 14,253,505 4 0,000 427,867 16,153,524 2 0,000 65,439 9,002,788 2 5,000,000 15,733 3,990,252 1,3 0,000,000 15,733 3,990,252 1,3 0,000,000 2,305 2,115,207 1,3 0,000,000 1,342 2,784,117 1,3 0 1,342 2,788,474 1,3 0 1,342 2,788,474 1,3 0 1,342 2,788,474 1,3 0 1,342 2,788,474 1,3 0 1,342 2,788,474 1,3 0 1,252 27,1363 0 0 1,253 334,855 0 <td>0 1 4 0</td> <td>943,123 771,760 1,657,353 1,968,113 6,669,520 5,383,868</td> <td>18,456 12,621 55,607 64,547 156,777</td> <td>61,318</td> <td>8,457</td> <td>30,695</td>	0 1 4 0	943,123 771,760 1,657,353 1,968,113 6,669,520 5,383,868	18,456 12,621 55,607 64,547 156,777	61,318	8,457	30,695
00 32,803 765,183 00 89,022 1,712,653 00 240,586 6,527,476 2 00 240,586 6,527,476 2 000 427,867 14,253,505 4 0,000 243,793 16,153,524 2 0,000 65,439 9,002,788 2 5,000,000 15,793 3,990,252 1,330,052 0,000,000 1,342 2,145,207 1,330,052 0,000,000 1,342 2,145,207 1,330,052 0 1,342 2,788,474 1,330,052 0 1,342 2,788,474 1,330,052 0 1,342 2,788,474 1,330,052 0 1,342 2,788,474 1,330,052 0 1,342 2,788,474 1,330,052 0 1,342 2,788,474 1,330,052 0 1,253 334,855 00 0 24,755 396,359 00 0	4 4 4	771,760 1,657,353 1,968,113 6,669,520	12,621 55,607 64,547 156,777	52,024	12,685	98,117
00 89,022 1,712,653 6 00 90,553 2,051,215 8 00 240,586 6,527,476 22 000 186,135 5,819,501 11 0,000 427,867 14,233,505 44 0,000 243,793 16,133,524 22 0,000 65,439 9,002,788 6 6,500,000 15,793 3,990,252 7 1,000,000 2,305 2,115,207 1,33 0,000,000 2,305 2,115,207 1,33 0 1,392,063 68,697,715 1,33 0 13,902 110,788 1 0 13,902 110,788 1 0 13,902 110,78 1 0 11,227 27,984,74 1 0 12,538 334,855 1 0 24,755 396,559 0 0 24,755 396,569 0 0 24,756	(1 4 4 (1	1,657,353 1,968,113 6,669,520 5,383,868	55,607 64,547 156,777 113,166	109,283	18,267	115,860
90,553 2,061,215 6 000 240,586 6,527,476 22 000 186,135 5,819,501 18 0,000 427,867 14,253,505 44 0,000 243,793 16,153,524 22 0,000 15,793 3,990,252 7 0,000,000 7,314 1,953,957 1,330 0,000,000 2,305 2,115,207 1,33 0,000,000 1,342 2,788,774 1,33 0 1,392,063 68,697,715 1,33 0 1,392,063 68,697,715 1,33 0 1,392,063 68,697,715 1,33 0 1,392,063 68,697,715 1,33 0 1,124,027 1,124,027 1,124,027 0 1,124,027 224,755 396,559 2 0 24,755 396,569 0 0 24,755 396,369 0 0 24,755 36,740 1		1,968,113 6,669,520 5,383,868	64,547 156,777 113,166	187,644	28,687	132,344
00 240,586 6,527,476 22,000 000 186,135 5,819,501 18 1,000 427,867 14,233,505 44,233,505 1,000 243,793 16,133,524 22 200,000 65,439 9,002,788 6 6,500,000 15,793 3,990,252 7 7,000,000 7,314 1,953,957 6 0,000,000 2,305 2,115,207 1,33 0,000,000 1,342 2,788,474 1,33 0 1,392,063 68,697,715 1,33 0 1,392,063 68,697,715 1,33 0 1,392,063 68,697,715 1,33 0 1,392,063 68,697,715 1,33 0 1,15,802 1,10,78 1,10,78 0 1,15,802 1,1124,685 1,00 0 1,124,685 1,124,685 1,124,685 1,124,685 1,1124,685 1,1124,685 1,1124,685 1,1124,685 1,1124,685 1,1124,685		6,669,520	156,777	192,886	21,174	109,783
000 427,867 427,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 428,868 42		5 383 868	113,166	645,771	78,523	787,815
1,000 427,867 14,253,505 42,600 0,000 243,793 16,153,524 22,000 00,000 65,439 9,002,788 6 5,500,000 15,793 3,990,252 7,314 1,953,957 0,000,000 2,305 2,115,207 1,322,062 2,115,207 0,000,000 1,342 2,798,474 1,33 0 1,392,063 68,697,715 1,33 0 13,902 110,788 1 0 13,902 110,788 1 0 15,207 1 1 0 15,207 1 1 0 13,902 2,798,474 1 0 15,207 1 1 0 15,207 1 1 0 15,207 1 1 0 15,207 1 1 0 12,528 334,855 1 0 24,755 396,959 0 0		00000		691,434	63,161	255,801
0,000 243,793 16,153,524 24,000 00,000 65,439 9,002,788 6 6,500,000 7,314 1,953,957 1 0,000,000 7,314 1,953,957 1 0,000,000 2,305 2,115,207 1,332,063 0,000,000 1,342 2,788,774 1,33 0 1,392,063 68,697,716 1,33 0 13,902 110,788 1 0 13,902 110,788 1 0 14,872 271,363 1 0 12,538 334,855 1 0 24,755 396,959 2 0 64,589 1,124,885 6 0 218,102 5,678,464 2 0 218,102 5,678,464 2 0 218,102 5,678,464 4 0 218,102 5,678,464 4 0 218,102 5,678,464 4 0 218		13,640,917	260,873	1,285,079	162,551	672,491
00,000 65,439 9,002,788 6 5,500,000 15,793 3,990,252 1 0,000,000 7,314 1,953,957 1 0,000,000 2,305 2,115,207 1,342 2,115,207 0,000,000 1,342 2,788,474 1,33 0 1,392,063 68,697,715 1,33 0 13,902 110,788 1 0 15,227 271,363 1 0 12,538 334,855 1 0 24,755 396,959 2 0 64,589 1,124,885 6 0 79,557 1,653,399 7 0 79,557 1,653,399 7 0 79,557 1,653,399 7 0 218,102 5,678,464 27 0 218,102 5,678,464 27 0 218,102 5,678,464 4574,006 0 421,484 13,288,353 47		14,748,585	163,210	1,938,625	75,101	533,686
,500,000 15,793 3,990,252 1 ,000,000 7,314 1,953,957 1 ,000,000 2,305 2,115,207 1,342 2,115,207 0,000,000 1,342 2,789,474 1,33 come 1,342 2,789,474 1,33 come 1,392,063 68,697,715 1,33 come 1,390,2 110,788 1 come 15,207 110,788 1 come 15,227 271,363 1 come 12,538 334,855 1 come 24,755 396,959 2 come 24,755 396,959 2 come 79,557 1,653,399 7 come 173,468 4,574,006 1 come 173,468 4,574,006 1 come 173,288,353 47,1484 4,578,006		7,942,876	45,402	1,281,081	19,761	221,169
,000,000 7,314 1,953,957 ,000,000 9,937 4,812,052 0,000,000 2,305 2,115,207 1,342 2,788,474 1,342 1,392,063 68,697,715 1,417 come 1,342 2,788,474 1,31 10 1,342 2,788,474 1,31 10 1,341,17 1,33 1,33 10 1,340 1,0788 1 10 1,227 271,363 1 10 1,253 334,855 1 10 1,124,885 6 6 10 1,124,885 6 6 10 1,124,885 1 1 10 1,124,885 1 1 10 1,134 1,124,885 1 10 1,134 1,124,885 1 10 1,134 1,124,805 1 10 1,134 1,124,805 1 10 1,13,289,353		3,574,423	10,506	517,809	5,198	101,980
0,000,000 9,937 4,812,052 0,000,000 2,305 2,115,207 1,342 2,788,474 1,392,063 68,697,715 1,31 come 1,392,063 68,697,715 1,31 come 1,31,002 10,178 1,31 come 15,227 271,363 1 come 14,872 407,407 1 come 12,538 396,959 2 come 79,557 1,656,399 7 come 79,557 1,656,399 7 come 173,468 4,574,006 1 come 173,468 4,574,006 1 come 173,468 4,574,006 1 come 173,488 4,574,006 1 come 173,488 4,574,006 1		1,711,933	4,929	283,252	2,325	41,333
0,000,000 2,305 2,115,207 1,392,063 68,697,715 1,31 come 1,392,063 68,697,715 1,31 come 191 124,117 124,117 come 13,902 110,788 1 company 14,872 271,363 1 company 12,538 334,855 1 company 24,755 396,959 2 company 24,755 396,959 2 company 218,102 5,678,464 2 company 173,468 4,574,006 16 company 173,468 4,574,006 16 company 173,468 4,574,006 16 company 173,468 4,574,006 16 company 173,488 4,574,006 16 company 173,288,353 47		4,087,357	7,082	811,138	2,782	86,443
come 1,392,063 68,697,715 1,392,063 come 191 124,117 1,31 come *8,014 *6,596 * come 13,902 110,788 * come 15,227 271,363 * come 12,538 334,855 * come 64,589 1,124,885 * come 79,557 1,659,399 * come 173,468 4,574,006 * come 173,488 4,574,006 * come 173,484 13,288,353 47,474		1,740,858	1,693	423,657	603	49,308
come 1,392,063 68,697,715 1,31 come 191 124,117 1,31 0 13,902 110,788 1 00 15,227 271,363 1 00 14,872 271,363 1 00 12,538 334,855 1 00 24,755 396,959 2 00 64,589 1,124,685 6 00 79,557 1,659,399 7 00 218,102 5,678,464 2 00 173,468 4,574,006 16 1,000 421,484 13,288,353 41		2,288,491	973	572,649	364	62,666
* 8,014		63,257,318	885,015	8,422,059	465,902	2,981,768
*8,014		83,173	147	42,454	43	1,510
13,902 110,788 15,227 271,363 14,872 407,407 12,538 334,855 24,755 396,959 64,589 1,124,685 79,557 1,659,399 218,102 5,678,464 173,468 4,574,006 421,484 13,288,353 421,484 13,288,353	*	* 59,314	* 3,015	* 4,290	* 2,010	∞ *
15,227 271,363 14,872 407,407 12,538 334,855 24,755 396,959 64,589 1,124,685 79,557 1,659,399 218,102 5,678,464 173,468 4,574,006 421,484 13,288,353		98,233	10,937	13,743	* 2,965	* 1,188
14,872 407,407 12,538 334,855 24,755 396,959 64,589 1,124,685 79,557 1,659,399 218,102 5,678,464 173,468 4,574,006 421,484 13,286,353 441,484 13,286,353		262,963	10,329	34,159	* 4,898	* 25,758
12,538 334,855 24,755 396,959 64,589 1,124,685 79,557 1,659,399 218,102 5,678,464 2 173,468 4,574,006 1 421,484 13,288,353 4		413,303	9,735	7,578	* 3,112	* 13,474
24,755 396,959 64,589 1,124,685 79,557 1,659,399 218,102 5,678,464 2 173,468 4,574,006 1 421,484 13,288,353 4		355,130	6,478	18,997	* 6,060	* 39,272
64,589 1,124,685 79,557 1,659,399 218,102 5,678,464 2 173,468 4,574,006 1 421,484 13,288,353 4		410,169	8,848	26,769	13,994	39,979
79,557 1,659,399 218,102 5,678,464 2 173,468 4,574,006 1 421,484 13,288,353 4		1,056,479	40,687	107,240	20,219	39,034
218,102 5,678,464 173,468 4,574,006 421,484 13,288,353		1,655,982	55,237	109,534	19,626	106,116
173,468 4,574,006 421,484 13,288,353		5,856,547	146,417	584,155	66,382	762,238
421,484 13,288,353		4,322,331	103,308	472,482	60,051	220,807
		12,740,915	256,437	1,188,112	160,613	640,674
\$200,000 under \$500,000 249,279 16,023,150 240,636		14,624,815	162,882	1,927,632	74,918	529,297
\$500,000 under \$1,000,000 65,236		7,935,052	45,386	1,280,762	19,742	220,799
\$1,000,000 or more 36,678 15,645,557 36,472		13,382,913	25,172	2,604,153	11,269	341,614
Nontaxable returns, total 272,287 10,793,099 263,939		10,515,064	166,237	1,104,204	99,631	826,168

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Size of adjusted gross income	2001 told				With basis reported on Form 8949	d on Form 8949				
adjusted gross income	1001									
All returns, total	Net long-terr sales price	Net long-term sales price	Net long-term cost or basis	g-term basis	Net long-term adjustment	adjustment	Net long-term gain	erm gain	Net long-term loss	erm loss
All returns, total	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)	(85)	(98)
	6,288,372	327,909,644	6,239,325	309,579,136	589,584	8,184,593	4,060,038	37,483,580	2,066,928	11,849,071
No adjusted gross income	126,509	9,622,246	125,883	9,519,533	14,206	215,453	76,372	1,039,277	46,361	721,112
\$1 under \$5,000	181,153	3,407,915	179,155	3,387,925	9,123	26,842	114,619	193,250	63,918	146,418
\$5,000 under \$10,000	180,677	3,351,148	176,779	3,343,637	17,374	2,441	116,361	239,292	54,961	229,340
\$10,000 under \$15,000	189,076	4,052,715	188,866	3,981,221	13,565	12,871	115,007	326,379		242,013
\$15,000 under \$20,000	152,901	4,602,850	152,384	4,808,841	11,808	216,130	96,103	186,007	53,540	175,869
\$20,000 under \$25,000	151,864	3,399,266	147,574	3,426,354	11,433	8,856	809'66	217,211	52,760	235,443
\$25,000 under \$30,000	154,444	4,296,650	149,411	4,335,376	10,965	15,428	95,518	232,043	46,294	255,341
\$30,000 under \$40,000	294,193	6,985,854	293,491	6,757,434	31,754	5,630	181,786	541,140	102,693	307,090
\$40,000 under \$50,000	314,438	8,273,968	311,634	8,614,686	20,896	613,891	208,735	653,937	94,588	380,763
\$50,000 under \$75,000	811,113	22,841,691	801,944	22,453,827	68,993	165,392	525,090	1,655,350	258,789	1,102,094
\$75,000 under \$100,000	855,606	23,117,894	847,917	21,893,326	72,279	2,352	549,596	2,236,751	281,311	1,009,831
\$100,000 under \$200,000	1,596,848	58,681,720	1,590,203	55,759,931	143,467	858,098	1,021,019	6,380,044	544,826	2,600,157
\$200,000 under \$500,000	906,070	63,467,573	902,019	58,906,118	104,806	1,162,056	605,106	7,734,854	288,100	2,014,812
\$500,000 under \$1,000,000	230,956	33,787,248	229,863	34,902,536	30,833	4,581,862	155,978	4,286,396	71,310	819,822
\$1,000,000 under \$1,500,000	58,973	14,800,229	58,889	13,398,498	10,218	123,780	40,518	1,880,570	17,731	355,059
\$1,500,000 under \$2,000,000	25,884	10,172,897	25,798	9,132,554	4,805	16,532	17,863	1,245,242	7,762	188,367
\$2,000,000 under \$5,000,000	40,407	22,174,057	40,310	19,446,898	8,656	75,269	28,461	3,233,630	11,558	431,202
\$5,000,000 under \$10,000,000	10,599	11,158,810	10,577	9,751,279	2,558	34,626	7,472	1,727,459	3,000	285,302
\$10,000,000 or more	099'9	19,714,912	6,628	15,759,161	1,843	47,084	4,827	3,474,750	1,760	349,037
Taxable returns, total	5,230,556	285,641,704	5,199,711	267,544,483	487,686	7,186,125	3,396,411	34,048,998	1,710,511	9,643,144
No adjusted gross income	1,051	660,408	1,055	591,092	263	2,659	069	98,137		26,163
\$1 under \$5,000	23,189	153,909	23,189	138,912	* 2,131	* 483	18,647	17,249	* 4,542	* 1,769
\$5,000 under \$10,000	31,116	365,497	31,116	315,192	* 2,535	* 75	23,219	62,920	7,897	12,540
\$10,000 under \$15,000	44,247	366,749	45,240	364,680	* 334	909- *	29,692	25,506	14,542	24,044
\$15,000 under \$20,000	57,593	651,517	58,594	605,022	* 3,322	* 4,957	38,417	73,997	18,191	22,545
\$20,000 under \$25,000	74,667	1,246,569	74,680	1,309,697	* 4,775	* 3,638		49,923		109,414
\$25,000 under \$30,000	969'96	1,829,782	93,613	1,941,396	3,984	18,077	59,948	50,656	31,170	144,193
\$30,000 under \$40,000	226,423	4,557,166	225,420	4,469,334	21,633	-1,881	134,476	314,938	84,971	228,986
\$40,000 under \$50,000	258,390	6,308,704	258,616	6,153,003	15,343	130,135	173,153	548,869	74,438	263,033
\$50,000 under \$75,000	744,601	19,755,188	734,371	19,534,705	58,773	134,856	482,056	1,358,884	236,313	1,003,544
\$75,000 under \$100,000	824,626	20,810,742	817,926	19,831,688	69,721	99	526,376	1,893,393	273,725	914,273
\$100,000 under \$200,000	1,570,371	54,210,311	1,563,748	51,501,889	141,458	853,303	1,001,829	6,030,525	537,597	2,468,800
\$200,000 under \$500,000	904,334	63,032,101	900,300	58,503,012	104,529	1,161,516	603,968	7,690,863	287,514	2,000,628
\$500,000 under \$1,000,000	230,822	33,741,421	229,732	34,865,321	30,819	4,581,802	155,894	4,276,733	71,266	818,830
\$1,000,000 or more	142,430	77,951,640	142,110	67,419,540	28,065	297,045	880'66	11,556,404	41,773	1,604,382
Nontaxable returns, total	1,057,816	42,267,940	1,039,614	42,034,653	101,898	998,468	663,627	3,434,582	356,417	2,205,927

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

č					With no basis reported	is reported				
Size of adjusted gross income	Net long-term sales price	g-term price	Net long-term cost or basis	g-term basis	Net long-term adjustment	adjustment	Net long-term gain	em gain	Net long-tern loss	ssol me
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(87)	(88)	(68)	(06)	(91)	(92)	(63)	(94)	(36)	(96)
All retums, total	9,015,381	904,835,168	8,670,788	793,780,145	417,284	-242,235	6,342,692	134,401,819	2,279,973	24,550,910
No adjusted gross income	222,064	28,639,747	213,495	27,717,038	10,277	69,725	137,976	2,866,474	75,370	1,874,041
\$1 under \$5,000	297,094	6,700,891	281,017	6,842,428	10,240	260,289	194,378	475,759	75,673	357,007
\$5,000 under \$10,000	250,913	5,834,159	240,126	5,448,104	13,484	-17,513	177,223	701,168	65,998	332,626
\$10,000 under \$15,000	263,961	6,885,704	251,086	6,587,159	11,548	15,757	178,495	627,029	73,760	312,726
\$15,000 under \$20,000	250,240	9,351,525	240,431	8,929,497	9,738	2,797	171,844	687,224	55,454	262,399
\$20,000 under \$25,000	225,923	7,864,294	208,748	7,506,457	5,318	6,255	153,876	600,520	56,636	236,428
\$25,000 under \$30,000	238,912	10,579,248	228,068	10,462,264	5,358	-6,993	153,631	774,241	71,960	664,251
\$30,000 under \$40,000	415,212	17,434,241	394,448	16,845,986	20,045	-7,345	282,876	1,272,244	105,132	691,335
\$40,000 under \$50,000	439,721	19,023,400	414,389	18,019,452	19,958	56,177	301,966	1,606,752	110,067	546,627
\$50,000 under \$75,000	1,181,858	50,485,044	1,129,632	47,484,205	42,338	64,674	821,094	4,626,074	293,758	1,560,561
\$75,000 under \$100,000	1,109,704	59,038,537	1,057,491	54,816,696	52,253	150,075	771,034	6,285,388	297,815	1,913,471
\$100,000 under \$200,000	2,310,202	157,099,825	2,236,373	145,411,415	110,836	212,103	1,678,399	17,922,249	557,171	6,023,261
\$200,000 under \$500,000	1,277,968	173,500,961	1,253,014	156,043,269	68,786	60,500	928,637	21,597,964	315,146	4,091,662
\$500,000 under \$1,000,000	331,071	93,636,925	325,067	81,604,963	19,295	-139,277	242,743	13,745,768	79,112	1,853,088
\$1,000,000 under \$1,500,000	83,211	42,621,860	81,971	37,021,253	6,404	-72,791	61,654	6,389,819	19,512	862,003
\$1,500,000 under \$2,000,000	37,100	26,542,336	36,503	22,778,134	3,031	-96,593	27,251	4,109,413	8,789	441,803
\$2,000,000 under \$5,000,000	56,421	67,010,712	55,579	57,161,138	5,476	-168,479	42,016	10,823,008	13,016	1,141,912
\$5,000,000 under \$10,000,000	14,416	33,712,640	14,148	27,085,738	1,629	-227,089	10,611	6,913,237	3,437	513,423
\$10,000,000 or more	6,390	88,873,120	9,201	56,014,952	1,269	-404,508	6,987	32,377,487	2,165	872,287
Taxable returns, total	7,416,399	795,674,827	7,154,105	690,549,440	345,582	-641,316	5,224,843	123,919,046	1,878,045	20,385,122
No adjusted gross income	1,314	2,408,892	1,302	2,119,533	93	1,081	1,039	347,826	273	57,386
\$1 under \$5,000	42,711	631,677	42,711	571,884	* 1,126	* -2	30,678	70,030	9,049	10,239
\$5,000 under \$10,000	53,181	1,078,142	53,181	958,386	* 1,554	ო *	46,503	128,717	* 5,650	* 8,958
\$10,000 under \$15,000	962,796	999,557	63,888	866,681	* 1,114	* 16	48,781	182,822	18,181	49,930
\$15,000 under \$20,000	96,273	2,001,597	94,276	1,915,977	* 3,975	* 1,941	61,562	139,871	22,925	52,310
\$20,000 under \$25,000	120,713	3,553,633	109,811	3,551,037	* 2,300	* -949	73,047	160,209	35,646	158,562
\$25,000 under \$30,000	155,419	4,577,627	148,360	4,779,273	* 2,438	*	94,414	293,380	51,392	495,016
\$30,000 under \$40,000	303,728	10,191,441	293,374	10,042,830	13,335	-6,167	198,042	660,624	84,072	518,180
\$40,000 under \$50,000	371,898	12,771,610	349,926	12,183,851	17,853	52,876	251,786	1,072,141	93,684	431,507
\$50,000 under \$75,000	1,071,215	40,101,809	1,022,655	38,019,112	38,194	62,230	729,517	3,518,521	278,846	1,373,595
\$75,000 under \$100,000	1,054,479	49,325,603	1,004,245	46,278,744	49,819	147,084	725,892	4,895,351	287,748	1,701,407
\$100,000 under \$200,000	2,271,127	144,234,611	2,197,859	133,510,922	108,103	152,189	1,645,812	16,691,201	550,250	5,816,483
\$200,000 under \$500,000	1,275,322	172,018,253	1,250,428	154,669,403	68,601	57,576	926,745	21,460,063	314,442	4,054,164
\$500,000 under \$1,000,000	330,854	93,435,107	324,851	81,417,253	19,286	-139,683	242,611	13,722,846	79,028	1,844,675
\$1,000,000 or more	200,371	258,345,267	197,239	199,664,554	17,790	-969,520	148,414	60,575,443	46,860	3,812,709
Nontaxable returns, total	1.598.981	109.160.342	1,516,683	103,230,705	71,701	399,081	1,117,849	10,482,773	401.928	4.165.788

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

9-1-10					With no Form 1099-B	m 1099-B				
Size of adjusted gross income	Net long-term sales price	g-term price	Net long-term cost or basis	y-term basis	Net long-tern adjustment	adjustment	Net long-term gain	erm gain	Net long-term loss	erm loss
	Number of returns	Amount	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	1,834,201	341,374,652	1,714,851	282,254,297	527,848	-28,241,675	964,712	53,589,644	552,106	22,753,630
No adjusted gross income	66,100	16,159,011	62,138	16,448,023	13,686	-711,710	31,970	2,453,507	29,759	3,454,228
\$1 under \$5,000	48,267	5,711,030	44,496	5,226,767	20,652	-1,058,862	14,507	81,743	11,094	656,342
\$5,000 under \$10,000	62,891	4,930,719	58,360	4,620,797	18,171	-359,363	31,806	113,656	16,117	204,363
\$10,000 under \$15,000	54,227	4,967,577	47,156	5,191,956	13,044	-104,861	25,944	142,030	13,565	471,270
\$15,000 under \$20,000	52,889	5,641,440	51,224	5,187,050	14,159	-637,883	23,635	167,717	13,598	351,210
\$20,000 under \$25,000	28,878	2,956,027	26,914	2,415,451	7,644	-534,213	16,630	106,312	7,402	99,948
\$25,000 under \$30,000	38,192	5,138,422	39,097	4,436,783	12,617	-900,270	18,980	179,691	14,728	378,323
\$30,000 under \$40,000	92,401	8,089,149	92,447	7,650,736	25,014	-1,034,506	39,527	224,245	30,971	820,338
\$40,000 under \$50,000	80,815	6,621,894	76,730	6,458,098	23,889	-21,997	48,955	447,924	17,866	306,125
\$50,000 under \$75,000	238,932	24,444,699	213,189	21,944,595	77,367	-2,299,780	114,990	1,058,991	67,708	858,667
\$75,000 under \$100,000	213,970	24,433,939	194,191	21,697,657	54,698	-2,945,350	117,583	1,275,532	60,304	1,484,600
\$100,000 under \$200,000	461,858	69,128,042	439,589	60,570,993	136,987	-6,241,767	241,877	5,863,833	141,270	3,548,551
\$200,000 under \$500,000	251,118	62,017,001	239,590	49,657,189	73,558	-6,835,133	146,256	8,481,824	79,722	2,958,545
\$500,000 under \$1,000,000	79,468	29,043,606	72,419	22,309,363	20,171	-2,588,443	49,259	5,855,521	25,447	1,709,720
\$1,000,000 under \$1,500,000	23,249	12,287,072	21,164	9,343,896	6,012	-696,094	14,999	3,149,574	8,515	902,491
\$1,500,000 under \$2,000,000	10,971	7,808,474	9,840	5,672,078	2,752	-361,894	7,327	2,239,562	3,691	465,059
\$2,000,000 under \$5,000,000	19,315	18,991,560	16,901	13,125,939	4,793	-588,756	13,143	6,694,090	6,520	1,417,225
\$5,000,000 under \$10,000,000	5,951	10,317,462	5,298	6,482,031	1,458	-176,828	4,074	4,386,239	2,142	727,636
\$10,000,000 or more	4,706	22,687,528	4,110	13,814,896	1,176	-143,966	3,252	10,667,654	1,688	1,938,988
Taxable returns, total	1,463,721	283,645,253	1,377,537	227,322,212	426,687	-23,299,541	776,680	49,450,588	443,203	16,427,088
No adjusted gross income	847	1,398,988	740	1,199,818	364	3,144	406	333,567	260	131,253
\$1 under \$5,000	* 4,211	* 27,055	* 3,210	* 42,272	0	0	* 2,006	* 2,440	* 1,200	* 17,656
\$5,000 under \$10,000	* 2,997	* 70,103	* 3,003	* 61,631	* 1,005	* -10	* 1,993	* 9,679	∞ *	* 1,218
\$10,000 under \$15,000	11,899	604,641	11,423	561,024	* 5,188	* -90,649	* 2,029	* 21,337	* 4,223	* 68,369
\$15,000 under \$20,000	17,384	1,583,819	17,303	1,339,778	* 6,177	* -185,973	8,232	58,164	* 993	96 *
\$20,000 under \$25,000	14,991	1,778,537	15,254	1,426,514	* 5,552	* -350,502	* 7,573	* 40,576	* 4,340	* 39,055
\$25,000 under \$30,000	21,154	2,418,754	22,759	1,979,078	* 7,038	* -469,544	10,858	68,250	7,724	98,119
\$30,000 under \$40,000	64,465	5,058,435	66,327	5,229,097	16,524	-286,696	21,266	87,393	24,263	544,751
\$40,000 under \$50,000	63,032	4,776,812	63,341	4,606,975	22,615	-55,184	34,180	314,223	15,001	199,570
\$50,000 under \$75,000	216,178	18,123,387	192,584	16,364,700	67,742	-1,745,976	103,988	794,603	61,757	781,892
\$75,000 under \$100,000	199,647	19,192,981	180,609	16,730,924	50,302	-2,599,317	110,680	1,045,070	56,152	1,182,329
\$100,000 under \$200,000	453,535	66,287,622	432,926	58,047,037	134,522	-6,076,452	236,065	5,507,847	140,067	3,343,714
\$200,000 under \$500,000	250,008	61,621,720	238,607	49,293,252	73,358	-6,825,130	145,542	8,417,230	79,327	2,913,892
\$500,000 under \$1,000,000	79,302	28,934,654	72,253	22,177,200	20,138	-2,584,566	49,152	5,838,274	25,377	1,665,386
\$1,000,000 or more	64,069	71,767,746	57,198	48,262,912	16,162	-2,032,686	42,710	26,911,934	22,511	5,439,787
Nontaxable returns, total	370.480	57,729,400	337,313	54,932,085	101,161	-4,942,135	188,032	4.139.056	108,903	6.326.542

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

				Sal	les of capital ass	ets reported on F	orm 1040, Sche	Sales of capital assets reported on Form 1040, Schedule D—continued	þe			
Size of adjusted gross income	Net long-term (forms (2119	Net long-term gain from other forms (2119, 4797, etc.)	Net long-term loss from other forms (4684, 6781, and 8824)	oss from other 781, and 8824)	Net long-term gain from partnership/S corporation	n gain from s corporation	Net long-term loss from partnership/S corporation	m loss from s corporation	Schedule D capital gain distributions	capital gain utions	Long-term loss carryover	erm yover
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	2,024,745	131,401,145	315,941	3,228,460	1,568,917	142,875,867	615,033	10,393,093	9,391,259	38,566,782	6,239,027	346,221,225
No adjusted gross income	84,199		10,734	348,743	51,600	5,104,232	26,062	2,141,208	200,825	701,464	420,690	43,127,432
\$1 under \$5,000	26,961	176,248	10,346	31,443	19,302	62,929	9,239	82,934	291,276	244,289	278,453	7,708,702
\$5,000 under \$10,000	40,571	206,015	4,985	12,578	27,132	102,031	18,272	107,489	251,640	350,591	247,785	7,686,346
\$10,000 under \$15,000	43,577	414,318	4,320	23,124	29,374	115,632	13,026	122,145	287,077	396,945	248,064	8,432,534
\$15,000 under \$20,000	46,755	412,512	2,431	3,008	25,205	114,695	12,522	164,709	230,743	435,027	195,937	7,110,494
\$20,000 under \$25,000	43,549	416,150	5,676	9,861	17,961	134,576	8,073	50,789	235,416	541,770	196,091	6,750,765
\$25,000 under \$30,000	51,720	532,512	2,438	815	24,352	125,738	15,516	28,881	222,022	430,771	167,727	6,495,033
\$30,000 under \$40,000	92,646	_	5,388	6,402	54,561	336,569	25,985	576,682	477,469	1,003,164	349,740	12,535,419
\$40,000 under \$50,000	96,231	808,198	12,344	33,712	46,317	362,488	26,693	279,482	462,028	1,189,741	313,949	11,609,688
\$50,000 under \$75,000	217,900	2,672,112	25,686	86,778	150,026	867,589	63,340	444,595	1,257,739	3,093,303	752,333	32,275,482
\$75,000 under \$100,000	239,223	3,524,796	34,954	179,599	163,088	1,004,737	62,482	400,088	1,190,073	3,256,717	680,039	28,372,047
\$100,000 under \$200,000	484,850	12,385,250	74,629	206,068	390,819	4,962,846	152,280	1,394,274	2,366,640	9,184,385	1,370,432	65,955,639
\$200,000 under \$500,000	349,051	20,685,585	62,014	307,586	307,523	8,848,111	113,156	1,542,411	1,347,493	8,186,990	734,944	55,614,746
\$500,000 under \$1,000,000	111,562	14,584,186	29,462	201,504	135,542	9,175,044	39,344	712,231	358,524	3,829,074	182,307	21,902,356
\$1,000,000 under \$1,500,000	35,334		10,406	134,392	43,981	5,631,702	12,391	346,839	89,821	1,389,174	41,824	8,350,420
\$1,500,000 under \$2,000,000	17,023	4,916,143	5,255	97,103	22,417	4,795,849	5,291	250,813	39,410	818,141	17,201	4,362,049
\$2,000,000 under \$5,000,000	29,001	14,555,449	9,452	268,913	39,087	17,599,705	8,204	691,443	59,039	1,654,580	23,653	8,612,722
\$5,000,000 under \$10,000,000	8,422	10,076,030	2,984	218,725	11,669	15,172,389	2,056	382,454	14,744	741,453	5,223	3,675,492
\$10,000,000 or more	6,171	27,506,534	2,436	1,058,106	8,963	68,356,006	1,103	673,626	9,280	1,119,201	2,633	5,643,859
Taxable returns, total	1,617,075	117,894,223	266,787	2,609,750	1,336,699	136,250,359	498,517	6,930,021	7,789,416	34,494,144	4,617,322	250,777,451
No adjusted gross income	1,278	2,000,565	181	16,084	1,126	833,937	372	208,406	1,308	34,804	2,487	1,900,570
\$1 under \$5,000	* 3,599	* 58	0	0	* 5,126	* 7,724	0	0	42,144	33,385	10,497	50,111
\$5,000 under \$10,000	* 1,016	* 9,826	* 936	* 18	* 5,106	* 42,397	ω *	* 1,108	46,443	65,771	16,855	138,236
\$10,000 under \$15,000	6,136	18,372	* 104	ω *	9,710	25,976	* 2,035	* 17,303	60,934	54,662	56,205	1,469,167
\$15,000 under \$20,000	12,619		* 584	* 115	13,956	10,931	* 5,476	* 78,309	95,447	145,209	62,929	1,722,982
\$20,000 under \$25,000	15,097		* 2,296	* 5,115	7,507	34,802	* 3,975	* 1,151	118,445	253,525	103,309	2,935,684
\$25,000 under \$30,000	23,905	155,248	* 1,069	* 158	11,251	40,649	10,770	15,402	153,378	219,976	115,259	3,851,948
\$30,000 under \$40,000	57,808		3,752	363	33,867	126,313	16,847	124,133	363,904	677,272	268,153	7,928,035
\$40,000 under \$50,000	67,998	311,141	10,829	30,731	29,118	208,194	21,007	86,879	387,573	824,770	256,331	8,290,774
\$50,000 under \$75,000	184,256	1,698,044	22,334	75,969	127,058	479,665	52,979	265,743	1,141,284	2,594,359	700,634	28,459,491
\$75,000 under \$100,000	218,204	2,611,575	31,470	33,093	148,379	772,367	56,029	281,671	1,136,624	2,999,110	667,238	24,666,015
\$100,000 under \$200,000	470,029		71,576	169,433	376,885	4,354,319	147,951	1,285,331	2,326,373	8,893,178	1,347,305	62,585,217
\$200,000 under \$500,000	347,844	20,492,063	61,721	301,282	306,179	8,717,386	112,773	1,525,424	1,345,071	8,155,450	732,826	54,866,464
\$500,000 under \$1,000,000	111,423	14,540,014	29,430	200,906	135,415	9,135,583	39,293	706,953	358,325	3,826,855	181,950	21,625,266
\$1,000,000 or more	95,862		30,504	1,776,474	126,016	111,460,118	29,001	2,332,207	212,163	5,715,817	90,344	30,287,489
Nontaxable returns, total	407,671	13,506,922	49,154	618,710	232,219	6,625,508	116,515	3,463,072	1,601,842	4,072,638	1,621,705	95,443,774
* Estimate should be used with caution because of the small number of sample returns on which it is based.	because of the sma	all number of same	le returns on which	hit is hased								

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Number of	Adjusted gross income	Totali	otal income	Salaries and wages	nd wages	Taxable interest	interest	Tax-exempt interest [2]	interest [2]	Ordinary dividends	vidends
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns	147,351,194	9,093,193,548	146,879,121	9,233,079,777	122,189,532	6,475,243,465	44,920,606	100,613,076	5,986,613	67,905,891	27,687,952	214,865,145
Under 18	1,907,261	9,504,258	1,900,276	9,543,498	1,504,345	5,800,450	270,695	182,116	45,184	98,894	352,892	940,887
18 under 26	23,198,440	384,267,113	23,130,842	388,603,679	22,332,710	365,478,427	1,858,099	862,785	85,131	308,787	1,336,839	1,785,965
26 under 35	26,320,917	1,156,417,244	26,230,754	1,170,536,496	24,824,559	1,072,130,456	4,000,859	2,071,908	172,407	640,842	2,058,505	4,783,583
35 under 45	24,737,724	1,779,680,055	24,681,205	1,803,410,393	22,860,001	1,533,817,707	5,590,710	8,055,860	366,225	2,218,271	2,930,756	12,871,000
45 under 55	25,968,818	2,231,242,323	25,908,957	2,267,057,886	23,632,438	1,795,218,819	8,283,580	17,323,704	780,562	7,205,519	4,761,628	33,457,436
55 under 65	22,040,531		21,967,069	1,977,901,097	18,511,830	1,328,365,806	9,876,449	23,629,742	1,386,199	15,034,063	6,073,129	50,450,920
65 and over	23,177,502		23,060,018	1,616,026,729	8,523,650	374,431,799	15,040,214	48,486,960	3,150,906	42,399,515	10,174,202	110,575,355
								Business or profession	profession		-	
Age [1]	Qualified d	Qualified dividends [2]	State income	State income tax refunds	Alimony	Alimony received	Net	it ne	Net	tt 0	Capital gain distributions reported on Form 1040	istributions orm 1040
[-] 06.	Nimborof		Mumborof		Mumborof		Mumborof	2)	Mimborof	
	returns	Amount	retums	Amount	retums	Amount	retums	Amount	returns	Amount	returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	25,493,190	157,986,459	21,309,742	27,849,406	436,671	9,230,202	17,969,230	357,345,478	5,560,736	55,285,771	3,454,196	6,206,905
Under 18	338,579	703,651	9,633	7,535	0	0	60,164	153,209	* 1,582	* 1,487	65,656	82,669
18 under 26	1,250,309	1,254,184	219,992	140,964	0	0	1,446,105	10,238,103	223,814	1,169,882	334,229	340,212
26 under 35	1,925,677	3,684,150	2,553,142	2,364,689	15,343	65,958	3,203,894	40,837,816	778,425	6,100,300	377,187	432,016
35 under 45	2,706,307	9,028,953	4,701,462	5,667,678	74,840	995,584	3,951,838	75,416,873	1,153,488	10,749,459	390,328	374,580
45 under 55	4,402,596	24,075,912	5,875,718	7,785,982	145,428	3,724,033	3,945,502	92,244,967	1,340,165	14,093,805	589,697	983,902
55 under 65	5,565,166	36,923,269	4,983,195	6,843,706	127,075	2,974,332	3,313,897	90,172,027	1,157,979	12,817,946	666,345	1,396,510
65 and over	9,304,556	82,316,341	2,966,600	5,038,852	73,985	1,470,295	2,047,831	48,282,482	905,283	10,352,892	1,030,754	2,597,016
	Sales of capi	Sales of capital assets reported on Form	d on Form 1040	1040, Schedule D		Sales of property	property				Pensions and	s and
	Тах	Taxable	Tax	Taxable		other than capital assets	pital assets		Taxable IRA distributions	distributions	annuities	ies
Age [1]	net	net gain	net	net loss	Net gain	gain	Net loss	SSC			Total [2]	[2]
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	11,530,351	504,232,063	9,008,523	20,908,915	982,340	26,289,005	1,156,394	25,266,935	13,331,224	213,600,788	30,014,107	1,048,280,441
Under 18	162,698	1,492,412	96,067	186,647	5,375	49,164	2,537	38,270	* 4,967	* 7,755	17,082	179,201
18 under 26	499,244	3,369,428	312,809	567,879	12,210	69,255	18,541	70,907	59,027	162,064	430,197	1,595,251
26 under 35	964,663	16,358,354	525,250	892,336	63,179	992,691	71,164	811,717	281,630	2,163,508	1,481,465	15,006,076
35 under 45	1,357,575	61,320,978	917,654	1,913,985	119,714	5,311,160	181,617	4,165,953	559,869	6,680,817	2,031,151	46,542,029
45 under 55	1,983,624	110,117,915	1,601,794	3,661,569	195,261	6,121,923	247,553	6,323,996	1,152,120	16,787,270	3,020,681	104,818,541
55 under 65	2,479,733	132,014,731	2,056,092	5,008,652	241,468	6,813,188	289,113	7,095,730	2,079,732	38,680,421	6,720,255	315,417,054
65 and over	4,082,814	179,558,244	3,498,856	8,677,847	345,134	6,931,624	345,870	6,760,363	9,193,878	149,118,955	16,313,275	564,722,290
Footnotes at end of table.	ible.											

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

ag A	Populari Propinsi	2 (2 2014)		Rent	, la			Royalty	lty		Farm rental	lettol
	OISIIAL	IIS all d									- 8	מוומו
:	annunes—conunded	continued	Net !	et	Net loss (includes	includes	Net	et .	Net	to !	te N	
Age [1]	Taxable	able	income	ıme	nondeductible loss)	ible loss)	Income	me	SSOI	S	emooni	ne
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	27,756,127	638,670,208	4,907,899	72,750,295	5,566,385	54,942,874	2,229,131	27,872,411	86,392	457,531	414,522	6,101,393
Under 18	17,082	139,424	* 50	* 10,703	* 572	* 2,241	7,041	2,268	0	0		* 709
18 under 26	358,112	912,339	30,701	142,308	26,156	127,718	18,394	163,110	1,637	6,785	0	0
26 under 35	1,154,799	7,117,553	231,159	1,236,189	421,673	3,197,274	75,536	812,419	1,871	48,790	8,178	60,426
35 under 45	1,567,544	17,254,874	551,222	4,581,616	1,075,293	9,905,452	130,794	1,496,628	9,571	54,932	15,267	177,044
45 under 55	2,483,392	42,105,021	924,126	11,843,295	1,307,797	14,004,855	349,999	3,779,921	13,283	118,955	35,728	297,621
55 under 65	6,164,894	157,435,004	1,251,222	19,256,420	1,407,574	14,364,223	528,292	7,331,753	21,648	113,598	79,585	978,225
65 and over	16,010,303	413,705,993	1,919,419	35,679,764	1,327,320	13,341,112	1,119,076	14,286,312	38,381	114,471	274,758	4,587,368
	Farm rental-	-continued		Total rental and royalty	and royalty			Partnership and	S corporation		Estate and trust	d trust
	Net	et .	Net	ət	Net	ıt	Net	et	Net	at	Net	
Age [1]	SSOI	ss	income	ıme	ssol	ο	income	me	ssol	S	income	ne
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(69)	(09)
All returns	100,399	535,225	6,792,400	104,037,849	4,751,889	46,535,005	5,771,020	648,006,634	2,688,780	116,329,573	590,483	28,707,700
Under 18	0	0	8,096	13,681	* 543	* 893	23,511	627,539	8,058	70,244	9,352	129,396
18 under 26	۳ *	* 21	47,060	303,452	26,424	121,103	909'06	2,858,543	46,508	638,743	18,396	417,401
26 under 35	* 414	* 2,443	306,248	2,075,858	345,682	2,490,567	448,459	25,217,614	204,115	4,061,765	33,888	1,640,179
35 under 45	5,595	16,505	628,469	5,924,036	864,483	8,159,664	1,047,934	112,999,549	414,609	17,372,204	37,507	1,837,009
45 under 55	13,877	95,553	1,182,140	15,219,983	1,068,757	11,684,121	1,501,391	199,632,500	558,171	27,264,241	97,471	5,128,197
55 under 65	22,149	94,217	1,679,621	26,865,565	1,207,862	12,020,224	1,405,030	180,490,091	673,918	34,376,522	139,327	6,717,782
65 and over	58,361	326,485	2,940,766	53,635,275	1,238,137	12,058,433	1,254,088	126,180,797	783,402	32,545,853	254,543	12,837,737
	Estate and trust	st —continued		Farm	ш		taowiolawool I	taoain		Social security benefits	ity benefits	
4	Net	te .	Net	et	Net	t .	compensation	sation	Total [2]	[2]	Taxable	ble
Yde [1]		2	- 1			2						
	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)	(71)	(72)
All returns	58,642	4,284,786	589,011	17,342,482	1,223,905	25,138,557	9,287,270	51,923,871	27,070,653	553,536,336	18,507,000	243,318,037
Under 18	* 344	* 3,260	* 4,800	* 19,607	* 794	* 6,995	£66 *	* 2,951	73,678	772,526	3,018	5,308
18 under 26	2,011	38,426	33,552	448,280	21,793	200,977	822,085	3,073,412	146,978	951,243	8,193	13,479
26 under 35	3,073	31,350	50,790	1,098,028	76,921	1,631,749	1,961,461	10,369,553	190,721	2,121,755	60,393	367,285
35 under 45	5,973	330,661	61,342	1,791,952	148,380	2,998,797	1,991,345	11,263,419	437,377	5,638,545	212,007	1,653,732
45 under 55	8,948	638,753	110,539	3,890,975	270,475	5,442,518	2,198,660	13,099,106	1,023,553	14,949,164	585,155	5,293,849
55 under 65	10,722	1,367,615	154,423	5,827,530	310,499	6,595,434	1,708,027	10,208,068	4,106,269	65,840,778	2,735,033	27,871,068
65 and over	27,570	1,874,722	173,564	4,266,110	395,043	8,262,087	604,700	3,907,363	21,092,078	463,262,325	14,903,202	208,113,315
Footnotes at end of table.	.ple.											

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013—Continued

	Foreign-earned	amooni bac		Other income	ncome							
Age [1]	exclusion	sion	Net income	et me	Net loss	et ss	Net operating loss	ating loss	Gambling earnings	earnings	Cancellation of debt	n of debt
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)
All returns	469,301	28,904,148	6,540,315	43,105,342	269,182	5,941,621	1,211,718	189,188,122	1,918,096	29,911,936	770,735	10,014,459
Under 18	0	0	46,752	295,779	0	0	8,790	98,612	0	0	* 142	* 25
18 under 26	27,175	793,848	539,067	1,978,556	12,687	78,520	18,662	629,754	40,163	350,245	20,251	100,004
26 under 35	109,014	4,805,766	828,508	4,002,614	38,149	458,869	57,290	4,222,592	143,711	1,427,175	89,830	453,205
35 under 45	906,76	7,735,473	1,056,660	6,045,337	63,994	1,495,371	106,370	16,100,565	241,319	3,192,502	155,541	1,879,170
45 under 55	117,512	8,426,017	1,392,959	11,123,323	55,515	1,574,114	228,739	41,976,806	412,535	6,369,809	193,161	2,404,622
55 under 65	84,456	5,529,994	1,278,578	8,982,442	53,991	1,472,375	272,820	53,525,366	504,934	9,181,383	166,215	2,723,127
65 and over	33,239	1,613,050	1,397,791	10,677,291	44,846	862,372	519,047	72,634,427	575,435	9,390,822	145,595	2,454,306
	H						Statutory adjustments	ijustments				
Age [1]	I axable health savings account distributions	alth savings stributions	Total	tal	Educator expenses deduction	expenses	Certain business expenses of reservists, performing artists, etc.	ss expenses of orming artists,	Health savings account deduction	avings eduction	Moving expenses adjustment	penses nent
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(98)	(87)	(88)	(68)	(06)	(91)	(92)	(63)	(94)	(66)	(96)
All returns	267,570	349,157	37,665,963	139,886,229	3,837,804	964,353	156,557	587,090	1,194,566	3,716,582	1,244,390	3,560,941
Under 18	0	0	64,546	39,240	0	0	* 543	* 472	0	0	0	0
18 under 26	14,851	10,803	3,722,446	4,336,566	174,781	38,250	15,980	24,474	21,753	23,002	209,444	235,032
26 under 35	74,731	73,463	8,462,588	14,119,251	791,596	192,507	53,536	195,523	153,949	262,999	443,567	952,937
35 under 45	61,522	78,707	7,852,772	23,730,338	1,016,992	262,525	36,125	101,678	246,260	706,673	282,793	1,063,313
45 under 55	62,631	110,490	7,528,237	35,815,563	902,456	231,955	31,757	145,447	314,472	1,027,728	188,397	739,594
55 under 65	47,053	67,512	6,396,890	41,028,861	719,886	183,327	13,309	83,989	387,518	1,457,406	97,232	435,338
65 and over	6,783	8,182	3,638,484	20,816,410	232,093	55,790	5,308	35,507	70,614	238,775	22,957	134,728
					S	Statutory adjustments	ents —continued					
	Deductible part of	le part of	Payments to a	nts to a	Self-employed health	yed health	Penalty on early	on early	Alimony	ony	IRA payments	nents
[-] p6v		, man mount								2		
	Number of returns	Amount	Number of returns	Amount	Number or returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	18,875,021	27,912,789	954,959	22,409,744	3,995,716	27,140,820	690,786	221,205	651,544	11,760,661	2,713,356	12,972,913
Under 18	56,563	14,018	*	*	* 304	* 1,213	* 1,001	* 13	0	0	* 993	* 4,963
18 under 26	1,427,314	765,566	*	**	19,792	49,134	30,767	22,885	* 2,286	* 14,941	95,092	183,633
26 under 35	3,187,867	3,105,316	** 44,203	** 687,324	328,632	1,216,756	48,042	5,349	27,793	260,400	308,907	885,207
35 under 45	4,131,880	6,053,897	156,860	3,430,256	648,127	4,250,212	59,455	49,003	92,565	1,318,343	367,687	1,389,147
45 under 55	4,205,674	7,282,594	254,760	6,311,976	938,218	7,455,968	74,671	34,966	189,306	3,736,822	639,088	2,980,622
55 under 65	3,624,465	7,004,981	323,946	8,110,098	1,076,916	9,249,674	145,760	44,817	189,705	4,160,382	918,586	5,264,209
65 and over	2,241,258	3,686,415	175,190	3,870,091	983,729	4,917,863	331,090	64,172	149,890	2,269,773	383,003	2,265,132
Footnotes at end of table.	able.											

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				S	tatutory adjustm	Statutory adjustments—continued				
Age [1]	Student loan interest deduction	t Ioan eduction	Tuition and fees deduction	nd fees tion	Domestic production activities deduction	oroduction deduction	Archer medical savings account deduction	cal savings eduction	Foreign housing deduction	rousing tion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns	11,460,173	11,617,923	1,892,798	4,340,762	717,367	11,229,036	3,391	5,821	4,321	82,182
Under 18	0	0	0	0	5,446	18,510	0	0	*	*
18 under 26	1,779,703	1,826,261	364,283	961,284	15,702	79,524	0	0	* *	**
26 under 35	4,488,292	4,660,544	500,189	1,261,181	43,561	381,444	0	0	** 1,088	** 2,916
35 under 45	2,538,573	2,473,015	409,291	844,041	97,869	1,290,380	* 1,037	* 1,347	1,798	41,689
45 under 55	1,448,007	1,436,036	377,009	767,711	192,906	3,299,307	* 24	* 49	825	28,631
55 under 65	960,708	977,356	200,023	431,531	189,995	3,364,132	* 2,316	* 4,364	464	5,436
65 and over	244,891	244,711	42,002	75,014	171,888	2,795,739	* 15	* 61	147	3,509
	Statutory adjustments	ljustments								
	—cont	continued	Rocio etandard dediction	doi:to:log	Additional standard	standard	Total itemistations	000;0:000	Д Д	940
Age [1]	Other adjustments	er nents	Dasic stallual	מ מפמתכווסו	deduction	ction		s deddciolis		SION
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns	141,879	1,363,408	100,898,009	823,056,435	14,287,037	25,583,335	44,330,804	1,188,307,349	289,929,613	1,107,726,707
Under 18	0	0	1,803,089	5,769,425	0	0	29,059	590,880	109,668	425,174
18 under 26	12,111	67,205	22,353,500	139,900,570	10,989	16,184	649,072	9,020,145	23,321,190	90,837,775
26 under 35	16,711	94,275	21,056,623	171,105,875	10,977	15,267	5,032,102	96,879,026	55,233,119	214,523,262
35 under 45	32,204	454,817	15,723,807	141,726,991	20,379	25,943	8,791,465	223,599,834	69,357,941	264,827,983
45 under 55	31,908	336,159	14,498,159	130,353,642	103,265	128,355	11,144,704	305,154,494	63,099,740	237,634,833
55 under 65	36,563	251,821	11,662,915	106,886,942	440,159	543,685	9,970,648	275,699,845	41,822,969	158,009,401
65 and over	12,382	159,130	13,799,915	127,312,990	13,701,268	24,853,902	8,713,755	277,363,126	36,984,986	141,468,278
Ane [1]			Capital construction fund reduction	struction uction	Taxable	Taxable income	Alternative minimum tax	ninimum tax	Income tax before credits	fore credits
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All retums			141	101,418	110,503,088	6,387,784,687	3,941,098	27,430,814	109,572,439	1,293,137,432
Under 18			0	0	520,221	3,812,308	5,688	21,213	440,070	749,975
18 under 26			* *	**	13,784,853	178,622,834	13,724	69,254	13,619,658	24,377,320
26 under 35			*	*	19,838,272	721,986,892	224,820	1,046,846	19,810,285	122,162,223
35 under 45			** 11	** 17,375	19,471,211	1,208,983,581	907,048	4,739,252	19,441,938	243,393,023
45 under 55			* 52	* 42,156	21,530,162	1,635,265,116	1,224,138	7,461,817	21,463,927	353,790,467
55 under 65			* 24	* 27,424	18,635,516	1,481,208,026	904,675	7,016,826	18,510,591	317,508,688
65 and over			* 54	* 14,463	16,722,854	1,157,905,930	661,004	7,075,606	16,285,970	231,155,737
* Estimate should be used with caution because of the small number of sample returns on which it is based	mall number of sample	e returns on which	it is based.							

^{*} Estimate should be used with caution because of the small number of sample name of sample in the specific taxpayers.

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

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

| 2 Not included in total income.

| 2 NoTE: Detail may not add to totals because of rounding.

| 3 Statistics of Income Division, Publication 1304, July 2015.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2013
[All figures are estimates based on samples]

1	\$5,000 under \$10,000 (4) 12,030,388 371,361 4,947,790 1,195,522 1,147,185 899,818 1,596,981 1,596,981 1,064,097 50,932 110,896 100,738 141,477 177,027 483,026 25,966		\$15,000 under \$20,000 (6) 11,621,535 24,097 2,952,442 2,565,151 1,663,883 1,127,830 1,734,662 1,903,472 113,095 297,731 289,969 654,716	\$20,000 under \$25,000 (7) 10,125,285 14,965 2,054,587 2,373,032 1,607,046 1,514,641	\$25,0	\$30,000 under \$40,000 (9)	\$40,000 under \$50,000 (10)
turns, total turns, tu	(4) 12,0 13,1 11,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	(5) 12,603,345 76,235 4,004,480 2,442,902 1,589,565 1,365,189 1,101,957 1,963,017 1,585,050 83,718 187,125 213,930 221,389 226,772 572,177 572,986	(6) 11,621,535 24,097 2,952,442 2,565,151 1,663,471 1,127,830 1,734,662 1,934,72 113,095 268,582 27,731 289,969 654,716	(7) 10,125,285 14,965 2,064,587 2,373,032 1,607 1,581,654	Ц	(6)	(10)
turne, total 147,361,299 2,113,013 1,1318,138 3.3 nnder 26 1,907,263 75,113 1,318,138 3.3 nnder 26 26,320,306 229,188 1,167,636 1,187,630 1,118,138 nnder 45 22,320,306 229,188 1,167,636 1,145,600 1,115,600	12,0 4 / 12,1 11,1 11,1 11,0 11,0 11,0	12,503,345 76,235 4,004,480 2,422,902 1,585,665 1,365,189 1,101,957 1,963,017 1,535,050 83,718 187,125 221,389 221,389 221,389 252,172 572,172 572,172 572,172 572,172	24,097 2,952,442 2,952,442 2,565,151 1,663,487 1,127,830 1,127,830 1,734,662 1,903,472 113,095 268,582 279,380 289,969 654,716	10,125,285 14,965 2,064,587 2,373,032 1,607,046		•	11 279 394
1,907,263 75,113 1,318,138 3,300,475,135 3,300,475 3,3	20 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	76,235 4,004,480 2,422,902 1,585,189 1,101,953,017 1,953,017 1,535,050 83,718 187,125 221,389 221,389 256,772 572,172 572,172 572,172	24,097 2,952,442 2,565,151 1,663,471 1,734,662 1,903,472 113,095 268,582 279,380 297,731 654,716	2,064,587 2,373,032 2,373,046 1,607,046	8,809,515	14,473,606	100,014,11
runder S6 22,198,443 193,888 4,520,875 4,98 nunder 35 22,320,906 229,188 1,145,00 1,141 nunder 45 22,040,384 406,843 774,500 1,141 nunder 65 22,040,384 406,843 774,500 1,141 nunder 65 22,040,384 406,843 775,537 1,885 nunder 65 1,238,696 1,641 24,993 1,91 nunder 35 1,628,696 1,641 24,993 1,15 nunder 45 1,0549,677 61,638 65,095 1,15 nunder 45 1,1362,103 18,884 141,763 1,1 nunder 55 1,1362,103 1,888,84 141,763 1,1 nunder 55 1,1362,103 1,888,84 141,763 1,1 nunder 55 1,1362,103 1,888,84 141,763 1,1 nunder 55 1,138,84 1,244 1,244 1,244 nunder 55 1,138,94 1,362,04 1,362,04 1,362,04 <t< td=""><td>24. 1. 1. 1. 1. 2. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.</td><td>2,422,902 1,589,565 1,365,189 1,101,957 1,963,017 1,535,050 83,718 187,125 213,930 2213,89 266,772 572,172 572,172 572,172</td><td>2,952,442 2,565,151 1,663,471 1,127,833 1,127,833 1,3046 2,334,62 1,3034,62 268,582 279,380 297,731 654,716</td><td>2,064,587 2,373,032 1,607,046</td><td>11,031</td><td>* 4,926</td><td>* 3,072</td></t<>	24. 1. 1. 1. 1. 2. 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	2,422,902 1,589,565 1,365,189 1,101,957 1,963,017 1,535,050 83,718 187,125 213,930 2213,89 266,772 572,172 572,172 572,172	2,952,442 2,565,151 1,663,471 1,127,833 1,127,833 1,3046 2,334,62 1,3034,62 268,582 279,380 297,731 654,716	2,064,587 2,373,032 1,607,046	11,031	* 4,926	* 3,072
1,67,636 1,67,636	31 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,422,902 1,589,565 1,365,189 1,101,957 1,953,017 1,535,050 83,718 187,125 213,930 226,772 572,172 572,177 19,942 19,942	2,565,151 1,663,471 1,1553,883 1,137,662 1,903,472 113,095 268,582 279,380 297,731 654,716	2,373,032	1,373,892	1,529,138	770,234
Inder 45 and over 11 as of heads of households, total 6 as 35 as 66 as 67 as 6	1, 1, 8, 1, 1, 1, 1, 1, 4, 4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	1,589,565 1,385,189 1,101,957 1,595,017 1,555,050 83,718 187,125 221,389 226,772 572,138 19,942 19,942	1,663,471 1,553,883 1,127,830 1,734,662 1,903,472 1,903,472 268,582 27,731 289,969 654,716	1,607,046	2,193,787	3,577,252	2,588,835
Inder 55	8 1 1 1 1 1 7 7	1,355,189 1,101,957 1,933,017 1,535,050 83,718 187,125 221,389 226,772 572,117 155,390 19,942 27,986	1,553,883 1,127,830 1,734,662 1,903,472 113,095 268,582 297,731 289,969 654,716	1 581 651	1,598,722	2,695,880	2,265,332
rinder 65	3 1, 1, 1 1 1 1 4 1	1,101,967 1,983,017 1,585,050 83,718 187,125 221,389 226,772 572,117 155,390 19,942 19,942 27,986	1,127,830 1,734,662 1,903,472 113,095 265,582 279,380 297,731 289,969 654,716		1,392,458	2,488,823	2,231,798
nod over 23,177,774 661,748 1,370,175 1,55 res of married persons filing jointly, total 55,910,326 641,917 738,709 1,04 ret 26 1,238,686 1,641 24,983 1,04 runder 35 10,549,677 61,638 65,096 11 runder 55 10,549,677 61,638 65,096 11 runder 55 11,352,103 15,854 141,763 11 runder 65 11,352,103 15,854 141,763 11 runder 65 11,364,472 293,419 385,020 44 runder 65 11,784,472 293,419 385,020 44 runder 75 11,784,472 293,419 385,020 44 runder 75 11,784,472 293,419 385,020 44 runder 75 11,056 3,2200 13,456 14,46 2 runder 75 1,062 2,061 1,0894 1,466 2 1,88 runder 85 1,062 2,061 <	3,1	1,963,017 1,535,060 83,718 187,125 2213,930 2213,893 256,772 572,117 155,390 19,942 27,986	1,734,662 1,903,472 113,095 268,582 279,380 297,731 289,969 654,716	1,110,422	1,096,561	2,141,208	1,830,725
ns of married persons filing jointly, total 63,910,326 641,917 738,709 1,04 let 26 1,238,696 1,641 24,993 1,04 nnder 35 10,549,677 6,1538 65,095 1,1 nnder 45 10,065,282 102,143 84,342 1,1 nnder 65 11,362,103 158,884 141,763 1,1 nnd over 11,784,472 293,419 365,020 48 nnd over 11,784,472 293,419 365,020 48 nnd over 11,784,472 293,419 365,020 48 nnder 35 11,784,472 293,419 365,020 48 nnder 45 11,680 1,360 1,360 1,360 1,360 nnder 45 11,894,871 1,460 2,560 1,360	1,000	1,535,050 83,718 187,125 213,930 221,389 256,772 572,177 572,177 155,390 19,942 27,986	1,903,472 113,095 268,582 279,380 297,731 289,969 654,716	1,373,582	1,143,065	2,036,379	1,589,398
ler 26 1,238,696 1,641 24,993 1,018,696 1,641 24,993 1,018,652 1,02,143 1,143,72 1,143,621 1,143,472 1,143,621 1,144,472 1,144,472 1,146,599 1,146,590 1,146,590 1,146,590 1,146,590 1,146,590 1,146,590 1,146,500 1,146,590 1,146,50		83,718 187,125 213,930 221,389 256,772 572,117 155,390 19,942 27,986	113,095 268,582 279,380 297,731 289,969 654,716	2,063,173	2,033,043	4,003,456	3,841,729
Inder 35 Inder 45 Inder 65 Ind		187,125 213,930 221,389 256,772 572,117 165,390 19,942 27,986	268,582 279,380 297,731 289,969 654,716	144,071	151,697	215,694	155,411
Inder 45 Inder 55 Inder 65 Ind	L L L 4 L	213,930 221,389 256,772 572,117 155,390 19,942 27,986	279,380 297,731 289,969 654,716	286,005	344,344	732,537	684,293
Inder 55 Inder 65 Ind		221,389 256,772 572,117 155,390 19,942 27,986	297,731	330,135	344,817	669,705	775,188
Index 65 Index of married persons filing separately, as of married persons filing person	4 6	256,772 572,117 155,390 19,942 27,986	289,969	355,332	318,958	673,597	753,630
nnd over 11,784,472 293,419 365,020 48 ns of married persons filing separately, ander 35 2,811,050 86,701 138,956 11 et 26 140,659 * 3,280 13,529 11,7731 inder 35 562,564 10,904 19,446 2,011 inder 55 708,026 20,167 28,558 2,680 inder 65 540,951 20,167 28,688 2,680 inder 65 540,951 22,680 22,680 2,680 inder 65 540,951 23,881 1,8111 4 inder 35 6,512,543 14,160 22,680 4 inder 55 5,705,829 7,553 167,525 4 inder 55 1,894,871 15,078 26,080 21,337 8 inder 65 1,894,871 1,421 *5,002 * * inder 56 1,894,871 1,421 * * * * inder 56 1,994 0 1,421	4	166,390 19,942 27,986	654,716	323,416	353,902	676,716	716,687
res of married persons filing separately, let 26 140,559 140,559 14,529 14,529 14,529 14,660 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 14,600 1		155,390 19,942 27,986		624,214	519,325	1,035,206	756,520
ler 26 ler 26		19,942					
140,559		19,942	179,303	200,288	1	410,246	356,227
513,063 15,639 17,731 562,504 10,904 19,446 708,026 22,061 37,011 540,951 20,157 28,558 345,948 14,660 22,660 2,403,410 *3,861 138,111 44 5,705,829 7,553 167,525 57 6,512,543 14,117 146,925 44 4,881,012 26,093 99,618 28 1,894,871 15,078 42,302 8 55,33 1,421 *5,002 * 7,021 *29 *2,305 * 26,505 *1,405 *1,006 * 26,506 *145 *1,006 * 26,507 *24,307 8 * 8,673 *247 0 *1,005 8,677 *1,000 0 *		27,986	16,962	14,965		18,929	7,002
562,504 10,904 19,446 5 708,026 22,061 37,011 5 540,951 20,157 22,658 5 24,991,339 72,699 615,837 1,8 2,003,410 3,861 138,111 44 5,705,829 7,553 167,525 5 6,512,543 14,117 146,925 4 4,881,012 26,093 99,618 28 593,673 5,998 22,302 8 593,673 1,421 *5,002 * 7,021 *20 *2,302 8 7,021 *20 *1,005 * 26,506 *145 *1,005 * 8,673 *247 0 0 6,774 *1,000 0 0		-	39,758	43,199		93,862	68,241
708,026 22,061 37,011 55,011 540,931 20,157 28,558 2 345,948 14,660 615,837 1,87 2,4091,339 72,699 615,837 1,87 2,705,829 7,553 167,525 5,74 6,512,543 14,117 146,925 47 4,881,012 26,093 99,618 28 593,673 5,998 21,337 8 7,021 *2,002 *2,006 7,021 *2,006 *1,005 * 25,284 0 *1,005 * 8,673 *247 0 * 8,673 *247 0 0		30,470	25,057	39,046		88,470	83,248
1,005 1,00	11 33,374	34,534	41,648	51,222	46,977	95,274	86,131
1,000 21,904 14,660 22,680 2,080 2,080 2,091,339 72,699 615,837 1,187 1,187 2,403,410 3,861 138,111 44 2,705,6829 7,553 1,67,525 5,570 26,093 39,618 22,1387 1,894,871 15,078 42,302 2,9367 2,938 21,357 2,938 2,25,284 2,2006 2,25,284 2,2006 2,25,284 2,2006 2,25,284 2,2006 2,26,505 2,207 2,2006 2,26,505 2,207 2,2006 2,26,505 2,207 2,2006 2,26,505 2,207 2,2006 2,26,505 2,207 2,2006 2,26,505 2,207 2,2006 2,26,505 2,207 2,2006	58 29,790	23,008	** 55,878	33,062	39,501	72,799	68,386
1 21,991,339 72,699 615,837 1,87 2,403,410 *3,861 138,111 47 5,705,829 7,553 167,525 55 6,512,543 14,117 146,925 44 4,881,012 26,083 99,618 22 5,934,771 15,078 42,302 8 7,021 *29 *2,302 * 7,021 *29 *2,006 * 25,264 0 *1,005 * 8,673 *247 0 * 8,677 *1,000 0 *	80 23,006	19,451	*	18,795	20,175	40,911	43,220
2,403,410 *3,861 138,111 47, 5,706,829 7,553 167,525 55 6,512,543 14,117 146,925 44, 4,881,012 26,033 99,618 22 1,894,871 15,078 42,302 8 5,998 21,337 (75,231 1,421 *5,002 * 933 0 0 0 7,021 *29 *2,006 25,264 0 *1,005 8 8,673 *247 0 0	37 1,810,198	3,020,374	3,106,387	2,513,266	2,134,205	3,059,801	1,823,777
5,705,829 7,553 167,526 5,5 6,512,543 14,117 146,925 44,44 4,881,012 26,033 99,618 28,618 1,894,871 15,078 42,302 8 75,231 1,421 *5,002 * 7,021 29 *2,006 0 7,021 29 *1,005 * 26,564 0 *1,006 * 8,673 *247 0 0 6,774 *1,000 0	11 438,238	595,103	502,791	289,147	197,592	168,797	45,321
6,512,543 14,117 146,925 44, 4,881,012 26,093 99,618 28 1,894,871 15,078 42,302 8 5,998 21,357 6 75,231 1,421 *5,002 * 7,021 *29 *2,006 25,284 0 *1,005 26,505 *1,006 8 8,673 *247 0 0	25 521,041	937,826	971,963	784,377	630,204	815,186	401,917
4,881,012 26,093 99,618 26 1,894,871 15,078 42,302 8 5,936 21,357 6 76,231 1,421 *5,002 * 7,021 *2,006 0 0 25,264 0 *1,006 * 8,673 *247 0 0 6,774 *1,000 0 0	25 427,427	770,792	796,376	725,594	892,768	1,015,135	652,402
1,894,871 15,078 42,302 8 593,673 5,998 21,357 9 75,231 1,421 *5,002 * 7,021 *29 *2,006 25,264 0 *1,005 * 8,673 *247 0 6,774 *1,000 0	18 283,644	466,116	557,318	485,599	456,181	706,579	500,809
593.673 5,998 21,357 6 76,231 1,421 *5,002 * 993 0 0 0 7,021 *2,006 * 1,006 26,264 0 *1,005 * 8,673 *247 0 0 6,774 *1,000 0	02 89,498	170,338	209,082	173,330	150,615	279,759	182,613
75,231 1,421 * 5,002 * 993 0 0 7,021 * 29 * 2,006 25,264 0 * 1,005 * 26,505 * 145 * 1,991 * 8,673 * 247 0 0	57 50,350	80,199	68,857	55,219	41,845	74,345	40,715
993 0 0 0 0 7,021 7,021 29 2,006 71,005 7745 71,001 8,677 7,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	* 2,995	* 7,027	* 4,008	* 3,990	* 5,333	* 7,009	7,139
7,021 *29 *2,006 25,264 0 *1,005 * 26,505 *145 *1,991 * 8,673 *247 0 0	0 * 993	0	0	0	0	0	0
25,264 0 *1,005 * 26,505 *145 *1,991 8,673 *247 0 6,774 *1,000 0		* 998	0	0	* 998	* 998	0
26,505 * 145 * 1,991 8,673 * 247 0 6,774 * 1,000 0	3,002 * 2,002	* 2,003	* 3,002	* 994		* 993	* 993
8,673 * 247 0 6,774 * 1,000 0		* 3,017	0	* 998	* 1,000	* 2,007	* 3,151
6,774 *1,000 0		რ *	** 1,006	* 993	* 334	* 2,003	* 1,000
	0	* 1,005	*	* 1,005	0	* 1,008	* 1,996
Returns of single persons, total 68,563,354 1,310,275 9,109,609 8,99	8,995,715	7,785,504	6,428,365	5,344,569	4,412,546	6,993,094	5,250,523
21,322,048 260,199 5,662,380	80 4,803,022	3,381,952	2,343,691	1,631,370	1,020,674	1,130,644	565,572
26 under 35 13,174,897 181,745 922,878 1,21	1,216,512	1,268,968	1,284,849	1,259,450	1,166,359	1,934,667	1,434,384
35 under 45 7,087,743 134,734 482,029 64	29 643,387	572,370	559,656	511,278	542,242	921,579	753,501
538,289	89 688,690	630,132	657,186	688,500	569,342	1,011,366	888,077
55 under 65 8,243,786 212,507 542,914 60	14 603,503	651,836	591,281	579,622	552,210	1,109,930	862,040
65 and over 10,446,907 346,672 961,119 1,04	1,040,600	1,280,246	991,702	674,349	561,720	884,908	746,947

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples]

				Size	e of adjusted gross	Size of adjusted gross income —continued	pe			
Age, marital status [1]	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	19,229,309	12,574,107	16,425,446	4,488,110	724,251	156,269	64,235	91,128	21,412	12,839
Under 18	* 3,187	966 *	* 1,662	1,942	* 261	* 135	* 41	92	6 *	17
18 under 26	625,113	148,802	54,898	8,400	2,617	262	192	335	137	47
26 under 35	3,542,296	1,799,143	1,712,207	246,140	21,274	4,287	1,840	2,925	846	436
35 under 45	3,842,078	2,620,389	3,558,086	970,661	141,750	25,644	10,099	13,071	2,894	1,627
45 under 55	4,157,781	2,930,710	4,381,644	1,322,125	231,153	49,584	20,856	28,038	6,185	3,625
55 under 65	3,672,025	2,705,970	3,754,729	1,140,252	197,940	44,436	18,021	26,270	6,179	3,662
65 and over	3,386,830	2,368,097	2,962,219	798,590	129,256	31,587	13,186	20,413	5,161	3,425
Returns of married persons filing jointly, total	9,335,154	8,620,843	13,370,851	3,849,937	621,171	131,083	53,759	75,205	17,407	10,269
Under 26	209,287	59,386	*	2,000	80	* *	80	41	*	**
26 under 35	1,579,017	1,146,532	** 1,317,385	187,289	14,702	** 2,872	1,065	1,695	** 496	** 257
35 under 45	1,870,216	1,818,025	2,992,624	856,791	125,234	22,512	8,803	11,126	2,387	1,334
45 under 55	2,023,800	1,994,661	3,644,107	1,157,324	203,896	42,659	17,951	23,897	5,359	3,030
55 under 65	1,929,689	1,948,724	3,127,165	994,204	173,085	38,155	15,538	22,270	5,157	3,010
65 and over	1,723,145	1,653,515	2,289,570	652,330	104,246	24,885	10,395	16,177	4,009	2,638
Returns of married persons filing separately,										
total	** 676,317	*	171,755	38,045	8,137	2,827	1,328	2,390	708	199
Under 26	4,018	966	0	*	0	*	0	0	*	*
26 under 35	83,777	25,511	17,869	** 3,905	185	** 80	36	79	** 32	** 23
35 under 45	109,368	45,129	28,546	7,830	1,033	406	193	319	101	77
45 under 55	139,590		50,566	10,260	2,605	798	456	200	181	164
55 under 65	** 152,670	** 60,785	40,989	10,132	** 4,314	787	334	683	196	160
65 and over	*	**	33,786	5,917	*	755	311	609	199	237
Returns of heads of households, total	2,254,679	872,308	573,630	107,605	18,577	3,428	1,507	2,329	454	280
Under 26	21,274	* 3,023	**	**	* 121	**	0	* 11	11	**
26 under 35	334,322	86,146	** 44,584	** 2,493	454	** 91	* 18	* 83	8	** 21
35 under 45	816,134	297,006	163,090	23,763	4,512	743	** 1,392	37.7	** 388	38
45 under 55	698,042	312,530	220,677	55,086	8,841	1,613	**	1,118	**	119
55 under 65	298,518	140,381	114,987	22,576	3,945	747	*	611	*	98
65 and over	86,389	33,222	30,292	3,687	702	235	26	129	20	16
Returns of surviving spouses, total	** 22,923	**	6,379	1,778	* 119	* 11	* 42	4	80 *	*
Under 26	0	0	0	0	0	0	0	0	0	0
26 under 35	* 995	0	966 *	0	0	0	0	0	0	0
35 under 45	* 8,025	* 29	* 3,198	0	0	0	** 41	e *	8 **	0
45 under 55	* 7,002	* 4,183	* 1,874	959	* 107	∞ *	**	* 29	**	* 4
55 under 65	** 2,386	** 303	* 5	* 744	** 11	£*	**	* 12	**	0
65 and over	**	**	* 306	* 74	**	0	0	0	0	0
Returns of single persons, total	7,131,645	2,889,547	2,302,831	490,746	76,247	18,920	7,598	11,160	2,835	1,625
Under 26	393,720	86,392	29,895	8,338	2,748	681	225	359	129	22
26 under 35	1,544,185	540,955	358,039	52,458	5,932	1,293	721	1,068	292	142
35 under 45	1,038,335	460,200	370,629	82,277	10,971	1,983	816	1,246	332	178
45 under 55	1,289,347	564,863	464,420	98,496	15,704	4,506	1,593	2,295	440	308
55 under 65	1,348,224	576,700	471,583	112,596	18,429	4,744	1,860	2,693	708	406
65 and over	1,517,834	660,438	608,265	136,582	22,464	5,713	2,383	3,498	934	534
* Estimate should be used with caution because of the small numb	f the small number	of sample returns on	on which it is baser	_						

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

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013
[All figures are estimates based on samples—money amounts are in thousands of dollars]

come (1) (2) (4) (5) (5) (7) (8) Amount Amount Number of sea 126 Amount Amount Number of sea 126 Amount Number of sea 126 (5) (7) (8) (7) (8) (7) (8) (7) (8) (7) (8) (7) (8) (7) (8)	Size of adjusted gross	Number of	Adjusted gross income	Salaries and wages	nd wages	Taxable interest	interest	Tax-exempt interest	ot interest	Ordinary dividends	lividends
1,000 1,00	income	retums	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
sincome (157,09) 6-618,89 40-017 (129,79) 6-618,90 40-017 (129,79) 6-618,90 40-017 (129,79) 6-618,90 40-017 (129,79) 6-618,90 40-017 (129,79) 6-618,90 40-017 (129,79) 6-618,90 40-017 (129,79) 6-618,90 40-017 (129,79) 6-618,90 6-	All returns, total	9,038,144	59,788,658	8,284,538	52,147,340	1,042,720	582,125	86,843	210,657	1,043,294	1,802,210
0 0	No adjusted gross income	157,090	-618,889	40,017	129,798	45,469	11,479	11,351	11,626	84,520	59,796
0.00 1.048,134 1.590,614 98.23,385 1.496,518 98.23,385 1.496,518 1.40,275 1.27,821 1.590,61	\$1 under \$1,000	631,570	363,373	470,819	324,505	96,602	14,413	7,572	4,574	70,972	24,171
3,000 1,10,276 2,768,310 1,02,62,680 12,286,310 10,10,100 2,51,71 10,017	\$1,000 under \$2,000	1,048,134	1,590,614	923,353	1,369,518	99,993	24,065	* 5,087	* 4,922	122,117	61,199
4,000 9,25,729 3,226,418 989,227 2,658,861 110,110 27,917 10,017 11,985 84,021 5,000 2,500 2,586,033 3,713,386 2,265,886 3,713,386 2,566,030 6,583,4 16,385 16,285 2,881,33 2,881,33 1,985,33	\$2,000 under \$3,000	1,110,275	2,768,713	1,035,269	2,563,805	122,828	41,564	* 5,516	* 7,120	105,602	71,200
5.000 2.2.586 (a.2.59) 3.719.386 792.823 3.433.544 2.60.380 15.728 15.728 16.328 16.328 19.389 19.399 19.389 19.389 19.389 19.389 19.389 19.389 19.389 19.389 19.389 19.389 19.389 19.389 19.389 19.399	\$3,000 under \$4,000	925,729	3,236,418	869,237	2,958,861	110,110	27,917	10,017	19,953	84,021	69,640
1,000 2,588,003 18,40,044 2,510,000 1,205,322 260,330 60,834 6,628 16,628 246,513 2,520,000 1,620,744 4,1524 4,1524 4,1524 4,1524 6,820 1,600 1,600,744 4,1524	\$4,000 under \$5,000	829,297	3,719,385	792,623	3,439,544	80,802	15,782	* 3,322	* 1,983	91,398	76,774
520 0000 1 4 585 838 19 487 621 1 4 103,778 1 65 384 67 427 8 826 7 296 164 834 2 7 200 550 0000 722 84 4 538 77 1 4 728 1 4 728 6 068 7 500	\$5,000 under \$10,000	2,598,093	·-	2,510,808	17,305,322	250,390	60,834	16,935	16,025	248,513	264,281
S20,000 190,794 4,539,79 170,426 3,782,214 41,534 14,728 14,478 14,478 14,499 20,261 1,209,000 1,22,87 1,244,79 1	\$10,000 under \$20,000	1,458,838	Ò	1,407,131	18,103,778	165,384	67,427	8,826	7,298	164,934	251,456
550 0000 72 287 2,747,924 56,254 19,3677 19,347 43,476 6,668 14,469 20,261 1 8200 000 3,487 2,437,61 3,747 <td>\$20,000 under \$30,000</td> <td>190,794</td> <td></td> <td>170,426</td> <td>3,782,214</td> <td>41,534</td> <td>14,728</td> <td>* 6,890</td> <td>* 5,003</td> <td>40,053</td> <td>216,035</td>	\$20,000 under \$30,000	190,794		170,426	3,782,214	41,534	14,728	* 6,890	* 5,003	40,053	216,035
Size of this part of this par	\$30,000 under \$50,000	72,287	2,747,924	58,254	1,950,777	19,347	43,478	* 6,058	* 14,499	20,261	138,686
Size of a capital assets Size of a capital a	\$50,000 under \$200,000	12,543	1,046,121	6,388	153,497	7,319	37,470	3,467	58,040	7,527	314,132
Size of Liu come Net Expenses or profession [1] Net Income Net Income Net Income Number of Liu come Number of Liu come Number of Liu come Number of Liu come Amount returns Number of Liu come Amount return	\$200,000 or more	3,493	2,437,616	214	65,721	2,943	222,967	1,800	59,614	3,376	254,841
Size of income Outlified dividends Number of returns Amount returns Institutions [2] Amount returns Institution returns Amount returns Institution returns Amount returns Institution returns Amount returns Amount returns Amount returns Institution returns Amount returns Amount returns Institution returns Amount returns Amo					Business or p	rofession [1]		(Sales of capit	al assets [2]
income Number of returns Amount returns Amount returns Number of returns Amount returns Amount returns Number of returns Amount returns Amount returns Number of returns	Size of adjusted gross	Qualified	dividends	Ne oni	at me	Ne sol	st s	Capital	l gain ons [2]	Taxa net g	ible ain
(11) (12) (14) (15) (16) (17) (18) (19) (21) 991,699 1,335,698 363,041 1,964,396 63,428 300,457 559,741 737,183 662,074 3,568 05 81,355 39,853 *2,450 *7,820 17,628 145,126 45,757 43,764 3,566 0,000 66,432 15,792 67,679 34,580 *1,001 *30,639 10,232 41,057 2,000 118,117 45,803 70,388 *1,001 *30,639 64,575 36,685 75,900 3,000 98,606 50,251 41,088 68,588 *3,530 *14,790 47,194 66,933 1 4,000 79,029 44,874 28,919 48,906 *2,530 *14,790 44,970 65,893 1 10,000 84,857 49,693 74,881 28,1752 16,018 33,667 141,105 45,107 65,913 1 55,000 <t< td=""><td>income</td><td>Number of retums</td><td>Amount</td><td>Number of returns</td><td>Amount</td><td>Number of returns</td><td>Amount</td><td>Number of returns</td><td>Amount</td><td>Number of returns</td><td>Amount</td></t<>	income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
991,699 1,335,698 1,335,698 363,041 1,964,396 63,428 300,457 559,741 737,183 662,074 3,568 0.85 income 81,355 39,853 * 2,450 * 7,820 17,628 145,126 45,757 43,764 3,566 0.000 66,432 15,792 67,679 34,580 * 1,001 * 380 64,575 41,057 <		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
81,355 39,863 *2,450 *7,820 17,628 145,126 45,757 43,764 3,566 66,432 16,732 45,767 43,764 30,639 10,232 41,067 66,435 15,792 67,679 34,580 *3,007 *11,174 30,639 10,232 41,067 98,606 50,251 44,033 70,388 *3,530 *14,790 64,575 36,685 75,990 79,029 44,874 28,919 48,906 *2,590 *1,916 54,054 49,470 65,893 1 84,857 49,693 13,844 45,078 0 51,213 45,167 62,613 1 161,928 59,243 281,752 16,018 33,667 141,105 158,001 176,504 3 161,928 59,243 *8,004 *43,437 *3,005 *54,277 70,183 26,889 2 17,527 7,527 26,141 *10,005 *3,715 *2,772 *8,821 *10,005	All returns, total	991,699	1,335,598	363,041	1,954,395	63,428	300,457	559,741	737,183	662,074	3,213,083
66,432 15,792 67,679 34,580 *3,007 *11,174 30,639 10,232 41,057 118,117 45,803 54,033 70,368 *1,001 *360 64,575 36,685 75,990 98,606 50,251 41,088 68,588 *3,530 *14,790 55,016 47,194 69,903 0 79,029 44,874 28,919 48,906 *2,590 *1,916 54,054 49,470 65,893 1 0 233,497 48,603 73,844 45,078 16,018 33,667 141,105 158,001 176,504 3 0 233,497 159,385 59,243 322,839 14,418 13,644 84,277 153,522 112,513 4 0 37,048 *8,004 *43,437 *3,005 *35,226 17,154 70,183 26,889 2 0 20,261 106,118 *9,155 *157,971 *10,055 *54,772 *8,821 *6,471 *70,55 <t< td=""><td>No adjusted gross income</td><td>81,355</td><td>39,853</td><td>* 2,450</td><td>* 7,820</td><td>17,628</td><td>145,126</td><td>45,757</td><td>43,764</td><td>3,566</td><td>23,741</td></t<>	No adjusted gross income	81,355	39,853	* 2,450	* 7,820	17,628	145,126	45,757	43,764	3,566	23,741
118,117 45,803 54,033 70,368 *1,001 *380 64,575 36,685 75,990 75,990 98,606 50,251 41,088 68,588 *3,530 *14,790 55,016 47,194 69,903 1 0 79,029 44,874 28,919 48,906 *2,590 *1,916 54,054 49,470 65,893 1 0 233,497 48,874 74,881 281,752 16,018 33,667 141,105 158,001 176,504 3 0 161,928 59,243 322,839 14,418 13,644 84,277 153,522 112,513 4 0 37,048 171,438 *8,004 *43,437 *3,005 *35,226 17,154 70,183 26,889 2 0 20,527 267,147 *2,075 *10,05 *35,226 17,154 70,183 26,889 2 0 50,528 16,048 *3,005 *36,44 *10,055 *35,226 17,11	\$1 under \$1,000	66,432	15,792	62,679	34,580	* 3,007	* 11,174	30,639	10,232	41,057	10,828
98,606 50,251 41,088 68,588 *3,530 *14,790 55,016 47,194 69,903 11 79,029 44,874 28,919 48,906 *2,590 *1,916 54,054 49,470 65,893 1 0 48,867 49,693 13,844 45,078 0 51,213 45,167 65,893 1 0 233,497 189,724 74,881 281,752 16,018 33,667 141,105 158,001 176,504 3 0 161,928 59,243 322,839 14,418 13,644 84,277 153,522 112,513 4 0 37,048 76,243 322,839 14,418 33,667 17,154 70,183 26,889 2 0 37,048 76,243 322,839 14,418 73,644 70,183 26,889 2 0 20,261 106,118 9,156 157,971 100,056 11,123 88,764 17,793 10,88 10,975 2	\$1,000 under \$2,000	118,117	45,803	54,033	70,368	* 1,001	* 380	64,575	36,685	75,990	52,358
000 79,029 44,874 28,919 48,906 *1,916 54,054 49,476 65,893 1 00 84,857 49,653 13,844 45,078 0 51,213 45,167 65,893 1 000 233,497 189,724 74,881 281,752 16,018 33,667 141,105 168,001 176,504 3 0,000 161,928 159,243 281,243 322,839 14,418 13,644 84,277 153,522 112,513 4 0,000 37,048 171,438 *8,004 *43,437 *3,005 *54 11,123 88,764 17,593 4 0,000 20,261 106,118 *2,054 *15,797 *106 *54 *54,71 *6,471 *5,882 *5,893 *5,893 *5,893 *5,893 *2,772 *8,811 *6,471 *7,933 *5,893 *5,893 *5,893 *5,893 *5,893 *5,893 *5,893 *5,893 *5,893 *5,893 *5,893	\$2,000 under \$3,000	909'86	50,251	41,088	68,588	* 3,530	* 14,790	55,016	47,194	69,903	78,202
00 84,857 49,693 13,844 45,078 0 0 51,213 45,167 62,613 62,613 000 233,497 189,724 74,881 281,752 16,018 33,667 141,105 166,001 176,504 3 0,000 161,928 159,243 322,839 14,418 13,644 84,277 153,522 112,513 4 0,000 37,048 171,438 *8,004 *43,437 *3,005 *54 11,123 88,764 17,933 26,889 2 0,000 20,261 106,118 *2,054 *10,577 *54 *54,712 *64,71 *3,156 *54,71 *64,71 *64,71 *64,71 *3,156 *58,21 *64,71 *3,156 *58,772 *8,821 *64,71 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76,84 *76	\$3,000 under \$4,000	79,029	44,874	28,919	48,906	* 2,590	* 1,916	54,054	49,470	65,893	106,144
000 233,497 189,724 74,881 281,752 16,018 33,667 141,105 156,504 175,504 175,504 0,000 161,928 159,243 322,839 14,418 13,644 84,277 153,522 112,513 26,889 0,000 37,048 171,438 *8,004 *43,437 *3,005 *35,226 17,154 70,183 26,889 0,000 20,261 106,118 *9,155 *157,971 *1,005 *54 11,123 88,764 17,993 0,000 7,527 267,147 *2,064 *120,253 *311 *3,775 *8,821 *6,471 *3,644	\$4,000 under \$5,000	84,857	49,693	13,844	45,078	0	0	51,213	45,167	62,613	83,693
0,000 161,928 159,385 59,243 322,839 14,418 13,644 84,277 153,522 112,513 112,513 0,000 37,048 171,438 *8,004 *43,437 *3,005 *54 17,154 70,183 26,889 0,000 20,261 106,118 *9,155 *157,971 *1,005 *54 11,123 88,764 17,993 0,000 7,527 267,147 *2,064 *120,253 *311 *3,715 *2,772 *8,821 *6,471 * 3,042 405,521 46,524<	\$5,000 under \$10,000	233,497	189,724	74,881	281,752	16,018	33,667	141,105	158,001	176,504	386,153
0,000 37,048 171,438 *8,004 *43,437 *3,005 *35,226 17,154 70,183 26,889 0,000 20,261 106,118 *9,155 *157,971 *1,005 *54 11,123 88,764 17,993 0,000 7,527 267,147 *2,064 *120,253 *311 *3,715 *2,772 *8,821 *6,471 * 3,040 40,552 40,5	\$10,000 under \$20,000	161,928	159,385	59,243	322,839	14,418	13,644	84,277	153,522	112,513	465,117
0,000 20,261 106,118 *9,156 *157,971 *1,005 *54 11,123 88,764 17,993 00,000 7,527 267,147 *2,064 *120,253 *31 *3,715 *2,772 *8,821 *6,471 *6,471 * 3,020 1,05,521 1,683 752,804 016 40,765 2,053 25,370 2,684 1	\$20,000 under \$30,000	37,048	171,438	* 8,004	* 43,437	* 3,005	* 35,226	17,154	70,183	26,889	255,507
100,000 7,527 267,147 *2,064 *120,253 *311 *3,715 *8,821 *6,471 * 30,000 3,042 1683 75,2804 016 40,765 2,056 2,673 2,684 1	\$30,000 under \$50,000	20,261	106,118	* 9,155	* 157,971	* 1,005	* 54	11,123	88,764	17,993	403,731
3.042 195.521 1.683 752.804 016 40.765 2.055 25.379 2.684	\$50,000 under \$200,000	7,527	267,147	* 2,064	* 120,253	* 311	* 3,715	* 2,772	* 8,821	* 6,471	* 323,117
150,22 500,2 500,04 510 500,1 150,05 540,0	\$200,000 or more	3,042	195,521	1,683	752,804	916	40,765	2,055	25,379	2,684	1,024,491

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

	Sales of capital ass [2]—continued	apital assets ontinued		Other income [3]	come [3]		Total statutory	atutory	Total standard	andard
Size of adjusted gross	Tax: net l	Taxable net loss	Net gain	gain	Net loss	SSC	adjustments	nents	deduction	tion
ellooli e	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	249,179	495,390	496,776	1,637,160	35,559	572,068	368,304	199,053	8,790,105	37,629,084
No adjusted gross income	109,566	267,810	7,730	31,612	14,133	458,582	* 3,993	* 30,867	0	0
\$1 under \$1,000	25,704	41,321	24,537	14,077	* 1,990	* 4,650	35,104	2,045	623,600	698,145
\$1,000 under \$2,000	16,383	22,542	49,167	48,715	0	0	58,577	12,202	1,045,594	1,873,402
\$2,000 under \$3,000	16,754	32,999	51,743	73,514	* 3,976	* 50,644	48,628	34,082	1,105,194	3,021,973
\$3,000 under \$4,000	15,300	19,079	39,911	62,672	* 2,573	* 9,766	26,925	6,956	921,204	3,357,416
\$4,000 under \$5,000	7,966	16,250	47,880	81,821	* 1,548	* 3,855	17,308	3,202	825,764	3,782,132
\$5,000 under \$10,000	24,357	45,708	125,255	276,852	* 5,010	* 4,144	91,999	30,986	2,586,165	14,999,376
\$10,000 under \$20,000	20,078	26,309	101,657	366,831	* 4,346	* 11,691	61,243	27,774	1,436,542	8,526,166
\$20,000 under \$30,000	* 6,284	* 8,301	34,199	285,992	* 993	* 4,963	12,978	10,145	177,580	996,428
\$30,000 under \$50,000	* 4,342	* 10,636	9,274	76,701	0	0	* 9,077	* 12,727	960'09	337,237
\$50,000 under \$200,000	* 1,756	* 2,368	3,552	112,778	* 302	* 8,878	* 1,312	* 166	7,083	35,306
\$200,000 or more	690	2,067	1,871	205,593	689	14,895	1,160	27,901	1,281	1,503
	Total itemized	emized	Tentative	ative	Tentative income tax	ncome tax	Total	tal	Total income	come
Size of adjusted gross	deductions	tions	income tax	e tax	for returns with "kiddie tax"	"kiddie tax" ר	credits	dits	tax	
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns		returns	
	(31)	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(38)	(40)
All returns, total	90,950	1,185,889	3,807,239	3,081,802	305,910	967,600	169,960	46,398	3,794,140	3,129,393
No adjusted gross income	0	0	0	0	0	0	0	0	* 29	* 27
\$1 under \$1,000	* 7,971	* 39,166	0	0	0	0	0	0	0	0
\$1,000 under \$2,000	* 2,540	* 6,322	49,998	1,898	0	0	* 3,941	* 118	48,060	1,780
\$2,000 under \$3,000	* 5,080	* 22,530	76,505	7,569	35,470	4,536	14,892	221	73,523	7,348
\$3,000 under \$4,000	* 4,525	* 33,264	64,390	12,184	35,423	9,554	14,877	471	64,390	11,712
\$4,000 under \$5,000	* 3,533	* 89,382	72,469	13,661	25,689	7,246	10,629	348	71,536	13,312
\$5,000 under \$10,000	11,928	54,254	1,818,467	361,102	92,717	60,015	56,373	2,427	1,812,512	358,675
\$10,000 under \$20,000	22,296	150,650	1,452,831	1,152,643	78,066	125,358	45,574	2,871	1,451,839	1,150,889
\$20,000 under \$30,000	13,214	185,677	186,812	419,336	19,891	72,902	10,521	1,906	186,441	422,176
\$30,000 under \$50,000	12,191	150,493	71,293	301,112	10,025	70,109	8,236	1,899	71,293	303,455
\$50,000 under \$200,000	5,461	224,975	11,034	157,845	* 5,678	* 98,770	* 2,983	* 8,682	11,034	160,962
\$200,000 or more	2,212	229,175	3,439	654,453	2,952	519,110	1,934	27,454	3,482	699,057

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

^[1] Includes farm income or loss and partnership and S corporation income or loss.
[2] Includes capital gain distributions reported on Form 1040 and Schedule D.
[3] Other income includes state income tax refunds, alimony received, IRA distributions, pensions and annuities, unemployment compensation, Social Security benefits, foreign earned income exclusion, net operating loss, gambling earnings, cancellation of debt, supplemental schedule (Form 4797) gain, rental and royalty income, real estate mortgage investment conduit, and other income.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of [All figures are estimates based on samples—money amounts are in thousands of dollars] Adjusted Gross Income, Tax Year 2013

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total i	Total income	Salaries a	Salaries and wages	Taxable interest	interest	Tax-exempt interest [1]	interest [1]	Ordinary dividends	ividends
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	44,330,496	5,930,723,846	44,330,496	6,025,333,640	36,913,505	3,882,362,655	23,775,608	75,014,951	4,068,924	57,927,634	15,634,612	176,664,865
Under \$5,000	352,950	852,385	352,950	1,122,158	93,564	1,183,085	184,119	145,682	28,772	179,125	114,449	350,810
\$5,000 under \$10,000	434,830	3,318,780	434,830	3,598,532	154,563	1,863,831	218,203	192,392	37,310	124,693	142,906	427,628
\$10,000 under \$15,000	742,962	9,305,155	742,962	9,823,448	294,946	3,825,177	360,355	333,503	44,666	322,657	226,234	686,914
\$15,000 under \$20,000	902,415	15,882,965	902,415	16,484,178	435,835	7,559,957	392,329	477,962	54,687	397,086	244,059	860,992
\$20,000 under \$25,000	988,360	22,325,192	988,360	23,005,694	596,913	12,369,538	357,402	482,498	46,532	244,903	226,927	762,412
\$25,000 under \$30,000	1,211,423	33,419,002	1,211,423	34,267,459	840,740	21,307,257	418,597	605,294	65,281	783,441	256,307	1,048,681
\$30,000 under \$35,000	1,401,484	45,723,388	1,401,484	46,747,347	1,062,111	31,119,621	493,814	548,219	57,469	305,821	286,448	924,395
\$35,000 under \$40,000	1,485,493	55,801,979	1,485,493	56,984,874	1,202,429	41,128,452	536,301	434,160	64,588	401,560	274,830	1,061,573
\$40,000 under \$45,000	1,618,385	68,794,527	1,618,385	69,981,176	1,326,604	51,878,923	548,863	500,402	68,656	630,454	312,075	1,109,112
\$45,000 under \$50,000	1,674,219	79,639,569	1,674,219	81,030,299	1,395,218	60,551,651	619,599	486,343	71,784	565,082	335,086	1,337,800
\$50,000 under \$55,000	1,617,207	84,869,145	1,617,207	86,351,048	1,347,278	63,375,317	655,528	709,350	79,737	643,986	388,424	1,496,801
\$55,000 under \$60,000	1,595,399	91,694,880	1,595,399	93,027,068	1,315,891	67,867,335	718,028	574,242	85,337	797,537	387,083	1,682,028
\$60,000 under \$75,000	4,802,903	324,209,141	4,802,903	328,854,113	4,107,025	245,145,060	2,168,740	1,907,917	282,753	1,665,851	1,202,117	4,578,758
\$75,000 under \$100,000	7,356,600	640,991,491	7,356,600	649,086,381	6,437,022	490,574,555	3,769,175	3,627,917	486,992	3,370,950	2,268,447	10,157,018
\$100,000 under \$200,000	12,950,515	1,774,406,538	12,950,515	1,798,359,082	11,683,323	1,370,949,077	8,020,070	10,378,564	1,225,757	10,471,505	5,383,050	29,340,499
\$200,000 under \$500,000	4,208,987	1,201,171,177	4,208,987	1,225,023,590	3,776,444	831,688,032	3,380,357	12,171,945	912,771	13,088,848	2,755,419	34,123,462
\$500,000 under \$1,000,000	668,727	448,785,275	668,727	459,150,878	580,416	254,987,504	623,976	7,095,328	271,071	6,836,446	546,973	18,508,569
\$1,000,000 under \$1,500,000	142,203	170,951,270	142,203	174,277,138	118,738	80,239,001	137,463	3,433,940	72,952	3,258,692	123,370	8,445,502
\$1,500,000 under \$2,000,000	58,573	100,641,037	58,573	102,413,371	48,489	42,477,761	57,275	2,264,091	33,394	2,034,185	52,387	5,409,638
\$2,000,000 under \$5,000,000	83,993	249,945,282	83,993	253,551,072	69,072	92,067,865	82,746	6,817,037	53,630	4,981,524	76,841	14,379,455
\$5,000,000 under \$10,000,000	20,375	138,761,731	20,375	140,255,550	16,826	44,286,947	20,205	4,390,760	14,812	2,508,585	19,120	8,947,214
\$10,000,000 or more	12,493	369,233,936	12,493	371,939,185	10,059	65,916,707	12,461	17,437,409	9,970	4,314,703	12,058	31,025,602
Taxable returns, total	38,880,699	5,751,943,946	38,880,699	5,840,479,962	33,602,326	3,765,638,662	21,354,393	71,106,215	3,625,473	52,574,836	14,100,788	165,071,982
Nontaxable returns, total	5,449,797	178.779.900	5.449.797	184 853 678	3 3 1 1 1 7 9	116 723 993	2 421 216	3 908 736	443 451	5 352 797	1 533 824	11 592 883

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Qualified dividends [1]	idends [1]	State income tax refunds	ax refunds	Alimony received	eceived	Business or profession net income less loss	profession less loss	Sales of capital assets, net gain less loss	ital assets, ess loss	sales of property otner man capital assets, net gain less loss	et gain less
ź -	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	14,600,851	131,677,731	18,761,715	25,935,513	195,194	6,163,041	8,468,380	182,319,646	13,954,444	418,316,737	1,355,730	9,128,239
Under \$5,000	986'66	202,970	26,655	23,056	* 891	* 4,275	96,556	144,342	115,796	29,525	14,634	-140,422
\$5,000 under \$10,000	128,140	220,098	37,809	31,823	* 2,218	* 15,089	106,710	356,273	140,906	784	15,534	12,270
\$10,000 under \$15,000	205,575	386,334	90,221	61,234	* 5,448	* 60,360	164,411	836,546	204,352	72,429	17,559	-56,963
\$15,000 under \$20,000	226,485	494,747	116,480	80,766	5,789	97,011	214,323	1,295,528	226,853	207,114	21,401	-250,938
\$20,000 under \$25,000	208,709	475,515	177,334	99,305	* 7,552	* 79,285	198,950	1,420,373	204,887	336,090	11,603	-88,637
\$25,000 under \$30,000	225,317	615,295	270,592	159,048	9,008	93,838	220,890	1,457,280	244,061	603,600	15,401	11,859
\$30,000 under \$35,000	262,815	547,479	410,115	244,936	10,017	115,855	227,823	1,850,627	243,869	567,289	19,951	-143,434
\$35,000 under \$40,000	253,145	692,593	511,580	335,380	14,548	267,635	256,701	1,823,027	249,689	190,142	25,839	-140,105
\$40,000 under \$45,000	284,098	600,004	596,698	383,844	11,021	134,535	253,103	1,888,228	264,326	688,131	20,987	-37,197
\$45,000 under \$50,000	305,571	909,234	636,225	396,636	10,317	127,951	248,589	2,669,864	313,765	665,404	26,435	-263,207
\$50,000 under \$55,000	359,513	1,015,806	655,366	514,292	8,721	178,434	264,391	2,742,064	314,601	913,996	21,403	-11,533
\$55,000 under \$60,000	356,315	1,006,475	715,769	532,145	12,051	301,025	267,063	2,144,759	317,677	945,647	19,761	-25,880
\$60,000 under \$75,000	1,113,721	3,048,429	2,226,599	1,819,525	31,748	861,956	831,912	8,931,676	1,013,771	2,809,729	84,607	-499,994
\$75,000 under \$100,000	2,112,979	6,912,768	3,647,809	3,407,886	27,963	735,561	1,297,538	15,114,039	1,916,165	7,455,848	142,640	-407,064
\$100,000 under \$200,000	5,020,827	21,689,414	6,760,321	8,083,387	26,668	1,521,005	2,559,109	49,508,128	4,696,266	32,153,266	360,522	-854,958
\$200,000 under \$500,000	2,629,388	25,815,124	1,567,197	3,552,001	9,439	1,140,241	1,011,039	55,120,654	2,635,095	56,141,928	303,427	95,840
\$500,000 under \$1,000,000	531,116	14,167,850	173,847	1,191,525	1,394	240,434	170,813	17,613,041	559,802	39,996,757	125,041	298,629
\$1,000,000 under \$1,500,000	120,466	6,422,007	55,582	734,265	* 164	* 45,988	34,968	5,620,253	127,329	20,849,746	39,026	158,703
\$1,500,000 under \$2,000,000	50,912	4,107,358	26,225	505,104	* 65	* 38,820	14,351	2,591,969	54,301	15,081,070	19,460	178,340
\$2,000,000 under \$5,000,000	75,171	10,782,344	41,685	1,255,430	137	73,322	20,397	5,022,905	79,019	47,840,551	33,236	784,001
\$5,000,000 under \$10,000,000	18,766	6,905,201	10,687	714,445	24	18,535	5,337	2,069,460	19,627	36,147,918	9,857	708,497
\$10,000,000 or more	11,837	24,660,596	6,919	1,809,481	12	11,887	3,407	2,098,612	12,288	154,619,772	7,407	9,800,434
Taxable returns, total	13,184,467	123,595,400	17,643,050	24,739,672	162,486	5,716,311	7,101,899	172,168,342	12,434,692	408,612,589	1,175,703	10,528,639
Nontaxable returns, total	1,416,384	8,082,331	1,118,665	1,195,841	32,708	446,730	1,366,481	10,151,304	1,519,753	9,704,148	180,028	-1,400,400

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of [All figures are estimates based on samples-money amounts are in thousands of dollars] Adjusted Gross Income, Tax Year 2013—Continued

Size of adjusted gross income	Taxable IRA distributions	e IRA Itions	Taxable pensions and annuities	ensions luities	Total rental and royalty net income	ıtal and t income	Total rental and royalty net loss	ntal and let loss	Farm rental net income less loss	ntal net ess loss	Partnership and S corporation net income less loss	S corporation less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns, total	6,447,265	136,390,334	11,655,425	342,487,922	3,739,509	73,643,435	2,801,608	29,464,968	241,864	3,134,412	5,663,790	519,535,866
Under \$5,000	51,458	175,343	69,822	284,536	31,193	159,979	29,702	264,352	* 2,150	* -4,417	33,103	-493,842
\$5,000 under \$10,000	99,386	491,189	143,061	756,127	48,694	269,166	27,637	256,797	* 3,396	* -7,165	40,352	-215,770
\$10,000 under \$15,000	173,320	1,150,824	311,774	2,884,653	62,282	322,623	47,312	347,914	* 1,007	* 2,729	39,848	-89,384
\$15,000 under \$20,000	171,032	1,163,734	362,411	4,609,505	79,916	622,999	67,694	602,087	* 7,022	* 34,933	89,768	-33,362
\$20,000 under \$25,000	177,695	1,745,069	332,311	4,374,400	63,044	508,660	52,387	354,684	* 2,239	* 35,835	59,024	220,021
\$25,000 under \$30,000	201,335	2,061,609	352,119	5,055,609	79,150	557,986	50,655	483,122	* 3,312	* 19,015	78,822	-60,892
\$30,000 under \$35,000	201,640	2,347,484	377,056	6,261,550	84,415	638,540	73,025	855,816	* 4,992	* 41,209	78,997	338,777
\$35,000 under \$40,000	182,951	2,017,820	366,105	6,095,016	74,992	659,529	87,697	757,151	* 7,463	* 38,335	89,281	513,018
\$40,000 under \$45,000	183,378	1,974,705	366,266	7,076,896	88,969	837,867	82,564	739,934	9,588	104,326	88,188	552,719
\$45,000 under \$50,000	198,954	2,161,783	404,877	8,408,741	90,690	589,760	87,737	755,067	* 3,504	* 21,037	103,038	577,674
\$50,000 under \$55,000	200,684	2,642,273	392,141	8,432,985	87,938	743,643	86,457	730,036	5,334	45,543	93,671	672,036
\$55,000 under \$60,000	192,337	2,674,499	403,527	9,934,657	88,845	878,929	89,373	760,597	7,423	58,345	106,727	850,728
\$60,000 under \$75,000	646,521	9,697,116	1,246,814	31,876,848	299,428	3,067,417	330,720	3,076,482	24,260	205,379	354,514	2,973,716
\$75,000 under \$100,000	1,052,742	20,097,631	1,946,333	56,360,133	502,438	4,774,862	561,221	4,744,106	48,607	268,559	659,713	8,603,507
\$100,000 under \$200,000	1,914,462	48,459,518	3,446,141	132,654,255	1,172,933	16,891,940	865,260	7,560,210	69,108	956,767	1,778,949	44,286,692
\$200,000 under \$500,000	661,668	28,893,356	965,652	47,823,724	616,973	17,729,999	180,047	3,981,640	32,198	935,217	1,355,586	110,519,924
\$500,000 under \$1,000,000	94,295	5,401,402	115,635	6,076,466	158,709	8,746,320	48,688	1,357,912	6,836	215,640	394,657	90,407,089
\$1,000,000 under \$1,500,000	20,356	1,230,944	24,096	1,407,401	41,934	3,441,544	13,230	502,230	1,541	55,152	102,122	44,536,763
\$1,500,000 under \$2,000,000	7,806	451,529	9,421	533,971	19,710	1,995,434	660'9	269,275	562	14,299	44,333	28,672,455
\$2,000,000 under \$5,000,000	11,167	908,134	14,031	1,000,123	31,768	4,433,364	9,508	537,789	946	32,864	67,413	72,862,788
\$5,000,000 under \$10,000,000	2,565	314,748	3,569	316,012	8,956	2,060,273	2,742	203,536	236	53,634	17,315	37,084,054
\$10,000,000 or more	1,515	329,623	2,267	264,316	6,532	3,679,602	1,850	324,229	140	7,178	11,370	76,757,153
Taxable returns, total	5,570,350	127,608,951	10,178,769	324,560,663	3,254,388	69,402,484	2,367,026	24,729,472	218,552	2,993,533	5,080,776	520,205,081
Nontaxable returns, total	876.915	8 781 384	1 476 656	17 927 260	405 420	A 240 0E4	424 500	A 725 ADG	22 24 2	440 070	200 045	370 033

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of [All figures are estimates based on samples—money amounts are in thousands of dollars] Adjusted Gross Income, Tax Year 2013—Continued

5	delice estation	3	0.000	21.07								
Size of adjusted	Estate and trust net income less loss	d trust net ess loss	Farm net income less loss	income oss	Unemployment compensation	yment sation	Taxable social security benefits	social senefits	Net operating loss	rating s	Cancellation of debt	ation
gross income												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	425,832	20,769,282	698,101	-2,913,945	2,607,918	16,664,003	8,624,409	137,727,107	290,647	13,448,246	352,247	5,179,325
Under \$5,000	2,396	2,746	7,717	-30,262	8,843	43,791	5,650	16,563	26,645	361,731	* 2,155	* 18,276
\$5,000 under \$10,000	2,113	-43,392	990'6	-21,935	25,704	116,824	6,735	39,467	25,860	428,468	6,623	35,728
\$10,000 under \$15,000	3,163	7,900	11,620	-88,641	53,417	291,576	41,804	113,638	28,235	330,086	4,738	195,576
\$15,000 under \$20,000	6,085	43,666	21,785	-185,096	56,998	429,030	243,301	337,226	19,303	282,969	3,719	45,092
\$20,000 under \$25,000	2,300	21,502	16,005	-114,118	80,500	515,632	348,299	838,422	16,243	441,350	6,657	25,199
\$25,000 under \$30,000	2,299	1,142	15,342	-112,452	72,095	590,616	386,706	1,563,237	15,637	481,429	8,317	57,842
\$30,000 under \$35,000	6,150	31,056	13,176	-165,515	120,694	831,255	382,867	2,165,210	13,874	468,831	4,336	43,430
\$35,000 under \$40,000	6,797	40,711	15,307	-106,139	111,604	711,106	344,770	2,593,302	9,119	220,413	8,247	28,097
\$40,000 under \$45,000	7,420	45,548	16,738	-231,185	99,525	576,326	311,955	2,979,648	9,034	208,478	10,371	70,009
\$45,000 under \$50,000	7,224	63,693	19,021	-258,369	96,428	532,873	325,392	3,614,622	8,599	218,713	11,163	56,229
\$50,000 under \$55,000	7,549	57,666	20,437	-220,833	120,271	715,291	314,577	4,004,558	9,797	295,043	8,538	37,685
\$55,000 under \$60,000	7,889	55,400	15,430	-79,544	103,165	718,311	324,715	4,518,257	6,103	158,339	9,724	71,182
\$60,000 under \$75,000	32,734	399,589	74,616	-769,541	341,374	2,159,323	988,981	15,827,857	16,103	645,206	30,013	351,528
\$75,000 under \$100,000	42,332	379,993	99,788	-518,248	485,076	3,105,379	1,485,298	28,369,242	22,274	808,844	55,336	654,781
\$100,000 under \$200,000	139,148	2,781,790	219,339	-422,567	696,772	4,438,677	2,276,414	49,534,102	40,840	1,675,013	114,457	1,456,156
\$200,000 under \$500,000	97,068	3,934,323	94,589	684,106	123,594	801,067	677,657	16,813,256	14,240	1,853,769	33,886	676,841
\$500,000 under \$1,000,000	26,207	2,124,584	17,430	266,940	9,700	68,354	103,747	2,834,849	5,139	1,323,915	12,279	450,165
\$1,000,000 under \$1,500,000	8,799	1,379,239	4,544	-39,460	1,157	10,335	24,429	672,214	1,327	465,299	5,828	169,484
\$1,500,000 under \$2,000,000	4,726	1,048,530	1,834	-26,189	435	3,400	662'6	275,247	754	344,993	3,297	74,407
\$2,000,000 under \$5,000,000	8,093	2,890,301	3,016	-130,044	479	4,154	15,146	431,298	896	832,256	7,333	165,860
\$5,000,000 under \$10,000,000	2,839	1,857,098	732	-98,739	19	471	3,757	110,501	336	534,178	2,654	121,176
\$10,000,000 or more	2,501	3,646,196	569	-246,114	25	213	2,410	74,391	217	1,068,925	2,579	374,581
Taxable returns, total	389,417	20,606,096	594,403	-1,800,015	2,208,779	14,096,459	7,629,889	131,035,086	117,786	9,519,408	309,639	4,655,155
Nontaxable returns, total	36,415	163,185	103,699	-1,113,930	399,139	2,567,545	994,521	6,692,022	172,860	3,928,838	42,608	524,170
Footnotes at end of table.												

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size [All figures are estimates based on samples—money amounts are in thousands of dollars] of Adjusted Gross Income, Tax Year 2013—Continued

Size of adilisted	Taxable hex	Taxable health savings account distributions	Foreign-earned income exclusion	earned	Gambling eamings	eamings	Other income less loss	come	Total statutory adjustments	tutory
gross income									•	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(57)	(58)
All returns, total	130,177	167,241	92,000	6,841,365	1,036,924	25,450,465	3,177,285	24,081,537	14,674,243	94,609,794
Under \$5,000	0	0	4,310	237,940	7,321	25,954	24,337	42,744	85,977	269,772
\$5,000 under \$10,000	0	0	* 2,106	* 117,199	7,567	34,042	28,193	39,459	119,008	279,752
\$10,000 under \$15,000	£66 *	* 1,017	2,264	110,520	16,582	95,138	32,194	-92,152	191,996	518,293
\$15,000 under \$20,000	* 3	*	2,989	244,945	21,152	107,847	49,812	112,144	225,960	601,213
\$20,000 under \$25,000	* 1,007	* 738	1,172	95,110	30,568	219,201	48,955	81,247	246,921	680,502
\$25,000 under \$30,000	* 3,207	* 2,456	3,422	142,500	26,241	147,199	55,050	223,302	290,335	848,457
\$30,000 under \$35,000	* 2,986	* 3,350	328	34,052	30,637	179,783	70,587	203,619	332,377	1,023,958
\$35,000 under \$40,000	* 4,975	* 2,603	3,691	207,851	30,600	302,728	67,391	212,237	401,770	1,182,895
\$40,000 under \$45,000	* 1,997	* 2,333	38	6,315	25,751	208,531	82,545	296,527	450,138	1,186,649
\$45,000 under \$50,000	* 2,998	* 765	1,549	146,910	30,213	272,153	75,295	158,622	470,354	1,390,730
\$50,000 under \$55,000	8,354	7,463	4,432	355,959	45,914	356,969	91,943	363,631	463,853	1,481,903
\$55,000 under \$60,000	* 7,042	* 4,641	2,960	192,304	36,015	327,448	77,274	162,497	469,511	1,332,188
\$60,000 under \$75,000	13,373	10,706	7,020	514,834	129,204	1,152,934	276,867	788,516	1,549,936	4,644,972
\$75,000 under \$100,000	27,561	43,787	8,462	570,223	158,460	1,375,070	458,880	1,297,658	2,365,086	8,094,890
\$100,000 under \$200,000	43,270	67,870	22,648	1,949,309	295,389	3,494,191	1,039,818	4,822,023	4,892,462	23,952,544
\$200,000 under \$500,000	10,798	15,367	15,285	1,116,577	114,274	5,080,048	481,732	4,969,462	1,589,959	23,852,412
\$500,000 under \$1,000,000	1,099	2,839	6,188	522,575	19,975	3,158,365	124,999	2,886,119	339,361	10,365,603
\$1,000,000 under \$1,500,000	252	250	1,319	114,003	5,218	1,752,495	34,374	1,269,760	80,509	3,325,867
\$1,500,000 under \$2,000,000	* 65	* 137	541	46,084	1,957	801,704	15,947	696,304	34,486	1,772,334
\$2,000,000 under \$5,000,000	159	524	911	82,116	2,912	2,178,798	27,065	2,017,367	52,029	3,605,789
\$5,000,000 under \$10,000,000	20	46	249	22,931	615	914,812	7,893	1,051,967	13,360	1,493,820
\$10,000,000 or more	16	48	119	11,108	359	3,265,053	6,135	2,478,484	8,855	2,705,249
Taxable returns, total	119,816	156,805	67,526	5,109,614	910,390	23,262,353	2,825,270	22,466,926	12,944,163	88,536,016
Nontaxable returns, total	10,362	10,436	24,474	1,731,751	126,534	2,188,112	352,015	1,614,611	1,730,080	6,073,778
Footnotes at end of table.										

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of [All figures are estimates based on samples—money amounts are in thousands of dollars] Adjusted Gross Income, Tax Year 2013—Continued

					Ite	temized deductions					
		Itemized deductions	eductions		Me	dical and dental e	Medical and dental expenses deduction	L.		Taxes paid deduction	deduction
Size of adjusted gross income	Total	in excess of limitatior	kcess	Total	al	Total medical expenses	edical	Expenses in excess of AGI limitation	n excess nitation	Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)
All returns, total	1,188,594,808	2,517,112	36,428,173	8,997,721	84,506,732	8,997,721	129,127,805	8,996,686	44,621,073	43,976,931	506,190,703
Under \$5,000	5,784,355	0	0	258,338	2,362,551	258,338	2,416,680	257,304	54,128	331,729	1,231,213
\$5,000 under \$10,000	6,686,603	0	0	304,069	2,839,253	304,069	3,032,673	304,069	193,419	417,720	1,483,430
\$10,000 under \$15,000	10,929,550	0	0	506,549	3,755,022	506,549	4,279,197	506,549	524,175	719,950	2,434,798
\$15,000 under \$20,000	13,572,230	0	0	576,051	4,782,992	576,051	5,628,064	576,051	845,072	874,788	2,975,335
\$20,000 under \$25,000	15,428,954	0	0	514,010	4,810,693	514,010	5,805,845	514,010	995,152	955,755	3,029,665
\$25,000 under \$30,000	18,917,966	0	0	549,688	4,105,553	549,688	5,416,695	549,688	1,311,141	1,185,185	4,193,709
\$30,000 under \$35,000	22,150,125	0	0	581,494	4,735,649	581,494	6,380,172	581,494	1,644,523	1,373,724	4,878,808
\$35,000 under \$40,000	23,204,163	0	0	477,824	3,838,049	477,824	5,402,497	477,824	1,564,448	1,464,193	5,607,401
\$40,000 under \$45,000	25,660,686	0	0	459,152	3,339,955	459,152	5,054,135	459,152	1,714,181	1,592,117	6,597,233
\$45,000 under \$50,000	27,408,503	0	0	464,718	3,895,703	464,718	5,841,377	464,718	1,945,674	1,651,032	7,580,023
\$50,000 under \$55,000	27,465,330	0	0	421,523	3,902,322	421,523	5,815,437	421,523	1,913,115	1,602,071	7,944,280
\$55,000 under \$60,000	26,954,574	0	0	369,086	3,245,140	369,086	5,077,215	369,086	1,832,075	1,586,083	8,075,518
\$60,000 under \$75,000	88,093,671	0	0	1,060,446	10,131,174	1,060,446	16,334,625	1,060,446	6,203,451	4,783,821	27,602,578
\$75,000 under \$100,000	150,184,183	0	0	1,230,254	11,787,549	1,230,254	20,790,335	1,230,254	9,002,785	7,327,685	53,056,609
\$100,000 under \$200,000	333,749,044	26,203	16,900	1,096,144	13,250,417	1,096,144	24,983,090	1,096,144	11,732,672	12,922,140	142,502,165
\$200,000 under \$500,000	187,351,081	1,523,886	3,591,234	120,784	3,068,958	120,784	5,708,362	120,784	2,639,403	4,204,505	97,598,115
\$500,000 under \$1,000,000	59,933,251	656,687	7,423,006	6,121	389,258	6,121	712,117	6,121	322,859	667,756	38,085,544
\$1,000,000 under \$1,500,000	23,112,957	139,706	3,790,602	987	200,983	987	301,369	286	100,385	141,520	15,574,896
\$1,500,000 under \$2,000,000	12,986,625	57,088	2,415,106	302	33,078	302	73,616	302	40,538	58,494	9,147,632
\$2,000,000 under \$5,000,000	32,815,865	81,715	6,361,192	164	26,097	164	58,695	164	32,598	83,860	22,977,890
\$5,000,000 under \$10,000,000	17,636,345	19,769	3,587,805	** 17	** 6,333	** 17	** 15,610	** 17	** 9,277	20,333	12,191,357
\$10,000,000 or more	58,568,747	12,058	9,242,327	* *	*	*	*	*	*	12,469	31,422,505
Taxable returns, total	1,057,797,114	2,515,088	36,400,643	6,119,361	45,224,706	6,119,361	82,988,733	6,119,361	37,764,027	38,671,727	479,150,213
Nontaxable returns, total	130,797,695	2,024	27,530	2,878,360	39,282,026	2,878,360	46,139,072	2,877,325	6,857,046	5,305,204	27,040,490
Footnotes at end of table.											

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Size of adjusted												
DOUGH COLO			State and local taxes	ocal taxes			Real estate	state	Personal property	property	Other	Je
gross income	Total	al	Income tax	e tax	General sales tax	ales tax	taxes	Se	taxes	se	taxes	S
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(71)	(72)	(73)	(74)	(75)	(29)	(77)	(78)	(2)	(80)	(81)
All returns, total	42,667,457	320,871,155	32,589,964	304,274,450	10,077,493	16,596,706	37,803,131	174,273,112	19,696,282	9,122,824	2,402,404	1,923,612
Under \$5,000	278,023	223,194	70,734	121,385	207,289	101,810	258,690	953,588	120,626	32,596	12,002	21,835
\$5,000 under \$10,000	376,690	323,473	127,707	185,054	248,983	138,418	318,391	1,070,115	146,348	79,143	15,585	10,699
\$10,000 under \$15,000	649,011	563,943	253,835	323,794	395,176	240,149	549,575	1,767,361	256,300	96,189	23,859	7,305
\$15,000 under \$20,000	790,335	777,519	341,920	484,684	448,415	292,835	639,959	2,070,450	329,968	110,658	45,377	16,708
\$20,000 under \$25,000	890,523	855,513	425,879	477,944	464,644	377,569	656,138	1,972,287	382,363	185,036	38,683	16,829
\$25,000 under \$30,000	1,119,864	1,349,338	630,767	906,686	489,096	442,652	855,047	2,589,540	490,009	221,030	51,018	33,801
\$30,000 under \$35,000	1,314,873	1,767,409	818,760	1,263,606	496,113	503,804	994,444	2,862,087	577,473	225,141	60,830	24,171
\$35,000 under \$40,000	1,399,879	2,141,850	933,844	1,634,492	466,035	507,358	1,100,712	3,177,807	616,796	239,315	67,908	48,429
\$40,000 under \$45,000	1,514,657	2,827,137	1,060,721	2,272,087	453,937	555,050	1,238,727	3,462,757	691,615	253,153	90,514	54,188
\$45,000 under \$50,000	1,603,531	3,197,526	1,162,993	2,691,149	440,539	506,377	1,310,077	4,053,050	736,163	297,430	68,768	32,017
\$50,000 under \$55,000	1,543,006	3,549,195	1,131,735	2,999,063	411,271	550,132	1,290,906	4,032,994	694,518	276,622	89,472	85,469
\$55,000 under \$60,000	1,540,709	3,692,812	1,153,959	3,174,188	386,750	518,624	1,346,820	4,111,112	668,841	230,888	71,445	40,707
\$60,000 under \$75,000	4,659,535	13,473,709	3,641,021	12,016,233	1,018,515	1,457,476	4,048,566	13,126,673	2,159,963	902,356	225,271	99,840
\$75,000 under \$100,000	7,160,623	27,675,131	5,831,782	25,385,505	1,328,841	2,289,626	6,485,450	23,688,392	3,352,986	1,403,771	406,328	289,315
\$100,000 under \$200,000	12,691,584	81,950,154	10,656,619	77,117,186	2,034,965	4,832,967	11,888,328	56,947,167	6,220,415	3,110,100	774,672	494,744
\$200,000 under \$500,000	4,156,119	65,039,704	3,506,092	62,736,311	650,027	2,303,393	3,895,196	31,204,738	1,868,794	1,098,137	282,643	255,536
\$500,000 under \$1,000,000	663,199	29,032,974	564,683	28,573,276	98,516	459,698	627,055	8,707,783	268,036	218,572	51,140	126,215
\$1,000,000 under \$1,500,000	140,972	12,823,498	122,982	12,719,856	17,990	103,642	133,695	2,652,454	54,224	54,199	11,779	44,745
\$1,500,000 under \$2,000,000	58,192	7,764,576	51,091	7,704,710	7,101	59,866	55,118	1,327,792	20,770	23,007	5,053	32,256
\$2,000,000 under \$5,000,000	83,491	20,341,522	73,989	20,201,928	9,502	139,593	78,996	2,524,805	28,978	39,691	7,330	71,872
\$5,000,000 under \$10,000,000	20,246	11,232,043	17,791	11,170,922	2,455	61,122	19,280	908,384	6,884	12,285	1,688	38,645
\$10,000,000 or more	12,394	30,268,936	11,061	30,114,393	1,333	154,543	11,958	1,061,777	4,211	13,504	1,041	78,288
Taxable returns, total	37,734,518	311,521,351	30,088,100	297,228,590	7,646,418	14,292,761	33,705,923	158,016,845	17,588,346	8,009,326	2,156,042	1,602,691
Nontaxable returns, total	4,932,939	9,349,804	2,501,864	7,045,859	2,431,075	2,303,945	4,097,208	16,256,266	2,107,936	1,113,498	246,362	320,920

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of [All figures are estimates based on samples—money amounts are in thousands of dollars] Adjusted Gross Income, Tax Year 2013—Continued

Total Number of Amount Number of							Itemized deductions—continued	ons-continued					
Number of Amount Number of A							Interest paid	deduction					
Number of Amount Number of A	Size of adjusted	Ė	7			Home mortg	age interest			John Jod Libi	o points	Qualified r	nortgage
Number of Amount Number of A	gross income	2	.מ	To	:al	Paid to financi	al institutions	Paid to in	dividuals	Deancilo	e politics	insurance p	reminms
(82) (83) (84) (86) (89) (90) (91) (91) 33,897,796 31,341,776 34,897,796 11,341,710 34,897,796 34,7347,187 14,746 14,746 14,749 14,		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
33,897,796 317,347,142 33,279,110 296,186,863 22,701,769 187,249 14,7063 8,689 8,945 106 1,479,693 1,4		(82)	(83)	(84)	(82)	(88)	(87)	(88)	(88)	(06)	(91)	(92)	(63)
2017/26 1,664,261 1,634,468 187,243 1,570,563 8,666 65,306 8,669 84,458 19,37 2,21,47 1,576,382 2,28,661 1,486,891 1,486,891 2,596,120 2,596,120 2,596,120 1,486,891 2,596,120 2,59	All returns, total	33,897,795	317,317,182	33,279,110	296,185,853	32,781,159	290,240,747	1,117,053	5,945,106	2,593,772	1,479,983	4,690,700	6,507,412
242,147 1,575,322 222,6661 1,531,349 221,560 1,446,881 8,136 17,094 4,701 21,821 388,474 2,781,440 389,679 2,201,789 330,660 2,298,612 16,364 67,210 30,199 7,160 46,183 4,534,46 2,781,440 389,679 2,201,789 3,568,456 1,234 67,210 28,110 2,618 7,160 28,170 1,133,60 28,170 1,133,60 28,170 1,133,60 28,170 1,133,60 28,170 1,133,60 28,470 1,133,60 28,170 1,133,60 28,470 1,133,60 28,470 1,133,60 28,470 1,133,60 28,470 1,133,60 28,471 1,148,62 3,471 3,40,316 1,148,149 4,50,100 22,481 1,136,07 3,410 <t< td=""><td>Under \$5,000</td><td>201,768</td><td>1,664,261</td><td>193,927</td><td>1,634,468</td><td>187,243</td><td>1,570,563</td><td>8,666</td><td>63,905</td><td>8,669</td><td>843</td><td>19,979</td><td>22,461</td></t<>	Under \$5,000	201,768	1,664,261	193,927	1,634,468	187,243	1,570,563	8,666	63,905	8,669	843	19,979	22,461
398,146 2,701,490 389,679 2,701,759 380,560 2,586,612 14,466 103,147 13,112 7,160 46,183 473,485 3,12,024 4,631,62 2,692,389 3,692,389 3,692,489 15,354 15,354 67,219 30,189 12,360 28,671 7,160 46,183 702,804 4,817,826 650,186 660,186 65,071,13 865,200 5,447,371 36,996 7,270 10,181,99 36,20 11,181,99 36,20 36,11,87 36,181,89 36,20	\$5,000 under \$10,000	242,147	1,575,392	228,661	1,531,349	221,560	1,485,891	8,135	45,458	17,094	4,701	21,821	23,924
473,486 3,120,924 463,162 2,962,386 462,331 2,886,156 16,354 67,219 30,199 28,651 75,381 555,386 3,812,866 5,83,907 3,652,218 517,910 3,669,448 6,126 62,760 10,155 112,386 899,678 4,817,82 690,186 4,634,614 6,536,937 3,659,488 6,118 36,789 36,789 11,133,69 11,133,69 11,120,216 7,730,392 11,120,216 7,730,392 11,120,216 7,730,392 11,120,216 7,707,991 11,156,228 34,009 126,100 50,419 48,940 28,630 28,572 1,133,793 8,170,494 1,156,282 7,777,392 1,120,216 7,707,991 1,156,288 34,009 143,696 56,437 43,100 35,873 44,194 26,893 28,572 1,133,793 8,000,300 1,156,601 7,770,491 1,170,173 7,724,818 40,199 7,514 43,806 36,587 36,603,12 36,203 36,503 1,130,001<	\$10,000 under \$15,000	398,145	2,791,490	389,679	2,701,759	380,560	2,598,612	14,466	103,147	13,112	7,160	46,183	63,751
555,386 3,812,866 523,907 3,632,218 517,910 3,569,456 6,126 6,760 28,770 10,155 112,386 702,804 4,881,722 660,186 4,634,614 673,202 5,450,100 22,481 133,608 28,770 10,155 115,189 15,119 981,686 6,694,322 988,474 6,507,386 95,200 5,470 136,781 44,949 26,303 22,372 1,133,509 7,770,382 1,120,116 7,240,315 1,106,513 7,214,215 27,714 159,761 44,894 26,303 26,577 1,133,509 7,770,382 1,120,116 7,240,315 1,106,518 7,214,215 27,714 149,942 26,387 28,577 1,133,509 8,171,047 1,186,028 9,170,091 1,156,028 7,477,718 40,019 229,373 5,377 44,894 48,106 31,1074 1,173,793 8,000,340 1,159,028 1,140,095 7,477,71 40,019 229,373 5,387 44,804 84,10	\$15,000 under \$20,000	473,485	3,120,924	463,162	2,962,369	452,331	2,895,150	15,354	67,219	30,199	28,651	75,381	118,550
702,804 4,881,762 660,186 4,534,614 673,623 4,501,006 22,481 133,608 35,462 23,510 151,819 899,678 5,971,887 865,200 5,457,971 36,794 149,142 49,402 35,281 242,302 981,696 6,694,322 8874 6,351,686 951,386 6,119,355 27,014 156,707 26,230 26,570 149,402 35,241 26,303 26,303 1,133,793 8,080,340 1,148,446 7,707,091 1,148,628 7,417,18 40,175 229,373 48,106 311,074 1,173,793 8,080,340 1,148,446 7,707,091 1,148,628 7,417,18 40,175 5,847 44,380 311,074 1,173,793 8,080,340 1,148,446 7,707,091 1,148,628 7,417 44,380 5,847 4,847 4,144,449 7,707,991 4,526,986 7,407 1,44,930 7,544 4,894 8,265,986 1,44,430 7,714 1,129,213 3,44,930 7,44,430 7,	\$20,000 under \$25,000	535,386	3,812,856	523,907	3,632,218	517,910	3,569,458	6,126	62,760	28,770	10,155	112,386	150,210
899,678 6,894,78B 878,671 6,807,113 855,200 6,447,971 36,79B 149,142 49,402 35,281 242,302 981,696 6,644,322 984,474 6,531,686 961,396 6,191,395 27,014 159,751 44,894 26,983 26,630 1,133,509 7,770,392 1,186,628 7,741,216 7,241,216 21,751 126,100 48,826 26,913 311,074 1,136,026 8,171,034 1,156,021 7,707,091 1,158,028 34,009 14,3506 57,537 48,106 311,074 1,170,120,12 8,176,449 1,170,173 7,801,833 36,064 134,400 75,138 53,241 317,044 1,170,173 8,000,81 8,176,449 1,170,173 7,801,833 36,064 134,400 75,138 87,323 1,000 1,128,622 1,186,928 8,026,333 1,170,173 26,031 75,138 87,323 47,171 17,271 56,031 87,323 87,223 17,411 1,299,213 87	\$25,000 under \$30,000	702,804	4,881,762	690,186	4,634,614	673,623	4,501,006	22,481	133,608	35,462	23,510	151,819	197,466
981 686 6,694,322 968,474 6,351,686 951,936 6,191,935 27,014 159,751 44,894 26,983 256,303 1,133,509 7,770,392 1,120,216 7,340,315 1,109,515 7,214,215 21,751 126,100 50,419 43,826 292,572 1,196,226 8,171,047 1,186,626 7,707,091 1,186,628 7,477,718 40,019 229,373 53,73 48,106 311,074 1,136,226 8,171,047 1,166,626 7,707,091 1,166,626 7,477,718 40,019 229,373 53,73 41,007 311,007	\$30,000 under \$35,000	899,678	5,971,887	878,671	5,607,113	855,200	5,457,971	36,798	149,142	49,402	35,281	242,302	305,409
1,133,509 7,770,392 1,120,216 7,340,315 1,109,516 7,214,215 21,751 126,100 50,419 43,826 292,572 1,196,226 8,171,047 1,184,646 7,707,091 1,158,628 7,477,718 40,019 229,373 53,873 48,106 311,074 1,130,739 8,080,340 1,155,051 7,69,491 1,140,096 7,505,986 34,099 143,506 57,537 41,321 277,321 1,120,815 8,588,222 1,189,928 8,026,323 1,170,173 7,891,893 36,641 10,773 7,891,893 560,312 220,067 133,234 873,223 873,224 873,223 873,224 873,224 873,223 873,224 873,223 873,224 873	\$35,000 under \$40,000	981,696	6,694,322	968,474	6,351,686	951,396	6,191,935	27,014	159,751	44,894	26,983	256,303	305,495
1,196,226 8,171,047 1,184,646 7,707,091 1,158,628 7,477,718 40,019 229,373 53,873 48,106 311,074 1,173,793 8,080,340 1,156,051 7,649,491 1,140,095 7,505,985 34,009 143,506 57,537 41,321 277,921 1,170,793 8,080,340 1,156,051 7,649,491 1,140,095 7,505,985 34,009 143,506 57,537 41,321 277,921 277,921 1,200,815 8,558,222 1,189,928 8,026,323 1,170,173 7,881,893 36,044 134,430 75,138 53,241 310,086 0 5,911,000 49,369,285 5,648,418 46,839,487 5,762,871 45,937,732 205,401 901,755 414,528 871,41 1,299,213 0 10,887,025 104,775,160 10,739,886 10,611,085 101,236,573 374,509 873,44 510,246 400,435 0 0 49,46,386 10,611,085 10,1236,573 374,509 873,49 510,246	\$40,000 under \$45,000	1,133,509	7,770,392	1,120,216	7,340,315	1,109,515	7,214,215	21,751	126,100	50,419	43,826	292,572	362,639
1,173,793 8,080,340 1,155,051 7,569,985 34,009 143,506 57,537 41,321 277,921 1,1200,815 8,582,222 1,189,928 8,026,323 1,170,173 7,891,893 36,064 134,430 75,138 53,241 310,086 1,200,815 8,582,222 1,189,928 8,026,323 1,170,173 7,891,893 36,064 134,430 75,138 53,241 310,086 00 5,911,000 49,369,295 5,848,418 46,839,487 5,762,871 45,937,732 205,401 901,755 414,528 211,441 1,299,213 00 10,387,925 104,775,160 10,739,886 105,010,887 46,283,650 42,28,950 128,790 872,038 400,436 400,436 00 3,446,938 47,972,808 3,293,560 44,928,950 128,790 873,790 38,343 400,403 0,000 534,71 11,288,903 49,1441 9,570,874 483,645 2,228,653 42,289 82,589 42,899 42,899 44,98	\$45,000 under \$50,000	1,196,226	8,171,047	1,184,646	7,707,091	1,158,628	7,477,718	40,019	229,373	53,873	48,106	311,074	388,795
1,200,815 8,558,222 1,189,928 8,026,323 1,170,173 7,891,893 36,064 134,430 75,138 55,241 310,086 3,724,769 28,048,739 3,678,543 26,568,011 3,615,481 26,007,699 107,773 560,312 220,067 133,234 873,223 00 5,911,000 49,369,295 5,648,418 46,839,487 5,762,871 45,937,732 205,401 901,755 414,528 211,441 1,299,213 7.000 00 10,887,925 104,775,160 10,739,886 105,611,085 101,236,573 374,507 1,772,415 984,344 510,246 400,435 00 3,446,938 47,972,808 3,295,609 44,928,950 128,790 872,038 400,403 38,343 400,403 0,000 53,446,938 491,441 9,570,874 483,645 9,336,068 2,028,653 42,289 82,589 11,797 35,090 38,343 10,000 0,000 45,996 1,517,204 37,314 884,237 36,389<	\$50,000 under \$55,000	1,173,793	8,080,340	1,155,051	7,649,491	1,140,095	7,505,985	34,009	143,506	57,537	41,321	277,921	360,827
3,724,769 28,048,730 3,678,543 26,568,011 3,615,481 26,007,699 107,773 560,312 220,067 133,234 873,223 00 5,911,000 49,369,296 5,648,418 46,839,487 5,762,871 45,937,732 205,401 901,755 414,528 211,441 1,299,213 00 10,887,925 104,775,160 10,739,886 103,008,988 10,611,085 101,236,573 374,507 1,772,415 984,344 510,246 400,435 00 3,446,938 47,972,808 3,295,608 44,928,950 128,790 872,038 408,400 239,423 400,435 0,000 534,711 11,288,903 491,441 9,570,874 483,645 2,028,653 42,289 82,688 14,500 38,343 90 0,000 45,996 1,517,204 35,314 884,237 36,386 1,163,461 36,589 849,206 42,889 82,688 1,1797 35,09 36,489 6,489 82,699 6,489 82,698 1,1797 <	\$55,000 under \$60,000	1,200,815	8,558,222	1,189,928	8,026,323	1,170,173	7,891,893	36,064	134,430	75,138	53,241	310,086	452,307
0.00 49,389,295 5,848,418 46,839,487 5,762,871 45,937,732 205,401 901,755 414,528 211,441 1,299,213 0.0 10,887,925 104,775,160 10,739,886 105,008,988 10,611,085 101,236,573 374,507 1,772,415 984,344 510,246 400,435 0.0 3,446,938 47,972,808 3,293,560 44,928,950 128,790 872,038 406,400 239,423 0 0.0 534,71 11,288,903 491,441 9,570,874 483,645 9,336,084 20,375 234,790 73,990 38,343 0 0.000 45,996 1,517,204 37,314 884,237 36,365 44,289 82,658 14,500 39,54 0 0 0.000 45,996 1,517,204 37,314 884,237 36,365 44,980 5,369 46,802 6,386 1,797 35,09 5,589 0 0 0,000 66,607 2,942,998 5,521 140,161 5,281,78 </td <td>\$60,000 under \$75,000</td> <td>3,724,769</td> <td>28,048,739</td> <td>3,678,543</td> <td>26,568,011</td> <td>3,615,481</td> <td>26,007,699</td> <td>107,773</td> <td>560,312</td> <td>220,067</td> <td>133,234</td> <td>873,223</td> <td>1,294,500</td>	\$60,000 under \$75,000	3,724,769	28,048,739	3,678,543	26,568,011	3,615,481	26,007,699	107,773	560,312	220,067	133,234	873,223	1,294,500
00 10,887,925 104,775,160 10,739,886 10,611,085 10,611,085 10,1236,573 374,507 1,772,415 984,344 510,246 400,435 400,435 00 3,446,938 47,972,808 3,293,560 44,928,950 128,790 872,038 406,400 239,423 0 000 534,711 11,288,903 491,441 9,570,874 483,645 9,336,084 20,375 234,790 73,990 38,343 0 0,000 45,996 1,517,204 37,314 884,237 36,365 44,926 5,360 46,802 6,346 5,582 9,480 0 6,380 46,802 6,346 0<	\$75,000 under \$100,000	5,911,000	49,369,295	5,848,418	46,839,487	5,762,871	45,937,732	205,401	901,755	414,528	211,441	1,299,213	2,103,392
00 3,446,938 47,972,808 3,532,933 45,800,988 3,293,560 44,928,950 128,790 872,038 408,400 239,423 0 000 534,711 11,288,903 491,441 9,570,874 483,645 9,336,084 20,375 234,790 73,990 38,343 0 0,000 11,3627 3,079,412 97,620 2,111,311 95,490 2,028,653 4,289 82,658 14,500 9,954 0 0,000 45,996 1,517,204 37,314 884,237 36,365 449,206 5,580 46,802 6,342 6,485 0 0,000 66,607 2,942,993 50,029 1,210,253 48,620 1,163,451 2,360 46,802 6,342 6,485 0 0,000 16,335 1,274,388 10,900 272,749 10,532 258,979 57,8 13,769 34,99 50,11 3,450,48 50,28,344 3,450,48 3,450,48 5,521 140,161 5,280,79 286,48 5	\$100,000 under \$200,000	10,887,925	104,775,160	10,739,886	103,008,988	10,611,085	101,236,573	374,507	1,772,415	984,344	510,246	400,435	357,688
000 534,71 11,289,903 491,441 9,570,874 483,645 9,336,084 20,375 234,790 73,990 38,343 0 0 0,000 113,627 3,079,412 97,620 2,111,311 95,490 2,028,653 4,289 82,688 14,500 9,954 0 0,000 45,996 1,517,204 37,314 884,237 36,365 849,206 1,797 35,030 5,369 5,582 0 0,000 66,607 2,942,993 50,029 1,210,253 48,620 1,163,451 2,360 46,802 6,342 6,485 0 0,000 16,335 1,274,388 10,900 272,749 10,532 258,979 578 13,769 1,173 994 0 10,406 5,521 140,161 5,281 133,024 300 7,137 489 501 0 346,447,302 285,364,428 29,918,117 266,506,781 29,500,664 26,1478,367 916,712 916,712 130,1781	\$200,000 under \$500,000	3,446,938	47,972,808	3,332,933	45,800,988	3,293,560	44,928,950	128,790	872,038	408,400	239,423	0	0
0,000 113,627 3,079,412 97,620 2,111,311 95,490 2,028,653 4,289 82,688 14,500 9,954 0,000 0,000 45,996 1,517,204 37,314 884,237 36,365 849,206 1,797 35,030 5,369 5,582 0 0,000 66,607 2,942,993 50,029 1,210,253 48,620 1,163,451 2,360 46,802 6,342 6,485 0 00,000 16,335 1,274,368 10,900 272,749 10,532 258,979 578 13,769 1,173 994 0 10,436 5,521 140,161 5,287 133,024 300 7,137 489 501 0 346,447,302 285,364,428 29,918,117 266,506,781 29,500,654 26,1478,367 916,712 183,612 178,202 717.792	\$500,000 under \$1,000,000	534,711	11,288,903	491,441	9,570,874	483,645	9,336,084	20,375	234,790	73,990	38,343	0	0
0,000 66,607 2,942,993 50,029 1,210,253 48,620 1,163,451 2,360 66,607 2,942,993 50,029 1,210,253 48,620 1,163,451 2,360 66,607 2,942,993 50,029 1,210,253 48,620 1,163,451 2,360 6,345 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,342 6,344,302 285,364,428 29,918,117 266,506,781 29,500,654 261,478,387 3,460,493 3,360,993 2,679,073 3,340,493 3,360,993 2,947,302 6,340,473 6,340,473 6,340,474 6,340,4	\$1,000,000 under \$1,500,000	113,627	3,079,412	97,620	2,111,311	95,490	2,028,653	4,289	82,658	14,500	9,954	0	0
0,000 66,607 2,942,993 50,029 1,210,253 48,620 1,163,451 2,360 46,802 6,342 6,485 6,485 701 2,243 6,485 701 2,243 6,485 701 2,243 70,24	\$1,500,000 under \$2,000,000	45,996	1,517,204	37,314	884,237	36,355	849,206	1,797	35,030	5,369	5,582	0	0
00,000 16,335 1,274,368 10,900 272,749 10,532 258,979 578 13,769 1,173 994 0 0 10,436 3,955,406 5,521 140,161 5,287 133,024 300 7,137 489 501 0 30,447,302 285,364,428 29,918,117 266,506,781 29,500,654 261,478,387 986,648 5,028,394 2,410,160 1,301,781 3,972,908 3,460,493 3,527,74 3,360,993 2,8172,361 130,405 916,712 130,405 178,202 177,792	\$2,000,000 under \$5,000,000	66,607	2,942,993	50,029	1,210,253	48,620	1,163,451	2,360	46,802	6,342	6,485	0	0
10,436 3,955,406 5,521 140,161 5,287 133,024 300 7,137 489 501 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$5,000,000 under \$10,000,000	16,335	1,274,368	10,900	272,749	10,532	258,979	578	13,769	1,173	994	0	0
30,447,302 285,364,428 29,918,117 266,506,781 29,500,654 261,478,387 986,648 5,028,394 2,410,160 1,301,781 3,372,908 3,450,493 31,952,754 3,360,993 29,679,072 3,280,505 28,762,361 130,405 916,712 183,612 178,202 717,792	\$10,000,000 or more	10,436	3,955,406	5,521	140,161	5,287	133,024	300	7,137	489	501	0	0
3.456.493 31.952.754 3.360.993 29.679.072 3.280.505 28.762.361 130.405 916.712 183.612 178.202 717.792	Taxable returns, total	30,447,302	285,364,428	29,918,117	266,506,781	29,500,654	261,478,387	986,648	5,028,394	2,410,160	1,301,781	3,972,908	5,377,371
	Nontaxable returns, total	3,450,493	31,952,754	3,360,993	29,679,072	3,280,505	28,762,361	130,405	916,712	183,612	178,202	717,792	1,130,041

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Figure F							Itemized deductions—continued						
Average expense deduction Total Coath Channel count/buildons Contributions Channel count/buildons Cannel count/buildons Cannel count/buildons Cannel count/buildons Cannel count/buildons Cannel countributions Cannel countributions Cannel countributions Cannel countributions Amount countributions		Interest paid	deduction				Contributions	s deduction					
Number of Numb	Size of adjusted gross income	Investmen expense c	t interest leduction	Tot	al	Cas	sh utions	Other the contribution	ın cash utions	Carryove prior y	er from ears	Casualty or theft	loss deduction
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
1,515,164 13,144,394 36,430,878 194,664,317 33,423,085 148,440,964 22,176,066 51,591,496 539,770 230,030,187 36,996 24,68 22,176 22,18 22,18 23,18 2		(94)	(92)	(96)	(92)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)
10,104 6,490 182,822 130,033 157,680 190,042 77,620 64,47 37,003 130,550 3.280 1.280,4777 221,544 21,5758 15,418 228,548 288,543 222,544 248,592 244,648 241,053 241,053 241,054 2	All returns, total	1,515,150	13,143,934	36,430,878	194,664,317	33,423,085	148,440,964	22,176,066	51,591,496	539,770	28,030,187	986'96	2,462,945
12,776 11,874 15,418 255,080 397,777 227,542 406,682 101,270 77,585 28,706 155,073 158,077 128,087 14,089 14	Under \$5,000	10,104	6,490	182,822	130,033	157,690	190,042	77,620	54,847	37,003	130,550	* 328	* 202
15,750 18,821 492,997 886,533 438,902 748,107 215,786 166,537 41,053 383,536 5,909 1,364 10,886 11,334 869,516 1,444,131 567,364 1,0678 286,532 271,484 29,203 179,947 5,024 1,386 26,172 880,516 2,242,995 1,447,72 380,633 445,786 2,898,948 274,484 2,5740 144,947 5,024 1,016,572 2,393,948 924,313 1,860,380 542,887 473,714 20,519 1,360,390 1,1016,372 2,393,948 924,313 1,860,380 542,887 473,714 20,519 1,360,390 1,1016 1,223,910 3,383,324 1,110,444 2,724,886 2,281,787 2,481,487 2,281,787 2,481,487 2,281,787 2,481,487 2,281,788 2,281,787 2,481,787 2,481,487 2,281,788	\$5,000 under \$10,000	12,978	15,418	255,080	397,777	227,542	406,682	101,270	77,585	28,706	153,073	* 3,680	* 26,827
14,089 11,354 629,591 1,244,131 567,384 1,057,886 298,368 271,484 29,203 179,947 3,061 8,607 2,242,985 1,44,135 6,67,884 1,187,189 383,089 271,484 25,740 144,947 5,024 *** 16,807 1,087,586 2,242,985 744,786 1,680,323 46,514 20,516 38,948 37,149 5,62,887 473,714 20,519 146,477 *** 6,62,887 473,714 20,519 15,029 *** <td>\$10,000 under \$15,000</td> <td>15,750</td> <td>18,821</td> <td>492,997</td> <td>888,633</td> <td>438,902</td> <td>748,107</td> <td>215,788</td> <td>165,637</td> <td>41,053</td> <td>383,536</td> <td>* 5,990</td> <td>* 18,251</td>	\$10,000 under \$15,000	15,750	18,821	492,997	888,633	438,902	748,107	215,788	165,637	41,053	383,536	* 5,990	* 18,251
8607 20,273 689,338 1,474,725 610,796 1,187,169 383,069 271,484 25,740 144,947 5,024 9 17,886 26,172 880,516 2,242,995 744,786 1,800,383 446,116 38,948 371,602 6,627 7,678 7 16,083 1,0157 1,097,586 2,281,732 1,061,486 2,589,523 710,873 661,489 24,823 1,834 7,379 7,689 1 11,009 2,562 1,224,396 2,281,778 2,589,221 710,873 661,489 24,823 1,834 7,379 7,689 1 1,834,84 7,934,89 1,110,484 2,744,886 7,689 9,886,78 1,144,947 7,539 1,644,97 <td< td=""><td>\$15,000 under \$20,000</td><td>14,089</td><td>11,354</td><td>629,591</td><td>1,244,131</td><td>567,364</td><td>1,057,866</td><td>298,595</td><td>214,484</td><td>29,203</td><td>179,947</td><td>* 3,061</td><td>* 16,463</td></td<>	\$15,000 under \$20,000	14,089	11,354	629,591	1,244,131	567,364	1,057,866	298,595	214,484	29,203	179,947	* 3,061	* 16,463
17,886 26,172 880,516 2,242,995 784,766 1,880,233 495,918 405,106 38,948 371,602 6,6279 6 16,835 24,034 1,016,572 2,233,948 29,4313 1,880,380 51,1487 20,5519 116,047 2,0519 1,16,047 2,051,489 2,1847 2,051,489 21,61,49 2,281,33 1,16,047 2,581,489 21,189 1,16,047 2,581,489 2,189 1,16,047 2,581,489 2,189 1,16,049 2,281,489 2,189 1,16,049 2,281,489 2,189 1,16,049 2,281,489 2,189 1,110,494 2,794,886 7,048 2,189 2,189 1,110,494 2,794,886 7,048 2,704,618 7,049 1,189 1,111,494 2,744,886 7,048 2,704,886 1,180,891,789 1,111,494 2,744,886 7,048 2,704,618 7,048 7,049 1,111,494 2,744,886 7,048 2,744,886 7,048 2,744,886 7,048 2,744,886 7,048,81 2,048,618 2,148,618 2,	\$20,000 under \$25,000	8,607	20,273	693,338	1,474,725	610,796	1,187,169	383,069	271,484	25,740	144,947	* 5,024	* 10,554
16,835 24,084 1,016,572 2,389,94B 924,313 1,860,380 542,587 473,714 20,519 136,030 6,686 16,033 10,167 1,007,566 2,831,072 986,342 2,281,378 562,183 511,647 29,683 148,171 16,030 6,686 7,297 1,007,146 2,248,323 1,106,149 2,596,223 710,873 661,489 24,823 1,401,404 2,734,86 726,973 661,487 29,883 1,641,10 7,309 1,611,202 1,611,104 1,106,487 2,236,987 1,848,148 1,611,104 1,111,044 2,734,86 726,373 661,487 26,887 7,309 1,611,487 1,611,487 1,611,487 1,611,487 1,611,487 1,611,487 1,611,487 1,611,487 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,488 1,611,	\$25,000 under \$30,000	17,886	26,172	880,516	2,242,995	784,766	1,880,323	495,918	405,106	38,948	371,602	* 6,279	* 92,976
16,083 10,167 1,097,556 2,831,072 986,342 2,281,378 592,183 511,647 29,863 318,364 *2,978 17,069 22,612 1,20,146 3,248,323 1,061,149 2,599,523 710,873 661,489 24,823 164,110 *6,194 *6,194 *6,194 *6,194 *6,194 *6,194 *6,194 *6,194 *6,194 *6,197 *6,197 *6,194 *6,198 *6,198 *6,198 *6,198 *6,198 *6,198 *6,198 *6,198 *7,398 *8,198 *6,198 *7,398 *6,198 *7,398 \$6,198 *7,098,00 \$7,724,432 \$6,116,47 \$1,22,96 \$2,198 \$1,098,00 \$2,762,432 \$7,115,29 \$4,117 \$1,174 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,172 \$1,174,174 \$1,174,174 \$1,174,174 \$1,174,174 \$1,174,174 \$1,174,174 \$1,174,174 \$1,174,174 \$1,174,174 \$1,174,174 \$1,	\$30,000 under \$35,000	16,835	24,084	1,016,572	2,393,948	924,313	1,860,380	542,587	473,714	20,519	136,030	* 6,869	* 152,382
17,059 23,612 1,210,146 3,248,323 1,061,149 2,599,523 710,873 661,489 24,823 164,110 *6,194 19,106 27,054 1,223,391 3,508,019 1,110,464 2,734,856 726,978 938,678 21,189 180,231 *7,309 *7,309 23,487 28,701 1,228,391 3,383,324 1,112,059 2,774,81 665,276 16,744 146,224 *2,138 *7,734 24,330 26,351 1,248,892 3,486,868 1,098,006 2,762,432 771,382 665,276 16,74 162,960 *2,118 00 138,145 214,376 1,248,892 3,465,868 9,215,259 2,335,924 4,341,723 4,341,039 44,827 469,647 1,110 00 418,497 46,608,882 10,592,397 3,440,882 1,448,882 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,484 3,448,48	\$35,000 under \$40,000	16,093	10,157	1,097,556	2,831,072	986,342	2,281,378	592,183	511,647	29,863	318,364	* 2,978	* 30,029
19,106 27,054 1,253,835 3,508,019 1,110,464 2,734,856 726,978 938,678 21,189 180,231 *7,309 * 23,497 28,701 1,223,910 3,383,324 1,112,059 2,704,618 703,733 611,521 16,747 146,224 *2,138 * 24,330 26,351 1,248,892 3,458,688 1,098,006 2,762,432 771,382 655,276 16,747 152,950 * 2,018 0 66,385 52,994 3,877,736 11,381,45 3,458,688 1,098,006 2,762,432 771,382 665,276 16,747 152,396 * 2,018 0 183,485 6,161,487 20,503,396 5,622,375 16,976,61 3,817,706 4,341,038 46,177 16,2950 * 2,018 0 4,18,497 2,608,408 10,592,162 3,458,616 8,290,056 7,448,414 4,467 4,667 7 7 4,668 7 7 7 7 7 7	\$40,000 under \$45,000	17,059	23,612	1,210,146	3,248,323	1,061,149	2,599,523	710,873	651,489	24,823	164,110	* 6,194	* 313,243
23,497 28,701 1,232,910 3,383,324 1,112,059 2,704,618 703,733 611,521 15,174 146,224 *2,138 24,330 26,381 1,248,892 3,458,688 1,1098,006 2,762,432 771,382 655,276 16,77 152,950 *2,018 *2,018 0 67,386 52,994 3,458,688 1,098,006 2,762,432 771,382 655,276 16,77 11,081 11,108 *2,018 0 138,145 2,994 3,877,736 1,391,236 4,847,700 4,391,038 46,117 927,760 11,1081	\$45,000 under \$50,000	19,106	27,054	1,253,835	3,508,019	1,110,464	2,734,856	726,978	938,678	21,189	180,231	* 7,309	* 112,268
24,330 26,351 1,248,892 3,456,688 1,098,006 2,762,432 771,382 655,776 16,747 152,950 *2,018 *2,018 0,381 67,385 52,994 3,877,736 11,363,154 3,495,365 9,215,259 2,335,921 2,115,309 48,427 469,647 11,105 0 138,145 21,497 6,161,457 20,503,396 5,622,375 16,972,131 3,817,006 4,391,038 46,117 927,760 11,081 11,1061 11,1061 11,1061 11,1061 11,1061 927,760 11,1061	\$50,000 under \$55,000	23,497	28,701	1,232,910	3,383,324	1,112,059	2,704,618	703,733	611,521	15,174	146,224	* 2,138	* 6,699
67,385 52,984 3,877,736 11,363,154 3,495,365 9,215,259 2,335,921 2,115,309 48,427 469,647 11,105 11,105 00 138,145 214,976 6,161,457 20,503,396 5,622,375 16,972,131 3,817,006 4,391,038 46,117 927,760 11,081 1 00 418,497 898,238 11,391,246 46,608,862 10,592,162 38,809,081 7,458,616 8,290,055 76,760 3,626,438 17,744 9 00 411,119 1,932,397 3,869,408 28,775,417 3,711,723 23,539,616 2,448,842 5,933,008 24,962 2,973,861 4,667 3,626,438 17,744 9 0000 150,236 650,791 11,716,150 618,809 9,444,032 346,786 1,532,382 2,051 1,754,245 38 3,614,842 3,930,444 69,592 1,532,382 2,051 1,754,245 8,13 1,754,245 3,831 3,831,688 1,112,242,248 3,831,688 3,831,688	\$55,000 under \$60,000	24,330	26,351	1,248,892	3,458,688	1,098,006	2,762,432	771,382	655,276	16,747	152,950	* 2,018	* 13,636
0.00 4138,145 21,977,60 46,117 22,776 11,081 3,817,006 4,391,038 46,117 927,760 11,081 11,081 11,081 11,081,246 6,608,862 16,972,137 3,817,006 4,391,038 46,117 927,760 11,081 11,081 11,081 11,081,246 46,608,862 10,592,162 38,809,081 7,458,616 8,290,055 76,760 3,626,438 17,744 9 000 411,119 1,932,397 3,869,408 28,775,417 3,711,723 23,539,516 2,448,842 5,933,008 24,962 2,973,861 4,667 3,626,438 17,744 9 0,000 48,662 6630,791 11,716,150 618,809 9,448,032 346,786 1,532,382 2,051 1,754,245 38 3,6 0,000 48,662 658,149 3,600,263 55,974 2,220,731 2,644,184 3,831,636 1,836,538 3,613,895 3,613,895 3,613,895 3,613,895 3,613,895 3,613,895 3,613,895 3,613,895 3,	\$60,000 under \$75,000	67,385	52,994	3,877,736	11,363,154	3,495,365	9,215,259	2,335,921	2,115,309	48,427	469,647	11,105	49,050
00 418,497 898,238 11,391,246 46,608,862 10,592,162 38,809,081 7,458,616 8,290,055 76,760 3,626,438 17,744 9 00 411,119 1,932,397 3,869,408 28,775,417 3,711,723 23,539,516 2,448,842 5,933,008 24,962 2,973,861 4,667 3 000 150,235 1,679,686 630,791 11,716,150 618,809 9,448,032 346,787 2,494,514 8,111 1,754,242 366 3 0,000 48,662 958,146 136,356 5,298,047 2,220,731 26,441 1,754,242 8,11 1,754,242 368 0,000 23,288 627,386 56,941 3,060,263 5,980,499 37,745 3831,636 1,896 3,613,895 8,13 8,13 0,000 40,743 1,000,625 19,739 5,566,519 19,508 5,990,499 3,431,699 3,413,499 2,750,104 730 3,100,433 8,13 3,831,609 3,613,895 1,	\$75,000 under \$100,000	138,145	214,976	6,161,457	20,503,396	5,622,375	16,972,131	3,817,006	4,391,038	46,117	927,760	11,081	154,389
000 411,119 1,932,397 3,869,408 28,775,417 3,711,723 23,595,516 2,448,842 5,933,008 24,962 2,973,861 4,667 4,667 2,944,614 8,111 1,754,245 3,869 4,667 3,930,414 69,592 1,532,382 2,051 1,754,245 8,38 4,667 3,930,414 69,592 1,532,382 2,051 1,754,245 8,38 9,48,027 1,736,284 3,930,414 69,592 1,532,382 2,051 1,366,258 8,31 3,331,638 2,051 1,366,258 8,33 3,341,638 3,613,895 8,513,895 1,120 1,136,259 8,131,896 3,411,898 3,411,44 1,277 2,280,499 3,403,068 5,980,499 3,743,698 3,413,499 3,417,44 1,217,73 3,413,40 3,413,40 3,413,40 3,413,40 3,413,40 3,417,491 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 3,417,41 <th< td=""><td>\$100,000 under \$200,000</td><td>418,497</td><td>898,238</td><td>11,391,246</td><td>46,608,862</td><td>10,592,162</td><td>38,809,081</td><td>7,458,616</td><td>8,290,055</td><td>76,760</td><td>3,626,438</td><td>17,744</td><td>936,160</td></th<>	\$100,000 under \$200,000	418,497	898,238	11,391,246	46,608,862	10,592,162	38,809,081	7,458,616	8,290,055	76,760	3,626,438	17,744	936,160
000 150,235 1,679,686 630,791 11,716,150 618,809 9,448,032 346,787 2,494,514 8,111 1,754,242 368 368 0,000 48,662 958,146 136,356 5,298,047 134,846 3,930,414 69,592 1,532,382 2,051 1,366,258 83 0,000 23,288 627,386 56,419 3,060,263 55,974 2,220,731 26,641 1,896 3,613,895 5,110,90,00 1,896 3,613,895 5,110,90,00 3,613,895 5,110,90,49 3,814,744 7,000,43 1,220,731 2,756,104 730 3,100,433 7,74 7,74 1,384,294 3,613,895 5,117,035 7,74 7,74 1,384,294 6,717,035 7,74 7,74 1,338,41 7,84 1,37,535,598 20,237,956 4,14,144 7,11,44 1,21,14 1,32,44,81 1,4508,857 1,538,41 2,217,627 2,217,627 2,217,627 2,217,627 2,217,627 2,217,627 2,217,627 2,217,627 2,217,627 2,217,627 <t< td=""><td>\$200,000 under \$500,000</td><td>411,119</td><td>1,932,397</td><td>3,869,408</td><td>28,775,417</td><td>3,711,723</td><td>23,539,516</td><td>2,448,842</td><td>5,933,008</td><td>24,962</td><td>2,973,861</td><td>4,667</td><td>321,228</td></t<>	\$200,000 under \$500,000	411,119	1,932,397	3,869,408	28,775,417	3,711,723	23,539,516	2,448,842	5,933,008	24,962	2,973,861	4,667	321,228
0,000 48,662 958,146 136,356 5,298,047 134,846 3,930,414 69,592 1,532,382 2,051 1,366,258 83 0,000 23,288 627,386 56,419 3,060,263 55,974 2,220,731 26,641 837,688 1,120 1,919,050 ************************************	\$500,000 under \$1,000,000	150,235	1,679,686	630,791	11,716,150	618,809	9,448,032	346,787	2,494,514	8,111	1,754,245	368	94,536
0,000 23,288 627,386 56,419 3,060,263 55,974 2,220,731 26,644 837,688 1,1120 1,919,050 *13 (2.22) (2	\$1,000,000 under \$1,500,000	48,662	958,146	136,356	5,298,047	134,846	3,930,414	69,592	1,532,382	2,051	1,366,258	83	29,337
0,000 40,743 1,726,264 81,193 8,739,041 80,586 5,980,499 37,745 3,831,636 6,980,499 77,745 3,831,636 6,91,000,630 11,880 1,000,625 19,739 5,566,519 12,277 27,831,801 12,277 27,831,801 13,505,58 20,237,956 48,154,155 300,680 22,917,627 5,917,631 13,911,91 3,432,38 1,44,954 965,438 3,852,286 12,446,819 3,462,833 10,905,366 1,338,110 3,437,341 239,090 5,112,565 41,565 74,1964 1,44,954	\$1,500,000 under \$2,000,000	23,288	627,386	56,419	3,060,263	55,974	2,220,731	26,641	837,688	1,120	1,919,050	* 13	* 18,056
00,000 11,880 1,000,625 19,739 5,566,519 19,625 3,403,068 9,011 2,750,104 730 3,100,433 **4 * *** * *** * *** * *** * *** * *** * *	\$2,000,000 under \$5,000,000	40,743	1,726,254	81,193	8,739,041	80,586	5,980,499	37,745	3,831,636	1,896	3,613,895	51	34,708
8,859 3,814,74 12,277 27,831,801 12,226 14,508,857 5,909 14,384,294 627 5,817,035 ** ** ** ** ** ** ** ** ** ** ** ** **	\$5,000,000 under \$10,000,000	11,880	1,000,625	19,739	5,566,519	19,625	3,403,068	9,011	2,750,104	730	3,100,433	4 **	** 31,955
1,370,197 12,178,496 32,578,592 182,217,498 29,960,253 137,535,598 20,237,956 48,154,155 300,680 22,917,621 55,023 144,954 965,438 3,862,286 12,446,819 3,462,833 10,905,366 1,938,110 3,437,341 239,090 5,112,565 41,964 1,938,090 1,938,09	\$10,000,000 or more	8,859	3,814,744	12,277	27,831,801	12,226	14,508,857	5,909	14,384,294	627	5,817,035	**	*
144,954 965,438 3,852,286 12,446,819 3,462,833 10,905,366 1,938,110 3,437,341 239,090 5,112,565 41,964	Taxable returns, total	1,370,197	12,178,496	32,578,592	182,217,498	29,960,253	137,535,598	20,237,956	48,154,155	300,680	22,917,621	55,023	974,302
	Nontaxable returns, total	144,954	965,438	3,852,286	12,446,819	3,462,833	10,905,366	1,938,110	3,437,341	239,090	5,112,565	41,964	1,488,643

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

					Limited miscellaneous deductions	eous deductions				
Size of adjusted	Total after	ifter	Unreimbursed employee	d employee	Tax preparation	paration	Other limited	mited	Total miscellaneous deductions	ous deductions
gross income	limitation	ion	pusiness expenses	xpenses	tee	tees	miscellaneous deductions	deductions	subject to 2% AGI limitation	4GI limitation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	12,301,592	98,383,484	14,544,643	85,604,965	21,621,097	7,441,538	7,810,799	44,750,539	28,174,453	137,797,042
Under \$5,000	144,113	352,436	26,512	129,183	121,946	33,235	58,761	197,879	153,630	360,296
\$5,000 under \$10,000	167,813	327,325	55,415	175,659	169,098	42,539	76,108	139,226	219,805	357,424
\$10,000 under \$15,000	253,046	896,691	123,458	696,544	301,751	84,571	113,782	197,367	398,296	978,483
\$15,000 under \$20,000	275,351	1,312,356	191,781	988,795	371,681	95,189	147,864	362,451	497,976	1,446,435
\$20,000 under \$25,000	352,447	2,079,867	304,919	1,837,486	425,547	91,853	148,643	358,608	604,874	2,287,947
\$25,000 under \$30,000	450,749	3,023,935	404,486	2,616,298	565,749	139,784	189,653	586,120	777,429	3,342,202
\$30,000 under \$35,000	538,556	3,826,905	507,862	3,512,416	626,817	154,946	234,858	585,276	868,024	4,252,639
\$35,000 under \$40,000	550,807	3,893,475	553,820	3,674,409	705,264	164,382	205,394	560,221	938,114	4,399,011
\$40,000 under \$45,000	577,181	4,197,010	603,181	3,994,888	756,478	174,737	218,873	631,889	1,001,418	4,801,514
\$45,000 under \$50,000	572,916	3,876,819	624,112	3,710,037	774,164	173,936	219,910	684,355	1,065,228	4,568,327
\$50,000 under \$55,000	530,631	3,785,622	602,939	3,717,855	794,631	184,557	222,798	607,539	1,038,024	4,509,951
\$55,000 under \$60,000	494,608	3,381,261	578,911	3,288,821	796,525	179,246	228,257	654,041	1,011,223	4,122,109
\$60,000 under \$75,000	1,441,883	9,788,670	1,780,312	10,151,069	2,407,123	561,715	670,786	1,653,171	3,121,105	12,365,955
\$75,000 under \$100,000	2,041,395	14,060,800	2,718,015	14,796,477	3,769,396	944,810	1,130,451	3,098,394	4,811,239	18,839,681
\$100,000 under \$200,000	3,032,089	22,534,603	4,430,119	24,555,098	6,640,843	1,986,514	2,265,194	7,658,563	8,390,256	34,200,176
\$200,000 under \$500,000	717,458	8,655,612	924,865	6,246,020	1,965,030	1,245,482	1,170,659	7,423,503	2,599,260	14,915,004
\$500,000 under \$1,000,000	102,273	2,928,236	85,077	717,986	290,085	461,516	302,922	4,151,094	438,562	5,330,596
\$1,000,000 under \$1,500,000	24,793	1,546,120	12,830	235,466	62,544	178,908	82,403	2,171,949	101,472	2,586,324
\$1,500,000 under \$2,000,000	10,365	851,739	4,183	75,321	25,364	98,484	37,291	1,308,178	43,776	1,481,983
\$2,000,000 under \$5,000,000	16,068	2,425,030	5,061	197,797	36,230	209,172	59,205	3,713,785	66,212	4,120,753
\$5,000,000 under \$10,000,000	4,297	1,405,255	1,220	131,761	9,158	92,758	16,153	2,195,663	17,310	2,420,181
\$10,000,000 or more	2,752	3,233,717	564	155,579	5,673	143,204	10,835	5,811,269	11,220	6,110,052
Taxable returns, total	10,182,779	82,689,425	13,005,638	73,441,916	19,202,335	6,641,471	6,793,522	40,256,743	24,896,642	120,340,130
Nontaxable returns, total	2.118.813	15,694,060	1,539,005	12,163,049	2.418.762	800.067	1.017.278	4.493.796	3.277.811	17,456,912

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

			Itemized deductions—continued	ns—continued						
			Unlimited miscellaneous deductions	eous deductions					Taxable	ible
Size of adjusted gross income	Total	la l	Gambling loss deduction	g loss tion	Miscellaneous deductions other than gambling	s deductions gambling	Exemptions	8	income	me
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	1,205,191	21,497,617	892,282	18,673,003	317,236	2,024,561	103,196,018	381,566,048	41,218,625	4,405,411,729
Under \$5,000	8,593	43,657	* 4,996	* 20,607	* 3,054	* 17,894	474,559	1,844,730	* 3,654	* 7,922
\$5,000 under \$10,000	11,179	36,599	6,562	27,611	4,617	8,988	613,714	2,391,232	18,052	60,566
\$10,000 under \$15,000	21,806	144,666	16,574	84,696	5,243	16,917	1,032,152	4,020,042	132,955	329,117
\$15,000 under \$20,000	23,479	120,029	15,308	97,421	8,170	22,608	1,336,235	5,202,054	431,978	1,800,002
\$20,000 under \$25,000	28,633	210,593	25,916	205,392	2,719	5,201	1,568,365	6,109,410	629,682	4,623,684
\$25,000 under \$30,000	28,774	377,037	24,539	135,980	3,234	3,301	1,985,139	7,732,463	942,520	9,273,500
\$30,000 under \$35,000	34,734	190,548	27,640	163,396	7,094	27,151	2,372,940	9,241,281	1,205,905	16,486,694
\$35,000 under \$40,000	29,927	309,816	24,587	274,241	4,332	11,642	2,664,252	10,377,270	1,373,005	23,575,645
\$40,000 under \$45,000	24,902	194,531	23,650	185,805	2,248	8,727	2,980,593	11,612,698	1,542,407	32,558,626
\$45,000 under \$50,000	32,519	264,624	26,916	247,759	6,712	16,865	3,021,222	11,772,851	1,623,646	41,260,000
\$50,000 under \$55,000	45,942	362,743	40,590	346,249	5,352	16,494	3,184,469	12,407,679	1,567,559	45,606,924
\$55,000 under \$60,000	34,079	222,109	29,804	208,070	4,274	14,039	3,047,645	11,877,582	1,570,789	53,386,762
\$60,000 under \$75,000	130,712	1,110,307	115,421	997,946	17,290	112,287	9,999,223	38,962,783	4,747,962	198,175,559
\$75,000 under \$100,000	160,934	1,252,144	133,174	1,158,242	27,841	93,902	17,884,367	69,706,674	7,318,892	422,614,547
\$100,000 under \$200,000	320,917	3,158,576	251,979	2,761,112	71,357	353,612	35,812,289	139,551,724	12,924,274	1,302,973,989
\$200,000 under \$500,000	163,682	4,550,178	97,120	3,971,970	66,778	437,389	12,277,563	38,530,117	4,201,552	976,344,739
\$500,000 under \$1,000,000	20,680	2,853,629	17,775	2,508,453	32,662	272,446	2,010,742	143,126	667,262	389,399,171
\$1,000,000 under \$1,500,000	17,705	1,174,764	4,641	1,052,015	13,190	98,236	417,942	25,726	141,696	148,440,385
\$1,500,000 under \$2,000,000	8,613	773,759	1,737	696,737	6,927	59,887	172,955	17,855	58,377	87,919,804
\$2,000,000 under \$5,000,000	16,888	2,031,297	2,561	1,733,749	14,394	178,980	244,804	26,593	83,702	217,855,248
\$5,000,000 under \$10,000,000	5,554	775,139	505	604,116	5,070	131,070	58,786	6,843	20,305	121,418,295
\$10,000,000 or more	4,939	1,340,871	290	1,191,437	4,677	116,924	36,064	5,313	12,449	311,300,551
Taxable returns, total	1,057,392	18,577,183	782,566	16,596,391	280,058	1,743,401	89,449,360	328,029,991	38,863,705	4,370,383,012
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Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

		V P	before credits	credits	credits	lits	after credits	redits		ומא
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns, total	3,807,142	26,874,345	40,875,086	991,566,162	18,449,065	39,149,358	38,873,639	952,416,805	38,880,699	967,850,561
Under \$5,000	* 235	* 3,285	* 3,306	* 3,834	* 234	* 334	* 3,305	* 3,500	* 3,305	* 3,500
\$5,000 under \$10,000	* 319	* 2,153	14,386	9,022	* 3,030	* 360	13,392	8,662	13,392	8,662
\$10,000 under \$15,000	* 114	* 911	120,756	37,886	49,084	7,742	92,563	30,143	92,563	30,143
\$15,000 under \$20,000	* 17	* 379	387,428	168,461	104,181	23,619	331,946	144,842	331,946	144,842
\$20,000 under \$25,000	* 1,228	* 14,750	598,718	470,767	197,731	63,545	501,629	407,221	501,630	407,222
\$25,000 under \$30,000	* 1,335	* 2,849	907,373	1,008,244	382,223	179,906	696,065	828,338	696,065	828,338
\$30,000 under \$35,000	1,202	3,240	1,172,136	1,898,725	392,083	288,483	961,909	1,610,243	961,909	1,610,243
\$35,000 under \$40,000	1,628	9,415	1,352,518	2,840,049	512,987	437,270	1,106,215	2,402,780	1,106,215	2,402,780
\$40,000 under \$45,000	* 2,053	* 1,795	1,520,407	3,983,304	615,981	579,418	1,287,250	3,403,886	1,287,252	3,403,886
\$45,000 under \$50,000	* 1,126	* 2,025	1,594,475	5,150,677	601,562	618,861	1,388,747	4,531,816	1,388,750	4,531,816
\$50,000 under \$55,000	3,294	9,124	1,555,212	5,877,999	676,731	780,712	1,388,593	5,097,287	1,388,595	5,097,338
\$55,000 under \$60,000	2,311	4,595	1,556,761	7,241,735	866,398	820,708	1,437,498	6,421,026	1,437,504	6,421,027
\$60,000 under \$75,000	24,039	47,326	4,718,825	28,660,701	1,900,990	2,955,510	4,493,540	25,705,191	4,493,556	25,705,287
\$75,000 under \$100,000	68,644	138,919	7,284,448	63,439,974	3,560,294	6,111,646	7,130,979	57,328,327	7,131,004	57,328,479
\$100,000 under \$200,000	599,298	1,513,090	12,899,597	229,628,881	6,304,370	9,594,262	12,858,799	220,034,619	12,859,423	220,055,119
\$200,000 under \$500,000	2,735,788	14,544,859	4,203,259	236,630,373	1,819,025	2,998,809	4,197,421	233,631,564	4,202,369	235,614,352
\$500,000 under \$1,000,000	306,273	4,280,942	668,134	116,574,465	424,800	2,791,806	667,040	113,782,659	667,987	116,050,551
\$1,000,000 under \$1,500,000	26,071	1,041,156	142,074	48,412,280	100,763	1,311,242	141,820	47,101,038	142,023	48,251,318
\$1,500,000 under \$2,000,000	10,192	575,638	58,513	29,322,491	43,706	881,010	58,396	28,441,482	58,489	29,232,163
\$2,000,000 under \$5,000,000	14,864	1,452,219	83,918	73,948,838	65,107	2,619,357	83,751	71,329,481	83,879	73,543,208
\$5,000,000 under \$10,000,000	4,043	804,050	20,357	40,738,236	16,815	1,509,878	20,325	39,228,358	20,355	40,698,468
\$10,000,000 or more	3,070	2,421,623	12,487	95,519,221	10,971	4,574,878	12,457	90,944,343	12,486	96,481,822
Taxable returns, total	3,794,765	26,850,112	38,877,823	988,008,216	16,451,802	35,591,411	38,873,639	952,416,805	38,880,699	967,850,561
Nontaxable returns, total	12,378	24,233	1,997,263	3,557,946	1,997,263	3,557,946	0	0	0	0

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total ir	Total income	Salaries a	Salaries and wages	Taxable interest	interest	Tax-exempt interest [1]	interest [1]	Ordinary dividends	vidends
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.31	0.20	0.31	0.20	0.36	0:30	0.47	0.93	1.13	1.42	0.58	0.76
Under \$5,000	5.06	90.9	5.06	6.78	9.73	16.61	6.91	14.94	17.05	26.30	8.50	18.49
\$5,000 under \$10,000	4.63	4.73	4.63	4.81	7.81	13.20	6.46	13.87	15.29	17.91	7.95	11.66
\$10,000 under \$15,000	3.56	3.58	3.56	3.62	5.69	6.91	5.09	15.26	13.88	36.33	6.36	9.84
\$15,000 under \$20,000	3.24	3.25	3.24	3.26	4.69	5.75	4.88	11.91	12.60	39.93	6.11	9.55
\$20,000 under \$25,000	3.11	3.11	3.11	3.12	4.03	4.51	5.13	13.85	14.12	21.03	6.39	10.28
\$25,000 under \$30,000	2.81	2.81	2.81	2.81	3.38	3.60	4.74	15.16	11.71	22.67	6.05	11.79
\$30,000 under \$35,000	2.60	2.61	2.60	2.61	3.01	3.20	4.37	13.07	12.44	17.81	5.70	10.07
\$35,000 under \$40,000	2.54	2.54	2.54	2.54	2.83	2.99	4.21	13.69	12.05	18.49	5.85	11.23
\$40,000 under \$45,000	2.43	2.43	2.43	2.43	2.69	2.79	4.18	15.86	11.73	25.07	5.52	10.96
\$45,000 under \$50,000	2.38	2.38	2.38	2.38	2.63	2.76	3.92	13.64	11.29	21.32	5.31	10.52
\$50,000 under \$55,000	2.42	2.42	2.42	2.42	2.66	2.79	3.81	12.25	10.75	21.91	4.95	10.00
\$55,000 under \$60,000	2.44	2.44	2.44	2.44	2.70	2.81	3.66	12.55	10.49	21.74	4.96	10.35
\$60,000 under \$75,000	1.35	1.35	1.35	1.35	1.47	1.54	2.06	7.70	5.73	10.03	2.77	00.9
\$75,000 under \$100,000	1.07	1.07	1.07	1.07	1.16	1.21	1.53	6.39	4.27	8.15	1.98	4.71
\$100,000 under \$200,000	0.57	0.57	0.57	0.57	0.63	0.66	0.85	3.57	2.29	4.11	1.07	2.71
\$200,000 under \$500,000	0.55	0.54	0.55	0.53	0.61	0.68	99.0	3.03	1.41	3.11	0.75	2.09
\$500,000 under \$1,000,000	1.01	0.93	1.01	0.93	1.12	1.28	1.05	3.64	1.62	3.04	1.12	2.67
\$1,000,000 under \$1,500,000	1.32	1.30	1.32	1.30	1.48	1.90	1.34	3.77	1.89	3.14	1.42	3.04
\$1,500,000 under \$2,000,000	0.95	0.94	0.95	0.94	1.08	1.46	96.0	3.01	1.31	3.41	1.01	2.48
\$2,000,000 under \$5,000,000	0.59	0.52	0.59	0.52	0.69	0.93	09.0	1.48	0.77	1.58	0.63	1.36
\$5,000,000 under \$10,000,000	0.69	09:0	0.69	09.0	0.77	1.09	0.69	1.23	0.81	1.06	0.71	1.38
\$10,000,000 or more	00.00	00.00	00.00	00.00	00.00	00.00	00.0	00.00	00.00	00.00	00.00	00.00
Taxable returns, total	0.33	0.21	0.33	0.21	0.37	0.31	0.49	0.95	1.16	1.42	09.0	0.76
Nontaxable returns, total	1.27	1.53	1.27	1.52	1.67	1.98	1.91	4.86	4.34	6.37	2.38	4.29
Footnotes at end of table.												

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Mumber of Light Amount factoring for Light Amount factoring factoring for Light Amount factoring	Size of adjusted gross income	Qualified dividends	ividends [1]	State income tax refunds	tax refunds	Alimony received	received	Business or professionet income less loss	Business or profession net income less loss	Sales of capital assets, net gain less loss	oital assets, ess loss	Sales of property other than capital assets, net gain less loss	ty other than net gain less s
(13) (14) (15) (16) (17) (18) (19) (19) (20) (21) (20) <th< th=""><th></th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of retums</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th></th<>		Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
0.060 0.87 0.58 0.72 6.80 8.39 0.70 4.30 0.61 0.67 0.68 0.77 4.30 0.61 0.61 0.62 1.80 2.47 9.98 <t< th=""><th></th><th>(13)</th><th>(14)</th><th>(15)</th><th>(16)</th><th>(17)</th><th>(18)</th><th>(19)</th><th>(20)</th><th>(21)</th><th>(22)</th><th>(23)</th><th>(24)</th></t<>		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
900 21,42 18.06 24,75 99.83 99.87 9.62 644.3 8.21 20.1.73 23.17 8.39 13.20 15.63 25.03 64.72 63.90 9.21 40.29 7.83 8372.15 23.29 6.35 10.78 10.78 16.63 10.78 40.59 66.1 18.66 62.2 47.89 83.74 23.76 23.78 23.78 23.78 66.81 18.66 62.2 47.89 85.73 23.78 47.56 66.81 18.66 66.81 18.66 66.81 18.66 66.81 18.66 22.73 23.73 66.81 18.66 66.82 40.89 66.81 18.66 66.81 22.73 22.86 23.24 66.81 18.67 66.81 18.68 23.73 66.81 18.67 66.81 18.67 66.81 18.67 66.81 18.67 66.81 18.67 18.68 18.69 18.69 18.61 18.67 18.69 18.69 18.69	All returns, total	09.0		0.58	0.72	6.80	8.39	0.70	1.30	0.61	0.52	1.86	6.05
6.67 13.20 15.63 64.72 63.30 9.21 40.29 7.83 837.14 23.26 6.67 10.78 10.31 14.28 41.63 41.87 7.47 2.385 6.53 82.49 21.53 6.65 11.15 7.37 10.81 35.36 47.56 6.84 16.72 6.62 41.78 19.51 21.53 6.65 11.15 7.37 10.81 35.36 47.56 6.84 16.72 6.63 22.73 22.58 6.63 11.16 7.37 10.81 35.36 43.43 6.52 18.26 22.73 22.73 22.89 6.03 12.00 4.86 6.66 31.60 37.34 6.35 14.65 6.09 22.73 22.89 6.03 1.20 4.37 5.38 31.60 37.34 6.35 14.62 6.09 22.73 17.73 6.04 1.20 4.38 6.65 1.48 6.52 14.48	Under \$5,000	90.6		18.06	24.75	99.83	99.87	9.62	54.43	8.21	201.73		44.47
667 1078 1031 1428 4163 4187 744 2383 653 8249 2153 6.53 1149 7.37 1048 16.38 8.56 6.61 18.26 6.22 41.78 6.63 28.16 28.16 6.64 11.49 7.37 10.81 38.36 4.456 6.64 16.72 6.69 22.73 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 22.86 19.09 22.73 22.86 22.86 19.09 22.73 22.86 19.09 22.73 22.86 19.09 22.73 22.86 17.73 22.86 17.73 22.84 6.06 28.47 6.06 22.73 20.86 17.73 22.86 17.73 22.84 18.47 6.06 12.84 6.06 22.73 17.73 17.73 17.73 17.84 6.06 28.86 17.73 17.84 18.87	\$5,000 under \$10,000	8.39		15.63	25.03	64.72	63.90	9.21	40.29	7.83	8372.15		283.48
6.65 11.49 9.04 16.38 38.36 40.59 6.61 18.66 6.22 41.78 19.51 6.66 11.6 7.37 10.81 35.78 47.56 6.84 16.72 6.63 28.16 28.66 6.67 11.50 4.36 6.66 31.60 37.34 6.52 6.69 22.73 22.89 22.83 6.08 12.90 4.37 5.68 35.84 6.66 6.66 31.60 37.34 6.65 6.06 28.75 19.51 22.83 22.83 22.83 22.83 22.83 22.83 22.83 22.83 22.83 22.83 11.77 22.84 6.06 16.44 6.08 39.75 17.73 17.73 17.73 17.73 17.73 17.73 17.73 17.73 17.73 17.73 17.73 17.84 18.83 33.60 17.84 18.83 17.84 18.83 17.84 18.83 17.84 18.83 17.84 18.83 17.84	\$10,000 under \$15,000	6.67		10.31	14.28	41.63	41.87	7.47	23.83	6.53	82.49		75.91
6.66 11.15 7.37 10.81 35.78 47.56 6.84 16.72 6.63 28.16 28.66 28.66 28.73 6.82 18.26 6.89 16.72 6.69 22.73 22.89 28.66 33.29 43.43 6.62 18.26 6.09 22.73 22.89 28.57 33.29 43.43 6.62 16.74 6.09 22.73 22.89 22.83 22.84 6.08 14.28 5.93 14.28 5.93 14.23 22.83 14.83 14.84 5.93 22.83 14.83 14.83 14.83 14.83 14.83 14.83 14.83 14.83 14.83 14.83 14.83 14.84 14.84 14.84 14.83 14.83 14.83	\$15,000 under \$20,000	6.35		9.04	16.38	38.36	40.59		18.66		41.78		63.42
6.43 14.96 5.99 8.55 33.29 43.43 6.52 18.26 6.00 22.73 22.89 2 6.94 12.00 4.86 6.66 31.60 37.34 6.55 14.65 6.08 22.73 22.89 2 6.09 12.00 4.86 6.66 31.60 37.34 6.05 16.47 6.08 39.75 17.73 6.09 5.77 11.87 4.94 5.94 6.08 16.47 6.08 39.75 17.73 7.1 5.15 11.84 3.94 5.94 6.08 16.43 6.08 17.73 17.73 17.84 18.84 18.74 18.84 18.74 18.84	\$20,000 under \$25,000	6.65			10.81	35.78	47.56		16.72	6.63	28.16		85.36
6.94 12.00 4.86 6.66 31.60 37.34 6.35 14.65 6.06 26.85 19.09 6.09 12.30 4.37 5.98 25.87 29.42 6.05 16.47 6.08 39.75 17.73 6.09 12.30 4.37 5.98 25.87 30.12 34.98 6.08 15.44 5.93 20.99 20.52 17.73 6.55 11.84 3.90 6.30 31.05 44.93 6.08 15.32 20.93 20.99 10.01 9.96 17.73 10.88 33.08 47.67 5.90 15.32 10.81 10.01 9.96 10.01 9.96 10.01 9.96 10.01 9.96 10.01 9.96 10.01 9.96 10.01 9.96 10.01 9.96 10.01 9.06 10.01 9.06 10.01 9.06 10.01 9.06 10.01 9.06 10.01 9.06 10.01 9.02 10.01 9.06 10.01 9.	\$25,000 under \$30,000	6.43		5.99	8.55	33.29	43.43	6.52	18.26	60.9	22.73		261.01
6.09 12.90 4.37 5.98 25.87 29.42 6.05 16.47 6.08 39.75 17.73 17.73 5.57 11.57 4.04 5.57 30.12 34.98 6.08 15.84 5.93 20.99 20.52 1 5.55 11.84 3.91 5.38 31.05 44.93 6.13 14.28 5.43 19.58 18.21 5.17 11.84 3.86 6.30 33.08 47.67 5.99 16.32 20.99 20.59 18.21 5.17 11.97 3.86 6.30 13.06 47.67 5.99 16.31 16.81 18.21 16.81 16.81 16.81 16.81 16.81 16.81 16.81 16.81 16.81 16.81 16.81 16.81 16.82 16.81 16.82 17.81 16.82 17.81 16.82 17.81 17.81 17.82 17.81 17.81 17.82 17.82 17.82 17.81 17.82 17.81	\$30,000 under \$35,000	5.94		4.86	99.9	31.60	37.34	6.35	14.65	90.9	26.85		73.48
5.55 11.57 4.04 5.57 30.12 34.98 6.08 15.84 5.93 20.99 20.52 1 5.55 11.84 3.91 5.38 31.05 44.93 6.13 14.28 5.43 19.58 18.21 3.05 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 18.21 19.58 19.59 19.50	\$35,000 under \$40,000	60.9		4.37	5.98	25.87	29.42		16.47	6.08	39.75		73.99
6.55 11.84 3.91 5.38 31.05 44.93 6.13 14.28 6.43 16.28 18.21 18.21 18.21 18.21 18.21 18.21 18.21 18.21 18.21 18.21 18.23 18.23 18.23 18.23 18.23 18.23 18.23 18.23 18.23 18.23 18.24 18.2	\$40,000 under \$45,000	5.77		4.04	5.57	30.12	34.98		15.84	5.93	20.99		149.20
5.1 1.1.97 3.86 6.30 33.08 47.67 5.90 12.32 5.43 16.81 19.62 3.62 5.1 1.14 3.69 4.91 28.85 33.60 5.89 15.37 5.41 16.43 20.56 1.2 2.28 4.91 28.85 33.60 5.89 15.31 16.43 20.56 1.0 2.28 6.77 2.05 17.40 21.70 3.23 7.51 6.88 7.46 1.0 2.08 6.77 2.05 7.46 2.46 2.93 10.01 9.96 1.0 2.09 1.16 2.07 1.36 2.46	\$45,000 under \$50,000	5.55		3.91	5.38	31.05	44.93		14.28	5.43	19.58		47.18
5.17 11.43 3.69 4.91 28.85 33.60 5.89 15.37 5.41 16.43 20.56 1.28 6.77 2.06 3.02 17.40 21.70 3.23 7.51 6.88 10.01 9.96 10 2.06 5.49 1.58 2.27 18.68 24.65 2.46 5.82 2.13 6.88 7.46 10 2.05 5.49 1.58 2.27 18.68 24.65 2.46 5.82 2.13 6.88 7.46 10 2.05 1.11 3.11 0.96 1.51 17.32 20.37 1.36 2.49 7.49 7.49 10 0.07 2.04 1.52 2.037 1.30 2.33 4.03 7.49 7.24 10 0.00 0.14 3.06 2.07 2.037 2.04 2.03 1.11 2.04 2.03 1.11 2.04 2.03 1.11 2.04 2.03 2.04 2.03	\$50,000 under \$55,000	5.15		3.86	6.30	33.08	47.67	5.90	12.32	5.43	16.81	19.62	387.52
1 2.88 6.77 2.05 17.40 21.70 3.23 7.51 2.96 10.01 9.96 4.96 10 2.05 5.49 1.58 2.465 2.465 2.46 5.82 2.13 6.88 7.46 8.96 10 2.05 1.51 1.58 2.27 18.68 2.465 2.465 5.84 7.14 8.33 7.46 7.46 7.88 7.46 7.46 7.46 7.83 7.47 7.46 7.46 7.48 7.49 7.49 7.48 7.49 7.48 7.49 7.49 7.48 7.48 7.48 7.49 7.48 7.48 7.48 7.49 7.28 7.28 7.49 7.48 7.23 7.49 7.49 7.49 7.48 7.49 7.59 7.49 7.59 7.49 7.59 7.49 7.59 7.49 7.59 7.49 7.59 7.49 7.59 7.49 7.59 7.49 7.59 7.49 7.59 7.49	\$55,000 under \$60,000	5.17		3.69	4.91	28.85	33.60		15.37	5.41	16.43		92.36
10 2.05 5.49 1.58 2.46 2.465 2.485 2.471 2.275 2.495 2.275 2.495 2.275 2.485 2.475 2.485 2.485 2.475 2.485<	\$60,000 under \$75,000	2.88		2.05	3.02	17.40			7.51	2.99	10.01	96.6	39.81
00 1.11 3.11 0.96 1.51 17.32 20.37 1.36 2.81 1.14 3.33 4.03 6.03 00 0.78 2.38 1.16 2.04 16.20 21.08 1.30 0.77 2.22 2.49 2.24 2.24 2.23 0.77 2.22 2.49 2.24 2.28 2.10 2.24 2.	\$75,000 under \$100,000	2.05		1.58	2.27	18.68	24.65		5.82	2.13	6.88		49.69
00 0.78 2.38 1.16 2.04 16.20 21.08 1.30 2.33 0.77 2.22 2.49 2.34 000 1.14 3.08 2.17 3.71 2.04 3.35 1.11 2.48 2.33 0,000 1.44 3.49 2.27 4.49 43.42 72.83 2.69 4.85 1.40 2.88 2.51 0,000 1.03 2.78 1.56 33.41 50.80 2.10 4.98 0.99 2.11 2.88 2.51 0,000 0.03 0.54 1.56 33.41 50.80 2.10 4.98 0.99 2.11 1.80 2.13 1.18 0,000 0.01 0.02 0.03 0.00<	\$100,000 under \$200,000	1.11	3.11	96.0	1.51	17.32	20.37		2.81	1.14	3.33		29.76
000 1.14 3.08 2.17 3.71 2.04 3.35 1.11 2.48 2.33 3.17 2.69 3.34 2.14 3.49 2.27 4.49 43.42 72.83 2.69 4.85 1.40 2.88 2.51 2.73 0,000 1.03 2.78 1.56 33.41 50.80 2.10 4.98 0.99 2.13 1.80 2.51 1.80 2.11 2.88 2.13 1.80 2.11 2.88 2.13 1.80 2.11 2.88 2.13 1.80 2.11 2.88 2.13 1.80 2.11 2.88 2.13 1.80 2.11 2.88 2.13 1.80 2.11 2.88 2.11 2.88 2.11 2.88 2.11 <t< td=""><td>\$200,000 under \$500,000</td><td>0.78</td><td></td><td>1.16</td><td>2.04</td><td>16.20</td><td>21.08</td><td></td><td>2.33</td><td>0.77</td><td>2.22</td><td></td><td>243.39</td></t<>	\$200,000 under \$500,000	0.78		1.16	2.04	16.20	21.08		2.33	0.77	2.22		243.39
0,000 1.44 3.49 2.27 4.49 43.42 72.83 2.69 4.85 1.40 2.86 2.51 0,000 1.03 2.78 1.56 33.41 50.80 2.10 4.98 0.99 2.13 1.80 0,000 0.00 0.03 1.56 1.69 1.69 20.97 34.32 1.31 3.26 0.02 1.10 1.10 00,000 0.71 1.61 0.09 1.66 18.03 14.03 1.35 3.70 0.07 0.09 0.00	\$500,000 under \$1,000,000	1.14		2.17	3.70	26.15	37.17	2.04	3.35	1.11	2.48		38.27
0,000 1.03 2.78 1.56 33.41 50.80 2.10 4.98 0.99 2.13 1.80 1.80 0,000 0.03 1.58 0.94 1.69 20.97 34.32 1.31 3.26 0.62 1.10 1.01 1.01 00,000 0.71 1.61 0.99 1.66 18.03 14.03 1.35 3.70 0.70 0.09 0.00	\$1,000,000 under \$1,500,000	1.44		2.27	4.49	43.42	72.83		4.85	1.40	2.88	2.	46.19
0,000 0.63 1.58 0.94 1.69 20.97 34.32 1.31 3.26 0.62 1.31 3.10 1.01	\$1,500,000 under \$2,000,000	1.03		1.56	3.34	33.11	50.80		4.98	0.99	2.13		21.14
00,000 0.71 1.61 0.99 1.66 18.03 14.03 1.35 3.70 0.70 0.96 0.99 0.60 0.00	\$2,000,000 under \$5,000,000	0.63	_	0.94	1.69	20.97	34.32		3.26	0.62	1.10		7.68
0.00 0.00 <th< td=""><td>\$5,000,000 under \$10,000,000</td><td>0.71</td><td>1.61</td><td>0.99</td><td>1.66</td><td>18.03</td><td>14.03</td><td>1.35</td><td>3.70</td><td>0.70</td><td>96.0</td><td></td><td>4.04</td></th<>	\$5,000,000 under \$10,000,000	0.71	1.61	0.99	1.66	18.03	14.03	1.35	3.70	0.70	96.0		4.04
0.62 0.87 0.60 0.73 7.42 8.93 0.76 1.32 0.63 0.51 1.92 2.47 5.06 2.30 4.22 17.01 18.72 2.48 6.99 2.34 6.03 6.44	\$10,000,000 or more	00.00		00.00	0.00	00:00	00.0	00.00	00.00	00.00	00.00	00.00	00.00
2.47 5.06 2.90 4.22 17.01 18.72 2.48 6.99 2.34 6.03 6.44 6.44	Taxable returns, total	0.62		09.0	0.73	7.42	8.93	0.76	1.32	0.63	0.51	1.92	4.33
	Nontaxable returns, total	2.47		2.90	4.22	17.01	18.72		6.99	2.34	6.03		22.35

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

		,										
Size of adjusted gross income	Taxab	Taxable IRA distributions	Taxable pension and annuities	Taxable pensions and annuities	Total rental and royalty net income	ntal and t income	Total rental and royalty net loss	ntal and net loss	Farm rental net income less loss	ntal net sss loss	Partnership and S corporation net income less loss	p and S ation less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(58)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns, total	1.07	1.49	82'0	1.05	1.29	1.56	1.64	1.92	5.62	9.52	0.94	69.0
Under \$5,000	13.17	21.26	11.49	16.27	16.28	22.80	16.51	20.96	66.24	69.38	15.38	29.34
\$5,000 under \$10,000	9.82	12.37	8.15	11.05	13.67	17.33	17.15	23.95	52.16	105.84	14.55	61.02
\$10,000 under \$15,000	7.36	9.70	5.53	6.71	12.14	17.51	13.51	16.80	99.74	100.02	14.38	106.95
\$15,000 under \$20,000	7.46	10.45	5.17	6.89	10.76	14.30	11.50	14.49	37.76	60.53	11.42	384.19
\$20,000 under \$25,000	7.32	9.48	5.38	6.34	12.08	19.47	13.18	16.99	63.16	68.55	12.34	107.83
\$25,000 under \$30,000	6.88	9:38	5.24	6.46	10.93	16.29	13.50	17.26	53.15	80.48	10.76	311.80
\$30,000 under \$35,000	6.93	8.86	5.07	6.28	10.41	17.12	11.08	14.88	44.42	64.78	10.51	56.16
\$35,000 under \$40,000	7.29	10.00	5.16	6.42	11.15	16.59	10.28	12.57	35.84	82.16	10.14	39.38
\$40,000 under \$45,000	7.23	69.6	5.18	6.46	10.32	15.25	10.60	13.42	31.73	52.74	10.26	36.49
\$45,000 under \$50,000	6.98	10.07	4.89	6.28	10.18	14.92	10.31	13.02	53.09	76.92	9.41	42.20
\$50,000 under \$55,000	6.93	9.18	4.95	60.9	10.31	19.17	10.26	13.71	41.98	57.87	9.86	41.02
\$55,000 under \$60,000	7.05	9.77	4.89	6.13	10.27	16.62	10.18	12.46	36.55	51.04	9.24	35.45
\$60,000 under \$75,000	3.84	5.35	2.75	3.54	5.56	9.15	5.26	6.72	20.17	33.89	5.05	16.87
\$75,000 under \$100,000	2.96	4.15	2.17	2.87	4.19	6.56	3.99	60.9	13.90	36.82	3.63	9.72
\$100,000 under \$200,000	1.95	2.91	1.43	1.96	2.39	4.17	2.94	3.91	10.49	20.26	1.89	3.59
\$200,000 under \$500,000	1.84	3.08	1.52	2.35	1.81	3.39	3.40	5.12	8.51	17.10	1.17	1.98
\$500,000 under \$1,000,000	2.98	6.08	2.69	5.38	2.18	4.13	3.77	5.33	10.71	25.01	1.33	1.92
\$1,000,000 under \$1,500,000	3.72	11.63	3.41	8.37	2.44	5.12	4.40	6.83	13.37	26.08	1.57	2.39
\$1,500,000 under \$2,000,000	2.90	6.94	2.60	99.9	1.79	4.72	3.35	6.52	10.76	26.44	1.12	1.77
\$2,000,000 under \$5,000,000	1.90	5.73	1.65	4.82	1.04	2.74	1.99	3.55	6.67	42.20	0.67	1.02
\$5,000,000 under \$10,000,000	2.04	7.35	1.71	5.07	1.04	2.16	1.91	2.11	6.42	2.48	0.74	1.11
\$10,000,000 or more	00:00	00.00	00.00	0.00	0.00	00.00	0.00	00.00	00.00	0.00	00.00	00.00
Taxable returns, total	1.14	1.56	0.83	1.10	1.35	1.60	1.78	2.05	5.85	9.80	76.0	0.68
Nontaxable returns, total	3.24	4.94	2.51	3.62	4.24	6.51	4.40	5.46	19.81	37.67	3.72	98.23
Footnotes at end of table.												

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

	Estate and trust net	trust net	Farm net income	income	Unemployment	oyment	Taxable social	social	Net operating	rating	Cancellation	ation
Size of adjusted gross income	income less loss	sso loss	less loss	SSO	compensation	sation	security benefits	oenefits	loss	S	of debt	pt.
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(42)	(46)	(47)	(48)
All returns, total	3.67	3.01	2.61	16.94	1.84	2.49	0.92	1.02	4.93	3.87	4.61	8.10
Under \$5,000	00.09	84.87	32.54	110.81	32.01	39.32	40.68	46.52	17.47	23.04	55.43	46.63
\$5,000 under \$10,000	66.94	94.20	29.71	93.11	19.30	26.25	36.69	42.59	18.01	23.48	37.42	61.92
\$10,000 under \$15,000	54.93	64.67	27.09	46.65	13.49	16.76	14.88	25.36	17.32	29.02	43.87	91.83
\$15,000 under \$20,000	36.95	50.03	19.84	43.05	13.11	16.59	6.25	11.51	21.29	34.80	47.95	45.78
\$20,000 under \$25,000	62.43	85.95	23.73	53.41	11.10	14.69	5.25	7.00	22.66	34.56	37.73	43.29
\$25,000 under \$30,000	62.35	94.04	22.67	40.71	11.69	15.68	4.98	6.10	22.75	30.16	34.54	44.86
\$30,000 under \$35,000	39.77	06.69	24.96	43.09	9.05	12.55	5.02	5.39	25.02	29.37	46.73	60.31
\$35,000 under \$40,000	36.83	60.51	23.93	41.65	9.39	12.76	5.28	5.61	28.49	33.44	34.38	40.07
\$40,000 under \$45,000	36.13	54.29	22.85	42.27	9.91	13.10	5.57	5.91	30.03	33.69	30.66	39.68
\$45,000 under \$50,000	35.53	51.79	21.05	42.16	10.15	14.16	5.41	5.71	30.08	29.96	29.78	58.08
\$50,000 under \$55,000	35.32	60.52	20.60	48.90	9.05	12.01	5.52	5.81	27.91	32.00	33.33	35.82
\$55,000 under \$60,000	34.46	45.14	24.72	69.80	9.76	12.67	5.42	5.74	31.91	39.25	31.17	37.71
\$60,000 under \$75,000	16.77	30.56	10.61	21.02	5.35	7.09	3.08	3.29	20.81	20.46	17.78	28.23
\$75,000 under \$100,000	14.46	32.70	8.45	31.94	4.45	6.01	2.47	2.70	18.03	15.74	13.08	21.25
\$100,000 under \$200,000	7.09	12.31	4.95	06.99	3.49	4.72	1.77	1.94	11.56	10.26	8.53	13.96
\$200,000 under \$500,000	4.79	9.23	4.26	30.83	4.52	5.76	1.79	1.94	10.44	8.59	7.95	14.94
\$500,000 under \$1,000,000	5.51	10.37	6.03	41.53	9.77	11.83	2.72	2.96	9.91	17.42	7.62	51.62
\$1,000,000 under \$1,500,000	5.39	11.83	6.75	96.74	16.22	19.07	3.28	3.53	11.48	7.44	6.45	33.19
\$1,500,000 under \$2,000,000	3.68	8.13	5.71	124.17	12.68	14.60	2.55	2.73	8.55	7.23	4.53	19.32
\$2,000,000 under \$5,000,000	2.10	4.43	3.35	24.24	10.31	14.37	1.58	1.7.1	4.73	3.62	2.19	9.58
\$5,000,000 under \$10,000,000	1.81	4.47	3.15	3.89	14.92	19.76	1.62	1.73	3.82	09:0	1.87	4.23
\$10,000,000 or more	0.00	00.00	00.00	00.00	00:00	00.00	00.00	00.00	0.00	00.00	00.00	00.00
Taxable returns, total	3.76	3.00	2.81	25.58	1.99	2.68	0.97	1.06	7.01	4.23	4.86	8.04
Nontaxable returns, total	15.04	54.57	8.46	16.55	4.93	6.67	3.03	4.05	6.79	8.38	14.42	36.05
Footnotes at end of table.		Ì		Ì		Ì	ì	Ì			ì	

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

		F/								
Size of adjusted gross income	Taxable health savings account distributions	Ilth savings stributions	Foreign-earned income exclusion	earned xclusion	Gambling eamings	eamings	Other income less loss	come	Total statutory adjustments	ıtutory nents
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(22)	(26)	(57)	(58)
All returns, total	8.18	12.08	7.68	7.46	2.78	3.18	1.48	3.16	0.65	0.85
Under \$5,000	0.00	0.00	41.47	42.84	34.53	48.41	18.30	91.99	10.07	16.80
\$5,000 under \$10,000	00.00	0.00	70.48	92.70	35.36	38.85	18.15	63.83	8.77	15.23
\$10,000 under \$15,000	99.95	99.95	64.58	72.43	23.84	30.34	16.34	193.64	86.9	11.71
\$15,000 under \$20,000	81.79	81.79	55.34	55.66	20.77	28.24	13.73	33.83	6.45	9.60
\$20,000 under \$25,000	99.32	95.04	94.78	93.48	17.58	23.80	13.88	98.81	6.18	9.81
\$25,000 under \$30,000	54.24	67.31	52.74	67.56	18.94	26.54	13.12	29.72	5.70	9.42
\$30,000 under \$35,000	57.71	59.70	92.20	86.60	17.93	26.78	11.50	24.52	5.33	9.34
\$35,000 under \$40,000	44.70	57.43	51.64	60.32	17.93	28.65	11.90	30.70	4.87	9.98
\$40,000 under \$45,000	70.68	77.41	4.79	4.88	19.45	27.21	10.80	27.21	4.61	7.95
\$45,000 under \$50,000	57.70	62.46	74.56	76.48	17.87	28.49	11.22	22.13	4.53	7.96
\$50,000 under \$55,000	34.40	40.23	44.59	42.85	14.51	21.69	10.18	25.58	4.53	9.54
\$55,000 under \$60,000	37.78	50.37	55.04	51.84	16.39	27.54	11.08	30.48	4.53	8.13
\$60,000 under \$75,000	27.19	35.99	36.36	35.90	89.8	14.59	5.87	19.63	2.45	4.76
\$75,000 under \$100,000	18.91	29.93	29.95	29.24	7.70	14.97	4.51	14.44	1.94	3.74
\$100,000 under \$200,000	14.06	19.87	12.66	12.28	5.23	10.08	2.71	8.25	1.16	1.97
\$200,000 under \$500,000	15.13	21.20	11.09	11.19	4.60	8.78	2.14	8.35	1.08	1.76
\$500,000 under \$1,000,000	28.06	36.12	10.88	11.35	6.64	11.94	2.51	9.62	1.44	2.12
\$1,000,000 under \$1,500,000	35.53	39.87	14.37	15.34	7.56	12.62	2.80	12.24	1.79	2.65
\$1,500,000 under \$2,000,000	33.11	47.20	10.94	11.64	5.80	10.19	2.00	9.01	1.32	2.34
\$2,000,000 under \$5,000,000	17.56	23.30	6.83	7.14	3.86	6.32	1.15	5.27	08.0	1.32
\$5,000,000 under \$10,000,000	24.78	24.20	6.80	6.70	4.12	8.37	1.11	5.56	0.86	1.36
\$10,000,000 or more	0.00	0.00	00.00	00.00	00.00	00:00	00.00	00.00	00.00	0.00
Taxable returns, total	8.48	12.65	8.29	7.99	2.94	3.29	1.55	3.14	69.0	0.87
Nontaxable returns, total	30.58	36.98	17.85	17.92	8.47	11.93	4.99	17.66	2.26	3.87
Footnotes at end of table.										

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

					lte	temized deductions	S				
		Itemized d	temized deductions		Med	Medical and dental expenses deduction	xpenses deduct	ion		Taxes paid deduction	deduction
Size of adjusted gross income	Total	in excess of limitation	cess tation	Total	la	Total medical expenses	edical	Expenses in excess of AGI limitation	in excess nitation	Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(29)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)
All returns, total	0.31	0.61	0.22	0.97	1.97	76.0	1.48	0.97	1.11	0.31	0.29
Under \$5,000	6.74	0.00	0.00	5.94	10.04	5.94	06.6	5.96	7.08	5.22	9.35
\$5,000 under \$10,000	5.60	0.00	0.00	5.55	8.97	5.55	8.61	5.55	5.74	4.73	06.9
\$10,000 under \$15,000	4.21	0.00	0.00	4.32	6.68	4.32	6.21	4.32	4.39	3.61	6.36
\$15,000 under \$20,000	3.72	0.00	0.00	4.07	6.16	4.07	5.64	4.07	4.13	3.29	4.84
\$20,000 under \$25,000	5.87	0.00	0.00	4.32	16.25	4.32	13.68	4.32	4.38	3.16	4.25
\$25,000 under \$30,000	3.42	0.00	0.00	4.18	6.37	4.18	5.53	4.18	4.23	2.84	3.88
\$30,000 under \$35,000	3.07	0.00	0.00	4.07	6.75	4.07	5.68	4.07	4.11	2.63	3.39
\$35,000 under \$40,000	2.92	0.00	0.00	4.48	7.87	4.48	6.39	4.48	4.53	2.56	3.22
\$40,000 under \$45,000	2.96	0.00	0.00	4.60	7.44	4.60	5.98	4.60	4.64	2.45	3.72
\$45,000 under \$50,000	2.77	0.00	0.00	4.56	8.45	4.56	6.55	4.56	4.61	2.40	2.93
\$50,000 under \$55,000	2.79	0.00	0.00	4.77	8.53	4.77	69.9	4.77	4.82	2.43	3.00
\$55,000 under \$60,000	2.83	0.00	0.00	5.12	10.20	5.12	7.59	5.12	5.18	2.44	2.82
\$60,000 under \$75,000	1.55	0.00	0.00	2.99	5.58	2.99	4.16	2.99	3.03	1.35	1.55
\$75,000 under \$100,000	1.23	0.00	0.00	2.74	5.61	2.74	3.88	2.74	2.78	1.07	1.24
\$100,000 under \$200,000	0.71	14.35	13.81	2.70	5.20	2.70	3.54	2.70	2.67	0.58	0.68
\$200,000 under \$500,000	0.68	0.99	1.02	4.52	92.9	4.52	5.09	4.52	4.48	0.55	0.67
\$500,000 under \$1,000,000	1.31	1.02	0.91	12.17	13.87	12.17	11.80	12.17	11.75	1.01	1.32
\$1,000,000 under \$1,500,000	2.54	1.33	1.32	18.01	23.12	18.01	20.63	18.01	18.16	1.32	3.15
\$1,500,000 under \$2,000,000	1.56	0.96	0.96	14.85	21.53	14.85	16.28	14.85	14.99	0.95	1.64
\$2,000,000 under \$5,000,000	0.87	0.61	0.53	17.06	19.75	17.06	16.36	17.06	15.94	0.59	0.86
\$5,000,000 under \$10,000,000	0.82	0.70	0.62	** 25.51	** 36.77	** 25.51	** 24.06	** 25.51	** 18.86	69.0	0.83
\$10,000,000 or more	00.00	00.00	0.00	*	*	*	* *	*	*	00.00	00.00
Taxable returns, total	0.29	0.61	0.22	1.19	1.83	1.19	1.41	1.19	1.25	0.33	0.29
Nontaxable returns, total	1.74	7.11	1.38	1.78	3.69	1.78	3.33	1.78	2.30	1.29	2.12
Footnotes at end of table.											

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

					Ite	mized deducti	temized deductions—continued	p				
					T	ixes paid dedu	Taxes paid deduction—continued	pa				
Size of adjusted			State and	State and local taxes			Real estate	state	Personal property	property	Other	er
gross income	Total	le.	Incon	Income tax	General sales tax	ales tax	tax	taxes	taxes	Se	taxes	Se
	Number of returns	Amount	Number of returns	Amount	Number of	Amount	Number of returns	Amount	Number of returns	Amount	Number of	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)
All returns, total	0.32	0.34	0.39	0.36	0.88	1.14	0.35	0.41	0.57	1.45	1.81	5.26
Under \$5,000	5.68	13.27	11.10	22.85	6.61	10.23	5.88	10.90	8.73	12.74	26.60	45.47
\$5,000 under \$10,000	4.97	14.50	8.52	24.39	6.13	9.27	5.39	6.88	7.98	40.04	24.72	92.09
\$10,000 under \$15,000	3.81	19.34	6.12	33.32	4.88	6.74	4.14	5.29	60.9	17.78	19.74	29.13
\$15,000 under \$20,000	3.46	8.97	5.26	13.96	4.62	5.79	3.84	5.21	5.39	14.72	14.42	25.00
\$20,000 under \$25,000	3.28	5.90	4.77	9.44	4.53	00.9	3.81	4.95	5.02	17.09	15.73	27.10
\$25,000 under \$30,000	2.92	5.89	3.90	8.31	4.43	5.82	3.34	4.38	4.44	11.95	13.79	41.94
\$30,000 under \$35,000	2.69	3.99	3.42	4.97	4.40	6.46	3.10	4.00	4.09	14.40	12.58	21.67
\$35,000 under \$40,000	2.62	3.26	3.21	3.74	4.56	6.73	2.95	4.05	3.96	12.04	12.03	34.20
\$40,000 under \$45,000	2.51	6.20	3.02	7.57	4.61	6.29	2.78	3.61	3.75	8.39	10.38	24.42
\$45,000 under \$50,000	2.43	3.21	2.88	3.63	4.68	6.25	2.70	3.70	3.63	9.12	11.92	22.35
\$50,000 under \$55,000	2.48	3.57	2.91	3.84	4.83	9.79	2.71	3.62	3.74	11.41	10.47	34.36
\$55,000 under \$60,000	2.48	2.85	2.89	3.16	4.99	6.29	2.66	3.56	3.81	7.45	11.68	25.10
\$60,000 under \$75,000	1.37	1.66	1.57	1.82	3.05	3.89	1.48	1.89	2.08	5.84	6.56	14.12
\$75,000 under \$100,000	1.08	1.38	1.22	1.49	2.64	3.26	1.15	1.47	1.65	3.37	4.85	24.33
\$100,000 under \$200,000	0.59	0.77	0.68	0.83	1.93	2.44	0.62	0.83	1.02	2.25	3.24	10.14
\$200,000 under \$500,000	0.56	0.78	0.64	0.81	1.87	2.48	0.59	0.79	1.03	1.80	2.90	8.61
\$500,000 under \$1,000,000	1.01	1.51	1.12	1.54	2.98	4.89	1.05	1.30	1.77	3.45	4.15	9.50
\$1,000,000 under \$1,500,000	1.32	3.71	1.44	3.74	3.99	7.09	1.37	1.73	2.31	4.65	5.05	10.47
\$1,500,000 under \$2,000,000	0.95	1.82	1.04	1.84	3.02	8.99	0.98	1.40	1.77	3.50	3.89	10.00
\$2,000,000 under \$5,000,000	09.0	0.92	0.65	0.93	2.02	5.79	0.62	0.84	1.17	2.76	2.40	5.33
\$5,000,000 under \$10,000,000	0.69	0.86	0.74	0.86	2.09	3.53	0.71	0.89	1.27	3.03	2.53	8.49
\$10,000,000 or more	0.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00
Taxable returns, total	0.34	0.33	0.40	0.35	1.01	1.20	0.36	0.42	09.0	1.35	1.90	4.42
Nontaxable returns, total	1.34	4.13	1.91	5.37	1.94	3.48	1.47	2.03	2.09	6.95	6.11	22.51
Footnotes at end of table.												

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

					Ite	emized deducti	Itemized deductions—continued	70				
						Interest paid deduction	deduction					
Size of adjusted	TotoL	2			Home mortg	Home mortgage interest			4;01,000	oddion oldino	Qualified mortgage	nortgage
gross income	2	מ	Tc	Total	Paid to financ	Paid to financial institutions	Paid to individuals	dividuals	Deagcillo	e politica	insurance premiums	premiums
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(82)	(98)	(87)	(88)	(88)	(06)	(91)	(95)	(83)
All retums, total	0.38	0.44	0.39	0.46	0.39	0.46	2.68	3.80	1.67	4.51	1.41	2.06
Under \$5,000	6.71	8.52	6.86	8.61	66.9	8.75	32.13	38.44	30.96	35.12	21.45	25.65
\$5,000 under \$10,000	6.19	7.70	6.37	7.80	6.47	7.89	33.61	41.32	23.66	49.62	20.72	25.44
\$10,000 under \$15,000	4.87	6.23	4.93	6.32	4.99	6.40	25.99	35.98	26.05	52.37	14.62	21.12
\$15,000 under \$20,000	4.47	5.40	4.53	5.44	4.58	5.51	24.63	27.65	17.35	46.68	11.42	17.71
\$20,000 under \$25,000	4.23	5.07	4.28	5.16	4.30	5.18	39.95	48.53	18.21	29.42	9.35	12.43
\$25,000 under \$30,000	3.70	4.43	3.73	4.48	3.78	4.52	20.67	27.45	16.51	41.89	8.04	11.57
\$30,000 under \$35,000	3.26	3.99	3.30	4.06	3.35	4.11	16.33	19.85	13.86	36.00	6.37	8.36
\$35,000 under \$40,000	3.13	3.85	3.16	3.90	3.18	3.93	19.09	27.28	14.58	30.80	6.20	8.23
\$40,000 under \$45,000	2.91	3.45	2.93	3.48	2.94	3.51	20.72	25.09	13.71	28.68	5.79	7.33
\$45,000 under \$50,000	2.83	3.41	2.85	3.45	2.88	3.48	15.56	22.54	13.42	28.74	5.65	7.42
\$50,000 under \$55,000	2.85	3.42	2.88	3.46	2.90	3.48	16.63	25.94	13.02	41.90	5.96	8.34
\$55,000 under \$60,000	2.82	3.32	2.84	3.33	2.86	3.36	16.51	21.92	11.30	25.17	5.66	9.13
\$60,000 under \$75,000	1.55	1.86	1.56	1.87	1.58	1.87	9.52	15.51	09.9	17.70	3.34	5.13
\$75,000 under \$100,000	1.21	1.44	1.22	1.45	1.23	1.46	6.83	9.56	4.80	12.80	2.72	3.71
\$100,000 under \$200,000	0.67	0.88	0.68	0.88	0.68	0.88	4.67	7.55	2.81	7.48	4.88	8.40
\$200,000 under \$500,000	99.0	06.0	0.68	06:0	0.69	0.91	4.40	7.09	2.38	7.69	00.00	0.00
\$500,000 under \$1,000,000	1.17	1.62	1.24	1.54	1.25	1.56	6.72	10.25	3.48	7.53	00.00	0.00
\$1,000,000 under \$1,500,000	1.51	2.74	1.67	2.06	1.69	2.08	8.44	12.25	4.58	13.01	00.00	0.00
\$1,500,000 under \$2,000,000	1.11	2.29	1.28	1.59	1.29	1.59	6.72	11.01	3.78	11.86	00.00	0.00
\$2,000,000 under \$5,000,000	0.69	1.57	0.85	1.09	0.87	1.12	4.22	5.48	2.63	99.6	00.00	0.00
\$5,000,000 under \$10,000,000	0.77	1.26	1.00	1.28	1.02	1.24	4.52	9.37	3.20	7.29	00.00	0.00
\$10,000,000 or more	00.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00
Taxable returns, total	0.40	0.45	0.40	0.47	0.41	0.47	2.82	3.94	1.72	4.50	1.53	2.23
Nontaxable returns, total	1.61	1.97	1.64	1.99	1.66	2.01	8.40	11.77	6.98	17.91	3.68	5.39
Footnotes at end of table.												

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

					Ite	mized deducti	Itemized deductions—continued	p				
	Interest paid deduction	deduction				Contributions deduction	s deduction				-	
Size of adjusted gross income	Investment interest expense deduction	t interest leduction	То	Total	Cash contributions	sh utions	Other than cash contributions	an cash utions	Carryover from prior years	er from 'ears	Casualty or theft loss deduction	theft loss tion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(92)	(96)	(92)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	1.72	1.70	0.36	0.50	86.0	0.72	0.52	2.41	3.91	80'9	9.59	24.28
Under \$5,000	28.21	49.98	6.92	9.39	7.40	12.38	10.84	22.45	15.01	21.05	98.97	97.85
\$5,000 under \$10,000	24.62	45.16	6.04	7.93	6.40	10.85	69.6	24.72	17.64	32.61	49.42	50.03
\$10,000 under \$15,000	22.70	34.64	4.37	6.26	4.63	7.44	6.61	10.94	15.40	33.36	40.76	50.53
\$15,000 under \$20,000	24.28	39.29	3.88	5.84	4.09	7.20	5.66	12.68	18.00	27.15	56.90	60.69
\$20,000 under \$25,000	28.11	77.96	3.72	5.60	3.96	6.79	5.04	7.96	18.89	33.23	44.35	56.07
\$25,000 under \$30,000	20.76	44.59	3.30	5.21	3.49	7.73	4.42	8.81	15.48	26.43	39.10	57.81
\$30,000 under \$35,000	21.40	42.00	3.07	4.72	3.22	5.13	4.22	8.16	21.39	26.27	36.82	75.18
\$35,000 under \$40,000	22.80	30.55	2.96	4.71	3.12	5.49	4.05	7.41	17.59	31.94	57.70	94.33
\$40,000 under \$45,000	22.10	47.44	2.82	4.54	3.01	5.40	3.70	89.8	19.74	30.46	39.57	82.12
\$45,000 under \$50,000	21.16	30.55	2.76	4.59	2.94	5.10	3.65	27.30	20.86	35.41	36.34	62.65
\$50,000 under \$55,000	19.35	36.11	2.78	4.50	2.93	4.84	3.71	7.19	24.34	29.23	66.12	71.51
\$55,000 under \$60,000	19.01	38.41	2.76	4.58	2.95	5.21	3.54	7.33	23.42	51.94	70.60	74.40
\$60,000 under \$75,000	11.10	19.97	1.52	2.55	1.61	2.95	2.00	4.25	13.69	47.86	30.12	46.51
\$75,000 under \$100,000	7.69	15.87	1.18	2.01	1.24	2.24	1.54	22.62	13.79	31.16	28.94	44.37
\$100,000 under \$200,000	3.91	16.05	0.65	1.32	69.0	2.11	06.0	2.51	9.58	28.36	21.19	54.17
\$200,000 under \$500,000	2.20	5.29	09:0	1.38	0.62	1.46	0.86	8.13	8.42	21.50	23.12	19.18
\$500,000 under \$1,000,000	2.20	5.81	1.04	2.22	1.05	2.27	1.53	7.48	8.91	17.86	43.66	55.51
\$1,000,000 under \$1,500,000	2.32	6.92	1.35	2.96	1.36	2.87	2.02	8.99	9.49	28.28	49.98	26.69
\$1,500,000 under \$2,000,000	1.63	4.84	0.97	2.37	0.98	2.42	1.56	9.02	7.20	37.39	60.64	30.98
\$2,000,000 under \$5,000,000	06:0	2.49	0.61	1.34	0.61	1.72	1.00	9.24	3.77	18.09	25.86	32.00
\$5,000,000 under \$10,000,000	0.89	1.52	0.70	1.20	0.70	1.63	1.08	3.58	3.02	7.69	** 0.00	** 0.00
\$10,000,000 or more	00:00	00.00	00.00	0.00	00.00	00:00	00.00	00.00	00.00	00.00	* *	*
Taxable returns, total	1.75	1.47	0.38	0.51	0.40	0.62	0.54	1.53	5.11	5.98	12.53	15.09
Nontaxable returns, total	7.04	13.90	1.53	2.66	1.61	6.00	2.19	29.08	6.07	19.86	14.90	38.94
Footnotes at end of table.												

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

1		F/			Itemized deductions—continued	ons—continued				
					Limited miscellaneous deductions	eous deductions				
Size of adjusted gross income	Total after limitation	after ation	Unreimbursed employee business expenses	d employee	Tax preparation fees	reparation fees	Other limited miscellaneous deductions	mited s deductions	Total miscellaneous deductions subject to 2% AGI limitation	ous deductions 4GI limitation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	0.80	1.09	0.72	1.18	0.54	0.74	0.91	1.19	0.45	0.85
Under \$5,000	7.80	23.02	18.77	32.29	8.56	11.74	11.78	34.61	7.58	22.57
\$5,000 under \$10,000	7.40	12.07	13.02	18.33	7.43	9.37	10.83	15.93	6.50	11.35
\$10,000 under \$15,000	60.9	10.65	8.87	13.23	5.59	8.24	8.95	14.43	4.86	66.6
\$15,000 under \$20,000	5.86	9.81	7.13	11.16	5.07	6.87	7.89	17.79	4.37	9.14
\$20,000 under \$25,000	5.23	7.15	5.66	7.68	4.77	5.71	7.98	14.09	3.99	6.77
\$25,000 under \$30,000	4.62	6.44	4.91	6.87	4.12	5.53	7.03	13.13	3.51	80.9
\$30,000 under \$35,000	4.23	6.39	4.39	6.74	3.92	5.90	6.34	10.27	3.33	5.99
\$35,000 under \$40,000	4.20	5.68	4.20	5.94	3.70	5.32	6.80	10.44	3.20	5.33
\$40,000 under \$45,000	4.11	5.54	4.03	5.70	3.58	5.62	6.64	11.43	3.11	5.16
\$45,000 under \$50,000	4.13	5.62	3.97	5.77	3.54	4.57	09.9	10.79	3.01	5.15
\$50,000 under \$55,000	4.29	6.16	4.02	6.14	3.49	4.53	6.56	11.12	3.04	5.56
\$55,000 under \$60,000	4.44	6.56	4.12	89.9	3.49	4.42	6.48	11.61	3.09	5.82
\$60,000 under \$75,000	2.57	3.72	2.31	3.67	1.96	2.87	3.75	6.42	1.71	3.24
\$75,000 under \$100,000	2.14	3.29	1.85	3.15	1.55	2.45	2.84	5.34	1.36	2.74
\$100,000 under \$200,000	1.58	2.63	1.27	2.23	0.98	1.65	1.75	4.77	0.83	1.97
\$200,000 under \$500,000	1.76	2.90	1.59	2.93	0.99	1.89	1.26	2.90	0.81	1.97
\$500,000 under \$1,000,000	2.75	4.46	3.40	6.11	1.68	2.82	1.54	3.33	1.29	2.85
\$1,000,000 under \$1,500,000	3.22	5.13	5.02	11.80	2.12	3.59	1.76	3.53	1.59	3.52
\$1,500,000 under \$2,000,000	2.47	3.83	4.13	9.29	1.58	3.13	1.22	2.77	1.13	2.59
\$2,000,000 under \$5,000,000	1.47	2.04	2.98	6.27	1.01	1.69	0.72	1.47	0.68	1.40
\$5,000,000 under \$10,000,000	1.48	1.56	3.17	4.50	1.08	1.48	0.77	1.19	0.75	1.14
\$10,000,000 or more	00.00	00.00	00.00	00.00	00.00	0.00	00.00	0.00	00.0	00.00
Taxable returns, total	0.87	1.15	0.75	1.23	0.57	0.78	0.95	1.21	0.48	0.88
Nontaxable returns, total	2.08	3.29	2.50	3.85	1.95	2.66	2.95	5.05	1.67	3.10
Footnotes at end of table.										

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued

			Itemized deductions—continued	ons—continued						
			Unlimited miscellaneous deductions	neous deductions			citamos I	000	Taxable	ple
Size of adjusted gross income	Total	al	Gambling loss deduction	ng loss ction	Miscellaneous deductions other than gambling	s deductions gambling		6	income	me
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	2.44	3.33	2.99	3.52	3.98	86.9	0.37	0.38	0.32	0.21
Under \$5,000	30.79	45.93	41.45	58.74	50.92	84.60	5.96	5.96	46.20	58.30
\$5,000 under \$10,000	28.89	38.93	37.80	42.83	44.81	88.41	5.30	5.31	23.38	29.25
\$10,000 under \$15,000	20.83	35.53	23.85	29.45	42.78	61.64	4.05	4.05	8.56	12.25
\$15,000 under \$20,000	19.88	26.61	24.38	30.97	34.31	46.41	3.75	3.75	4.74	5.73
\$20,000 under \$25,000	18.10	24.25	19.18	24.83	54.17	50.10	3.67	3.66	3.92	4.45
\$25,000 under \$30,000	18.18	63.79	19.71	27.86	53.32	59.88	3.23	3.23	3.20	3.66
\$30,000 under \$35,000	16.83	24.90	18.88	27.86	37.09	49.31	3.06	3.05	2.82	3.11
\$35,000 under \$40,000	18.06	27.53	19.97	29.62	46.64	86.07	3.05	3.05	2.65	2.90
\$40,000 under \$45,000	19.73	27.54	20.31	28.26	63.54	72.00	2.92	2.92	2.49	2.69
\$45,000 under \$50,000	17.21	27.68	18.97	29.41	37.32	44.25	2.85	2.85	2.42	2.58
\$50,000 under \$55,000	14.49	21.41	15.44	22.26	42.05	56.64	2.88	2.88	2.46	2.60
\$55,000 under \$60,000	16.81	23.75	18.00	24.67	47.02	86.36	2.92	2.92	2.46	2.56
\$60,000 under \$75,000	8.62	13.50	9.19	14.41	23.41	36.28	1.61	1.61	1.36	1.41
\$75,000 under \$100,000	7.61	15.00	8.39	16.01	18.10	31.10	1.24	1.24	1.07	1.10
\$100,000 under \$200,000	4.90	9.49	5.63	10.18	9.81	28.65	0.69	0.69	0.58	0.59
\$200,000 under \$500,000	3.68	8.03	4.98	9.01	5.45	13.38	0.65	0.76	0.55	0.55
\$500,000 under \$1,000,000	3.93	11.01	7.05	12.39	4.75	15.84	1.15	8.67	1.01	0.95
\$1,000,000 under \$1,500,000	3.89	12.29	8.04	13.63	4.43	16.61	1.51	11.75	1.32	1.33
\$1,500,000 under \$2,000,000	2.73	9.57	6.15	10.54	3.05	14.10	1.10	7.45	0.95	96.0
\$2,000,000 under \$5,000,000	1.44	5.88	4.13	6.77	1.55	7.61	0.70	4.86	09:0	0.54
\$5,000,000 under \$10,000,000	1.29	7.03	4.47	8.58	1.34	12.85	0.80	4.77	0.69	0.62
\$10,000,000 or more	00:0	00.00	0.00	00.00	00.00	00.00	00.00	0.00	0.00	0.00
Taxable returns, total	2.57	3.35	3.17	3.65	4.06	7.90	0.37	0.40	0.33	0.21
Nontaxable returns total	7.74	12.14	9.12	12.32	14.91	11.35	1.54	1.54	1.99	2.47

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of

Size of adjusted gross income	Alternative minimum tax	ative ım tax	Income tax before credits	ne tax credits	Total tax credits	tax lits	Income tax after credits	edits	Total income tax	come
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns, total	0.73	0.77	0.32	0.20	0.57	0.79	0.33	0.21	0.33	0.20
Under \$5,000	83.87	96.73	48.72	83.64	84.23	87.43	48.74	83.39	48.74	83.39
\$5,000 under \$10,000	61.47	48.23	25.91	41.03	56.81	78.35	26.83	42.54	26.83	42.54
\$10,000 under \$15,000	91.59	60.59	8.98	17.79	14.16	18.31	10.24	21.14	10.24	21.14
\$15,000 under \$20,000	48.82	68.91	5.02	6.32	9.67	13.27	5.42	6.83	5.42	6.83
\$20,000 under \$25,000	82.53	20.96	4.02	5.12	7.01	10.92	4.40	5.43	4.40	5.43
\$25,000 under \$30,000	76.95	60.29	3.26	3.87	5.04	7.37	3.72	4.34	3.72	4.34
\$30,000 under \$35,000	83.36	59.96	2.86	3.26	4.97	6.24	3.17	3.60	3.17	3.60
\$35,000 under \$40,000	66.91	60.53	2.67	3.05	4.35	5.54	2.96	3.37	2.96	3.37
\$40,000 under \$45,000	69.35	08.09	2.51	2.80	3.97	5.02	2.74	3.07	2.74	3.07
\$45,000 under \$50,000	94.44	62.19	2.45	2.69	4.02	5.30	2.63	2.89	2.63	2.89
\$50,000 under \$55,000	52.64	43.62	2.47	2.71	3.78	4.77	2.62	2.93	2.62	2.93
\$55,000 under \$60,000	62.24	56.23	2.47	2.68	3.81	4.93	2.57	2.86	2.57	2.86
\$60,000 under \$75,000	20.00	41.58	1.36	1.48	2.22	2.78	1.40	1.57	1.40	1.57
\$75,000 under \$100,000	11.62	19.19	1.07	1.15	1.59	2.09	1.09	1.21	1.09	1.21
\$100,000 under \$200,000	3.20	5.05	0.58	0.62	0.99	1.65	0.58	0.63	0.58	0.63
\$200,000 under \$500,000	0.71	1.08	0.55	0.56	0.92	3.99	0.55	0.57	0.55	0.57
\$500,000 under \$1,000,000	1.70	2.41	1.01	0.95	1.25	5.09	1.01	96.0	1.01	0.95
\$1,000,000 under \$1,500,000	3.12	4.21	1.32	1.35	1.56	5.74	1.32	1.36	1.32	1.35
\$1,500,000 under \$2,000,000	2.45	3.79	0.95	0.98	1.10	4.02	0.95	0.99	0.95	0.98
\$2,000,000 under \$5,000,000	1.56	2.08	0.59	0.55	0.67	2.42	09.0	0.56	0.59	0.55
\$5,000,000 under \$10,000,000	1.53	1.82	0.69	0.64	0.75	2.58	0.69	0.64	0.69	0.64
\$10,000,000 or more	00.00	0.00	0.00	00.00	00.00	00.00	00.00	00.00	0.00	00.00
Taxable returns, total	0.73	0.77	0.33	0.20	0.59	0.83	0.33	0.21	0.33	0.20
Nontaxable returns, total	26.91	29.17	2.17	2.65	2.17	2.65	0.00	0.00	0.00	00.00

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

[1] Not included in total income.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013

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

	<u> </u>	returns	Dersons fi	persons filing jointly	persons filing separately	named conarafely	of households	of households	surviving spouses	spouses	single person	single persons
mo#	•	2	- 22555	;		ochaiairi	2 10 2		,		7 2 2 2 2 2	1
ונפון	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Adjusted gross income less deficit	44,330,496	5,930,723,846	24,967,885	4,370,664,948	1,139,083	121,203,491	3,786,678	291,453,733	27,890	2,834,914	14,408,959	1,144,566,760
Total income	44,330,496	6,025,333,640	24,967,885	4,442,479,155	1,139,083	122,980,250	3,786,678	296,315,627	27,890	2,877,126	14,408,959	1,160,681,484
Salaries and wages	36,913,505	3,882,362,655	21,869,090	2,871,633,804	947,376	65,889,277	3,511,752	233,850,987	23,722	1,812,157	10,561,565	709,176,430
Taxable interest	23,775,608	75,014,951	15,162,096	53,640,932	401,236	2,787,186	1,245,443	1,725,707	18,450	50,500	6,948,384	16,810,627
Tax-exempt interest [1]	4,068,924		2,589,221	38,395,313	58,363	1,586,446	100,986	1,064,735	2,969	51,249	1,317,385	16,829,890
Ordinary dividends	15,634,612	176,664,865	10,202,406	118,774,491	222,928	6,292,669	530,011	3,975,879	11,382	130,002	4,667,885	47,491,824
Qualified dividends [1]	14,600,851	131,677,731	9,536,442	88,606,955	209,733	4,795,688	481,288	2,977,749	11,244	105,965	4,362,144	35,191,375
State income tax refunds	18,761,715		11,356,894	18,306,360	406,417	593,901	1,633,967	1,910,499	6,249	3,861	5,358,187	5,120,891
Alimony received	195,194		9,512	145,806	3,085	118,197	73,526	2,478,068	* 995	* 1,990	108,076	3,418,980
Business or profession net income	5,837,746	207,163,768	4,279,685	161,476,525	128,466	4,955,423	274,878	8,258,014	2,591	78,876	1,152,127	32,394,930
Business or profession net loss	2,630,634		1,771,354	16,495,779	63,061	842,695	209,050	2,016,947	* 1,442	* 9,192	585,725	5,479,509
Sales of capital assets net gain in AGI	8,581,524	431,214,189	5,610,452	328,887,291	122,267	16,224,571	282,099	9,908,101	8,888	108,951	2,557,819	76,085,276
Sales of capital assets net loss in AGI	5,372,921		3,526,585	8,497,906	88,368	115,231	196,504	471,076	1,933	5,244	1,559,532	3,807,995
Sales of property other than capital assets,	1 355 730	0 108 030	1 011 188	6 747 468	23 673	1 435 697	45 877	-20 181	782	-4 230	274 431	969 485
Taxable IRA distributions	6,447,265	13	3.869.708	90.536.288	80.914	1.661.148	186.519	3,570,182	4.722	143,664	2.305.402	40.479.053
Taxable pensions and annuities	11,655,425		6.766.667	220,963,385	215,749	6.012.202	574.542	12,440,241	8,686	153,106	4,089.781	102,918,988
Total rental and royalty net income	3,739,509		2,504,832	51,478,920	65,757	1,938,565	121,498		784	21,933	1,046,637	18,555,349
Total rental and royalty net loss	2,801,608		1,851,947	20,653,867	27,509	454,344	184,228	2,080,735	3,144	27,284	734,781	6,248,737
Farm rental net income less loss	241,864		157,673	2,162,845	2,514	46,806	2,350	35,212	ω *	* 142	79,318	889,407
Partnership and S corporation net income less loss	s 5.663.790	519.535.866	4.283.556	428.465.008	125.269	12.732.247	183.986	14.492.308	1.182	219.008	1.069.797	63.627.295
Estate and trust net income less loss	425.832		238.318	11.450.061	5,608	907.160	13.407	839,630	39	30.048	168.460	7.542.383
Farm net income less loss	698,101		555,743	-2,256,131	11,284	-103,534	** 16,021	** -154,269	*	**	115,054	-400,012
Unemployment compensation	2,607,918	Ì	1,656,156	10,629,981	50,920	318,507	239,632	1,543,480	0	0	661,211	4,172,035
Taxable social security benefits	8,624,409	_	5,183,255	97,224,077	160,138	2,253,585	168,421	1,896,863	9,971	77,464	3,102,625	36,275,118
Net operating loss	290,647	13,448,246	159,138	9,828,242	9,887	691,468	16,301	350,256	e *	* 63	105,318	2,578,218
Cancellation of debt	352,247	5,179,325	227,627	3,568,360	15,460	223,236	32,672	332,380	* 1,136	* 5,054	75,351	1,050,295
Taxable health savings account distributions	130,177		73,873	114,817	* 1,010	* 1,463	12,357	12,147	0	0	42,938	38,815
Foreign-earned income exclusion	92,000	6,841,365	60,261	4,390,469	8,101	648,940	** 7,048	** 592,569	*	* *	16,590	1,209,388
Gambling earnings	1,036,924		575,462	13,190,265	26,688	791,606	93,876	2,044,734	* 995	* 26,652	339,903	9,397,208
Other income less loss	3,177,285		2,192,352	17,367,710	70,161	699,822	167,194	1,073,754	3,930	59,889	743,649	4,880,361
Total statutory adjustments	14,674,243	94,609,794	10,292,510	71,814,207	247,431	1,776,759	967,268	4,861,893	9,788	42,212	3,157,246	16,114,724
Educator expenses deduction	2,236,344	576,751	1,595,368	424,872	46,274	11,029	191,410	45,861	* 2,290	* 572	401,002	94,416
Certain business expenses of reservists,	11			200	4	*	0	000		C		4000
perioring arrists, etc.	008,07			416,221	000,1	4/0	14,033	42,220	0 !		707'61	40,090
Health savings account deduction	821,803		622,123	2,469,425	11,410	34,764	42,321	105,213	* 1,115	* 1,508	144,833	320,617
Moving expenses adjustment	437,869		232,841	1,234,715	9,414	44,914	34,827	139,049	0	0	160,786	479,928
Deductible part of self-employment tax	6,669,236		5,042,532	12,951,900	131,768	328,317	291,728	587,162	2,681	680'6	1,200,528	2,298,057
Payments to a Keogh plan	797,744	20,454,154	641,083	17,084,546	9,125	217,851	26,416	557,365	* 312	* 7,053	120,808	2,587,340

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year **2013—Continued** [All figures are estimates based on samples—money amounts are in thousands of dollars]

	All		Returns	Returns of married	Returns of married	f married	Returns of heads	of heads	Returns of	s of	Returns of	ls of
Item	returns	ms	persons filing jointly	IIng jointly	persons Illing separately	j separately	or nousenoids	enolds	sesnods bulvivins	sesnod	single persons	ersons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Self-employed health insurance deduction	2,392,005	19,547,549	1,742,289	16,136,448	47,178	315,423	109,184	707,254	489	4,815	492,866	2,383,609
Penalty on early withdrawal of savings	322,172	85,328	193,560	39,299	11,853	7,169	10,921	174	* 1,292	* 128	104,546	38,559
Alimony paid	395,521	9,119,525	135,301	2,900,155	16,883	427,482	77,888	1,774,604	* 2,001	* 5,844	163,447	4,011,441
IRA payments	1,395,205	7,387,368	966,515	5,716,362	18,045	78,277	77,655	242,636	* 1,055	* 3,853	331,935	1,346,240
Student loan interest deduction	3,901,584	3,874,476	2,837,173	2,914,320	0	0	253,953	213,716	* 995	* 1,597	809,463	744,843
Tuition and fees deduction	731,905	1,498,255	531,595	1,098,056	0	0	85,951	180,562	9 *	* 25	114,352	219,612
Domestic production activities deduction	485,336	9,718,092	380,734	7,872,351	9,854	283,348	16,491	209,026	445	7,729	77,813	1,345,638
Archer medical savings account deduction	378	1,555	328	1,490	0	0	0	0	0	0	* 50	* 65
Foreign housing deduction	1,404	55,965	1,120	41,704	¥ 67	* 2,337	* 147	* 10,508	0	0	70	1,417
Other adjustments	78,860	1,074,206	46,656	806,250	* 1,197	* 25,371	7,756	46,543	0	0	23,251	196,042
Total itemized deductions	44,330,496	1,188,594,808	24,967,885	810,055,366	1,139,083	24,988,969	3,786,678	76,243,454	27,890	753,631	14,408,959	276,553,389
Medical and dental expenses deduction	8,997,721	84,506,732	4,452,396	41,109,071	202,181	1,221,912	685,148	3,971,600	5,319	39,198	3,652,677	38,164,952
Taxes paid deduction	43,976,931	506,190,703	24,903,365	369,374,148	1,118,167	10,799,104	3,754,375	25,979,633	23,885	285,244	14,177,138	99,752,573
Interest paid deduction	33,897,795	317,317,182	21,404,679	223,155,070	738,996	6,048,715	2,869,549	24,829,475	23,820	322,701	8,860,751	62,961,222
Contributions deduction	36,430,878	194,664,317	22,063,867	142,478,786	782,081	5,247,133	2,962,176	8,653,084	19,750	89,448	10,603,004	38,195,867
Casualty or theft loss deduction	986,986	2,462,945	43,499	1,441,775	2,327	87,604	** 15,834	** 284,321	*	*	35,326	649,246
Total miscellaneous deductions	13,158,268	119,881,101	6,315,668	62,317,688	327,989	2,845,689	1,629,685	13,347,262	7,456	30,571	4,877,470	41,339,891
Taxable income	41,218,625	4,405,411,729	23,763,284	3,300,486,094	1,076,510	91,293,987	3,429,359	183,500,492	23,873	1,843,495	12,925,598	828,287,661
Alternative minimum tax	3,807,142	26,874,345	2,845,826	20,842,319	128,073	823,260	302,629	1,388,970	1,297	11,529	529,316	3,808,266
Total tax credits [2]	18,449,065	39,149,358	13,070,019	30,715,983	288,378	1,307,618	2,313,914	3,453,552	15,411	20,807	2,761,344	3,651,398
Foreign tax credit	5,103,644	13,483,113	3,420,724	9,726,002	79,708	1,021,019	132,504	545,259	1,879	3,736	1,468,830	2,187,097
Child care credit	3,232,381	1,792,865	2,577,703	1,428,530	* 4,298	* 1,604	602,186	336,972	4,573	3,384	43,620	22,374
Nonrefundable education credit	3,504,845	4,460,597	2,646,544	3,559,052	0	0	476,176	540,644	* 2,131	* 1,794	379,994	359,106
Retirement savings contribution credit	968,076	177,783	533,161	113,903	22,883	4,157	223,602	33,824	0	0	188,430	25,898
Child tax credit	8,124,770	11,448,773	6,316,297	9,581,468	149,326	169,987	1,498,268	1,541,301	8,245	8,803	152,635	147,215
Residential energy credits	2,084,536	1,225,990	1,365,364	939,483	39,313	12,590	177,115	61,492	* 3,008	* 1,594	499,736	210,831
General business credit	374,843	2,853,567	302,738	2,367,786	7,990	74,134	6,583	53,226	48	377	57,484	358,044
Prior-year minimum tax credit	283,497	923,158	230,207	746,906	6,868	20,982	4,186	16,394	* 19	* 2	42,217	138,874
Adoption credit	34,463	163,682	27,465	136,634	0	0	* 6,998	* 27,048	0	0	0	0
Credit for the elderly or disabled	* 2,998	* 442	∞ *	*3	0	0	0	0	0	0	* 2,990	* 438
Alternative motor vehicle credit	2,680	5,727	2,526	4,572	* 7	* 53	* 139	* 1,044	0	0	ω *	* 58
Qualified electric vehicle credit	* 308	* 760	* 308	* 760	0	0	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit	9,161	5,503	5,173	2,391	0	0	* 1,001	\$ 995	0	0	* 2,987	* 2,116
Qualified plug-in electric vehicle credit	33,814	198,363	27,223	165,087	89	499	1,170	2,332	0	0	5,352	30,445
Earned income credit used to offset income tax before credits	238.585	91.706	40.667	14.971	C	C	155.762	65,479	C	C	42,157	11.257
American opportunity credit used to offset	30 027 0		-	4 074 450			2000	016	*	*	104 672	, CO CO
Footnotes at end of table.	2,473,020	2,411,72	1,888,045	1,071,450	O	O	200, 120	2 10,020	088,1	1,110	104,012	122,331

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2013—Continued

[All rigures are estimates based on samples—money amounts are in trousands of dollars]	money amounts a	are in mousands (or dollarsj									
	4	All	Returns	Returns of married	Returns	Returns of married	Returns of heads	f heads	Returns of	s of	Returns of	s of
A second	retr	returns	persons fi	persons filing jointly	persons filing separately	g separately	of households	splods	surviving spouses	sesnod	single persons	rsons
<u> </u>	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Regulated investment company credit used to offset income tax before credits	3,403	4,712	1,570	1,958	* 1,008	* 1,478	*	L *	0	0	823	1,268
Health insurance tax credit used to offset	1	0	1	4	•			((-	
income tax before credits	3,700	8,848	* 2,673	8,680	0	0	0	0	0	0	* 1,026	* 167
Mortgage interest credit	34,377	45,509	12,354	19,738	0	0	* 4,018	* 7,611	0	0	18,006	18,160
Other tax credits	2,494	18,938	1,106	14,644	o *	* 323	* 19	* 1,774	0	0	1,360	2,197
Income tax after credits	38,873,639	952,416,805	22,609,005	725,622,186	1,042,606	21,745,215	2,734,193	32,898,021	19,713	356,032	12,468,122	171,795,351
Total income tax	38,880,699	967,850,561	22,613,246	737,391,383	1,043,162	22,411,942	2,734,555	33,227,583	19,715	362,233	12,470,021	174,457,420
Total tax liability	39,655,210	1,009,899,372	23,042,166	770,706,585	1,065,055	23,299,721	2,798,025	34,818,285	19,737	387,921	12,730,226	180,686,861
Total tax payments	42,313,183 1,087,482,	1,087,482,771	24,257,946	816,345,526	1,063,688	24,783,425	3,625,631	44,721,275	26,894	466,892	13,339,023	201,165,652
Income tax withheld	40,479,314	732,499,823	23,368,147	538,183,995	1,011,367	12,289,648	3,556,506	36,745,803	25,485	323,212	12,517,810	144,957,165
Estimated tax payments	5,842,190	259,485,476	3,822,620	202,953,202	106,333	8,239,520	143,635	5,769,841	2,396	111,552	1,767,206	42,411,360
Overpayment refunded	29,691,819	121,580,055	15,712,622	76,531,835	680,760	2,039,103	3,253,722	14,116,494	22,093	114,076	10,022,623	28,778,547
Tax due at time of filing	11,787,355	98,214,382	7,704,211	74,232,909	407,122	3,034,803	464,868	3,224,695	3,985	51,756	3,207,169	17,670,219
* Fetimate chould be used with caution due to the small number of sample returns	small number of sa	ample returns on w	besed si ti daidw do									

* Data combined to prevent disclosure of specific taxpayer information.

[1] Not included in total income.

[2] Includes prior-year returns with the making work pay credit, first-time homebuyer credit, and refundable adoption credit. NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2013 [All figures are estimates based on samples—money amounts are in thousands of dollars]

-	,								
						Exem	Exemptions for dependents	lents	
	Number	Total number	Number of	Number of			Total		
Size of adjusted gross income	of	of	exemptions for	returns filed by	Number	Number	Adjusted gross	Total income tax	ome tax
	returns	exemptions	taxpayers	dependents	of returns	of exemptions	income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)
All returns, total	147,351,299	289,929,032	192,237,646	9,038,144	53,403,011	97,691,386	4,121,070,166	26,800,472	534,897,177
Under \$5,000	12,721,124	11,483,319	9,398,453	4,702,095	1,318,206	2,084,867	-60,201,216	2,270	62,390
\$5,000 under \$10,000	12,030,388	14,546,458	10,499,377	2,598,093	2,814,283	4,047,081	22,986,466	* 613	* 644
\$10,000 under \$15,000	12,503,345	20,562,522	12,960,031	1,079,363	4,476,023	7,602,491	56,760,474	13,078	1,000
\$15,000 under \$20,000	11,621,535	21,312,981	13,150,504	379,476	4,536,690	8,162,477	79,093,833	154,362	33,536
\$20,000 under \$25,000	10,125,285	19,227,998	12,060,901	130,551	3,909,886	7,167,097	87,768,349	265,378	150,808
\$25,000 under \$30,000	8,809,515	17,370,594	10,781,309	60,244	3,446,450	6,589,285	94,615,799	320,503	250,041
\$30,000 under \$35,000	7,734,261	15,324,581	9,700,865	28,910	2,932,679	5,623,716	95,237,054	616,863	592,690
\$35,000 under \$40,000	6,739,345	13,525,889	8,732,550	17,025	2,481,525	4,793,340	93,025,976	950,510	1,291,575
\$40,000 under \$45,000	6,042,095	12,188,833	7,970,491	17,011	2,221,147	4,218,342	94,316,257	1,184,363	1,936,816
\$45,000 under \$50,000	5,237,299	10,629,571	7,125,300	9,341	1,866,313	3,504,271	88,638,672	1,189,499	2,471,292
\$50,000 under \$55,000	4,609,910	9,664,295	6,475,212	* 1,209	* 1,728,757	3,189,083	90,737,941	1,331,434	3,178,172
\$55,000 under \$60,000	4,109,454	8,699,290	5,936,072	* 2,011	* 1,485,138	2,763,218	85,300,760	1,208,578	3,342,099
\$60,000 under \$75,000	10,509,945	23,491,988	16,144,903	* 5,058	* 4,028,222	7,347,084	271,468,829	3,650,463	13,533,244
\$75,000 under \$100,000	12,574,107	30,906,146	21,194,346	* 1,003	* 5,256,215	9,711,800	456,481,407	5,066,567	30,691,519
\$100,000 under \$200,000	16,425,446	44,886,720	29,793,357	3,263	7,963,694	15,093,364	1,080,329,303	7,913,761	120,793,348
\$200,000 under \$500,000	4,488,110	12,947,187	8,335,795	2,570	2,367,049	4,611,393	675,828,382	2,362,468	131,808,067
\$500,000 under \$1,000,000	724,251	2,154,080	1,344,974	* 480	* 394,314	809,106	264,560,553	393,668	69,160,987
\$1,000,000 under \$1,500,000	156,269	455,139	287,150	204	80,986	167,989	97,308,377	80,839	28,093,636
\$1,500,000 under \$2,000,000	64,236	189,145	117,954	* 65	* 33,172	71,191	57,023,219	33,101	16,933,763
\$2,000,000 under \$5,000,000	91,128	263,878	166,216	129	45,633	97,662	135,278,180	45,545	40,772,337
\$5,000,000 under \$10,000,000	21,412	61,500	38,804	* 19	* 10,419	22,696	70,859,779	10,404	21,084,439
\$10,000,000 or more	12,839	36,920	23,087	26	6,210	13,833	183,651,774	6,206	48,714,778
Taxable returns, total	94,532,494	177,007,643	131,313,051	3,794,140	26,800,472	45,694,592	3,560,425,359	26,800,472	534,897,177
Nontaxable returns, total	52,818,806	112,921,390	60,924,596	5,244,005	26,602,538	51,996,794	560,644,807	0	0
Footnotes at end of table.									

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				Exe	emptions for dep€	Exemptions for dependents—continued	p:			
		Exempt	Exemptions for children at home	t home			Exemptions	Exemptions for children away from home	from home	
Size of adjusted gross income	Number	Number	Adjusted gross	Total income tax	me tax	Number	Number	Adjusted gross	Total income tax	ome tax
	of returns	of exemptions	income less deficit	Number of returns	Amount	of returns	of exemptions	income less deficit	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	47,336,162	83,544,133	3,866,992,412	23,883,588	513,206,737	428,292	521,538	32,473,423	307,466	4,308,980
Under \$5,000	1,176,956	1,838,088	-58,119,071	1,987	54,695	9,049	10,234	-847,331	* 246	* 3,636
\$5,000 under \$10,000	2,354,661	3,401,679	19,137,855	* 613	* 644	11,978	13,976	906'26	0	0
\$10,000 under \$15,000	3,768,377	6,306,328	47,800,442	* 3,102	* 551	6,649	6,649	89,339	0	0
\$15,000 under \$20,000	3,732,447	6,547,238	65,020,933	33,059	6,078	16,367	24,434	296,797	* 993	* 242
\$20,000 under \$25,000	3,268,280	5,627,430	73,353,656	76,549	48,228	23,242	29,205	527,065	* 4,980	* 2,068
\$25,000 under \$30,000	2,892,448	5,064,726	79,360,494	108,290	67,736	25,265	33,257	686,939	8,299	6,298
\$30,000 under \$35,000	2,503,017	4,405,898	81,288,670	373,794	259,065	30,575	40,908	994,058	15,953	20,414
\$35,000 under \$40,000	2,124,865	3,817,728	79,657,242	694,882	833,946	26,565	32,549	992,177	18,278	26,639
\$40,000 under \$45,000	1,939,223	3,472,866	82,330,828	938,656	1,359,347	29,114	34,113	1,243,814	23,919	54,294
\$45,000 under \$50,000	1,636,166	2,859,443	77,706,265	984,092	1,860,178	26,176	34,211	1,243,689	22,138	64,544
\$50,000 under \$55,000	1,551,407	2,689,364	81,447,001	1,161,743	2,612,684	19,609	22,632	1,017,694	15,443	50,014
\$55,000 under \$60,000	1,338,601	2,386,858	76,899,503	1,067,161	2,755,104	15,668	20,767	899,036	14,584	54,561
\$60,000 under \$75,000	3,682,439	6,512,296	248,180,893	3,311,471	11,622,759	56,404	71,949	3,835,899	52,068	299,706
\$75,000 under \$100,000	4,873,461	8,843,482	423,746,901	4,687,538	27,602,134	53,515	57,175	4,595,720	52,559	426,457
\$100,000 under \$200,000	7,632,974	14,204,497	1,037,245,620	7,585,194	115,156,854	59,561	66,861	7,809,435	59,489	1,068,846
\$200,000 under \$500,000	2,300,133	4,413,557	657,215,826	2,295,692	128,117,382	15,759	18,944	4,327,275	15,724	870,758
\$500,000 under \$1,000,000	387,622	787,990	260,039,485	386,996	68,003,706	1,703	2,243	1,157,650	1,700	311,942
\$1,000,000 under \$1,500,000	79,592	164,074	95,664,697	79,449	27,617,442	398	505	462,541	398	137,286
\$1,500,000 under \$2,000,000	32,461	69,523	55,777,172	32,393	16,566,791	189	245	325,409	189	94,963
\$2,000,000 under \$5,000,000	44,721	95,357	132,600,619	44,635	39,973,429	374	200	1,016,622	373	323,249
\$5,000,000 under \$10,000,000	10,224	22,186	69,534,367	10,210	20,694,414	87	120	573,697	87	174,380
\$10,000,000 or more	6,088	13,526	181,103,015	6,084	47,993,571	46	65	1,114,991	46	318,683
Taxable returns, total	23,883,588	40,195,431	3,362,728,197	23,883,588	513,206,737	307,466	357,823	30,034,424	307,466	4,308,980
Nontaxable returns, total	23,452,574	43,348,702	504,264,214	0	0	120,827	163,715	2,438,999	0	0

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2013—Continued

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				Exe	Exemptions for dependents—continued	ndents—continue	pe			
		Exe	Exemptions for parents	nts			Exemption	Exemptions for other dependents	endents	
Size of adjusted gross income	Number	Number	Adjusted gross	Total income tax	ome tax	Number	Number	Adjusted gross	Total income tax	ome tax
	of returns	of exemptions	income less deficit	Number of returns	Amount	of returns	of exemptions	income less deficit	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	2,776,287	3,317,178	173,434,829	1,749,525	16,564,328	7,087,720	10,308,538	282,294,027	2,430,424	18,626,450
Under \$5,000	62,919	71,255	-1,451,814	* 35	* 596	137,282	165,290	-1,249,704	14	4,079
\$5,000 under \$10,000	75,535	82,525	630,488	0	0	470,591	548,902	3,931,601	0	0
\$10,000 under \$15,000	122,826	134,783	1,569,788	* 1,001	66 *	864,925	1,154,731	10,979,103	* 8,975	* 350
\$15,000 under \$20,000	186,283	210,472	3,291,573	42,777	7,442	951,470	1,380,333	16,652,146	80,501	20,205
\$20,000 under \$25,000	232,626	269,710	5,218,651	95,847	48,712	818,076	1,240,753	18,425,211	92,966	53,597
\$25,000 under \$30,000	232,074	287,997	6,381,446	98,862	78,397	736,095	1,203,305	20,222,165	128,917	109,993
\$30,000 under \$35,000	188,852	223,675	6,181,441	94,511	118,162	569,736	953,235	18,484,589	172,332	225,731
\$35,000 under \$40,000	192,871	232,547	7,228,631	117,719	198,799	423,776	710,515	15,901,663	192,654	300,870
\$40,000 under \$45,000	162,292	196,146	6,897,278	105,677	218,188	341,137	515,218	14,477,514	203,476	411,815
\$45,000 under \$50,000	167,567	208,105	7,968,699	119,562	287,580	263,406	402,512	12,511,771	176,601	446,813
\$50,000 under \$55,000	118,385	138,173	6,196,051	92,473	238,523	219,759	338,914	11,504,730	168,630	467,271
\$55,000 under \$60,000	94,555	115,382	5,423,384	81,892	285,571	153,564	240,211	8,829,316	119,095	391,931
\$60,000 under \$75,000	247,997	289,284	16,509,059	222,219	1,006,513	350,528	473,555	23,616,599	313,571	1,391,015
\$75,000 under \$100,000	278,356	336,696	23,898,335	267,221	1,726,075	363,243	474,448	31,140,595	348,805	2,488,270
\$100,000 under \$200,000	325,187	410,509	43,419,987	321,934	4,737,082	344,382	411,497	45,264,236	341,283	5,238,315
\$200,000 under \$500,000	77,030	95,849	21,238,959	76,884	4,050,840	70,060	83,044	19,178,183	66,639	3,642,009
\$500,000 under \$1,000,000	7,758	10,154	5,194,123	7,740	1,329,254	7,098	8,719	4,750,055	7,081	1,232,392
\$1,000,000 under \$1,500,000	1,620	2,038	1,970,070	1,616	582,050	1,130	1,375	1,343,134	1,128	382,811
\$1,500,000 under \$2,000,000	675	832	1,176,193	674	352,695	454	591	798,505	452	221,411
\$2,000,000 under \$5,000,000	661	783	1,927,295	661	573,732	745	1,022	2,245,895	744	665,207
\$5,000,000 under \$10,000,000	145	176	060,066	145	283,525	165	215	1,119,748	164	337,585
\$10,000,000 or more	75	85	1,575,103	75	440,493	66	157	2,166,972	66	594,782
Taxable returns, total	1,749,525	2,074,774	147,785,356	1,749,525	16,564,328	2,430,424	3,066,565	180,372,462	2,430,424	18,626,450
Nontaxable returns, total	1,026,762	1,242,405	25,649,473	0	0	4,657,297	7,241,973	101,921,565	0	0

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.4 All Returns: Number of Exemptions, by Exemption Type and Marital Status, Tax Year 2013

Number Total number Total number Total number Total number Total number Total number Number Total number Number Total n								Exem	Exemptions for dependents	ndents	
147,381,289 100 10			Number	Total number	Number of	Number of			Total		
11 147,581,299 Sep 228,022,003 Sep 328,003,005 Sep 328,003 Sep 3	Suteta letitaM		of	jo	exemptions	returns	4	300	00000 PO+0111PV	Total income tax	ome tax
11, 12, 12, 12, 12, 12, 12, 12, 12, 12,	ואמוומו סומומס		returns	exemptions	for taxpavers	filed by	Number	Number	Adjusted gross	and and and A	
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,						dependents	returns	exemptions	less deficit	number or returns	Amount
147,361,299 269,929,025 137,7646 9,038,144 53,403,011 147,361,299 269,929,025 137,7646 9,038,144 53,403,011 147,361,299 269,299,025 137,7456 137,7456 137,221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,646 147,361,296 277,89,07 7,7221 6,00,046 147,361,296 277,89,07 7,7221 6,00,046 147,361,296 277,89,07 7,7221 6,00,046 147,361,296 277,89,07 7,7221 6,00,046 147,361,296 277,89,07 7,7221 6,00,046 147,361,296 277,89,07 7,7221 7,7221 147,296 277,89,07 7,7221 7,7221 147,297 2,00,046 147,361,296 277,89,07 7,7221 7,7221 147,297 2,00,046 147,361,296 277,99,046 147,361,296 277,99,046 4,945,390 147,361,296 277,99,046 147,361,296 277,99,046 4,945,390 147,361,296 277,99,046 4,945,390 147,361,296 277,39,046 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 4,945,390 147,361,296 277,39,046 277,39,046 4,945,390 147,361,296 277,39,046 277,39,046 277,39,046 147,361,296 277,39,046 277,39,046 277,39,046 147,361,296 277,39,046 277,39,046 277,39,046 147,361,361,361,361,361,3			(1)	(2)	(3)	(4)	(2)	(9)	(7)	(8)	(6)
The control of persons filing plantly 2,165,200 10,7803,500 10,7	All returns		147,351,299	289,929,032	192,237,646	9,038,144	53,403,011	97,691,386	4,121,070,165	26,800,472	534,897,177
2,811,656 3,748,728 2,726,828 2,726,828 2,726,938 2,72	Returns of married persons filing jointly		53,910,326	163,176,590	107,803,553	* 7,533	27,610,506	55,373,037	3,252,503,578	19,010,202	475,484,888
Transfer of married persons filing separately, spouse not filing 1,276,324 1,265,506 1,219,138 1,226,527 1,226,538 1,226,238	Returns of married persons filing separately, total		2.811.050	3.748.737	2.827.260	* 7,521	600,646	921,477	41.182.016	434.873	6.940,867
Section Sect	Returns of married persons filing separately, spouse filing		2,786,327	3,692,188	2,778,807	* 7,521	595,958	913,381	40,935,452	431,535	6,903,389
Standard persons 21,991,339 57,555,096 21,991,339 0 71,279,652 3 3 3 3 3 3 3 3 3	Returns of married persons filing separately, spouse not filing		24,723	56,549	48,454	0	4,688	8,095	246,563	3,338	37,478
Secondaries	Returns of heads of household		21,991,339	57,555,096	21,991,339	0	21,279,635	35,563,757	720,534,157	6,306,569	44,144,257
Number N	Returns of surviving spouses		75,231	215,285	75,231	0	75,231	140,054	4,275,079	37,293	439,364
Number N	Returns of single persons		68,563,354	65,233,323	59,540,263	9,023,090	3,836,993	5,693,060	102,575,336	1,011,535	7,887,802
Number Number Number Number Number Adjusted gross Total income tax Number Of income tax Number Of income Income tax Number Of income Income Income Of income Income Of income Income Of income Income Of income Income Income Income Of income Income Income Of income In					Exem	ptions for deper	ndents—contin	pen			
Married status Number of returns Number of returns Number of returns Total income tax Number of returns			Exemption	ons for children				Exemptions	Exemptions for children away from home	y from home	
treturns exemptions (11) (11) (12) (13) (12) (13) (13) (15) (15) (15) (15) (15) (15) (15) (15	Marital status	Number	Number	Adjusted aross	Totalino	ome tax	Number	Number	Adjusted aross	Total income tax	ome tax
Columbic		of	of	income	Number of		of		income	Number of	
110 (11) (12) (13) (14) (15) (returns	exemptions	less deficit	returns	Amonnt	returns	exemptions	less deficit	returns	Amonut
1,136,462 26,544,133 3,666,992,412 23,885,588 513,206,737 428,292 51,400 51,400,384 3,159,495,060 18,190,425 464,582,957 137,199 10,100 1,140,013		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
of married persons filing jointly 26,511,423 51,460,384 3,159,495,060 18,190,426 464,562,957 137,199 17,	All returns	47,336,162	83,544,133	3,866,992,412	23,883,588	513,206,737	428,292	521,537	32,473,423	307,466	4,308,980
of married persons filing separately, total 528,870 797,382 37,404,019 377,278 6,416,558 19,993 arms of married persons filing separately, spouse not filing 528,870 797,382 37,404,019 377,278 6,381,120 18,992 arms of married persons filing separately, spouse not filing 528,870 77,284,952 612,815,288 4,945,390 382,856 35,493 31,14,742 62,530 of single persons filing separately, spouse filing 52,832,32 52 13,3218 32,625 52,940,209 332,856 43,605,571 208,541 208,541 208,541 208,541 208,541 208,541 208,541 204,241 208,541 208,541 208,541 208,541 208,541 208,541 208,541 204,241 208,541 208,541 208,541 208,541 208,541 208,541 208,541 204,241 208,541 2	Returns of married persons filing jointly	26,511,423	51,460,384	3,159,495,060	18,190,426	464,582,957	137,199	162,258	15,468,961	98,891	2,125,922
runs of married persons filing separately, spouse filing 2,695 4,103 7,97,382 7,404,019 7,104	Returns of married persons filing separately, total	531,565	801,486	37,599,097	379,623	6,416,558	19,993	24,158	1,376,126	15,672	221,756
unns of married persons filing separately, spouse not filing 2,696 4,103 195,076 2,346 35,438 * 1,001 of heads of household 17,907,730 27,884,952 612,815,286 4,945,390 38,114,742 62,530 of single persons 2,313,218 3,267,285 52,940,209 332,865 3,660,571 208,541 20 of single persons Exemptions for parents Marrial status Number Adjusted gross Total income Number of income Amount Number of income Amount Inchms Income 1,343,432 1,443,625 1,656,4328 1,087,720 10,3 of married persons filing separately, total 1,086,471 1,386,757 1,386,757 1,439,526 1,439,526 1,656,4328 1,097 1,097 of married persons filing separately, spouse filing 1,986,471 1,386,757 1,382,752 1,439,526 1,499,009 1,490,009 of heads of household 1,447,064 1,664,786 60,875,981 4,387,285 4,067,241 5,616 of surviving spouses	Returns of married persons filing separately, spouse filing	528,870	797,382	37,404,019	377,278	6,381,120	18,992	21,158	1,357,566	15,672	221,756
of single persons 50 fousehold 50 fousehold 50 four serior for fousehold 50 four serior for fousehold 50 four serior for four filling separately, spouse filling prouses filling separately, spouse filling prouses filling separately, spouse filling spouses of surviving spouses so filling separately, spouse filling spouses filling separately, spouse filling spouses 50 for filling 50 fo	Returns of married persons filing separately, spouse not filing	2,695	4,103	195,078	2,346	35,438	* 1,001	* 3,000	18,560	0	0
of single persons 72,226 130,026 4,142,759 35,292 431,909 *30 A single persons 2,313,218 3,267,286 55,940,209 332,856 3,660,571 208,541 2 Exemptions persons Number Exemptions for parents Number Adjusted gross Total income tax Number Of income Number of income Amount Amount Number Amount	Returns of heads of household	17,907,730	27,884,952	612,815,286	4,945,390	38,114,742	62,530	76,287	3,143,220	33,558	243,360
Parameter Para	Returns of surviving spouses	72,226	130,026	4,142,759	35,292	431,909	* 30	* 30	-38,766	0	0
Exemptions for parents Marital status Number Adjusted gross Total income tax Number of income Number Number of income Number Number of income Number Number of income Number Number of income Number of income Number Number of income Number of	Returns of single persons	2,313,218	3,267,285	52,940,209	332,856	3,660,571	208,541	258,805	12,523,882	159,344	1,717,942
Martial status Number of name of married persons filing separately, spouse not filing spouses Number of income tax Adjusted gross income tax Total income tax Number of income tax Number of income tax Number of income tax Number of income tax Amount returns Amount returns Number of income tax Number of					Exem	ptions for deper	ndents—contin	pen			
Martial status Number of married persons filing separately, spouse not filing spouses Number of income points Amount points Number of poi			Exe	mptions for pare	nts			Exemption	Exemptions for other dependents	pendents	
tetums of income less deficit returns (20) (21) (22) (23) (24) (25) (25) (25) (25) (25) (25) (25) (25	Marital status	Number	Number	Adjusted gross	Total inc	ome tax	Number	Number	Adjusted gross	Total income tax	ome tax
returns exemptions less deflict returns returns returns returns (20) (21) (22) (23) (24) (25) (26) (25) (27)		ot	of 	income	Number of	Amount	Jo .		income	Number of	Amount
(20) (21) (22) (23) (24) (25) (76, 287) (76, 287) (21, 76, 287) (21, 76, 287) (21, 76, 287) (21, 284, 328) (22) (23, 284, 328) (24, 328) (25, 43, 328) (25, 24, 328)		retums	exemptions	less deficit	returns		returns	exemptions	less deficit	returns	
2,776,287 3,317,178 173,434,829 1,749,525 16,564,328 7,087,720 10,3 of married persons filing separately, total urns of married persons filing separately, spouse not filing of features of household 1,086,471 1,368,757 103,796,002 758,117 11,439,555 1,637,237 2,3 of married persons filing separately, total urns of married persons filing separately, spouse not filing 30,876 34,511 1,872,039 27,138 245,113 49,009 urns of married persons filing separately, spouse not filing 993 933,519 1,839,115 26,145 243,073 49,009 1 4,47,064 1,664,785 60,875,981 868,897 4,387,285 4,067,241 5,6 of surviving spouses * 1,991 * 3,982 * 71,451 0 * 6,016 * 6,016		(20)	(21)	(22)	(23)	(24)	(25)	(56)	(27)	(28)	(29)
ately, total 31,869 34,511 1,388,757 103,796,002 758,117 11,439,555 1,637,237 2,3 2,3 34,869 34,611 1,872,039 27,138 245,113 49,009 30,876 33,519 1,839,115 26,145 243,073 49,009 eparately, spouse not filing *993 *38,519 1,839,115 26,145 243,073 49,009 1,447,064 1,664,785 60,875,981 888,897 4,387,285 4,067,241 5,5 3,5 3,5 3,5 3,5 3,5 3,5 3,5 3,5 3,5	All returns	2,776,287	3,317,178	173,434,829	1,749,525	16,564,328	7,087,720	10,308,537	282,294,027	2,430,424	18,626,450
spouse filing 31,869 34,511 1,872,039 27,138 245,113 49,009 spouse not filing * 993 * 36,519 * 38,519 * 38,91 * 26,145 243,073 49,009 * 1,447,064 1,664,785 60,875,981 868,897 4,387,285 4,067,241 5,5 * 1,991 * 3,982 * 71,451 0 * 6,016 * 6,016	Returns of married persons filing jointly	1,086,471	1,368,757	103,796,002	758,117	11,439,555	1,637,237	2,381,638	122,825,127	880,926	11,680,354
so filing separately, spouse not filing 30,876 33,519 1,839,115 26,145 243,073 49,009 9 s filing separately, spouse not filing * 993 * 32,925 * 993 * 2,040 0	Returns of married persons filing separately, total	31,869	34,511	1,872,039	27,138	245,113	49,009	61,322	1,853,894	34,604	205,501
is filing separately, spouse not filing 1,447,064 1,664,785 60,875,981 868,897 4,387,285 4,067,241 5,5 1 2,040 1,991 3,3,982 7,1,451 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Returns of married persons filing separately, spouse filing	30,876	33,519	1,839,115	26,145	243,073	49,009	61,322	1,853,894	34,604	205,501
1,447,064 1,664,785 60,875,981 868,897 4,387,285 4,067,241 5,5 * 1,991 * 3,982 * 71,451 0 0 * 6,016 *	Returns of married persons filing separately, spouse not filing	* 993	* 993	* 32,925	* 993	* 2,040	0	0	0	0	0
*1,991 *3,982 *71,451 0 0 *6,016	Returns of heads of household	1,447,064	1,664,785	60,875,981	868,897	4,387,285	4,067,241	5,937,734	121,188,860	1,046,873	4,503,132
	Returns of surviving spouses	* 1,991	* 3,982	* 71,451	0	0	* 6,016	* 6,016	284,709	* 4,006	* 14,721
Returns of single persons 208,891 245,143 6,819,356 95,373 492,374 1,328,217 1,9	Returns of single persons	208,891	245,143	6,819,356	95,373	492,374	1,328,217	1,921,827	36,141,437	464,013	2,222,742

^{*}Estimate should be used with caution due to the small number of sample returns on which it is based. NOTE: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013
[All figures are estimates based on samples—money amounts are in thousands of dollars]

					All r	etums with ean	All returns with earned income credit	芸				
Size of adjusted		Δαίειστο	EIC salaries	laries	EIC self-employment	ployment	EIC earned	ırned	Total earned	arned	EIC used to offset	o offset
gross income	Number of	dross income	and wages	ages	income	ne	income [1]	e [1]	income credit	credit	income tax before credits	fore credits
	returns	less deficit	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Total	28,821,785	506,981,978	25,258,832	449,428,656	7,524,678	52,000,862	28,821,785	501,581,802	28,821,785	68,084,086	4,240,719	1,294,144
No adjusted gross income	230,757	-13,408,301	134,780	1,110,194	151,007	419,312	230,757	1,554,636	230,757	205,972	* 22	* 15
\$1 under \$1,000	364,024	188,267	229,997	285,959	146,570	106,232	364,024	392,191	364,024	47,295	0	0
\$1,000 under \$2,000	467,872	717,579	377,550	682,312	123,140	138,672	467,872	820,983	467,872	121,059	0	0
\$2,000 under \$3,000	458,342	1,154,930	377,816	1,045,683	112,656	262,929	458,342	1,308,611	458,342	223,368	0	0
\$3,000 under \$4,000	603,887	2,120,534	493,740	1,805,794	150,128	427,141	603,887	2,232,935	603,887	377,169	0	0
\$4,000 under \$5,000	713,360	3,207,008	584,958	2,692,998	185,274	602,668	713,360	3,295,666	713,360	573,523	0	0
\$5,000 under \$6,000	762,633	4,189,934	625,034	3,351,872	210,308	878,915	762,633	4,230,787	762,633	755,403	0	0
\$6,000 under \$7,000	867,582	5,647,640	713,241	4,355,612	241,907	1,209,628	867,582	5,635,780	867,582	976,055	0	0
\$7,000 under \$8,000	919,736	6,892,910	790,892	5,783,837	259,537	980,268	919,736	6,783,062	919,736	1,260,569	0	0
\$8,000 under \$9,000	981,140	8,356,330	825,191	6,614,476	280,213	1,476,322	981,140	8,105,014	981,140	1,608,109	0	0
\$9,000 under \$10,000	1,597,970	15,228,557	1,160,522	9,498,973	743,168	5,339,057	1,597,970	14,838,030	1,597,970	3,588,367	* 5,000	* 59
\$10,000 under \$11,000	1,265,710	13,269,645	1,056,608	10,016,645	382,525	2,581,855	1,265,710	12,598,500	1,265,710	2,502,480	396,075	19,914
\$11,000 under \$12,000	1,136,681	13,056,476	986,254	10,634,658	299,547	1,814,448	1,136,681	12,462,979	1,136,681	2,450,404	360,567	51,160
\$12,000 under \$13,000	1,237,876	15,486,892	1,050,993	11,979,526	330,359	2,646,412	1,237,876	14,625,938	1,237,876	3,013,732	363,274	47,289
\$13,000 under \$14,000	1,474,062	19,894,680	1,121,885	13,028,192	604,821	6,141,534	1,474,062	19,169,726	1,474,062	4,784,063	328,118	22,217
\$14,000 under \$15,000	1,044,271	15,091,220	876,730	10,972,009	352,193	3,469,814	1,044,271	14,441,823	1,044,271	3,806,716	123,785	1,842
\$15,000 under \$16,000	835,635	12,942,993	711,222	10,049,431	269,894	2,432,529	835,635	12,481,960	835,635	3,458,244	* 7,962	* 1,636
\$16,000 under \$17,000	881,002	14,542,314	787,736	12,098,911	225,905	1,884,256	881,002	13,987,365	881,002	3,612,504	16,938	1,860
\$17,000 under \$18,000	840,230	14,699,871	762,627	12,650,420	202,073	1,308,048	840,230	13,958,467	840,230	3,345,802	35,002	4,742
\$18,000 under \$19,000	780,330	14,436,420	727,802	12,672,959	167,630	1,258,982	780,330	13,931,941	780,330	3,001,720	44,810	10,877
\$19,000 under \$20,000	671,167	13,075,545	625,930	11,404,573	117,861	1,091,220	671,167	12,495,793	671,167	2,527,252	54,722	16,895
\$20,000 under \$25,000	2,995,525	67,233,113	2,795,798	59,869,025	557,676	4,728,979	2,995,525	64,602,345	2,995,525	10,851,382	243,892	120,032
\$25,000 under \$30,000	2,630,904	72,196,904	2,526,073	66,488,773	415,242	2,942,340	2,630,904	69,432,143	2,630,904	7,454,750	536,218	247,868
\$30,000 under \$35,000	2,190,128	71,077,028	2,109,076	64,600,757	378,362	3,182,715	2,190,128	67,783,472	2,190,128	4,302,376	786,975	434,754
\$35,000 under \$40,000	1,544,531	57,534,179	1,509,046	52,699,753	287,385	2,301,004	1,544,531	55,000,757	1,544,531	2,139,568	601,871	215,116
\$40,000 under \$45,000	918,194	38,779,190	895,984	35,300,534	210,868	1,583,686	918,194	36,884,221	918,194	887,310	282,002	88,040
\$45,000 under \$50,000	359,141	16,877,382	352,521	15,359,340	107,588	737,523	359,141	16,096,863	359,141	201,333	51,467	9,629
\$50,000 and over	49,098	2,492,737	48,828	2,375,440	10,844	54,374	49,098	2,429,814	49,098	7,562	* 2,017	* 199
Footnotes at end of table.												

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Total income Tota				All returns	s with earned in	All returns with earned income credit—continued	untinued			Ř	eturns with no a	Returns with no aualifying children	
Size of adjusted gross income regimes Day of adjusted gross income regimes Mumber of process income regimes Amount r	:	Total in	come	EIC used	to offset	EIC refur	ndable	Nonta	xable			EIC salaries	aries
Vinited of Uniformity Amount (13) Amount (14) Number of Laboration Amount (14) Amount (14) Amount (14) Amount (14) (14) (14) (14) (14) (14) (14) (14) (14) (14) (14) (14) (14) (15)	Size of adjusted	ta)	×	all other	. taxes	porti	no	comba	ıtpay	Number of	Adjusted	and wages	ages
1,834,967 1,93,000 1,19,000		Number of returns	Amount		Amount	Number of returns	Amount	Number of returns	Amount	retums	less deficit	Number of returns	Amount
4. Feel, sept. 1 7. Sept. 4. Sept. 2 7. Best, sept. 3 5. Best, sept. 3 5. Best, sept. 3 5. Sept. 4. Sept. 3 5. Sept. 4. Sept. 3 5. Sept. 4. Sept. 3 7. Dec. 3 </th <th></th> <th>(13)</th> <th>(14)</th> <th>(15)</th> <th>(16)</th> <th>(17)</th> <th>(18)</th> <th>(19)</th> <th>(20)</th> <th>(21)</th> <th>(22)</th> <th>(23)</th> <th>(24)</th>		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
**18 **121 119,066 71,334 149,603 132,77 **983 **25,130 170,084 6,149,623 0 0 0 106,238 10,018 393,365 10,277 0 299,478 149,602 0 0 106,239 16,379 385,089 104,600 0 299,478 749,644 0 0 142,811 50,377 367,915 376,722 0 0 299,478 749,644 0 0 172,889 100,720 599,439 170,620 0 0 299,478 749,646 0 0 172,889 100,720 599,434 12,702 0 0 408,606 247,346 0 0 172,889 100,720 599,437 140,401 199,89 140,466 3669,000 0 0 172,889 100,720 599,437 140,404 199,89 140,466 3669,000 0 0 227,445 137,420 140,406	Total	1,684,951	793,531	6,986,702	7,645,438	25,176,329	59,144,504	9,967	152,284	7,255,609	51,944,412	6,048,305	49,171,862
0 0 67,848 10,018 303,935 37,277 0 0 299,452 148,522 0 0 0 0 0 0 0 0 0 299,473 14,680 0 0 299,474 78,616 0 0 299,474 78,616 0 0 299,474 78,616 0 0 299,474 78,616 0 0 299,474 78,616 0 0 299,474 78,616 0 0 299,474 78,616 0 0 299,474 78,616 0 0 299,474 78,616 0 0 408,666 1,43,614 497,052 0 0 442,366 1,43,614 497,052 0 0 442,366 1,43,614 497,052 0 0 442,366 1,43,614 497,052 0 0 442,366 1,43,614 497,052 0 0 442,366 1,43,468 1,44,668 1,412,861 1,43,468 1,44,668 1,414,668	No adjusted gross income	* 13	* 121	119,066	71,354	149,503	134,603	* 993	* 25,130	170,884	-6,149,623	95,126	512,486
0 0 106,239 16,379 386,086 104,880 0 0 344,744 526,824 0 0 0 106,139 16,379 382,086 104,880 0 0 344,744 526,824 0 0 0 142,811 523,745 382,868 100,722 64,086 664,681 0 0 408,806 21,133,46 0 0 112,899 100,722 644,086 664,681 0 0 441,482 2,1445 1,414,040 0 482,386 2,647,186 0 0 441,482 2,647,186 0 0 441,482 2,647,186 0 0 441,482 2,647,186 0 0 441,482 2,647,186 0 0 0 441,482 2,647,186 0 0 0 0 441,482 2,647,186 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$1 under \$1,000	0	0	67,848	10,018	303,935	37,277	0	0	299,452	148,252	173,533	230,793
0 0 109 610 29,763 382,869 193,605 0 299,478 749,648 749,648 0 0 142,814 26,377 507,915 326,722 0 0 406,606 1433,590 0 0 192,899 76,476 564,986 644,681 0 407,622 0 407,452 264,186 0 0 192,899 100,722 644,086 644,681 0 70,540 564,805 3,669,060 0 0 0 237,445 133,106 743,796 842,949 72,995 710,540 564,805 3,669,060 0 0 0 247,031 146,036 142,140 9 70,540 564,805 3,669,060 3,669,060 3,669,060 3,669,060 3,669,060 3,669,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060 3,699,060	\$1,000 under \$2,000	0	0	106,239	16,379	385,069	104,680	0	0	344,744	526,924	266,525	501,041
0 0 142,811 50,791 500,915 326,792 0 408,606 1,433,500 1 0 178,859 76,470 599,434 497,062 0 471,422 1,133,46 1 0 128,899 100,725 654,086 664,681 0 482,386 2,143,346 1 0 0 237,445 133,106 743,786 842,949 7.2985 70,540 564,805 2,647,68 1 0 0 247,031 146,038 814,966 1,112,530 993 148,296 514,746 1 0 0 227,445 133,106 149,966 1,112,530 993 148,246 4,074,468 1 0 0 247,031 149,046 1,112,530 993 148,246 1,112,530 993 148,246 1,112,530 993 148,246 1,112,530 148,241 1,112,530 1,112,530 1,113,530 1,113,414 1,112,530 1,113,530 1,114,532	\$2,000 under \$3,000	0	0	109,610	29,763	382,869	193,605	0	0	299,478	749,648	228,541	632,704
0 0 178,859 76,470 599,434 497,052 0 471,452 21,23,346 0 0 192,399 100,722 664,068 664,681 0 0 471,482 2,123,346 0 0 237,445 133,106 742,996 70,540 564,806 3,669,000 0 0 247,031 148,038 814,966 1,112,530 993 74,216 564,806 3,669,000 0 0 27,2287 764,195 1,490,112,530 993 74,216 515,907 4,7488 0 0 27,2287 764,195 1,490,116 2,844,112 0 667,224 5,31,208 1 0 27,465 1,490,112 1,490,112 1,491,112,530 993 7,13,61 513,792 64,174,18 1 0 0 27,2285 1,760,198 1,492,116 1,493,111 1,493,111 1,493,111 1,493,111 1,493,111 1,493,111 1,493,111 1,493,111 1,493,	\$3,000 under \$4,000	0	0	142,811	50,377	507,915	326,792	0	0	408,606	1,433,590	321,223	1,200,990
0 0 192,899 100,722 654,086 654,681 2.995 7.0540 642,366 2.647,186 3.689,060 4 0 0 237,445 133,106 743,766 842,949 *2,995 *7.0540 564,805 3.689,060 4 0 0 237,445 133,106 743,766 1412,530 *983 *14,216 515,907 4,038,134 4 0 0 0 258,065 197,702 882,447 1,412,181 0 567,248 5,175,268 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,388,134 4 4,488,134 4 4,488,134 4 4,488,134 4 4,488,134 4 4,488,134 4 4,488,134 4 4,488,134 4 4,488,134	\$4,000 under \$5,000	0	0	178,859	76,470	599,434	497,052	0	0	471,452	2,123,345	376,648	1,740,709
0 0 237,445 133,106 743,796 942,949 *2,995 *70,540 564,805 3,669,060 4 0 0 247,031 148,036 814,966 1,112,530 *993 *18,657 564,160 4,074,456 4 0 0 258,065 197,708 892,487 1,410,401 *998 *14,216 515,097 4,074,456 4 4,074,456 4 4,074,456 4 4,074,412 0 0 567,224 5,991,046 5,992,391,000 567,224 5,991,046 6,197,236 6,197,381 0 0 567,224 5,975,266 5,975,266 6,177,113 4 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4 6,177,113 4	\$5,000 under \$6,000	0	0	192,899	100,722	654,086	654,681	0	0	482,366	2,647,186	387,389	2,076,053
0 0 247,031 148,038 814,966 1,112,530 *993 *18,957 543,150 4,074,488 4 0 0 258,065 197,708 882,487 1,410,401 *998 *14,216 515,907 4,338,134 4 0 258,065 197,708 1,482,116 2,824,112 0 567,224 5,331,208 4 0 57,482 2,252 272,925 270,283 1,168,036 2,143,181 0 591,045 6,197,256 5,331,208 345,887 39,885 272,627 340,372 2,128,961 993 *14,241 4,17,113 4 345,887 39,885 270,283 1,003,720 2,128,961 993 *14,241 4	\$6,000 under \$7,000	0	0	237,445	133,106	743,796	842,949	* 2,995	* 70,540	564,805	3,669,060	457,846	2,847,465
6 0 258,065 197,708 892,487 1,410,401 *998 *14,216 515,907 4,388,134 *4 *8,492 *8,492 *1492,116 2,824,112 0 567,224 5,391,208 4 *8,492 *2,252 272,2287 764,195 1,492,116 2,824,112 0 567,224 5,391,208 4 \$4,492 2,252 272,228 272,228 1,003,720 2,143,181 0 567,224 5,391,208 4 \$4,45,847 2,252 272,228 277,2283 1,003,720 2617,701 0 513,491 6,197,392 6 \$340,125 85,825 560,973 886,307 1,132,822 3,292,535 0 0 455,892 6 141,171 4 \$10,125 86,825 560,973 886,307 1,132,822 3,292,535 0 0 141,415 1 \$10,03 \$1,03 \$1,03 \$2,253 \$1,282 \$1,034,30 0 0 52,392	\$7,000 under \$8,000	0	0	247,031	148,038	814,966	1,112,530	* 993	* 18,957	543,150	4,074,458	467,458	3,522,289
*** 8,492 *** 2,287 764,195 1,492,116 2,824,112 *** 0 667,224 5,391,208 *** 4 *** 8,492 *** 8,492 *** 2,282 339,385 1,168,036 2,143,181 *** 0 567,224 5,391,208 *** 4 57,458 2,282 272,925 270,283 1,003,720 2,128,961 *** 993 *** 13,873 519,748 5,975,288 *** 4 345,887 39,888 560,973 886,307 1,132,822 3,875,539 *** 0 651,743 4 6,147,133 4 118,817 43,717 338,659 512,339 863,307 1,138,817 998 *** 4,198 73,892 6,141,515 4 118,817 43,717 438,659 261,074 821,206 90 60 57,744 1 118,817 43,717 438,659 261,074 821,206 80 90 65,774 1,395,70 11,867 11,867 43,010 11,261 863,439 3,743,83 4,4198	\$8,000 under \$9,000	0	0	258,065	197,708	892,487	1,410,401	866 *	* 14,216	515,907	4,388,134	447,291	3,699,139
* 8,492 * 293 369,427 339,385 1,168,036 2,143,181 0 691,045 6,197,925 5 57,486 2,252 272,925 270,283 1,108,720 2,128,961 * 993 * 13,873 5,974,88 5,975,268 4 345,987 2,252 270,283 1,003,720 2,128,961 * 993 * 13,491 6,417,113 4 345,987 38,865 274,657 384,432 887,754 2,617,010 0 455,892 6,417,113 4 310,125 86,825 560,973 1,322,536 0 455,892 6,417,113 4 4,174,113 4 4,174,114 4 4 4,144,114 4 4,144,114 4 4,144,114 4 4,144,114 4 4,144,114 4 4 4 4,144,145 4 4,144,145 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 <td>\$9,000 under \$10,000</td> <td>0</td> <td>0</td> <td>732,287</td> <td>764,195</td> <td>1,492,116</td> <td>2,824,112</td> <td>0</td> <td>0</td> <td>567,224</td> <td>5,391,208</td> <td>490,816</td> <td>4,503,581</td>	\$9,000 under \$10,000	0	0	732,287	764,195	1,492,116	2,824,112	0	0	567,224	5,391,208	490,816	4,503,581
57,458 2,252 270,282 270,283 1,003,720 2,128,961 *993 *13,873 519,748 5,975,268 4 345,987 32,686 274,657 349,432 867,754 2,617,010 0 513,491 6,417,113 4 310,125 86,825 560,973 886,307 1,132,822 3,875,539 0 0 455,892 6,141,515 4 118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 45,682 6,141,515 4 118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 194,065 2,769,744 1 118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 0 194,065 2,769,744 1 118,817 43,717 48,406 823,363 3,292,535 0 0 0 92,535 1,214,545 11,909 70 10 70 70<	\$10,000 under \$11,000	* 8,492	* 293	369,427	339,385	1,168,036	2,143,181	0	0	591,045	6,197,925	526,830	5,170,628
345,987 39,868 274,667 349,432 867,754 2,617,010 0 513,491 6,417,113 4 310,125 86,825 560,973 886,307 1,132,822 3,675,539 0 0 455,892 6,141,515 4 118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 455,892 6,141,515 4 118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 455,892 6,141,515 4 100 248,651 408,406 823,363 3,292,535 0 0 0 52,732 812,959 6,141,545 11,395 12,144,645 11,395,570 12,144,645	\$11,000 under \$12,000	57,458	2,252	272,925	270,283	1,003,720	2,128,961	* 993	* 13,873	519,748	5,975,268	474,343	5,338,499
310,125 85,825 560,973 886,307 1,132,822 3,875,539 0 455,892 6,141,515 4 118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 455,892 6,141,515 4 118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 194,065 2,769,744 1 1 0 248,651 408,406 823,363 3,048,202 0 0 65,532 812,959 812,959 812,959 812,959 1,214,545 812,956 1,214,545 1,214,545 1,214,545 1,214,545 1,214,646 <td>\$12,000 under \$13,000</td> <td>345,987</td> <td>39,858</td> <td>274,657</td> <td>349,432</td> <td>857,754</td> <td>2,617,010</td> <td>0</td> <td>0</td> <td>513,491</td> <td>6,417,113</td> <td>465,551</td> <td>5,383,122</td>	\$12,000 under \$13,000	345,987	39,858	274,657	349,432	857,754	2,617,010	0	0	513,491	6,417,113	465,551	5,383,122
118,817 43,717 338,659 512,339 903,382 3,292,535 0 0 194,065 2,769,744 1 1 48,717 248,651 408,406 823,363 3,048,202 0 0 52,532 812,959 1 2 212,299 317,207 859,349 3,293,437 *986 *4,198 73,692 1,214,545 1 2 1 821,207 859,349 3,293,437 *998 *4,198 73,692 1,214,545 1 4 0 1 150,198 261,074 821,206 3,079,986 0 0 79,828 1,24,545 1 4 0 150,198 210,035 755,304 2,780,899 0 0 79,828 1,24,545 1 4 1,50,198 210,035 755,304 2,780,899 4,432 73,470 725,579 1 4 4,401 420,697 571,170 2,533,613 6,635,712 1,030 0 <	\$13,000 under \$14,000	310,125	85,825	560,973	886,307	1,132,822	3,875,539	0	0	455,892	6,141,515	417,107	5,345,471
0 248,651 408,406 823,363 3,048,202 0 0 52,532 812,959 0 212,299 317,207 859,949 3,293,437 *96 *4,198 73,692 1,214,545 0 1 182,799 261,074 821,206 3,079,986 0 0 79,828 1,241,545 1 1 1 150,198 210,035 755,304 2,780,809 0 0 79,828 1,245,45 1 1 1 1 1,61,969 210,035 755,304 2,780,809 0 0 89,777 1,292,011 1 1 1 4,401 420,697 571,170 2,533,613 6,635,712 *1,030 0	\$14,000 under \$15,000	118,817	43,717	338,659	512,339	903,382	3,292,535	0	0	194,065	2,769,744	169,518	2,195,123
0 1 212,299 317,207 859,949 3,293,437 *998 *4,198 73,692 1,214,545 0 1 182,799 261,074 821,206 3,079,986 0 79,828 1,395,570 0 0 160,198 210,035 755,304 2,780,809 0 69,777 1,292,011 1 1 126,502 191,261 651,573 2,319,096 0 37,470 725,579 1 1,969 4,401 420,697 571,170 2,533,613 6,635,712 *1,030 0 0 0 279,579 155,819 349,099 443,732 1,774,668 3,423,891 0	\$15,000 under \$16,000	0	0	248,651	408,406	823,363	3,048,202	0	0	52,532	812,959	47,218	658,568
0 0 182,799 261,074 821,206 3,079,986 0 79,828 1,395,570 75,366 1 150,198 210,035 755,304 2,780,809 0 69,777 1,292,011 61,866 1 126,502 191,261 651,573 2,319,096 0 37,470 725,579 35,45 11,969 4,401 420,697 571,170 2,533,613 6,635,712 *1,036 0 0 0 0 0 37,470 725,579 35,45 35,45 35,434 0 <td>\$16,000 under \$17,000</td> <td>0</td> <td>0</td> <td>212,299</td> <td>317,207</td> <td>859,949</td> <td>3,293,437</td> <td>866 *</td> <td>* 4,198</td> <td>73,692</td> <td>1,214,545</td> <td>62,665</td> <td>893,700</td>	\$16,000 under \$17,000	0	0	212,299	317,207	859,949	3,293,437	866 *	* 4,198	73,692	1,214,545	62,665	893,700
0 0 150,198 210,035 755,304 2,780,809 0 69,777 1,292,011 61,86 1 1 126,502 191,261 651,573 2,319,096 0 37,470 725,579 35,45 1 1 969 *4,401 420,697 571,170 2,533,613 6,635,712 *1,005 *1,006 7 725,579 35,45 2 279,579 4,401 420,697 571,170 2,533,613 6,635,712 *1,006 *1,006 *1,007 *0 0	\$17,000 under \$18,000	0	0	182,799	261,074	821,206	3,079,986	0	0	79,828	1,395,570	75,361	1,116,915
0 0 126,502 191,261 651,573 2,319,096 0 0 37,470 725,579 35,45 11,969 *1,997 *747 543,010 875,363 2,911,561 9,855,987 *1,005 *1,006 71,006 725,579 35,45 279,579 4401 420,697 571,170 2,533,613 6,635,712 *1,006 *1,006 0	\$18,000 under \$19,000	0	0	150,198	210,035	755,304	2,780,809	0	0	69,777	1,292,011	61,860	1,052,997
*1,997 *747 543,010 875,363 2,911,561 9,855,987 *993 *4,340 0 0 11,969 4,401 420,697 571,170 2,533,613 6,635,712 *1,005 *1,006 0	\$19,000 under \$20,000	0	0	126,502	191,261	651,573	2,319,096	0	0	37,470	725,579	35,457	549,587
11,969 4,401 420,697 571,170 2,533,613 6,635,712 *1,005 *1,030 0 0 279,579 155,819 349,099 443,732 1,774,668 3,423,891 0 <t< td=""><td>\$20,000 under \$25,000</td><td>* 1,997</td><td>* 747</td><td>543,010</td><td>875,363</td><td>2,911,561</td><td>9,855,987</td><td>* 993</td><td>* 4,340</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	\$20,000 under \$25,000	* 1,997	* 747	543,010	875,363	2,911,561	9,855,987	* 993	* 4,340	0	0	0	0
279,579 155,819 349,099 443,732 1,774,668 3,423,891 0 0 0 0 0 0 332,966 310,399 262,606 248,686 1,675,765 0 0 0 0 0 0 187,142 128,785 177,618 125,068 643,780 674,201 0 0 0 0 0 29,39 20,543 95,624 36,624	\$25,000 under \$30,000	11,969	4,401	420,697	571,170	2,533,613	6,635,712	* 1,005	* 1,030	0	0	0	0
332,966 310,399 262,606 248,686 1,092,225 1,675,765 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$30,000 under \$35,000	279,579	155,819	349,099	443,732	1,774,668	3,423,891	0	0	0	0	0	0
187,142 128,785 177,618 125,068 643,780 674,201 0 0 0 0 0 29,398 20,543 95,624 36,695 276,885 155,010 0 0 0 0 0 0 **1008 **770 **773 **267 **36,935<	\$35,000 under \$40,000	332,966	310,399	262,606	248,686	1,092,225	1,675,765	0	0	0	0	0	0
29,398 20,543 95,624 36,695 276,885 155,010 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$40,000 under \$45,000	187,142	128,785	177,618	125,068	643,780	674,201	0	0	0	0	0	0
4 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$45,000 under \$50,000	29,398	20,543	95,624	36,695	276,885	155,010	0	0	0	0	0	0
0 0 0 0,1313 0,430 0,131	\$50,000 and over	* 1,008	* 772	8,797	866	40,313	6,498	0	0	0	0	0	0

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Returns	with no qualifyiı	Returns with no qualifying children -continued	ntinued				
Size of adjusted	EIC self-employment income	If-employment income	EIC eamed income [1]	amed e [1]	Total earned income credit	arned	EIC used to offset income tax before credits	to offset efore credits	Total income tax	icome x	EIC used to offset	offset taxes
gross income									- 1		-	
	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(56)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
Total	1,982,468	6,557,092	7,255,609	55,728,954	7,255,609	2,032,984	1,560,563	139,446	840,889	172,042	1,573,906	439,439
No adjusted gross income	106,986	204,533	170,884	717,019	170,884	39,037	* 13	*	* 10	* 98	83,496	22,019
\$1 under \$1,000	135,766	87,225	299,452	318,019	299,452	20,303	0	0	0	0	60,089	6,030
\$1,000 under \$2,000	108,736	110,458	344,744	611,499	344,744	43,732	0	0	0	0	89,816	12,260
\$2,000 under \$3,000	90,161	193,100	299,478	825,804	299,478	60,453	0	0	0	0	86,033	17,752
\$3,000 under \$4,000	113,807	290,862	408,606	1,491,852	408,606	110,756	0	0	0	0	103,495	28,537
\$4,000 under \$5,000	138,087	406,711	471,452	2,147,421	471,452	159,603	0	0	0	0	130,666	41,996
\$5,000 under \$6,000	139,936	532,709	482,366	2,608,763	482,366	192,183	0	0	0	0	124,577	47,533
\$6,000 under \$7,000	165,587	743,917	564,805	3,591,382	564,805	252,366	0	0	0	0	154,628	61,651
\$7,000 under \$8,000	154,974	468,052	543,150	3,990,341	543,150	246,224	0	0	0	0	139,795	53,330
\$8,000 under \$9,000	133,794	482,908	515,907	4,182,047	515,907	214,121	0	0	0	0	110,648	37,507
\$9,000 under \$10,000	142,775	654,144	567,224	5,157,725	567,224	199,202	* 5,000	* 59	0	0	132,421	40,393
\$10,000 under \$11,000	130,097	574,476	591,045	5,745,104	591,045	171,599	396,075	19,914	* 8,492	* 293	113,943	25,567
\$11,000 under \$12,000	101,994	213,936	519,748	5,552,435	519,748	118,313	359,569	51,009	57,458	2,252	74,426	9,872
\$12,000 under \$13,000	98,752	514,077	513,491	5,897,199	513,491	82,304	362,976	47,207	345,987	39,858	38,641	8,258
\$13,000 under \$14,000	79,710	401,530	455,892	5,747,002	455,892	51,408	317,121	19,690	310,125	85,825	27,414	8,939
\$14,000 under \$15,000	40,207	328,277	194,065	2,523,400	194,065	19,472	119,809	1,562	118,817	43,717	20,822	5,715
\$15,000 under \$16,000	16,775	59,001	52,532	717,569	52,532	15,609	0	0	0	0	11,826	2,973
\$16,000 under \$17,000	27,134	119,322	73,692	1,013,022	73,692	16,873	0	0	0	0	21,042	4,744
\$17,000 under \$18,000	21,280	38,931	79,828	1,155,846	79,828	12,664	0	0	0	0	18,607	2,352
\$18,000 under \$19,000	28,421	83,128	69,777	1,136,125	69,777	5,920	0	0	0	0	20,360	1,804
\$19,000 under \$20,000	* 7,488	* 49,795	37,470	599,382	37,470	842	0	0	0	0	11,162	207
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0	0	0	0	0
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0
Footnotes at end of table.												

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Returns	Returns with no qualifying cl	ng children—continued	ntinued				etums with one	Returns with one qualifying child			
:	EIC refu	EIC refundable	Nonta	Nontaxable			EIC salaries	laries	EIC self-employment	nployment	EIC earned	rned
Size of adjusted	por	portion	comb	combat pay	Number of	Adjusted	and wages	ages	income	me	income [1]	[1]
	Number of returns	Amount	Number of retums	Amount	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(66)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	5,070,369	1,454,099	0	0	10,658,993	202,479,613	9,531,690	179,960,714	2,469,597	16,863,644	10,658,993	196,871,404
No adjusted gross income	93,743	17,014	0	0	30,346	-2,580,721	18,220	243,620	22,585	125,361	30,346	368,981
\$1 under \$1,000	239,364	14,272	0	0	35,687	21,097	29,145	23,427	* 6,867	* 11,345	35,687	34,771
\$1,000 under \$2,000	261,941	31,471	0	0	73,060	111,788	66,988	103,641	* 7,372	* 20,066	73,060	123,707
\$2,000 under \$3,000	226,019	42,702	0	0	102,055	259,828	98,505	279,268	12,448	7,820	102,055	287,088
\$3,000 under \$4,000	313,639	82,219	0	0	141,641	500,082	128,184	446,306	22,475	79,192	141,641	525,498
\$4,000 under \$5,000	357,631	117,607	0	0	155,065	692,562	133,028	605,187	32,583	125,976	155,065	731,163
\$5,000 under \$6,000	374,821	144,649	0	0	173,041	950,963	146,484	766,385	44,110	211,007	173,041	977,392
\$6,000 under \$7,000	442,186	190,715	0	0	188,428	1,229,502	159,244	952,569	46,103	282,629	188,428	1,235,197
\$7,000 under \$8,000	438,379	192,893	0	0	237,330	1,777,748	207,589	1,372,577	66,134	360,218	237,330	1,751,752
\$8,000 under \$9,000	427,254	176,614	0	0	319,178	2,727,978	255,608	1,948,406	102,616	719,645	319,178	2,682,267
\$9,000 under \$10,000	462,673	158,749	0	0	820,325	7,834,455	492,722	3,491,436	537,264	4,217,179	820,325	7,708,615
\$10,000 under \$11,000	494,586	126,118	0	0	479,414	5,019,251	367,846	3,309,287	192,336	1,537,071	479,414	4,846,358
\$11,000 under \$12,000	386,868	57,431	0	0	358,381	4,113,499	306,796	3,230,890	104,662	745,382	358,381	3,990,145
\$12,000 under \$13,000	133,373	26,840	0	0	371,472	4,647,020	321,459	3,709,217	93,383	715,711	371,472	4,424,929
\$13,000 under \$14,000	119,673	22,779	0	0	349,722	4,728,308	282,645	3,488,107	93,424	972,652	349,722	4,460,760
\$14,000 under \$15,000	56,770	12,196	0	0	358,825	5,199,910	327,665	4,457,588	70,451	541,321	358,825	4,998,910
\$15,000 under \$16,000	42,709	12,636	0	0	358,566	5,560,059	327,436	4,886,391	64,552	425,612	358,566	5,312,003
\$16,000 under \$17,000	56,658	12,129	0	0	357,471	5,896,836	337,132	5,390,215	53,764	336,820	357,471	5,727,036
\$17,000 under \$18,000	64,357	10,312	0	0	362,479	6,347,239	335,118	5,770,858	59,403	310,143	362,479	6,081,001
\$18,000 under \$19,000	50,410	4,117	0	0	357,844	6,617,731	333,611	5,875,842	63,509	535,294	357,844	6,411,136
\$19,000 under \$20,000	27,316	635	0	0	336,211	6,549,703	320,833	6,007,764	49,873	315,267	336,211	6,323,031
\$20,000 under \$25,000	0	0	0	0	1,553,798	34,934,924	1,469,355	31,646,874	255,140	1,730,690	1,553,798	33,377,564
\$25,000 under \$30,000	0	0	0	0	1,326,461	36,449,190	1,287,034	33,968,881	169,576	1,016,474	1,326,461	34,985,356
\$30,000 under \$35,000	0	0	0	0	1,062,331	34,518,517	1,039,031	31,945,056	158,442	822,826	1,062,331	32,767,881
\$35,000 under \$40,000	0	0	0	0	598,800	22,112,161	593,308	20,499,280	101,281	449,425	598,800	20,948,705
\$40,000 under \$45,000	0	0	0	0	151,060	6,259,984	146,704	5,541,642	39,245	248,516	151,060	5,790,158
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0
Footnotes at end of table.												

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Returns	s with one quali	Returns with one qualifying child—continued	tinued				
Size of adjusted	Totale	Total eamed	EIC used to offset	to offset	Total income	come	EIC used to offset	to offset	EIC refundable	ındable	Nontaxable	able
dross income	income credit	credit	income tax before credits	efore credits	tax	\	all other taxes	taxes.	portion	ion	combat pay	pay
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(26)	(57)	(58)	(29)	(09)
Total	10,658,993	24,790,681	2,162,329	916,433	702,828	519,195	2,340,545	2,679,456	9,660,458	21,194,792	* 2,984	* 47,045
No adjusted gross income	30,346	67,299	£ *	6 *	e *	* 23	19,424	24,888	28,459	42,402	0	0
\$1 under \$1,000	35,687	11,633	0	0	0	0	* 5,866	* 1,667	35,687	996'6	0	0
\$1,000 under \$2,000	73,060	42,090	0	0	0	0	9,058	2,711	73,060	39,379	0	0
\$2,000 under \$3,000	102,055	89,825	0	0	0	0	11,545	2,785	101,050	87,041	0	0
\$3,000 under \$4,000	141,641	177,461	0	0	0	0	25,471	13,232	140,636	164,229	0	0
\$4,000 under \$5,000	155,065	244,540	0	0	0	0	31,585	23,113	154,961	221,427	0	0
\$5,000 under \$6,000	173,041	318,722	0	0	0	0	43,113	32,673	173,041	286,049	0	0
\$6,000 under \$7,000	188,428	413,428	0	0	0	0	49,081	44,058	187,398	369,370	0	0
\$7,000 under \$8,000	237,330	584,818	0	0	0	0	68,794	58,889	237,330	525,929	* 993	* 18,957
\$8,000 under \$9,000	319,178	897,613	0	0	0	0	104,615	115,271	319,178	782,341	866 *	* 14,216
\$9,000 under \$10,000	820,325	2,584,714	0	0	0	0	536,198	649,179	819,021	1,935,535	0	0
\$10,000 under \$11,000	479,414	1,508,804	0	0	0	0	190,292	236,311	479,218	1,272,493	0	0
\$11,000 under \$12,000	358,381	1,134,856	866 *	* 151	0	0	100,620	130,057	358,341	1,004,648	* 993	* 13,873
\$12,000 under \$13,000	371,472	1,166,538	* 299	* 82	0	0	92,014	117,722	371,472	1,048,734	0	0
\$13,000 under \$14,000	349,722	1,102,685	* 6,988	* 1,978	0	0	100,372	152,258	346,711	948,449	0	0
\$14,000 under \$15,000	358,825	1,140,467	* 2,984	* 110	0	0	71,359	96,534	357,244	1,043,823	0	0
\$15,000 under \$16,000	358,566	1,132,597	* 4,986	* 911	0	0	51,498	84,928	356,118	1,046,758	0	0
\$16,000 under \$17,000	357,471	1,136,710	15,933	1,839	0	0	49,646	66,821	354,482	1,068,051	0	0
\$17,000 under \$18,000	362,479	1,144,725	33,864	4,449	0	0	55,319	82,547	359,935	1,057,730	0	0
\$18,000 under \$19,000	357,844	1,102,368	43,818	10,392	0	0	61,475	91,581	352,681	1,000,396	0	0
\$19,000 under \$20,000	336,211	984,755	52,731	16,101	0	0	45,672	63,164	329,064	905,490	0	0
\$20,000 under \$25,000	1,553,798	3,934,984	224,964	112,290	* 1,997	* 747	244,138	310,049	1,480,318	3,512,645	0	0
\$25,000 under \$30,000	1,326,461	2,397,023	500,417	227,037	11,969	4,401	176,963	160,881	1,250,770	2,009,105	0	0
\$30,000 under \$35,000	1,062,331	1,119,570	687,121	372,661	278,573	155,090	126,609	89,637	721,720	657,273	0	0
\$35,000 under \$40,000	598,800	310,784	462,397	137,731	302,071	284,650	62,061	26,946	241,783	146,107	0	0
\$40,000 under \$45,000	151,060	41,671	124,826	30,691	108,215	74,284	7,759	1,556	30,781	9,423	0	0
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0
Footnotes at end of table.												

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Re	Returns with two qualifying children	ualifying childre	ue				
Size of adjusted	Nimber of	Adjusted	EIC salaries and wages	laries	EIC self-employment income	ployment me	EIC earned income [1]	arned	Total eamed income credit	arned	EIC used to offset income tax before credits	to offset efore credits
gross income	returns	gross income	Number of		Nimber of		Nimber of		Nimber of		Number of	
		less deficit	returns	Amount	returns	Amount	returns	Amount	returns	Amount	returns	Amount
	(61)	(62)	(63)	(64)	(99)	(99)	(67)	(89)	(69)	(20)	(71)	(72)
Total	7,361,724	164,428,238	6,549,240	144,008,437	2,021,921	17,939,506	7,361,724	161,999,070	7,361,724	26,999,081	477,879	219,776
No adjusted gross income	20,715	-3,343,506	13,927	196,339	15,385	82,644	20,715	304,112	20,715	64,222	£ *	*
\$1 under \$1,000	18,291	12,094	16,999	23,125	* 2,293	* -1,542	18,291	21,583	18,291	8,658	0	0
\$1,000 under \$2,000	35,784	56,906	29,753	53,773	* 7,032	* 8,148	35,784	61,921	35,784	24,476	0	0
\$2,000 under \$3,000	37,825	95,830	33,801	92,611	* 5,029	* 18,769	37,825	111,380	37,825	44,564	0	0
\$3,000 under \$4,000	33,199	115,691	26,886	104,271	* 8,323	* 27,076	33,199	131,347	33,199	51,647	0	0
\$4,000 under \$5,000	62,903	285,874	53,353	240,334	12,594	61,092	62,903	301,426	62,903	118,511	0	0
\$5,000 under \$6,000	79,821	440,610	69,760	403,773	18,115	75,490	79,821	479,264	79,821	174,262	0	0
\$6,000 under \$7,000	74,928	492,278	62,739	359,516	19,196	116,317	74,928	492,260	74,928	191,237	0	0
\$7,000 under \$8,000	88,770	665,644	73,676	603,384	22,094	64,212	88,770	667,596	88,770	263,390	0	0
\$8,000 under \$9,000	106,596	905,063	87,378	676,592	30,237	208,754	106,596	885,346	106,596	353,284	0	0
\$9,000 under \$10,000	164,868	1,572,205	142,773	1,176,895	47,424	356,407	164,868	1,533,302	164,868	611,449	0	0
\$10,000 under \$11,000	135,155	1,416,632	110,860	1,051,708	44,762	348,336	135,155	1,400,043	135,155	549,392	0	0
\$11,000 under \$12,000	188,491	2,165,740	153,220	1,564,234	61,653	578,479	188,491	2,142,713	188,491	847,836	0	0
\$12,000 under \$13,000	265,207	3,322,612	197,363	2,146,813	105,210	1,115,958	265,207	3,262,771	265,207	1,301,868	0	0
\$13,000 under \$14,000	496,791	6,697,477	315,346	3,141,641	316,719	3,486,484	496,791	6,628,125	496,791	2,616,963	* 3,016	* 486
\$14,000 under \$15,000	363,444	5,263,670	283,756	3,213,142	176,308	1,887,913	363,444	5,101,055	363,444	1,894,452	* 993	* 170
\$15,000 under \$16,000	299,892	4,640,277	245,065	3,313,177	127,953	1,236,811	299,892	4,549,989	299,892	1,573,327	* 1,001	* 121
\$16,000 under \$17,000	318,247	5,258,750	281,785	4,302,819	96,526	825,136	318,247	5,132,153	318,247	1,681,698	* 1,005	* 21
\$17,000 under \$18,000	259,981	4,545,440	231,293	3,845,520	72,951	553,155	259,981	4,398,675	259,981	1,369,456	* 1,138	* 293
\$18,000 under \$19,000	237,215	4,388,141	223,953	3,914,103	50,284	358,982	237,215	4,273,085	237,215	1,223,511	* 993	* 484
\$19,000 under \$20,000	199,054	3,881,327	187,855	3,451,406	27,691	259,576	199,054	3,710,982	199,054	979,349	1,991	* 794
\$20,000 under \$25,000	967,181	21,676,365	900,808	19,385,973	194,919	1,558,307	967,181	20,948,621	967,181	4,411,631	15,930	6,658
\$25,000 under \$30,000	870,705	23,831,588	837,021	21,983,647	151,426	1,016,650	870,705	23,001,327	870,705	3,139,611	34,808	18,980
\$30,000 under \$35,000	797,465	25,852,942	762,330	23,035,307	144,612	1,557,474	797,465	24,592,781	797,465	2,060,017	96,847	60,640
\$35,000 under \$40,000	614,961	23,038,690	595,842	21,084,128	108,198	988,470	614,961	22,072,597	614,961	1,006,726	134,487	72,704
\$40,000 under \$45,000	450,198	19,032,034	440,110	17,350,471	98,783	800,735	450,198	18,151,206	450,198	378,710	141,242	50,901
\$45,000 under \$50,000	174,039	8,117,865	171,588	7,293,737	56,204	349,674	174,039	7,643,411	174,039	58,834	44,426	7,523
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0
Footnotes at end of table.												

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Total Income	ther taxes Amount retu (76) (77) (78) (78) (78) (78) (78) (78) (79) (70)		Nontaxable combat pay	7 1 1 1 1 1 1 1 1 1	Adjusted	EIC salaries	ries
Size of adjusted gross income returns Mumber of transparent ground income size of adjusted gross income returns Amount returns C739 (78) (78	ther taxes Amount reture (76) (77 18,528 18,528 * 900 * 900 * 900 * 900 * 900 * 900 * 900		combat pay	1	Adjusted	and with	SDE
Annount returns Number of returns (T/4) (T/5)	Amount return (76) (77) (77) (77) (77) (79) (77) (79) (79			Number of	, oacoci, occas	:	des
(73) (74) (75) (74) (75) (77) (78) (77) (78) <th< th=""><th>7, (76) (77 2,868,833 7,0 18,528</th><th></th><th>er of Amount</th><th>returns</th><th>less deficit</th><th>Number of returns</th><th>Amount</th></th<>	7, (76) (77 2,868,833 7,0 18,528		er of Amount	returns	less deficit	Number of returns	Amount
adjusted gross income 131,225 95,710 2,009,643 2,688,833 7,024,414 2,3910,472 *4,987 adjusted gross income 0 1,2875 18,528 18,789 45,683 **93 *** 000 under \$2,000 0 *7,032 **1,384 37,885 41,776 0 000 under \$3,000 0 *8,323 **4,118 33,199 47,529 0 000 under \$3,000 0 *8,323 **4,118 33,199 47,529 0 000 under \$5,000 0 13,593 *9,34 \$3,785 41,770 0 000 under \$5,000 0 1,1437 *7,822 *4,178 33,198 *7,529 0 000 under \$5,000 0 1,1437 *7,822 *4,178 33,198 *7,732 0 000 under \$1,000 0 2,1414 \$2,900 110,473 *7,732 *8,917 0 000 under \$1,000 0 2,141 \$2,900 114,437 *7,732 *7,732 *7,732 <th>2,868,833 7,00 18,528</th> <th></th> <th>(80)</th> <th>(81)</th> <th>(82)</th> <th>(83)</th> <th>(84)</th>	2,868,833 7,00 18,528		(80)	(81)	(82)	(83)	(84)
12,875 18,528 18,769 45,683 • 993 18,291 18,780 19,93 18,291 18,291 7,880 18,291 18,291 7,880 18,291 18,291 18,291 18,291 18,291 19,290 19,293 12,2854 13,185 19,170 19,2854 14,710 19,2854 14,710 19,2854 14,710 19,2854 14,7229 162,825 162,825 162,825 162,825 17,292 17,2	18,528	23,910,472	4,987 * 51,127	3,545,460	88,129,715	3,129,597	76,287,642
10	808 *		* 993	8,812	-1,334,452	7,507	157,749
0 7,032 *1,331 35,784 23,145 0 0 *5,029 *2,854 37,825 41,710 0 0 *6,029 *2,854 37,825 41,710 0 0 0 *8,323 *4,118 33,199 47,529 0 0 0 13,583 9,342 62,903 109,170 0 0 0 17,063 11,437 78,820 162,825 *98 0 0 22,108 11,437 78,203 46,526 *98 0 0 22,108 22,628 162,825 *98 0 0 22,108 27,433 166,86 58,529 *98 0 0 47,114 52,920 144,868 58,632 *98 0 0 47,114 52,920 144,868 58,63,529 *99 0 0 108,887 173,659 46,749 76,149 *99 0 <td< td=""><td>000</td><td></td><td>0 0</td><td>10,593</td><td>6,824</td><td>10,320</td><td>8,613</td></td<>	000		0 0	10,593	6,824	10,320	8,613
0 5,029 *2,854 37,825 41,710 0 0 *8,323 *4,118 33,199 47,529 0 0 *8,323 *4,118 33,199 47,529 0 0 *13,693 *9,342 62,903 109,170 0 0 *17,063 *11,437 78,820 162,825 *98 0 *21,181 *1,7312 74,793 *13,925 *988 0 *21,181 *17,312 *74,793 *13,925 *988 0 *21,181 *17,312 *74,793 *17,325 *988 0 *21,181 *21,624 *84,70 *240,748 *0 0 *47,173 *58,911 *134,135 *490,480 *0 0 *47,173 *58,911 *134,135 *490,480 *0 0 *6,366 *77,05 *26,206 *1,128,218 *0 0 *1,984 *53,435 *1,584,318 *1,584,318 *1,584,318 </td <td>* 1,331</td> <td></td> <td>0 0</td> <td>14,284</td> <td>21,960</td> <td>14,284</td> <td>23,857</td>	* 1,331		0 0	14,284	21,960	14,284	23,857
0 0 *8,323 *4,118 33,199 47,529 0 0 13,593 9,342 62,903 109,170 0 0 0 17,063 11,437 78,820 162,825 *998 0 0 17,063 11,437 78,820 162,825 *998 0 0 22,108 22,641 88,770 240,748 0 0 0 22,108 22,641 88,770 240,748 0 0 0 47,114 52,920 164,868 58,8529 0 0 0 47,114 52,920 164,868 58,8529 0 0 0 47,114 52,920 164,868 58,8529 0 0 0 47,114 52,920 164,868 58,8529 0 0 0 108,887 173,620 268,020 1,128,18 58,943 0 0 179,249 532,105 266,26 1,166,73 </td <td>* 2,854</td> <td></td> <td>0 0</td> <td>18,983</td> <td>49,624</td> <td>16,969</td> <td>41,100</td>	* 2,854		0 0	18,983	49,624	16,969	41,100
0 13,593 9,342 62,903 109,170 0 0 17,063 11,437 78,820 162,825 * 998 0 0 17,063 11,437 78,820 162,825 * 998 0 0 21,181 17,312 74,793 173,925 * 998 0 0 22,108 22,641 88,770 240,748 0 0 0 30,244 33,638 106,596 319,646 0 0 0 47,114 52,920 164,868 558,529 0 0 0 47,173 58,911 134,135 490,480 0 0 0 47,173 58,911 134,135 490,480 0 0 0 108,887 173,650 265,206 1,128,218 0 0 0 108,887 173,650 265,206 1,128,218 0 0 0 179,424 532,104 29,889 1,586,33	* 4,118		0 0	20,440	71,171	17,447	54,226
0 17,063 11,437 78,820 162,825 0 0 0 21,181 17,312 74,793 173,925 * 998 0 0 21,181 17,312 74,793 173,925 * 998 0 0 22,108 22,641 88,770 240,748 0 0 0 47,114 52,920 164,868 558,529 0 0 0 47,173 58,911 134,135 490,480 0 0 0 47,173 58,911 134,135 490,480 0 0 0 47,173 58,911 134,135 490,480 0 0 0 47,173 58,911 134,135 490,480 0 0 0 63,660 87,708 188,491 760,129 0 1 0 179,243 226,206 1,128,218 0 1 0 179,243 1,284,731 1,284,732 1,284,732	9,342	Ì		23,939	105,226	21,929	106,767
0 21,181 17,312 74,793 173,925 * 998 0 0 22,108 22,641 88,770 240,748 * 998 0 0 22,108 22,641 88,770 240,748 * 998 0 0 47,114 52,920 164,868 558,529 0 0 0 47,173 58,911 134,135 490,480 0 0 0 47,173 58,911 134,135 490,480 0 0 0 47,173 58,911 134,135 490,480 0 0 0 47,173 58,911 134,135 490,480 0 0 0 63,660 87,708 188,491 760,129 0 1 1 138,240 532,105 265,206 1,128,218 0 1 1 1,28,218 1,28,218 1,28,218 0 1 1 1,28,218 1,28,218 1,28,218 1,28,218 <	11,437	Ì		27,405	151,175	21,400	105,661
0 22,108 22,641 88,770 240,748 0 30,244 33,638 106,596 319,646 0 47,114 52,920 164,868 558,529 0 47,173 58,911 134,135 490,480 0 0 47,173 58,911 134,135 490,480 0 0 63,660 87,708 188,491 760,129 0 0 108,887 173,650 265,206 1,128,218 0 0 179,243 296,250 362,439 1,588,033 0 0 179,243 296,250 362,439 1,588,033 0 0 179,243 296,250 362,439 1,588,033 0 0 123,842 210,452 299,892 1,588,033 0 0 45,244 65,905 265,972 1,265,294 0 0 45,244 65,905 236,948 4,077,903 1 1 1 1 <td>17,312</td> <td>·</td> <td>* 998 * 16,427</td> <td>39,420</td> <td>256,801</td> <td>33,412</td> <td>196,062</td>	17,312	·	* 998 * 16,427	39,420	256,801	33,412	196,062
0 30,244 33,638 106,596 319,646 0 47,114 52,920 164,868 558,529 0 47,117 58,911 134,135 490,480 0 63,660 87,708 164,868 558,529 0 108,887 173,650 265,206 1,128,218 0 0 318,240 532,105 496,791 760,129 0 0 179,243 296,250 1,128,218 760,129 0 0 179,243 296,250 362,439 1,598,033 0 0 123,842 210,452 299,892 1,588,033 0 0 123,842 210,452 299,892 1,588,033 0 0 103,869 258,972 1,588,033 0 0 45,244 65,905 258,972 1,265,294 0 0 187,752 327,071 958,948 4,177,121 0 0 145,072 220,859 747,169<	22,641	. ,	0 0	50,487	375,060	42,169	285,588
0 47,114 52,920 164,868 558,529 0 47,173 58,911 134,135 490,480 0 63,660 87,708 188,491 760,129 0 108,887 173,650 265,206 1,128,218 0 0 318,24 532,105 496,791 2,084,373 0 0 179,243 296,250 362,439 1,588,033 0 0 179,243 296,250 362,439 1,588,033 0 0 123,842 210,452 299,892 1,588,033 0 0 123,842 210,452 299,892 1,588,033 0 0 123,842 210,452 299,892 1,528,145 0 0 10,3869 256,972 1,265,294 0 0 45,244 65,905 236,916 1,157,121 0 0 187,752 327,071 958,948 4,177,903 0 0 153,912 248,052 </td <td>33,638</td> <td>.,</td> <td></td> <td>39,460</td> <td>335,155</td> <td>34,915</td> <td>290,340</td>	33,638	.,		39,460	335,155	34,915	290,340
0 47,173 58,911 134,135 490,480 0 63,660 87,708 188,491 760,129 0 108,887 173,650 265,206 1,128,218 0 0 318,240 532,105 496,791 2,084,373 0 0 179,243 296,250 362,439 1,588,033 0 0 123,842 210,452 299,892 1,588,033 0 0 123,842 210,452 299,892 1,528,145 0 0 123,842 210,452 299,892 1,528,145 0 0 10,386 256,972 1,528,145 0 0 45,244 65,905 256,972 1,265,294 0 0 187,752 237,071 958,948 4,077,903 0 0 187,752 220,859 747,169 1,778,518 0 0 153,912 224,929 245,026 264,905 0 0 145,072	52,920		0 0	45,554	430,690	34,211	327,060
0 63,660 87,708 188,491 760,129 0 108,887 173,650 266,206 1,128,218 0 0 318,240 532,105 496,791 2,084,373 0 0 179,243 296,250 362,439 1,598,033 0 0 123,842 210,452 299,892 1,598,033 0 0 123,842 210,452 299,892 1,362,753 0 0 123,842 210,452 299,892 1,362,753 0 0 10,386 256,972 1,362,753 0 0 45,244 65,905 256,972 1,265,294 0 0 45,244 65,905 236,916 1,157,121 0 0 187,752 327,071 958,948 4,077,903 0 0 153,912 220,859 747,169 1,778,518 0 0 153,912 224,929 264,929 264,905 0 0	58,911		0 0	960'09	635,838	51,072	485,023
0 108,887 173,650 265,206 1,128,218 0 318,240 532,105 496,791 2,084,373 0 0 179,243 296,250 362,439 1,598,033 0 0 123,842 210,452 299,892 1,598,033 0 0 123,842 210,452 299,892 1,362,753 0 0 90,136 153,531 317,246 1,528,145 0 0 66,756 103,869 256,972 1,265,294 0 0 45,244 65,905 236,916 1,157,121 0 0 35,891 53,255 196,769 925,300 0 0 187,752 327,071 958,948 4,077,903 0 0 153,912 220,859 747,169 1,778,518 0 0 153,912 224,929 245,026 2824,005 0 0 153,912 220,899 747,169 1,778,518 0 </td <td>87,708</td> <td></td> <td>0 0</td> <td>70,061</td> <td>801,969</td> <td>51,896</td> <td>501,036</td>	87,708		0 0	70,061	801,969	51,896	501,036
0 318,240 532,105 496,791 2,084,373 0 0 179,243 296,250 362,439 1,598,033 0 0 123,842 210,452 299,892 1,362,753 0 0 90,136 153,531 317,246 1,528,145 0 0 66,756 103,869 256,972 1,265,294 0 0 45,244 66,905 236,916 1,157,121 0 0 35,891 53,255 196,769 925,300 0 0 187,752 327,071 968,948 4,077,903 0 0 187,752 327,071 968,948 4,077,903 0 0 153,912 220,859 747,169 1,778,518 0 0 153,912 220,859 747,169 1,778,518 0 0 120,738 110,016 545,929 824,005	173,650		0 0	87,706	1,100,148	66,620	740,374
179,243 296,250 362,439 1,598,033 10	532,105		0 0	171,657	2,327,379	106,787	1,052,973
0 123,842 210,452 299,892 1,362,753 0 90,136 153,531 317,246 1,528,145 0 0 66,756 103,869 258,972 1,265,294 0 0 45,244 66,905 236,916 1,157,121 0 0 35,891 53,255 196,769 925,300 0 0 187,752 327,071 968,948 4,077,903 0 153,912 228,168 851,559 2,892,462 * * 1,006 * 729 145,072 220,859 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,559 58,914 327,921 268,895	296,250		0 0	127,936	1,857,897	95,791	1,106,156
0 90,136 153,531 317,246 1,528,145 0 66,756 103,869 258,972 1,265,294 0 0 45,244 65,905 236,916 1,157,121 0 0 35,891 53,255 196,769 925,300 0 0 187,752 327,071 968,948 4,077,903 0 0 153,912 228,168 861,559 2,892,462 0 153,912 220,869 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,579 91,832 58,914 327,921 268,895	210,452		0 0	124,644	1,929,699	91,504	1,191,294
0 66,756 103,869 258,972 1,265,294 0 45,244 65,905 236,916 1,157,121 0 0 35,891 53,255 196,769 925,300 0 0 187,752 327,071 968,948 4,077,903 0 0 153,912 228,168 851,559 2,892,462 0 0 153,912 220,859 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,579 91,832 58,914 327,921 268,895	153,531			131,592	2,172,183	106,155	1,512,177
0 45,244 65,905 236,916 1,157,121 0 35,891 53,255 196,769 925,300 0 187,752 327,071 958,948 4,077,903 1 153,912 228,168 851,559 2,892,462 * 1,006 *729 145,072 220,859 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 828,905 72,956 51,579 91,832 58,914 327,934 268,895	103,869		0 0	137,942	2,411,621	120,855	1,917,127
0 35,891 53,255 196,769 925,300 0 187,752 327,071 958,948 4,077,903 0 0 153,912 228,168 851,559 2,892,462 * 1,006 * 729 145,072 220,859 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,579 91,832 58,914 327,931 268,895	65,905		0	115,493	2,138,537	108,377	1,830,018
0 187,752 327,071 958,948 4,077,903 0 0 153,912 228,168 851,559 2,892,462 * * 1,006 * 729 145,072 220,859 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,579 91,832 58,914 327,931 268,895	53,255		0 0	98,432	1,918,936	81,785	1,395,816
0 0 153,912 228,168 851,559 2,892,462 *1,000 * 1,006 * 729 145,072 220,859 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,579 91,822 58,914 327,991 268,895	327,071	·	* 993	474,546	10,621,823	425,636	8,836,178
* 1,006 * 729 145,072 220,859 747,169 1,778,518 30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,579 91,832 58,914 327,991 268,895	228,168	2,892,462	1,005 * 1,030	433,738	11,916,125	402,018	10,536,244
30,896 25,749 120,738 110,016 545,929 824,005 72,956 51,579 91,832 58,914 327,991 268,895	. 220,859		0 0	330,332	10,705,569	307,715	9,620,394
72,956 51,579 91,832 58,914 327,991 268,895	110,016		0	330,770	12,383,328	319,896	11,116,345
00000 440 044 440 040 040	58,914		0	316,937	13,487,173	309,169	12,408,421
13,241 115,344 38,070	45,450 13,241 115,344	38,070	0	185,101	8,759,518	180,933	8,065,603
\$50,000 and over 0 0 0 0 0 0 0 0 0		0 0	0 0	49,098	2,492,737	48,828	2,375,440

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

of adjusted ss income Num rett	C) C O	self-employment income	EIC earned income [1]	ned	Total earned	arned	EIC used to offset income tax before credits	offset ore credits
adjusted gross income Inder \$1,000 Inder \$2,000 Inder \$3,000	Jo g	Э	income	171			income tax bef	ore credits
adjusted gross income andusted \$2,000 000 under \$2,000	ser of ims (5)	-		[1]	income credit	credit		
adjusted gross income under \$1,000 000 under \$2,000	(2)	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
Total No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000		(88)	(87)	(88)	(88)	(06)	(91)	(92)
No adjusted gross income \$1 under \$1,000 \$1,000 under \$2,000 \$2,000 \$2,000 under \$3,000	1,050,692	10,640,619	3,545,460	86,982,374	3,545,460	14,261,340	39,947	18,490
\$1 under \$1,000 \$1,000 under \$2,000 \$2,000 under \$3,000	6,051	6,775	8,812	164,524	8,812	35,414	۳ *	*
\$1,000 under \$2,000 \$2,000 under \$3,000	* 1,643	* 9,205	10,593	17,818	10,593	6,701	0	0
\$2,000 under \$3,000	0	0	14,284	23,857	14,284	10,762	0	0
	* 5,017	* 43,240	18,983	84,339	18,983	28,525	0	0
\$3,000 under \$4,000	* 5,523	* 30,011	20,440	84,237	20,440	37,305	0	0
\$4,000 under \$5,000	* 2,010	* 8,888	23,939	115,656	23,939	50,868	0	0
\$5,000 under \$6,000	* 8,146	* 59,708	27,405	165,369	27,405	70,236	0	0
\$6,000 under \$7,000	11,021	66,765	39,420	316,940	39,420	119,024	0	0
\$7,000 under \$8,000	16,334	87,786	50,487	373,374	50,487	166,137	0	0
\$8,000 under \$9,000	13,566	65,015	39,460	355,354	39,460	143,091	0	0
\$9,000 under \$10,000	15,706	111,328	45,554	438,388	45,554	193,002	0	0
\$10,000 under \$11,000	15,329	121,972	960'09	606,995	960'09	272,686	0	0
\$11,000 under \$12,000	31,238	276,650	70,061	777,686	70,061	349,398	0	0
\$12,000 under \$13,000	33,014	300,666	87,706	1,041,039	87,706	463,022	0	0
\$13,000 under \$14,000	114,968	1,280,868	171,657	2,333,840	171,657	1,013,006	* 993	* 64
\$14,000 under \$15,000	65,227	712,302	127,936	1,818,458	127,936	752,324	0	0
\$15,000 under \$16,000	60,614	711,105	124,644	1,902,399	124,644	736,712	* 1,975	* 604
\$16,000 under \$17,000	48,481	602,977	131,592	2,115,154	131,592	777,223	0	0
\$17,000 under \$18,000	48,439	405,819	137,942	2,322,946	137,942	818,956	0	0
\$18,000 under \$19,000	25,415	281,578	115,493	2,111,596	115,493	669,921	0	0
\$19,000 under \$20,000	32,810	466,581	98,432	1,862,398	98,432	562,305	0	0
\$20,000 under \$25,000	107,616	1,439,982	474,546	10,276,160	474,546	2,504,766	* 2,998	* 1,085
\$25,000 under \$30,000	94,240	909,216	433,738	11,445,460	433,738	1,918,116	* 993	* 1,850
\$30,000 under \$35,000	75,309	802,416	330,332	10,422,810	330,332	1,122,789	* 3,007	* 1,453
\$35,000 under \$40,000	27,906	863,109	330,770	11,979,455	330,770	822,058	* 4,987	* 4,681
\$40,000 under \$45,000	72,840	534,435	316,937	12,942,857	316,937	466,929	15,934	6,448
\$45,000 under \$50,000	51,384	387,849	185,101	8,453,452	185,101	142,499	* 7,041	* 2,106
\$50,000 and over	10,844	54,374	49,098	2,429,814	49,098	7,562	* 2,017	* 199

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

			Returns	Returns with three or more qualifying children—continued	alifying children—α	ontinued		
	Total income	come	EIC used to offset	to offset	EIC ref	EIC refundable	Nontaxable	cable
Size or adjusted	tax	×	all other taxes	r taxes	por	portion	combat pay	tpay
2000	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(94)	(36)	(96)	(97)	(86)	(66)	(100)
Total	10,009	6,585	1,062,608	1,657,709	3,421,088	12,585,141	* 1,997	* 54,112
No adjusted gross income	0	0	3,271	5,919	8,532	29,494	0	0
\$1 under \$1,000	0	0	* 642	* 1,513	10,593	5,188	0	0
\$1,000 under \$2,000	0	0	* 334	* 77	14,284	10,685	0	0
\$2,000 under \$3,000	0	0	* 7,002	* 6,373	17,974	22,152	0	0
\$3,000 under \$4,000	0	0	* 5,523	* 4,490	20,440	32,815	0	0
\$4,000 under \$5,000	0	0	* 3,015	* 2,019	23,939	48,849	0	0
\$5,000 under \$6,000	0	0	* 8,146	* 9,079	27,405	61,158	0	0
\$6,000 under \$7,000	0	0	12,556	10,086	39,420	108,939	* 1,997	* 54,112
\$7,000 under \$8,000	0	0	16,334	13,178	50,487	152,959	0	0
\$8,000 under \$9,000	0	0	12,558	11,291	39,460	131,800	0	0
\$9,000 under \$10,000	0	0	16,553	21,703	45,554	171,299	0	0
\$10,000 under \$11,000	0	0	18,021	18,595	960,096	254,090	0	0
\$11,000 under \$12,000	0	0	34,220	42,646	70,020	306,752	0	0
\$12,000 under \$13,000	0	0	35,114	49,803	87,703	413,219	0	0
\$13,000 under \$14,000	0	0	114,947	193,005	169,648	819,938	0	0
\$14,000 under \$15,000	0	0	67,235	113,841	126,929	638,483	0	0
\$15,000 under \$16,000	0	0	61,487	110,052	124,644	626,056	0	0
\$16,000 under \$17,000	0	0	51,475	92,110	131,562	685,113	0	0
\$17,000 under \$18,000	0	0	42,117	72,306	137,942	746,650	0	0
\$18,000 under \$19,000	0	0	23,118	50,745	115,298	619,175	0	0
\$19,000 under \$20,000	0	0	33,777	74,636	98,424	487,670	0	0
\$20,000 under \$25,000	0	0	111,119	238,243	472,295	2,265,439	0	0
\$25,000 under \$30,000	0	0	89,822	182,120	431,283	1,734,145	0	0
\$30,000 under \$35,000	0	0	77,418	133,237	305,779	988,100	0	0
\$35,000 under \$40,000	0	0	79,806	111,725	304,512	705,653	0	0
\$40,000 under \$45,000	* 5,970	* 2,922	78,027	64,598	285,009	395,883	0	0
\$45,000 under \$50,000	* 3,031	* 2,890	50,174	23,454	161,541	116,940	0	0
\$50,000 and over	* 1,008	* 772	8,797	866	40,313	6,498	0	0

Source: Testimate should have a seed with caution because of the small number of sample returns on which it is based. Estimate should the used with caution because of the small number of sample returns on which it is based. [1] For prior-year returns, EIC earned income includes nontaxable earned income. NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Publication 1304, July 2015

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2013

Age [1]	Number of returns	Adiusted										
All returns		gross income	Total ir	Total income	Salaries and wages	nd wages	Taxable interest	interest	Tax-exempt interest [2]	interest [2]	Ordinary dividends	ividends
All returns			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
	44,330,496	5,93	44,330,496	6,025,333,640	36,913,505	3,882,362,655	23,775,608	75,014,951	4,068,924	57,927,634	15,634,612	176,664,865
Under 18	29,060	1,859,145	29,060	1,875,924	* 1,040	* 13,317	21,756	105,652	9,936	41,089	26,983	453,524
18 under 26	649,073	34,464,809	649,073	34,872,348	631,425	29,561,650	133,221	254,548	15,170	196,089	75,423	676,194
26 under 35	5,032,036	480,744,490	5,032,036	485,539,812	4,944,563	433,261,535	1,834,171	1,360,948	100,817	544,519	930,286	3,328,459
35 under 45	8,791,225	1,184,746,756	8,791,225	1,200,785,022	8,504,954	976,414,202	3,813,429	6,793,085	307,230	1,909,902	2,163,760	11,267,026
45 under 55	11,144,441		11,144,441	1,690,678,410	10,574,162	1,259,313,650	5,546,843	14,671,748	641,855	6,487,080	3,442,497	29,717,010
55 under 65	9,970,471		9,970,471	1,492,457,742	8,737,536	934,349,834	6,002,663	18,975,331	1,046,551	13,485,593	3,975,135	43,836,116
65 and over	8,714,191	1,104,230,795	8,714,191	1,119,124,382	3,519,825	249,448,467	6,423,526	32,853,640	1,947,365	35,263,362	5,020,528	87,386,536
Age [1]	Qualified d	Qualified dividends [2]	State income tax refunds	tax refunds	Alimony received	eceived	Business or profession net income less loss	profession less loss	Sales of capital assets, net gain less loss	oital assets, ess loss	Sales of property other than capital assets, net gain less loss	ty other than net gain less
1	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	14,600,851	131,677,731	18,761,715	25,935,513	195,194	6,163,041	8,468,380	182,319,646	13,954,444	418,316,737	1,355,730	9,128,239
Under 18	24,670	332,678	5,001	5,369	0	0	0	0	27,042	769,098	5,396	46,160
18 under 26	72,348	477,701	117,683	82,319	0	0	50,421	494,683	78,265	1,416,888	6,154	-5,243
26 under 35	877,040		2,169,522		*	* *	737,638	8,594,350	853,906	12,283,352	61,851	256,292
35 under 45	2,021,298		4,226,046	5,344,761	** 26,850	** 494,809	1,796,112	34,018,003	1,970,752	52,891,592	206,290	2,720,090
45 under 55	3,209,440		5,315,724	7,366,139	72,103	2,692,907	2,349,567	52,834,227	3,026,753	96,038,669	301,111	1,667,144
55 under 65	3,703,106		4,458,446	6,435,883	63,633	1,954,613	2,191,977	57,331,500	3,482,223	112,196,853	361,312	1,938,411
65 and over	4,692,949	66,512,599	2,469,291	4,572,695	32,608	1,020,711	1,342,665	29,046,883	4,515,504	142,720,285	413,617	2,505,384
Age [1]	Taxab	Taxable IRA distributions	Taxable pensions and annuities	e pensions annuities	Total rental and royalty net income	ntal and t income	Total rental and royalty net loss	ntal and net loss	Farm rental net income less loss	ntal net ess loss	Partnership and S corporation net income less loss	S corporation less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns	6,447,265	136,390,334	11,655,425	342,487,922	3,739,509	73,643,435	2,801,608	29,464,968	241,864	3,134,412	5,663,790	519,535,866
Under 18	0	0	* 178	* 6,853	2,959	1,325	0	0	0	0	9,395	396,619
18 under 26	7,955	35,251	27,582	132,737	12,051	131,116	9,888	67,134	0	0	24,358	1,406,106
26 under 35	111,535	1,121,515	303,336	2,655,798	144,386	1,075,574	193,060	1,421,577	4,185	14,164	309,237	15,960,234
35 under 45	315,301	4,361,510	726,102		394,080	4,251,876	553,139	5,474,435	12,612	132,819	1,038,137	89,871,923
45 under 55	708,113		1,366,573		712,267	10,991,490	673,840	7,681,368	32,900	155,828	1,481,351	164,914,212
55 under 65	1,208,170		3,098,207	95,116,176	1,023,280	20,208,861	758,038	8,035,148	55,351	638,045	1,453,439	148,713,403
65 and over	4,096,192	93,536,271	6,133,446	207,969,667	1,450,485	36,983,194	613,643	6,785,306	136,816	2,193,556	1,347,873	98,273,367

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2013—Continued

[All figures are estimates based on samples—money amounts are in the	es pased on sau	nples—money a	nounts are in tho	ousands of dollars	3]							
Age [1]	Estate and trust ne income less loss	Estate and trust net income less loss	Farm net income less loss	income loss	Unemployment compensation	oyment ısation	Taxable social security benefits	Taxable social ecurity benefits	Net operating loss	srating is	Cancellation of debt	ation bt
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	425,832	20,769,282	698,101	-2,913,945	2,607,918	16,664,003	8,624,409	137,727,107	290,647	13,448,246	352,247	5,179,325
Under 18	1,779	50,170	0	0	0	0	1,008	911	* 2,292	* 13,534	* 142	* 25
18 under 26	2,898	207,523	6,247	-5,969	39,921	157,653	* 2,197	* 3,800	* 145	* 8,687	1,333	17,709
26 under 35	15,189	1,009,627	40,196	-72,488	299,991	1,572,620	19,392	147,037	7,786	230,581	21,351	182,122
35 under 45	30,108	1,394,717	94,781	-979,951	593,888	3,684,661	77,174	740,438	25,916	1,601,977	74,245	1,006,163
45 under 55	71,829	3,916,694	161,419	-402,254	829,882	5,478,214	243,628	2,785,576	57,104	3,117,998	104,224	1,330,083
55 under 65	104,838	4,811,118	197,580	-178,006	615,269	4,169,688	1,259,758	15,092,328	73,910	4,008,555	88,378	1,528,295
65 and over	199,191	9,379,433	197,878	-1,275,277	228,967	1,601,168	7,021,252	118,957,017	123,494	4,466,913	62,573	1,114,928
	Age [1]		Taxable health savings account distributions	ealth savings distributions	Foreign-earned income exclusion	earned	Gambling	Gambling earnings	Other income less loss	loss	Total statutory adjustments	tutory ients
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(48)	(20)	(51)	(52)	(53)	(54)	(55)	(26)	(57)	(58)
All returns			130,177	167,241	92,000	6,841,365	1,036,924	25,450,465	3,177,285	24,081,537	14,674,243	94,609,794
Under 18			0	0	0	0	0	0	* 1,026	* 40,435	2,291	16,779
18 under 26			* 2,003	* 1,819	ო *	* 286	2,070	150,562	22,651	229,111	182,643	407,539
26 under 35			25,086	24,547	3,831	256,975	45,074	959,375	252,734	1,599,670	2,016,046	4,795,322
35 under 45			33,493		21,373	1,767,363	131,181		581,542	2,833,869	3,348,797	16,038,266
45 under 55			35,771	48,780	37,097	2,864,213	239,949	5,639,947	822,451	6,917,149	3,886,340	27,329,689
55 under 65			27,237	38,435	22,364	1,556,956	335,472	8,247,982	764,355	5,567,020	3,474,168	31,128,612
65 and over			6,589	7,867	7,333	395,572	283,178	7,775,652	732,526	6,894,284	1,763,957	14,893,587
						lte	temized deductions	SI			H	0.00
			Itemized de	deductions		Mec	ilcal and dental (Medical and dental expenses deduction	lon		l axes paid deduction	reduction
Age [1]		Total	in excess of limitation	cess tation	Total	al	Total medical expenses	nedical nses	Expenses in excess of AGI limitation	in excess nitation	Total	le
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(69)	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)
All returns		1,188,594,808	2,517,112	36,428,173	8,997,721	84,506,732	8,997,721	129,127,805	8,996,686	44,621,073	43,976,931	506,190,703
Under 18		591,108	1,330	13,769	4,644	177,398	4,644	201,634	4,644	24,236	21,572	205,496
18 under 26		9,021,140	5,826	114,639	88,316	536,944	88,316	778,710	88,316	241,766	620,642	2,488,652
26 under 35		96,882,599	100,106	1,260,407	400,227	2,107,086	400,227	4,074,769	400,227	1,967,683	4,971,552	38,198,527
35 under 45		223,610,835	503,133	5,570,262	739,319	4,757,088	739,319	9,249,587	739,277	4,492,499	8,733,310	97,700,366
45 under 55		305,188,513	770,144	10,885,258	1,134,723	7,323,875	1,134,723	13,684,018	1,134,723	6,360,143	11,093,748	142,390,443
55 under 65		275,765,571	669,327	10,295,159	1,709,427	12,168,554	1,709,427	21,633,704	1,709,427	9,465,150	9,918,249	127,283,762
65 and over		277,535,042	467,247	8,288,678	4,921,064	57,435,788	4,921,064	79,505,384	4,920,072	22,069,596	8,617,857	97,923,458
Footnotes at end of table.	ю.			ì								

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2013—Continued

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

						Taxes paid deduction—continued	ction-continued					
173			State and I	local taxes			Real estate	state	Personal property	property	Other	
	Total	tal	Income tax	ne tax	General sales tax	ales tax	taxes	es.	taxes	Se	taxes	s
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(22)	(77)	(78)	(62)	(80)	(81)
All returns	42,667,457	320,871,155	32,589,964	304,274,450	10,077,493	16,596,706	37,803,131	174,273,112	19,696,282	9,122,824	2,402,404	1,923,612
Under 18	19,278	183,747	19,062	183,265	* 215	* 482	4,676	21,624	0	0	* 1,046	* 125
18 under 26	590,484	_	475,062	1,622,191	115,422	149,041	218,453	501,925	222,899	202,641	21,896	12,854
26 under 35	4,807,100	26,151,005	4,077,787	24,745,425	729,313	1,405,580	3,479,400	10,848,676	2,100,338	1,056,461	199,796	142,385
35 under 45	8,470,123	64,378,201	6,994,133	61,405,140	1,475,990	2,973,061	7,392,910	31,222,312	3,983,746	1,820,215	423,018	279,638
45 under 55	10,821,698	92,743,011	8,878,833	89,055,016	1,942,865	3,687,996	9,864,503	46,668,320	5,167,400	2,498,598	628,109	480,514
55 under 65	9,664,500	80,358,308	7,595,874	76,835,885	2,068,626	3,522,423	9,106,895	44,307,464	4,608,685	2,085,450	633,754	532,539
65 and over	8,294,274	55,285,651	4,549,213	50,427,528	3,745,062	4,858,123	7,736,294	40,702,791	3,613,214	1,459,460	494,784	475,556
						Itemized deductions	ons—continued					
						Interest paid deduction	d deduction					
	H				Home mortgage interest	age interest					Qualified mortgage	ortgage
Age [1]	lotal	tal	Tol	otal	Paid to financial institutions	al institutions	Paid to individuals	dividuals	Deductible points	e points	insurance premiums	remiums
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(88)	(06)	(91)	(92)	(63)
All returns	33,897,795	317,317,182	33,279,110	296,185,853	32,781,159	290,240,747	1,117,053	5,945,106	2,593,772	1,479,983	4,690,700	6,507,412
Under 18	5,026	16,144	* 985	* 7,674	* 985	* 7,674	0	0	0	0	0	0
18 under 26	229,218	1,545,113	221,264	1,291,805	214,707	1,243,969	8,590	47,835	11,035	16,102	130,602	207,064
26 under 35	3,548,192	30,318,715	3,521,481	27,960,185	3,457,998	27,303,582	111,650	656,603	167,216	211,613	1,300,868	1,852,116
35 under 45	7,456,918	77,784,303	7,411,559	74,127,861	7,294,062	72,500,910	262,140	1,626,951	410,098	291,704	1,391,258	2,004,285
45 under 55	9,582,321	95,469,132	9,504,680	90,579,408	9,370,857	88,859,093	330,063	1,720,315	769,075	411,524	945,512	1,272,227
55 under 65	8,065,216	69,931,243	7,910,429	65,556,479	7,819,692	64,440,477	245,351	1,116,002	747,013	355,835	663,704	813,829
65 and over	5,010,903	42,252,534	4,708,711	36,662,442	4,622,859	35,885,042	159,258	777,401	489,333	193,206	258,756	357,891
						Itemized deductions	ons—continued					
	Interest paid deduction	d deduction				Contributions deduction	s deduction				4	1000
Age [1]	Investment interest	nt interest	Total	tal	Cash	sh tions	Other than cash	an cash	Carryover from	er from	deduction	trielt loss tion
	achalisa	מפתחכווסוו				SIIOIIS		SIIOIIS	y Iolid	dalo		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(96)	(96)	(26)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)
All returns	1,515,150	13,143,934	36,430,878	194,664,317	33,423,085	148,440,964	22,176,066	51,591,496	539,770	28,030,187	986'986	2,462,945
Under 18	4,041	8,470	5,411	7,733	5,273	6,723	* 2,261	* 1,009	0	0	0	0
18 under 26	8,031	30,142	376,900	950,447	320,935	763,707	182,612	168,476	17,314	56,289	* 1,985	* 7,910
26 under 35	49,707	294,801	3,491,840	10,733,774	2,946,931	7,244,044	2,120,406	3,415,710	45,300	468,232	12,014	211,622
35 under 45	174,628	1,360,453	6,998,084	26,207,223	6,141,396	19,549,545	4,538,974	6,521,000	60,991	638,698	14,653	190,893
45 under 55	340,251	3,205,973	9,247,646	43,169,071	8,483,697	32,626,001	5,967,997	10,456,919	109,269	2,017,359	20,459	304,515
55 under 65	399,260	3,205,100	8,638,624	50,670,087	8,090,518	39,147,297	5,336,840	12,777,018	98,645	3,400,168	25,001	622,621
2010	000	E 020 00E	7 670 970	62 025 002	1 404 000	40.400.640	4 000 014	000 710 07	0.00			100

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2013—Continued

-money amounts are in thousands of dollars]

[All figures are estimates based on samples-

					Itemized deduct	Itemized deductions—continued				
				1	imited miscellan	Limited miscellaneous deductions				
Age [1]	Total	Total after limitation	Unreimbursed employee business expenses	d employee	Tax prepreprepreprepreprepreprepreprepreprep	Fax preparation fees	Other limited miscellaneous deductions	imited s deductions	Total miscellaneous deductions subject to 2% AGI limitation	ous deductions AGI limitation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns	12,301,592	98,383,484	14,544,643	85,604,965	21,621,097	7,441,538	7,810,799	44,750,539	28,174,453	137,797,042
Under 18	23,515	192,662	0	0	9,893	7,667	23,353	205,108	26,417	212,775
18 under 26	396,430	3,549,410	388,768	3,444,576	253,168	55,710	84,259	433,717	462,069	3,934,002
26 under 35	1,839,057	15,857,546	2,260,606	17,103,262	2,228,760	476,969	495,435	1,761,083	3,200,607	19,341,313
35 under 45	2,551,993	20,225,604	3,494,015	22,338,855	4,182,679	1,055,747	988,548	4,129,337	5,583,563	27,523,938
45 under 55	2,999,606	22,930,664	4,119,057	23,324,137	5,361,274	1,640,703	1,569,147	8,190,676	7,025,964	33,155,516
55 under 65	2,481,684	18,787,479	3,143,464	15,008,732	4,935,505	1,738,702	1,943,251	11,652,164	6,295,558	28,399,599
65 and over	2,009,306	16,840,119	1,138,732	4,385,403	4,649,817	2,466,040	2,706,806	18,378,455	5,580,275	25,229,898
			Itemized deductions	ons—continued						
		n	Unlimited miscellaneous deductions	neous deductions	6			9	Taxable	ble
Age [1]	Tot	tal	Gambling loss deduction	ng loss	Miscellaneous deductions other than gambling	scellaneous deductions other than gambling	Exemptions	Stions	income	ne
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns	1.205.191	21.497.617	892.282	18,673,003	317,236	2.024.561	103,196,018	381,566,048	41.218.625	4,405,411,729
Under 18	3,274		0	0	3,274	5,444	ω *	0	24,158	1,432,438
18 under 26	8,538	57,305	2,064	37,999	6,472	17,990	823,962	3,193,953	566,283	22,825,456
26 under 35	53,799	715,736	31,698	626,377	23,100	85,217	11,210,362	43,081,934	4,847,207	342,167,576
35 under 45	148,670	2,315,620	106,956	1,984,269	41,898	294,347	27,134,798	100,684,217	8,433,708	864,788,710
45 under 55	279,756	4,486,072	210,317	3,841,294	69,231	530,395	30,111,971	109,574,978	10,629,895	1,255,562,880
55 under 65	365,993		287,354	5,959,973	80,491	506,384	19,849,691	72,687,156	9,383,235	1,121,172,838
65 and over	345,162	7,320,455	253,895	6,223,092	92,770	584,786	14,065,225	52,343,809	7,334,137	797,461,831
	Alten	Altemative	Income tax	e tax	Total tax	l tax	Income tax	ie tax	Total income	come
Age [1]	minim	minimum tax	before credits	credits	cre	credits	after credits	redits	tax	`
F. 1 b G.	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)
All returns	3,807,142	26,874,345	40,875,086	991,566,162	18,449,065	39,149,358	38,873,639	952,416,805	38,880,699	967,850,561
Under 18	2,653	17,525	21,987	381,658	14,463	16,702	21,984	364,956	21,995	386,112
18 under 26	7,580	62,929	562,602	4,463,567	185,917	264,951	494,299	4,198,616	494,328	4,254,598
26 under 35	214,594	1,020,173	4,844,215	67,204,379	2,427,841	4,332,571	4,453,309	62,871,807	4,453,530	63,287,476
35 under 45	880,438	4,666,526	8,423,790	190,478,572	5,388,188	11,125,261	7,738,225	179,353,311	7,739,177	181,143,985
45 under 55	1,189,534	7,339,934	10,592,761	292,968,429	5,160,118	12,504,883	10,010,778	280,463,547	10,012,417	283,975,869
55 under 65	884,899		9,306,244	259,899,803	3,053,323	6,965,535	9,102,932	252,934,268	9,104,693	257,017,959
65 and over	627,443	6,858,385	7,123,487	176,169,755	2,219,216	3,939,455	7,052,111	172,230,300	7,054,559	177,784,563
* Entimote about the mond with continue to the amount of any of	or olamon to rodamin	Local of at delater and court	70004							

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

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

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

[2] Not included in total income.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.1 Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2013
[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by returns	cit taxable income [1]	o		•						
ns with regular tax utation only [2] 87,913,784 5,148 Jer \$5,000 000 under \$10,000 000 under \$10,000 000 under \$20,000 000,000 under \$20,000 000,000 under \$1,000,000 000,000 under \$1,000 000,000 under \$1	(3)	Number of returns	Amount	Number of returns	Amount	due to alternative computations	Number of returns	Amount	Number of returns	Amount
ns with regular tax 87,913,784 5,148 Jee, 5,000 1,25,710 125,710 Jood under \$10,000 1,661,150 125,710 Jood under \$10,000 5,979,851 745,7658 Jood under \$20,000 7,457,658 167,881 Jood under \$20,000 7,207,591 198 Jood under \$20,000 12,480,713 434 Jood under \$20,000 9,753,181 436 Jood under \$20,000 1,616,280 439 Jood under \$20,000 1,616,280 439 Jood under \$1,000,000 1,616,280 439 Jood under \$1,000,000 1,514 1,524 Jood,000 under \$1,000,000 1,514 1,524 Jood under \$1,000,000 1,526,173 30 Jood under \$1,000,000 1,526 1 Jood under \$1,000,000 9,300 26 Jood under \$10,000 95,300 26 Jood under \$10,000 95,300 26 Jood under \$10,000 22,777 Jood under \$20,000 22,777		(4)	(2)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
87,913,784 \$1,48 Jer \$5,000 125,710 000 under \$10,000 1,661,150 12 1,000 under \$15,000 1,661,150 17 1,000 under \$20,000 5,979,851 74 1,000 under \$20,000 7,457,658 167 1,000 under \$20,000 7,207,591 198 1,000 under \$20,000 7,207,591 198 1,000 under \$20,000 12,480,713 434 1,000 under \$20,000 12,480,713 434 1,000 under \$20,000 1,531,882 953 1,000 under \$20,000 1,616,280 439 1,000 under \$1,000,000 147,509 97 1,000,000 under \$1,000,000 25,173 30 1,000,000 under \$10,000 25,173 30 1,000,000 under \$10,000 1,524 10 1,000,000 under \$10,000 95,82 20 1,000,000 under \$10,000 22,729 305,910 2,000 under \$10,000 22,729 30 3,000 under \$20,000 5,938 7,918 3,000 under										
ber \$5,000 000 under \$10,000 1,661,150 1,000 under \$10,000 1,000 under \$20,000 1,000 under \$1,000,000 1,000,000 under \$1,000,000 1,000 under \$1,000 1,000 under \$1,0	,815 3,391,816,854	87,653,086	570,770,103	87,913,784	572,298,233	0	* 3,510	* 1,701	1,370,725	5,060,821
000 under \$10,000		123,990	11,222	125,710	11,382	0	0	0	*	* 131
7,000 under \$15,000	,218 2,896,948	1,657,156	289,468	1,661,150	289,960	0	0	0	0	0
0,000 under \$20,000 6,585,901 115 1,000 under \$20,000 7,457,658 167 1,000 under \$25,000 7,207,591 198 1,000 under \$30,000 12,480,713 434 1,000 under \$50,000 9,753,181 795 1,000 under \$50,000 1,516,280 439 1,000 under \$200,000 1,616,280 439 1,000 under \$1,000,000 1,616,280 439 1,000 under \$1,000,000 1,616,280 439 1,000 under \$1,000,000 25,173 30 1,000,000 under \$1,000,000 25,173 30 1,000,000 under \$1,000,000 1,524 10 1,000,000 under \$10,000 25,173 30 1,000,000 under \$10,000 96,582 50 200,000 under \$10,000 96,582 60 300,000 under \$10,000 22,789 7,000 under \$20,000 300 under \$20,000 5,578 7,000 under \$20,000 300 under \$20,000 7,918 7,918 3,000 under \$20,000 7,918 7,918 3,000 under \$20,00	,304 17,314,466	5,956,926	1,725,456	5,979,851	1,734,005	0	0	0	0	0
1,000 under \$25,000 7,457,658 167 1,000 under \$25,000 7,207,591 198 1,000 under \$30,000 12,480,713 434 1,000 under \$40,000 9,753,181 436 1,000 under \$50,000 9,209,412 795 1,000 under \$20,000 1,616,280 439 1,000 under \$1,000,000 1,616,280 439 1,000 under \$1,000,000 25,173 30 1,000 under \$1,000,000 25,173 30 1,000,000 under \$1,000,000 25,173 30 1,000,000 under \$1,000,000 25,173 30 1,000,000 on more 510,000 36,582 200,000 on more 510,000 36,582 200 under \$10,000 36,582 306,310 21 er \$5,000 36,787 306,310 22,727 3000 under \$10,000 22,279 3,000 under \$20,000 7,918 7,918 3,000 under \$20,000 7,918 7,918 3,000 under \$20,000 7,918 7,918 3,000 under \$20,000 3,3268	,549 41,640,592	6,561,981	4,208,355	6,585,901	4,227,304	0	* 993	* 357	* 1,005	* 586
0,000 under \$20,000	,308 66,988,909	7,442,716	7,439,315	7,457,658	7,456,479	0	0	0	9 *	L *
0,000 under \$40,000	,746 88,366,375	7,189,324	10,365,936	7,207,591	10,402,742	0		0	* 1,005	* 1,315
0,000 under \$50,000	,557 224,514,549	12,447,773	27,437,461	12,480,713	27,563,012	0		0	* 3,326	* 12,979
0,000 under \$10,000	,300 255,834,910	9,728,530	32,650,164	9,753,181	32,804,400	0	* 1,216	* 1,027	* 3,092	* 3,815
00,000 under \$100,000 0,127446 1,327 0,000 under \$200,000 0,1012,446 1,327 0,000 under \$1,000,000 0,000 under \$1,000,000 0,000,000 under \$1,000 0,000,000 under \$1,000 0,000,000 under \$1,000 0,000 0,000,000 under \$1,000 0,000 0,000,000 under \$1,000 0,000 0,000 0,000 under \$1,000 0,000 0,000 under \$1,000 0,000 0,000 under \$20,000 0,000 0,000 under \$20,000 0,	,740 619,880,539	15,477,881	88,357,785	15,531,882	88,743,627	0	0	0	26,535	29,984
00,000 under \$200,000	,939 555,511,828	9,186,406	83,581,943	9,209,412	83,881,545	0	* 1,000	* 250	56,513	75,073
00,000 under \$500,000 1,616,280 439 00,000 under \$1,000,000 147,509 97 000,000 under \$1,500,000 25,173 30 500,000 under \$1,000,000 7,932 13 000,000 under \$5,000,000 1,524 10 000,000 under \$10,000,000 1,524 10 1,000,000 or more 571 13 ns with Form 8615 tax 571 13 utation [3] 305,910 5 Jer \$5,000 96,582 5 000 under \$15,000 92,717 5 0,000 under \$15,000 55,787 5 0,000 under \$20,000 7,918 * 0,000 under \$30,000 7,918 * 0,000 under \$30,000 7,918 * 0,000 under \$50,000 7,918 * 0,000 under \$50,000 7,918 * 0,000 under \$50,000 7,918 *	,966 992,124,514	10,074,407	173,326,987	10,112,446	174,253,251	0	0	0	347,167	771,357
000,000 under \$1,000,000 000,000 under \$1,500,000 000,000 under \$1,500,000 000,000 under \$2,000,000 000,000 under \$2,000,000 000,000 under \$1,000,000 000,000 under \$1,000 000 under \$1,000 000 under \$1,000 000 under \$20,000 000 u	,226 359,726,573	1,614,177	84,115,908	1,616,280	84,389,460	0	* 302	* 67	887,757	3,672,757
500,000 under \$1,500,000 25,173 30 500,000 under \$2,000,000 7,932 13 000,000 under \$5,000,000 1,524 10 000,000 under \$10,000,000 1,524 10 1,000,000 or more 571 13 ns with Form 8615 tax 571 13 utation [3] 305,910 5 Jer \$5,000 96,582 96,582 000 under \$10,000 92,717 92,717 0,000 under \$15,000 22,279 13,954 0,000 under \$30,000 7,918 10,000 under \$50,000 1,000 under \$50,000 7,918 10,000 under \$50,000 1,000 under \$50,000 7,918 10,000 under \$50,000 1,000 under \$50,000 7,918 10,000 under \$50,000	,674 85,704,941	147,368	26,558,220	147,509	26,582,931	0	0	0	41,934	372,198
500,000 under \$2,000,000 7,932 13 000,000 under \$5,000,000 9,300 26 000,000 under \$10,000,000 1,524 10 1,000,000 or more 571 13 ns with Form 8615 tax 305,910 5 utation [3] 305,910 5 Jer \$5,000 96,582 96,582 000 under \$10,000 92,717 92,717 0,000 under \$15,000 22,279 10,000 1,000 under \$20,000 5,938 * 1,000 under \$30,000 7,918 * 1,000 under \$50,000 7,918 * 1,000 under \$50,000 3,268 * 1,000 under \$50,000 3,268 *	,946 26,404,788	25,134	9,260,285	25,173	9,211,405	0	0	0	1,703	68,694
000,000 under \$5,000,000 9,300 26 000,000 under \$10,000,000 1,524 10 0,000,000 or more 571 13 ns with Form 8615 tax utation [3] 305,910 5 Jer \$5,000 96,582 000 under \$10,000 92,717 0,000 under \$20,000 55,787 0,000 under \$20,000 55,787 0,000 under \$20,000 55,787 0,000 under \$20,000 52,279 0,000 under \$30,000 72,279 0,000 under \$30,000 73,954 0,000 under \$50,000 73,954 0,000 under \$50,000 73,268 0,000 under \$50,000 73,268 0,000 under \$50,000 73,268 0,000 under \$100,000 73,268 0,000 under \$100,000 73,268	,375 12,046,996	7,929	4,414,775	7,932	4,378,375	0		0	253	14,293
000,000 under \$10,000,000 1,524 10 ns with Form 8615 tax utation [3] 305,910 5 ler \$5,000	,410 23,617,374	9,293	9,044,991	9,300	8,894,461	0	0	0	329	20,938
ns with Form 8615 tax utation [3] abs, 910 6 action [3] action	,353 8,760,653	1,524	3,520,223	1,524	3,395,192	0		0	64	6,542
utation [3] 305,910 5 autation [3] 305,910 5 Ber \$5,000	,366 10,368,402	571	4,461,607	571	4,078,703	0		0	32	10,150
305,910 56.262 000 96,582 000 under \$10,000										
\$10,000 92,717 1\$15,000 55,787 1\$20,000 22,279 1\$25,000 13,954 1\$30,000 13,954 1\$40,000 17,918 1\$50,000 17,918 1\$75,000 17,918 1\$75,000 17,918	,053 4,350,634	305,910	921,971	305,910	967,600	45,629	0	0	5,931	18,366
92,717 65,787 22,279 * 5,938 * 13,954 * 7,918 * 2,107 * 3,268 *	,681 216,052	96,582	21,622	96,582	21,337	-285	0	0	0	0
55,787 22,279 * 5,938 * 13,954 * 7,918 * 2,107 * 3,268 *	,331 422,611	92,717	42,314	92,717	60,015	17,701		0	0	0
22,279 * 5,938 * 13,954 * 7,918 * * 2,107 * 3,268 *	,604 483,205	55,787	51,352	55,787	75,436	24,084		0	0	0
* 5,938 13,954 * 7,918 * 2,107 * 3,268 * 996	,062 299,066	22,279	34,999	22,279	49,922	14,922		0	* 1,005	* 365
13,954 * 7,918 * 2,107 * 3,268 * 996	* 109,965	, 5,938	* 13,850	* 5,938	* 18,352	* 4,502	0	0	* 1,005	* 237
* 7,918 * 2,107 * 3,268 * 996	,892 297,158	13,954	38,673	13,954	54,550	15,876	0	0	* 2,010	* 1,809
* 3,268 * 996	,995 * 247,092	* 7,918	* 33,537	* 7,918	* 58,493	* 24,956	0	0	0	0
* 3,268	,313 * 80,836	* 2,107	* 11,647	* 2,107	* 11,616	* -31		0	* 1,094	* 1,370
966 *	* 187,318	* 3,268	* 33,804	* 3,268	* 50,278	* 16,474		0	* 201	* 814
	,989 * 85,555	966 *	* 17,331	966 *	* 15,459	* -1,872	0	0	0	0
\$100,000 under \$200,000 * 1,414 * 198,348	,348 * 175,515	* 1,414	* 39,663	* 1,414	* 33,033	* -6,630	0	0	* 303	* 6,662
\$200,000 under \$500,000 648,741	,741 619,931	2,205	169,800	2,205	173,632	3,832		0	* 138	* 1,016
\$500,000 under \$1,000,000 * 399 * 269,128	,128 * 221,492	* 399	* 71,544	* 399	* 74,192	* 2,648	0	0	* 138	* 2,747
\$1,000,000 under \$1,500,000	,319 * 171,929	* 163	* 60,244	* 163	* 57,766	* -2,477	0	0	∞ *	* 125
\$1,500,000 under \$2,000,000 * 57 * 100,719	,719 * 96,129	* 57	* 35,262	* 57	* 25,001	* -10,261	0	0	∞ *	* 174
\$2,000,000 under \$5,000,000	,204 251,708	93	95,327	93	76,400	-18,928	0	0	* 15	* 1,478
\$5,000,000 under \$10,000,000	,204 * 96,758	* 16	* 37,631	* 16	* 22,476	* -15,155		0	რ *	* 634
\$10,000,000 or more 19 291,460	,460 288,315	19	113,370	19	89,643	-23,728	0	0	°,	* 934

Table 3.1 Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

I ype of tax computation by size of adjusted gross income		Adjusted	Modified	Income tax before credits, regular tax computation	fore credits,	Tax	ated	Tax differences	Taxes from special computation	s from	Alternative minimum tax	iinimum tax
size of adjusted gross income	Number of	aross income	aldexet			6		ct and				
	returns	less deficit	income [1]	Number of returns	Amount	Number of returns	Amount	alternative computations	Number of returns	Amount	Number of retums	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
Returns with Schedule D tax												
Total	22,270,130	22,270,130 3,764,285,688	3,028,854,269	22,252,326	781,450,937	21,314,879	692,376,143	-89,074,792	* 1,997	* 10,348	2,536,832	21,389,435
Under \$5,000	200,356	528,908	190,181	191,369	18,990	42,791	2,746	-16,244	0	0	0	0
\$5,000 under \$10,000	143,342	1,045,944	335,353	142,349	33,555	90,292	14,551	-19,004	0	0	0	0
\$10,000 under \$15,000	430,205	5,528,188	1,235,765	426,670	123,735	274,795	77,293	-46,442	0	0	* 1,005	* 166
\$15,000 under \$20,000	506,958	8,889,599	3,124,504	506,958	316,575	413,362	225,946	-90,629	0	0	0	0
\$20,000 under \$25,000	597,267	13,492,380	5,280,279	594,207	588,411	496,917	422,858	-165,553	0	0	* 2,969	* 6,679
\$25,000 under \$30,000	678,035	18,679,518	7,858,014	677,025	923,498	597,791	727,009	-196,489	0	0	* 29	* 29
\$30,000 under \$40,000	1,418,160	49,582,857	25,146,986	1,418,160	3,059,203	1,318,076	2,520,849	-538,354	0	0	* 308	* 4,767
\$40,000 under \$50,000	1,385,415	62,444,401	36,880,905	1,385,414	4,713,509	1,322,657	3,984,314	-729,195	0	0	* 318	* 707
\$50,000 under \$75,000	3,563,015	222,160,681	148,062,138	3,562,806	21,570,819	3,493,244	19,389,043	-2,181,776	* 101	* 6,267	2,386	21,676
\$75,000 under \$100,000	3,325,993	289,971,320	205,726,056	3,325,993	31,420,386	3,280,415	28,746,156	-2,674,230	0	0	10,967	40,139
\$100,000 under \$200,000	6,284,891	878,244,270	672,775,153	6,284,888	122,701,484	6,253,374	115,331,408	-7,370,076	* 972	* 1,682	271,995	741,877
\$200,000 under \$500,000	2,861,706	834,611,131	691,912,405	2,861,699	165,105,569	2,857,061	153,753,326	-11,352,243	* 743	* 359	1,913,435	10,871,720
\$500,000 under \$1,000,000	574,869	387,727,395	343,886,931	574,868	105,798,206	574,310	96,598,103	-9,200,103	* 182	* 2,040	274,442	3,881,780
\$1,000,000 under \$1,500,000	130,427	157,226,162	140,567,640	130,427	48,239,405	130,371	43,563,116	-4,676,289	0	0	26,069	918,077
\$1,500,000 under \$2,000,000	56,042	96,302,563	86,501,811	56,042	30,904,786	56,007	27,529,819	-3,374,967	0	0	10,496	528,039
\$2,000,000 under \$5,000,000	81,448	242,212,440	217,547,535	81,447	80,301,176	81,417	70,114,408	-10,186,768	0	0	15,278	1,338,364
\$5,000,000 under \$10,000,000	19,799	134,900,574	122,141,893	19,799	46,035,482	19,797	38,682,175	-7,353,307	0	0	4,085	746,546
\$10,000,000 or more	12,204	360,737,356	319,680,719	12,204	119,596,146	12,203	90,693,023	-28,903,123	0	0	3,051	2,288,870

82,142

27.9

29.2 * 37.1

181,123

2,204 * 399

173,228 * 75,042 * 57,189 * 22,475

2,200 * 398 * 163

* 1,414

* 6,929 1,420

* 1,414

* 82,237

61,667

* 163

* 702 5,486

* 57,891 , 25,175

\$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000

\$500,000 under \$1,000,000

\$100,000 under \$200,000 \$200,000 under \$500,000 * 2,699

4 49 66 * 7

77,878 23,110 90,577

* 57 93 16

\$5,000,000 under \$10,000,000

\$10,000,000 or more Footnotes at end of table.

* 1,897

666 * 259 * 115

174,648 * 76,939

* 1,414 2,205 * 399 * 163

* 206,108 378,325 * 445,982 872,409 * 1,456,000 4,696,421

30.6 33.6 22.8

32.2

81,134

72,392

* 57 93 * 16 19

* 3,509

12

23,296

16

89,232

83,451 19,601

* 25.2 28.9

* 26.4

25,421

35.9

30.6

* 23,173

15,521

1,319

2,230

* 3,052

629

3,949

* 15,573

* 5,735

* 7,274

Fable 3.1 Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted -money amounts are in thousands of dollars, except where otherwise indicated] Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples-

income tax Average (dollars) * 13.8 * 20.8 * 12.9 1.8 3.0 3.5 4.0 6.3 8.1 12.5 12.5 8.2 25.8 26.9 27.0 27.0 8.8 13.2 14.5 * 16.5 * 25.1 * 16.1 gross income Adjusted (22)As a percentage of otal income tax 16.6 * 16.5 * 14.9 * 27.2 9.7 10.7 12.5 13.6 16.7 23.8 29.4 32.0 33.2 34.0 33.6 13.8 15.2 * 23.3 * 18.1 * 18.7 18.5 income [1] Modified taxable (21) 988,190 73,604 55,099 * 57,594 525,167,489 58,359 49,674 * 18,121 * 32,767 3,462,469 5,860,415 77,392,038 166,034,618 20,427 12,084 * 50,892 15,459 11,280 1,375,622 21,842,826 27,484,703 75,519,575 85,781,633 25,200,693 8,455,907 4,002,079 8,025,320 2,947,629 7,953,693 3,528,227 Amount (20) * 5,938 * 7,918 * 2,107 7,873 1,510 92,717 55,787 13,954 * 3,268 966 * * 1,414 73,513,923 1,644,195 9,050,348 24,997 9,229 566 94,604 22,279 4,396,857 4,912,585 5,009,304 4,617,340 8,177,984 14,626,650 9,075,510 10,078,240 1,611,025 146,722 returns Number (19)οŧ 49,674 55,099 * 50,892 * 57,594 524,526,474 288,761 1,375,622 3,462,469 5,860,415 7,953,693 21,842,825 27,484,618 77,391,975 75,519,408 166,026,595 85,584,776 25,024,402 8,389,609 3,968,889 7,948,687 2,917,502 20,427 58,359 73,604 * 18,121 * 12,084 * 15,459 * 32,767 Income tax after credits Amount (18) 7,819 * 5,938 * 7,918 * 2,107 9,160 22,279 13,954 * 3,268 966 * 1,499 94,604 92,717 73,507,109 4,912,585 4,617,339 9,050,344 14,626,588 24,868 55,787 122,987 1,644,195 4,396,857 5,009,304 8,176,868 9,075,417 10,076,407 1,608,253 146,061 303,927 Numbe eturns (17) ф 1,199 484,235 38,508 1,656 1,832 * 612 * 468 * 899 232 * 902 52,836,802 358,383 765,778 5,733,166 11,381,636 910 * 1,259 * 200 2,450,364 5,324,624 8,437,536 8,998,020 1,930,733 892,822 423,778 966,729 1,596,071 2,477,571 Amount (16)Total tax credits 2,727 18,844 9,987 3,498 4,134 103,567 31,485 31,660 16,195 * 7,244 * 1,918 * 3,908 * 2,078 * 1,264 37,257,059 54,113 2,578,294 2,335,891 3,458,135 3,711,696 5,398,435 4,121,917 6,588,948 4,156,763 4,437,214 375,328 * 4,893 Number eturns (15)ф * 51,092 577,363,276 11,513 289,960 4,228,247 4,088,872 60,015 75,436 50,286 * 18,589 58,493 * 15,459 * 39,696 1,734,005 7,456,486 10,404,057 27,575,991 32,809,243 88,773,612 83,956,944 175,024,615 88,062,346 26,955,135 9,282,430 4,392,668 8,915,415 3,401,737 56,358 * 12,986 Income tax before credits Amount (14) 22,279 ,661,150 * 5,938 * 7,918 * 2,107 ,913,784 147,509 25,173 7,932 9,300 1,524 305,910 92,717 13,954 * 3,268 * 996 96,582 55,787 125,710 6,585,901 7,457,658 7,207,591 12,480,713 9,753,181 15,531,882 9,209,412 10,112,446 1,616,280 5,979,851 Number returns (13) ō size of adjusted gross income Type of tax computation by \$5,000,000 under \$10,000,000 \$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000 \$500,000 under \$1,000,000 Returns with Form 8615 tax \$200,000 under \$500,000 \$100,000 under \$200,000 \$75,000 under \$100,000 \$75,000 under \$100,000 \$20,000 under \$25,000 \$30,000 under \$40,000 \$50,000 under \$75,000 \$15,000 under \$20,000 \$25,000 under \$30,000 \$40,000 under \$50,000 \$50,000 under \$75,000 \$10,000 under \$15,000 \$25,000 under \$30,000 \$40,000 under \$50,000 \$10,000 under \$15,000 \$20,000 under \$25,000 \$30,000 under \$40,000 Returns with regular tax \$15,000 under \$20,000 \$5,000 under \$10,000 \$5,000 under \$10,000 \$10,000,000 or more computation only [2] computation [3] Under \$5,000 Under \$5,000 Total Total

2,818

230 526 786 1,104 1,750 4,983 8,200

(23)

16,419 53,073

170,842 335,912 504,549 862,938 1,934,140

Table 3.1 Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2013—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

	Income tax b	Income tax before credits	Total tax credits	ceredits	Income tax after credits	after credits		1	Total income tax		
Type of tax computation by	Number		Number		Number		Number		As a percentage of	entage of	Average
size of adjusted gross income	of	Amount	of	Amount	of	Amount	of	Amount	Modified taxable	Adjusted	income tax
	SILIP		SILIDIO		SILIDIO		SILIP		income [1]	gross income	(dollals)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with Schedule D tax computation											
Total	21,322,851	713,814,698	10,731,316	21,706,326	20,683,163	692,108,372	20,687,403	707,857,421	23.4	18.8	31,785
Under \$5,000	42,791	2,746	10,845	127	40,925	2,619	40,925	2,619	1.4	0.5	13
\$5,000 under \$10,000	90,292	14,551	17,869	166	89,300	14,385	89,300	14,385	4.3	1.4	100
\$10,000 under \$15,000	274,795	77,459	107,956	13,160	228,807	64,299	228,807	64,299	5.2	1.2	149
\$15,000 under \$20,000	413,402	226,251	150,969	36,004	360,942	190,247	360,942	190,247	6.1	2.1	375
\$20,000 under \$25,000	496,917	429,537	209,805	57,050	440,586	372,488	440,586	372,488	7.1	2.8	624
\$25,000 under \$30,000	597,820	727,038	264,083	86,212	524,178	640,826	524,178	640,826	8.2	3.4	945
\$30,000 under \$40,000	1,318,383	2,525,616	524,816	243,680	1,191,454	2,281,935	1,191,454	2,281,935	9.1	4.6	1,609
\$40,000 under \$50,000	1,322,664	3,985,021	583,221	287,340	1,228,580	3,697,681	1,228,580	3,697,681	10.0	5.9	2,669
\$50,000 under \$75,000	3,493,553	19,416,986	1,613,943	1,292,834	3,372,585	18,124,152	3,372,585	18,124,152	12.2	8.2	5,087
\$75,000 under \$100,000	3,282,154	28,786,312	1,664,328	1,686,561	3,243,154	27,099,751	3,243,154	27,099,751	13.2	9.3	8,148
\$100,000 under \$200,000	6,255,874	116,076,140	3,402,962	3,707,747	6,233,627	112,368,393	6,233,942	112,386,375	16.7	12.8	17,882
\$200,000 under \$500,000	2,859,510	164,626,587	1,541,279	2,059,611	2,855,761	162,566,976	2,858,606	164,494,041	23.8	19.7	57,481
\$500,000 under \$1,000,000	574,788	100,483,943	403,282	2,448,695	573,922	98,035,248	574,603	100,389,139	29.2	25.9	174,630
\$1,000,000 under \$1,500,000	130,425	44,482,328	99,024	1,177,841	130,198	43,304,486	130,355	44,511,417	31.7	28.3	341,275
\$1,500,000 under \$2,000,000	56,039	28,060,687	43,886	797,597	55,914	27,263,090	56,006	28,099,420	32.5	29.2	501,399
\$2,000,000 under \$5,000,000	81,442	71,455,977	65,482	2,374,560	81,294	69,081,418	81,392	71,411,167	32.8	29.5	876,770
\$5,000,000 under \$10,000,000	19,798	39,433,678	16,716	1,294,095	19,762	38,139,584	19,789	39,653,547	32.5	29.4	2,002,806
\$10,000,000 or more	12,204	93,003,842	10,853	4,143,046	12,174	88,860,795	12,199	94,423,933	29.5	26.2	7,737,130

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

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

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

[3] See table 3.1.4 for more details on returns with Form 8615, Tax for Certain Children Who Have Unearned Income, tax computation.

[4] Percentage not computed.

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2013

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to regular tax computation vs. with Schedule D computation	Tax generated with Form 8615 tax computation	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	305,911	921,971	672,027	-249,944	967,600	295,573
Under \$5,000	96,582	21,622	17,407	-4,215	21,337	3,930
\$5,000 under \$10,000	92,717	42,314	33,082	-9,232	60,015	26,933
\$10,000 under \$15,000	55,787	51,352	35,640	-15,712	75,436	39,796
\$15,000 under \$20,000	22,279	34,999	29,152	-5,847	49,922	20,770
\$20,000 under \$25,000	* 5,938	* 13,850	* 8,016	* -5,834	* 18,352	* 10,336
\$25,000 under \$30,000	13,954	38,673	28,754	-9,919	54,550	25,796
\$30,000 under \$40,000	* 7,918	* 33,537	* 27,046	* -6,491	* 58,493	* 31,447
\$40,000 under \$50,000	* 2,107	* 11,647	* 1,994	* -9,653	* 11,616	* 9,622
\$50,000 under \$75,000	* 3,268	* 33,804	* 26,069	* -7,735	* 50,278	* 24,209
\$75,000 under \$100,000	* 996	* 17,331	* 8,162	* -9,169	* 15,459	* 7,297
\$100,000 under \$200,000	* 1,414	* 39,663	* 18,640	* -21,023	* 33,033	* 14,393
\$200,000 under \$500,000	2,205	169,800	120,653	-49,147	173,632	52,979
\$500,000 under \$1,000,000	* 399	* 71,544	* 60,207	* -11,337	* 74,192	* 13,985
\$1,000,000 under \$1,500,000	* 163	* 60,244	* 51,789	* -8,455	* 57,766	* 5,977
\$1,500,000 under \$2,000,000	* 57	* 35,262	* 22,634	* -12,628	* 25,001	* 2,367
\$2,000,000 under \$5,000,000	93	95,327	72,633	-22,694	76,400	3,767
\$5,000,000 under \$10,000,000	* 16	* 37,631	* 21,461	* -16,170	* 22,476	* 1,015
\$10,000,000 or more	19	113,370	88,689	-24,681	89,643	954

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

NOTE: Detail may not add to totals because of rounding. Form 8615 is entitled *Tax for Certain Children Who Have Unearned Income*. Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

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

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income, Tax Year 2013
[All figures are estimates based on samples—

Total Adaptivate Total Number Nu						l otal illcollie	lotal income tax as a percentage of adjusted gross income	age or adjusted	gross medine				
And control to this base of the control to			Total			Jnder 5 percent		9	under 7 percen	t	7	' under 10 percent	Į,
Column	size of adjusted gross income	Number	Adjusted	Total	Number	Adjusted	Total	Number	Adjusted	Total	Number	Adjusted	Total
11 12 13 14 15 15 15 15 15 15 15		of returns	gross income less deficit	income	of returns	gross income less deficit	income	of returns	gross income less deficit	income	of returns	gross income less deficit	income tax
1,000,000,000,000,000,000,000,000,000,0		(1)	(0)	(6)	5	(6)	(9)	(2)	(0)	(0)	(40)	(14)	(42)
1,000 cm		(E)	(7)	(c)	(4)	(c)	(0)	(,)	(0)	(8)	(10)	(1)	(12)
1,000,000 1,00	All returns Total	94.532.494		_	25 454 353	727 690 606	26.411.800	12.996.530	646.478.479	39.116.952	23.306.529		122.094.127
00 under \$10.000	Under \$5,000	265,910	_		178,443	527,345	10,162	25,491	72,770	4,436	41.641		13,086
00 unioner \$55,000 0	\$5,000 under \$10,000	1,826,829		363,828	1,740,999	13,554,216	296,465	17,917	128,123	7,891	31,742		18,727
0.00 unides \$50,000 C. \$6,650 C. \$1,577,10 C. \$1,500 C.	\$10,000 under \$15,000	4,682,558		1,513,976	4,190,455	52,923,362	1,109,663	450,474	6,051,561	332,560	14,238		15,405
00 counters \$55,000 cou	\$15,000 under \$20,000	5,296,828		3,703,936	4,556,838	79,021,649	2,857,657	567,226	10,397,381	579,926	155,795		218,503
00 unuder \$50,000	\$20,000 under \$25,000	5,456,047	_	6,259,605	1,644,248	36,821,959	832,487	3,312,469	73,973,585	4,507,611	489,902	_	882,869
Own under \$50,000 10.28 (2.28) 25.18 (2.24) 25.18 (2.24) 25.18 (2.24) 25.18 (2.24) 25.18 (2.24) 15.18 (2.24) 15.28 (2	\$25,000 under \$30,000	5,155,731		8,650,789	1,475,787	40,623,667	941,013	642,578	17,326,031	1,082,255	2,997,789		6,487,362
Oy under \$50,000 9,000 Red 9,10,000 Red	\$30,000 under \$40,000	10,249,791		24,184,518	3,518,247	123,372,926	3,612,238	870,524	30,815,515	1,846,811	5,404,337	_	16,859,830
Own under \$55,000 11,1909-458 26,577,441 12,682,7741 12,682,7741 12,682,7741 16,588,689 22,530,100 6,688,282 25,530,100 6,589,284 26,530,284 36,530,284 <t< td=""><td>\$40,000 under \$50,000</td><td>9,408,696</td><td></td><td>31,195,016</td><td>2,335,785</td><td>104,047,115</td><td>2,953,830</td><td>1,939,772</td><td>87,725,835</td><td>5,227,285</td><td>1,820,497</td><td>81,642,700</td><td>7,043,541</td></t<>	\$40,000 under \$50,000	9,408,696		31,195,016	2,335,785	104,047,115	2,953,830	1,939,772	87,725,835	5,227,285	1,820,497	81,642,700	7,043,541
000 under \$10,000 16,318,249 2,196,004 16,	\$50,000 under \$75,000	18,003,354	-	95,577,441	3,688,865	225,320,108	6,583,232	2,534,038	155,868,257	9,461,346	5,590,117	350,231,109	29,532,307
000 under \$200,000 16,318,248 2,166,447,027 278,608,806 2,296,568 2299,568 12,200,077 6,558,806 2,736,609 200,000 000 under \$200,000 16,318,248 2,666,502,000 16,245,728 2,446,507 6,224,802 9,274,924 65,858,906 17,200,907 17,006 70,006	\$75,000 under \$100,000	12,322,770	_	102,655,287	1,473,629	126,077,693	4,191,332	1,731,137	149,928,241	9,087,790	3,954,795		29,627,297
5 Condrowner 5 S-45,728 2 S-44,9.9.9.72 68.2 9.49 39.88 59.94 724,461 2 S-66,718 720,766 70,056 <t< td=""><td>\$100,000 under \$200,000</td><td>16,318,248</td><td></td><td>278,503,806</td><td>588,109</td><td>69,913,688</td><td>2,299,261</td><td>878,039</td><td>102,200,873</td><td>6,258,985</td><td>2,735,650</td><td>329,263,912</td><td>28,673,590</td></t<>	\$100,000 under \$200,000	16,318,248		278,503,806	588,109	69,913,688	2,299,261	878,039	102,200,873	6,258,985	2,735,650	329,263,912	28,673,590
65.000 3.994 7.289.200 8.974,822.4 639,590,400 15,911,991 5,447,218 41,1483,103 24,903,027 10,059,789 891, 65,729 6.5000 3.994 7.729,927 1.1,177 0	\$200,000 or more	5,545,728		682,217,278	62,948	36,865,999	724,461	26,864	11,990,308	720,056	70,026		2,721,612
r§5.000 under \$5.000 4,0 566,302 066 r 1,2747 d d d 0	Returns of married persons filing												
er.85,000 a. 1,299,000 a. 1,299,000 a. 1,299,000 a. 1,100 a. 1,100,000 a. 1,100,000 a. 1,100 a. 1,100,000 a. 1,100	Jointly Total	40 EEE 220		979 509 906	0.077.00	520 500 400	15 044 004	E 447 240	444 400 402	24 902 027	40.050.700		76 920 754
Oco under \$10,000 1.10 1.10 1.10 1.10 0		2 894		127 474	776,417,6	60t,060,600	166,116,01	017,144,0	20,60	04,900,021	60,660,01		0,020,7
Ocuronies \$15,000 1,068 1,12,63 1,175 <td>\$5,000 index \$10,000</td> <td>* 149</td> <td></td> <td>* 1 171</td> <td>3 0</td> <td>5 0</td> <td>2 0</td> <td>0 0</td> <td></td> <td></td> <td></td> <td></td> <td></td>	\$5,000 index \$10,000	* 149		* 1 171	3 0	5 0	2 0	0 0					
000 under \$50,000 000 under \$5	\$10 000 under \$15 000	* 1 090		* 250	ο τ	िर	0 7	0 0					
Octoor under \$20,000 562,300 F77,441 21,422,462 416,011 0	61F 000 under \$2000	* 4 0 0 3		* 4 270	σ	2 7	5 7				ο τ) T
Ocol under \$50,000 T78,004 21,438,576 41,106 77,000	#13,000 drider #20,000	1010	5	11,270	0 CE CHI	42 640 000	0 770 770) c	*	*	5 6		5 0
Octour under \$50,000 1,000,200 1,100,200	\$20,000 under \$25,000	552,307		111,195	552,295	12,648,992	111,073	n (0/:	4 (0 00 ,		0 10
Octool under \$40,000 1,906,239 67,206,135 1,294,271 7,904,438 1,605,471 2,046,438 1,517 2,045,729 1,517 2,045,429 1,111,326 1,111,326 1,111,326 1,111,326 1,111,336	\$25,000 under \$30,000	778,004		417,906	111,441	21,422,463	416,011	0 !!	0	0	908 .	ľ	7.731
Own under \$10,000 under \$10,000 under \$20,000 und	\$30,000 under \$40,000	1,908,299			1,838,460	64,468,109	2,046,438	67,517	2,653,729	136,659	* 1,111	(* 2,833
000 under \$75,000 8,340,968 8,340,968 8,340,369 8,344,206 8,344,206 8,444,206 8,444,206 8,448,206,409 8,444,206 8,444,206 8,448,206,409 8,444,206 8,448,206,409 8,444,206 8,448,206,409 8,444,206 8,448,206,409 8,444,206 8,448,206,409 8,444,206 8,448,206,409 8,444,206 8,448,206,409 8,448,206,409 8,448,206,409 8,448,206,409 8,448,206,409 8,448,206,409 8,444,206 8,448,206,409 8,448,406,409 8,448,406,400 8,448,406,409 8,448,	\$40,000 under \$50,000	2,523,000			1,294,271	57,961,943	1,628,338	1,160,547	52,653,307	3,133,269	65,732	3,231,346	230,379
000 under \$100,000 8 4/4,206 7 33,604,195 8 77,193,067 1 3,201,000 8 4,420,000 9 8 444,206 1 3,201,000 9 8 44,206 1 3,201,000 9 8 44,206 1 3,201,000	\$50,000 under \$75,000	8,340,968		31,818,980	2,859,829	176,601,504	5,104,701	1,761,502	109,930,854	6,656,874	3,715,732	238,880,315	20,017,798
0.000 under \$200,000 13,221,822 1,801,951,592 213,312,481 545,736 64,321,804 2,156,986 942,015 5,987,899 2,642,666 31 ns of single persons 4,750,537 2,396,886,590 669,319,503 12,973,536 239,135,803 6,980,372 5,990,919 159,664,305 5,987,899 2,642,666 31 ns of single persons 4,780,6499 2,129,626,968 279,024,625 12,973,536 12,973,536 239,135,803 6,980,372 5,990,919 159,662,08 9,622,810 11,115,175 40 er \$5,000 267,429 -1,338,705 73,246 17,454,454 513,128 25,491 159,662,08 9,623,810 11,115,175 40 ow under \$10,000 4,569,269 58,078,251 1,487,456 4,082,002 51,564,966 1,087,205 447,208 6,066,846 3,291,36 13,143 ow under \$10,000 4,569,500 4,550,703 4,162,103 4,730,124 2,753,065 56,6265 10,187,705 568,546 146,729 ow under \$20,000 4,550,4	\$75,000 under \$100,000	8,414,206	-	57,193,067	1,361,863	116,836,114	3,920,798	1,592,966	138,481,028	8,395,893	3,574,382		26,871,744
ns of single persons 4,750,537 2,396,836,590 569,319,503 d 22,668 9,805,810 592,430 d ns of single persons 4,826,498 21,295,226,968 279,024,625 12,973,535 239,135,803 6,980,372 5,990,919 159,056,208 9,623,810 11,115,175 40 er \$5,000 under \$10,000 4,626,568 2,129,526,968 173,512 13,511,64 295,328 14,922 103,536 6,599 31,443 oou under \$10,000 4,569,568 58,078,251 1,487,456 4,022,002 51,564,366 1,087,293 447,208 6,066,346 36,438 46,560 1 oou under \$10,000 4,569,588 58,078,274 435,512 74,730,124 2,753,065 56,265 10,187,705 588,346 146,729 oou under \$20,000 4,520,791 101,501,372 5,814,744 835,728 14,420 36,11,238 71,697,066 4,368,286 465,606 1 oou under \$20,000 6,745,843 21,640,024 72,744 835,744 832,567	\$100,000 under \$200,000	13,291,852		213,312,481	545,736	64,321,804	2,156,986	842,015	97,664,305	5,987,899	2,642,666		27,672,646
rs of single persons 44,826,499 279,024,625 12,973,535 239,135,803 6,980,372 5,990,919 159,056,208 9,623,810 11,115,175 40 er \$5,000 257,429 -1,338,705 73,246 17,454 513,128 9,934 25,491 72,770 4,436 41,641<	\$200,000 or more	4,750,537		569,319,503	ρ	Q	Р	22,668	9,805,810	592,430	ס		р
4,826,499 2,129,568,968 279,024,655 12,973,535 239,135,803 6,980,372 5,990,919 159,056,208 9,623,810 11,115,175 40 er \$5,000 257,429 -1,338,705 77,246 1,745,436 513,128 9,934 25,491 72,770 4,436 41,641 4,436 41,641 4,436 40,082,000 6,086,0846 6,006,846 259,916 11,115,175 44,145,729 41,622 1,487,456 4,082,002 51,564,966 1,087,293 447,206 6,006,846 329,916 13,110	Returns of single persons												
\$\(\colon\) \text{5.00}	Total	44,826,499	_	279,024,625	12,973,535	239,135,803	6,980,372	5,990,919	159,056,208	9,623,810	11,115,175		35,196,568
1,817,937 14,090,048 359,560 1,735,578 13,515,164 295,328 14,922 103,536 6,599 31,443 4,569,598 58,078,251 1,487,456 4,022,002 51,564,966 1,087,293 447,208 6,006,846 329,916 13,110 4,569,598 58,078,251 1,487,456 4,022,002 51,564,966 1,087,293 447,208 6,006,846 329,916 13,110 4,520,791 101,501,372 5,814,744 835,728 18,422,048 581,508 3211,238 71,697,066 4,586,386 465,606 17,729 6,745,843 23,4680,027 19,400,284 735,341 256,366,086 746,334 492,557 17,029,044 1,036,759 50,92,694 17,358,375 6,564,678 13,528,444 13,528,404 391,795 229,799 13,628,116 393,365 10,367,799 281,239 31,628,41 36,681,16 393,365 50,292,694 17,692,044 1,036,795 50,926,694 17,692,044 1,036,795 286,395 118,689 18,626,799 116,489 <td>Under \$5,000</td> <td>257,428</td> <td>0</td> <td>73,246</td> <td>174,454</td> <td>513,128</td> <td>9,934</td> <td>25,491</td> <td>72,770</td> <td>4,436</td> <td>41,641</td> <td></td> <td>13,086</td>	Under \$5,000	257,428	0	73,246	174,454	513,128	9,934	25,491	72,770	4,436	41,641		13,086
4,569,598 58,078,251 1,487,456 4,082,002 51,564,966 1,087,293 447,208 6,006,846 329,916 13,110 5,035,470 87,899,265 3,573,879 4,315,512 74,730,124 2,753,065 556,265 10,187,705 568,546 146,729 4,520,791 101,501,372 5,814,744 835,728 18,422,048 561,508 32,11,238 71,697,066 4,368,286 465,606 1 8,749,324 108,496,375 7,642,809 12,914,609 351,741 586,875 15,774,802 930,409 2,860,989 76,320,04 1,036,759 5,092,694 17,358,575 6,025,694 17,358,575 6,025,694 17,358,575 6,025,694 17,358,575 6,025,694 17,358,575 6,021,696 17,354,405 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 14,1574 229,799 <	\$5,000 under \$10,000	1,817,937		359,560	1,735,578	13,515,164	295,328	14,922	103,536	6,599	31,443		18,508
5,035,470 87,899,265 3,573,879 4,315,512 74,730,124 2,753,065 556,265 10,187,705 568,546 146,729 4,520,791 101,501,372 5,814,744 835,728 18,422,048 581,508 3211,238 71,697,066 4,368,286 465,606 1 3,949,324 108,406,375 7,642,809 471,208 12,914,609 351,741 586,875 17,74,802 990,409 2,860,989 7 6,745,842 234,680,027 19,400,284 725,346 441,574 345,023 15,354,426 933,584 1,388,575 6 7,041,398 427,546,291 227,686 13,528,404 345,023 15,354,426 933,584 116,346,730 51,726,943 32,134 441,574 229,99 13,628,412 839,365 921,230 57,230 57,230 57,230 57,230 57,231 57,233 57,243,412 32,634,11 192,824 57,233 57,233 57,243,412 32,634,412 32,634,412 32,634,412 32,634,413 32,634,412 32,634,412	\$10,000 under \$15,000	4,569,598		1,487,456	4,082,002	51,564,966	1,087,293	447,208	6,006,846	329,916	13,110		14,319
4,520,791 101,501,372 5,814,744 835,728 18,422,048 581,508 3,211,238 71,697,066 4,368,286 465,606 1 3,949,324 108,496,375 7,642,809 471,208 12,914,609 351,741 586,875 15,774,802 990,409 2,860,389 7 6,745,843 234,680,027 19,400,284 755,341 25,396,086 746,334 492,557 17,029,044 1,036,759 5,092,694 17,586,715 7,740,403 23,274,66,291 51,726,943 227,686 13,47,952 41,574 345,023 15,254,426 933,365 13,88,575 6 7 244,340,452 35,644,578 53,514 4,528,989 136,889 53,249 116,945 57,273 9 2,264,825 50,618,267 31,914 4,576,388 13,634 32,634 132,634,21 132,834 10 2,264,867 25,486 13,528,418 23,264,878 116,945 23,234 32,634 116,945 10 2,276,807 31,914	\$15,000 under \$20,000	5,035,470		3,573,879	4,315,512	74,730,124	2,753,065	556,265	10,187,705	568,546	146,729		204,469
3,949,324 108,496,375 7,642,809 471,208 12,914,609 351,741 586,875 15,774,802 990,409 2,860,989 7 6,745,843 234,680,027 19,400,284 735,341 25,396,086 746,334 492,557 17,029,044 1,036,759 5,092,694 175 7,150,401 230,297,445 21,867,821 227,790 13,147,952 411,574 345,023 15,354,426 333,584 1,358,575 6 7 7,641,398 427,546,291 51,726,442 391,795 229,799 13,628,116 839,365 921,230 5 9 2,854,825 244,540,452 35,514 4,528,989 118,589 53,496 13,628,116 839,365 116,945 9 2,854,825 26,543,578 35,514 4,528,389 118,575 24,812 3,263,421 192,824 57,273 9 606,876 326,082,715 80,915,037 12,808,533 114,534 3,244 1,524,870 8,399	\$20,000 under \$25,000	4,520,791		5,814,744	835,728	18,422,048	581,508	3,211,238	71,697,066	4,368,286	465,606	11,202,805	839,189
6,745,843 234,680,027 19,400,284 735,341 25,396,086 746,334 492,557 17,029,044 1,036,759 5,092,694 17 5,150,401 230,297,445 21,867,821 297,790 13,147,952 411,574 345,023 15,354,426 933,584 1,358,575 6 7,041,398 427,546,291 51,726,943 227,686 13,528,404 391,795 229,799 13,628,116 839,365 921,230 5 0 2,854,825 244,540,452 35,644,578 53,514 4,528,989 118,689 53,496 4,413,606 263,788 116,945 0 2,276,607 297,653,432 50,518,267 31,914 4,276,738 118,575 24,812 3,263,421 192,824 57,273 0 2,276,607 297,653,432 50,518,267 31,914 4,276,738 114,534 3,234 1,524,870 89,299	\$25,000 under \$30,000	3,949,324		7,642,809	471,208		351,741	586,875	15,774,802	990,409	2,860,989		6,190,067
5,150,401 230,297,445 21,867,821 297,790 13,147,952 411,574 345,023 15,354,426 933,584 1,358,575 6 7,041,398 427,546,291 51,726,943 227,686 13,528,404 391,795 229,799 13,628,116 839,365 921,230 5 0 2,854,825 244,540,452 35,644,578 53,514 4,528,989 118,689 53,496 4,413,606 263,788 116,945 0 2,276,607 297,653,432 50,518,267 31,914 4,276,738 118,575 24,812 3,263,421 192,824 57,273 0 2,276,607 297,653,432 50,518,267 31,914 4,276,738 114,534 3,234 1,524,870 89,298	\$30,000 under \$40,000	6,745,843		19,400,284	735,341	25,396,086	746,334	492,557	17,029,044	1,036,759	5,092,694	175,717,918	15,892,367
7,041,398 427,546,291 51,726,943 227,686 13,528,404 391,795 229,799 13,628,116 839,365 921,230 5 5 2.854,825 244,540,452 35,644,578 53,514 4,528,989 118,689 53,496 4,413,606 263,788 116,945 0 2,276,607 297,653,432 50,518,267 31,914 4,276,738 114,574 3,224,812 3,263,421 192,824 57,273 80,915,037 12,808 6,597,593 114,534 3,234 1,524,870 89,298 8,939	\$40,000 under \$50,000	5,150,401		21,867,821	297,790	13,147,952	411,574	345,023	15,354,426	933,584	1,358,575	60,527,051	5,350,545
2,854,825 244,540,452 35,644,578 53,514 4,528,989 118,689 53,496 4,413,606 263,788 116,945 114,934 116,945	\$50,000 under \$75,000	7,041,398		51,726,943	227,686	13,528,404	391,795	229,799	13,628,116	839,365	921,230	53,562,497	4,650,288
2,276,607 297,653,422 50,518,267 31,914 4,276,738 118,575 24,812 3,263,421 192,824 57,273 606,876 326,082,715 80,915,037 12,808 6,597,593 114,534 3,234 1,524,870 89,298 8,939	\$75,000 under \$100,000	2,854,825		35,644,578	53,514	4,528,989	118,689	53,496	4,413,606	263,788	116,945		849,041
606,876 326,082,715 80,915,037 12,808 6,597,593 114,534 3,234 1,524,870 89,298 8,939	\$100,000 under \$200,000	2,276,607	Ų	50,518,267	31,914	4,276,738	118,575	24,812	3,263,421	192,824	57,273		629,687
	\$200,000 or more	606,876		80,915,037	12,808	6,597,593	114,534	3,234	1,524,870	89,298	8,939		545,003

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted **Gross Income, Tax Year 2013—Continued** [All figures are estimates based on samples—money amounts are in thousands of dollars]

aus by Number of of 10,741,130 10,741,130 Se9,729,190 10,741,130 Se9,729,190 10,741,130 Se9,729,190 Se6,729,190 Se6,739,190 Se6,730	Adjusted income less deficit tax (14) (15) (15) (14) (15) (15) (14) (15) (15) (14) (15) (15) (14) (15) (15) (14) (15) (15) (15) (15) (15) (15) (15) (15	12 under 15 percent of gross income of gross income less deficit (16) (17) (17) (16) (16) (16) (17) (16) (16) (17) (16) (17) (17) (17) (17) (17) (17) (17) (17	Tota incon tax tax (18 (18 / 162,86	Number of returns	15 under 17 percent Adjusted gross income		Number of	17 under 25 percen	t Total
returns ratius by of adjusted gross income returns (13) (14) (15) (15) (18) (19) (19) (19) (19) (19) (19) (19) (19	Adjusted Total roome less deficit tax (14) (15) (15) (16) (16) (16) (16) (17) (16) (17) (17) (19) (19) (19) (19) (19) (19) (19) (19	90008 1,206 1,206	Total income tax (18)	_	Adjusted gross income	Total	Number of	Adjusted	Total
returns cof gross income income income returns less deficit lax (15) (14) (15) (14) (15) (15) (14) (15)	gross income income less deficit tax (14) (15) (15) (15) (16) (16) (16) (172,141	less less 1,206 1,206 1,206 1,206 1,207 1,	income tax (18) 162,860,199		gross income	income	of	00000	
10,741,130 14,9 15,0 14,9 15,0 16,0 1	(14) (15) (15) (16) (16) (17) (17) (19) (19) (19) (19) (19) (19) (19) (19	1,206 1,206 1,206	(18) 162,860,199 * 2,069	2 2 2	lace deficit	\c+		gross income	income
mrs (13) (14) (15) nrs 10,741,130 869,729,190 94,772,141 r \$5,000 r \$6,993 r 26,310 r 2,422 00 under \$10,000 13,876 95,197 10,518 00 under \$20,000 4,982 86,532 9,803 00 under \$20,000 2,242 98,349 10,683 00 under \$20,000 27,982 86,532 9,803 00 under \$20,000 27,382 38,349 10,683 00 under \$20,000 1,636,965 17,041,719 17,33,89 00 under \$20,000 1,636,965 37,071,217 10,762,127 00 under \$10,000 2,312,127 36,319,280 3,41,697 1,00 under \$20,000 2,312,127 36,319,280 3,41,697 1,00 under \$10,000 3,272,733 146,744,785 15,708,450 1,00 under \$10,000 3,321,27 548,500 0 0 1,00 under \$10,000 3,321,27 548,500 0 0 1,00 under \$20,000 3,225 30,984,239	869,729,190 94,772,141 * 26,310 * 2,842 95,497 * 10,518 * 23,914 * 2,841 * 86,532 * 9,803 * 98,349 * 10,863 7 88,298 * 11,733,889 146,744,719 1,733,889 146,744,785 15,708,450 97,071,217 10,762,127 207,449,351 22,147,434 369,319,280 40,860,552	1,206 * 1 227 99	(18) 162,860,199 * 2,069			V.			S
Interection 10,741,130 869,729,190 94,772,141 Int \$5.000 1,892 26,310 2,842 No under \$15,000 1,892 26,310 12,842 No under \$20,000 1,892 86,532 9,803 No under \$20,000 27,882 10,784,783 No under \$20,000 27,882 10,782,127 No under \$20,000 2,322,844 2,541 No under \$20,000 27,72,73 146,744,785 No under \$100,000 2,322,824 10,863 No under \$100,000 2,322,824 2,147,434 No under \$100,000 2,332,824 20,447,83 No under \$100,000 2,341,87 369,319,280 40,860,552 No under \$100,000 2,313,889 3,441,697 No under \$10,000 2,315,747 40,860,552 No under \$20,000 3,272,73 445,4478 11,790,847 No under \$20,000 3,272,73 446,7478 11,772 17 No under \$20,000 3,272,73 446,7478 11,720 No under \$20,000 <td>\$69,729,190 * 26,310 * 2,842 95,197 * 23,914 * 86,532 * 9,803 * 98,349 * 10,863 7 88,298 17,041,719 146,744,785 146,744,785 146,744,785 20,7449,351 22,147,434 369,319,280 40,880,552 20,147,434</td> <td>1,206 * 1 227 99</td> <td>162,860,199 * 2,069</td> <td>(19)</td> <td>(20)</td> <td>(21)</td> <td>(22)</td> <td>(23)</td> <td>(24)</td>	\$69,729,190 * 26,310 * 2,842 95,197 * 23,914 * 86,532 * 9,803 * 98,349 * 10,863 7 88,298 17,041,719 146,744,785 146,744,785 146,744,785 20,7449,351 22,147,434 369,319,280 40,880,552 20,147,434	1,206 * 1 227 99	162,860,199 * 2,069	(19)	(20)	(21)	(22)	(23)	(24)
To,741,130 Reg,7729,190 94,772,141 ounder \$10,000 1,3876 26,310 2,842 000 under \$10,000 1,3876 26,310 2,842 000 under \$20,000 1,932 26,310 10,518 000 under \$20,000 27,982 86,532 9,803 000 under \$20,000 27,982 86,532 9,803 000 under \$20,000 27,982 7,882,989 10,764,742 000 under \$20,000 3,272,733 146,744,785 15,708,450 000 under \$100,000 3,272,733 97,071,217 10,762,127 000 under \$100,000 2,332,824 207,441,334 17,044,434 000 under \$100,000 2,332,824 207,441,334 17,734,143 000 under \$100,000 2,332,824 207,441,334 17,734,143 000 under \$25,000 0 0 0 0 000 under \$25,000 0 0 0 0 000 under \$25,000 0 0 0 0 000 under \$20,000 0 0 0	**26.310 94,772,141 **26.310 **2,842 95,197 **2,541 **86,532 **9,803 **98,349 **10,863 788,298 **10,863 788,298 **10,863 7784,719 1,719 1,733,889 146,744,785 15,708,450 97,043,351 22,147,434 389,319,280 40,880,552	1,206 * 1 227 99	162,860,199 * 2,069						
00 under \$10,000 00 under \$20,000 00 und	26,310	* * 1 1 2277 999	2,009	4,819,967	681,440,770	108,724,085	5,299,056	1,479,	305,307,124
Ounder \$10,000 13,876 95,197 10,518 Ounder \$10,000 *4,932 *2,914 *1,518 Ounder \$20,000 *4,281 *9,8134 *1,683 Ounder \$20,000 *4,281 *98,349 *10,683 Out under \$20,000 *27,982 *8,529 *1,624 Out under \$20,000 \$3,272,733 \$146,744,785 \$1,708,450 Out under \$20,000 \$3,272,733 \$146,744,785 \$1,708,450 Out under \$200,000 \$3,272,733 \$146,744,785 \$15,708,450 Out under \$200,000 \$2,332,824 \$207,444,935 \$2,147,434 \$1,000 Out under \$100,000 \$2,151,124 \$369,319,280 \$141,697 \$1,000 Out under \$10,000 \$2,151,124 \$369,319,280 \$1,177 \$1,177 Out under \$10,000 \$3,000 \$3,441,697 \$1,177 \$1,177 \$1,177 Out under \$20,000 \$3,000 \$3,441,697 \$1,174 \$1,174 \$1,174 \$1,174 \$1,175 \$1,177 \$1,177 \$1,174 \$1,174 \$1,174 <td>95,197 10,518</td> <td>* 1 1 227 96</td> <td></td> <td>/86,1</td> <td>208,0</td> <td>1,00,1</td> <td>150,1</td> <td></td> <td>187</td>	95,197 10,518	* 1 1 227 96		/86,1	208,0	1,00,1	150,1		187
000 under \$15,000 00 under \$25,000 00 under \$20,000 00 un	* 23,914 * 2,541 * 2,541 * 8,803 * 9,803 * 9,803 * 10,863 * 17,041,719 * 17,733,889 * 146,744,785 * 15,708,450 * 97,071,277 * 10,762,127 * 207,449,351 * 22,147,434 * 369,319,280 * 40,880,552	, 1 227 96	9,942	* 4,007	* 25,512	* 4,112	* 3,015		* 4,515
000 under \$20,000 4,982 86,532 9,803 000 under \$20,000 4,281 98,349 10,883 000 under \$20,000 42,982 788,298 10,424 000 under \$30,000 438,989 17,041,719 1,733,889 000 under \$50,000 3,272,733 146,744,785 15,708,480 000 under \$50,000 1,636,965 97,071,217 10,762,127 3,700,417 000 under \$500,000 2,332,824 207,449,351 22,147,434 1,733,889 000 under \$100,000 2,332,824 207,449,351 22,147,434 1,733,89 000 under \$100,000 0 0 0 0 000 under \$20,000 0 0 0 0	* 86,532	* 1 227 999	19,274	* 5,951	7,73,236	* 11,997	, 6,553		* 14,956
000 under \$25,000 * 4,281 * 98,349 * 10,863 000 under \$30,000 27,382 7,882,98 81,424 000 under \$30,000 3,272,733 146,744,785 15,708,450 000 under \$50,000 1,636,985 97,071,217 3,7 000 under \$50,000 2,332,824 207,449,361 22,147,434 1,7 000 under \$100,000 2,315,124 369,319,280 40,860,552 5,5 000 under \$100,000 2,315,124 369,319,280 40,860,552 5,5 000 under \$10,000 0 0 0 0 0 0 000 under \$10,000 0 0 0 0 0 0 0 0 000 under \$10,000 0	* 98,349 * 10,863 788,298 * 81,424 17,041,719 1,733,889 146,744,785 15,708,450 97,071,217 10,762,127 207,449,351 22,147,434 369,319,280 40,880,552	22	* 10,952	* 2,010	* 33,641	* 5,297	* 2,923		* 8,773
000 under \$30,000 27,982 788,298 81,424 000 under \$40,000 438,999 17,041,719 1,733,889 000 under \$50,000 1,636,969 97,071,217 10,762,127 000 under \$50,000 2,332,824 207,443,351 10,762,127 000 under \$70,000 2,332,824 207,443,351 10,762,127 000 under \$200,000 2,332,824 30,984,239 3,441,697 100 under \$200,000 0 0 0 00 under \$15,000 0 0 0 00 under \$25,000 0 0 0	788,298 81,424 17,041,719 1,733,889 146,744,785 15,708,450 97,071,217 10,762,127 207,449,351 22,147,434 369,319,280 40,880,552	22 6	* 2,664	* 1,918	* 39,298	* 6,390	* 2,010	* 42,669	* 8,143
000 under \$40,000 438,989 17,041,719 1,733,889 000 under \$50,000 3,272,733 146,744,785 15,708,450 000 under \$50,000 1,636,985 97,071,217 10,762,127 000 under \$50,000 2,332,824 207,449,351 22,147,434 11,734 0,000 under \$200,000 84,550 30,984,239 3,441,697 4,733,127 4,733,127 548,097,425 59,822,505 5,7 1, \$5,000 0 0 0 0 00 under \$10,000 0 0 0 0 00 under \$10,000 0 0 0 0 00 under \$20,000 0 0 0 0 00 under \$20,000 0 0 0 0 000 und	17,041,719 1,733,889 146,744,785 15,708,450 97,071,217 10,762,127 207,449,351 22,147,434 369,319,280 40,880,552	22	* 13,428	* 1,111	* 33,205	* 5,189	* 6,048	* 158,749	* 31,446
000 under \$50,000 000 under \$75,000 1,636,965 000 under \$75,000 1,636,965 1,636,965 1,636,965 1,000 under \$10,000 2,332,824 2,7744,785 1,0762,127 3,1000 under \$200,000 2,332,824 2,775,124 2,000 under \$200,000 1,377,559 1,000 under \$200,000 1,377,559 1,000 under \$200,000 2,776,205 2,001,121 1,000 under \$200,000 2,776,205 2,001,121 2,001,122 2,001,122 2,001,122 2,001,122 2,001,122 2,001,122 2,001,122 2,001,122 2,001,122 2,001,000 2,776,205 2,001,122 2,001,000 2,776,205 2,001,000 2,776,205 2,001,000 2,776,205 2,001,000 2,776,205 2,001,000 2,776,205 2,001,000 2,776,205 2,001,000 2,18,264 2,018,26	146,744,785 15,708,450 97,071,217 10,762,127 207,449,351 22,147,434 369,319,280 40,880,552		* 13,659	* 1,312	* 48,851	* 7,818	11,269	410,532	81,927
000 under \$75,000 1,636,965 97,071,217 10,762,127 3; 000 under \$100,000 2,332,824 207,449,351 22,147,434 17, 000 under \$200,000 2,915,124 389,319,280 3,441,697 4,733,127 1 so f married persons filling 4,733,127 548,097,425 59,822,505 5, 1 so f under \$10,000 0 0 0 0 0 0 0 under \$10,000 0 0 0 0 0 0 0 0 under \$15,000 0	5 97,071,217 10,762,127 207,449,351 22,147,434 369,319,280 40,860,552		201,069	* 333	* 15,255	* 2,449	* 5,432	* 251,741	* 56,205
000 under \$100,000 2,332,824 207,449,351 11,000 or more 12,000 under \$200,000 12,015,124 12,000 under \$200,000 12,015,124 12,000 under \$20,000 13,000 under \$20,000 14,000 under \$20,000 14	207,449,351 22,147,434 369,319,280 40,860,552	L	30,412,723	793,544	55,671,136	8,662,320	5,958	387,139	73,477
sof married persons filing 2,915,124 369,319,280 40,860,552 5,5 sof married persons filing 4,733,127 548,097,425 59,822,505 5,7 r \$5,000 0 0 0 0 0 0 00 under \$10,000 0 0 0 0 0 0 00 under \$15,000 0 0 0 0 0 0 0 00 under \$20,000 *3 *72 *7 *7 0	369.319.280 40.860.552		13,449,266	1,124,551	95,260,299	15,373,081	544,858	49,570,416	8,733,189
s of married persons filing 4,733,127 548,097,425 59,822,505 50 under \$15,000 00 under \$20,000 00 under \$10,000 1,877,559 1,11,20		5,346,336 746,885,267	100,678,604	2,132,673	328,183,867	52,099,478	1,711,470	248,544,786	47,114,229
r \$5,000 00 under \$10,000 00 under \$20,000	30,984,239 3,441,697	414,013 130,829,263	18,046,548	750,559	202,049,569	32,544,866	2,998,490	1,180,129,853	249,179,473
r \$5,000 4,733,127 548,097,426 59,822,506 5,700 00 under \$10,000 0									
100	548,097,425 59,822,505	5,141,116 789,247,889	106,586,995	2,187,320	433,889,426	69,193,490	2,846,315	1,060,693,372	221,044,701
000 under \$10,000 0 0 0 000 under \$15,000 0 0 0 000 under \$20,000 *3 *72 *7 000 under \$20,000 0 0 0 0 000 under \$50,000 0 0 0 0 0 000 under \$50,000 0 *2,225 *99,744 *11,302 0 000 under \$50,000 1,877,559 169,172,111 17,900,694 41,302 0,000 under \$50,000 1,877,559 169,172,111 17,900,694 41,420 0,000 under \$200,000 2,776,205 352,209,043 38,957,022 41,500,694 0,000 under \$10,000 75,542 26,509,112 2,941,943 5,281,887 4,582 0,000 under \$10,000 7,632 *2,631 *2,842 4,584 0,000 under \$10,000 *1,932 *2,391 *2,541 0,000 under \$20,000 *3,286 *77,055 *9,983 0,000 under \$20,000 *3,286 *77,055 *9,803 0,000 under \$20,000	0		0	0	0	0	0		0
(000 under \$15,000 0	0	0	0	0	0	0	0		0
000 under \$20,000 3 77 7 000 under \$25,000 *42 *1,092 *117 000 under \$30,000 0 0 0 000 under \$50,000 1,525 *99,744 *11,302 000 under \$50,000 1,877,559 189,172,111 17,300,694 0,000 under \$10,000 2,776,205 352,209,043 38,957,022 47,302 0,000 under \$10,000 2,776,205 352,209,043 38,957,022 47,302 0,000 under \$10,000 75,542 26,509,112 2,941,943 3,000,094 er \$5,000 75,642 26,509,112 2,941,943 3,000,094 er \$5,000 13,876 95,197 10,518 000 under \$10,000 13,876 28,590 98,197 000 under \$10,000 19,983 56,814 58,094 000 under \$20,000 19,983 568,614 58,094 000 under \$20,000 3,121,022 19,986,521 1,627,634 000 under \$20,000 3,121,022 19,986,521 1,627,634	0	0	0	О	О	О	0		0
(000 under \$25,000 * 3 * 72 * 7 (000 under \$30,000 * 42 * 1,092 * 117 (000 under \$30,000 * 2,225 * 99,744 * 11,302 (000 under \$50,000 * 1,551 * 106,251 * 11,420 (000 under \$100,000 * 1,877,559 169,172,111 * 11,420 (000 under \$100,000 2,776,205 362,209,043 38,957,022 4,7 (000 or more 75,542 26,509,112 2,941,943 38,957,022 4,7 (000 or more 75,542 26,509,112 2,941,943 38,957,022 4,7 (000 under \$10,000 * 6,893 * 26,309,142 * 2,842 4,8 (000 under \$10,000 * 1,932 * 2,541 10,518 39,18 (000 under \$10,000 * 4,982 * 86,532 * 9,803 (000 under \$25,000 * 3,285 * 77,055 * 8,452 (000 under \$20,000 * 3,285 * 77,055 * 8,452 (000 under \$30,000 * 3,111,022 19,869,524 14,984,03 (000 under \$50,000<	0	0	0	0	0	0	0	0	0
(000 under \$10,000 * 42 * 1,092 * 117 (000 under \$20,000 * 2,225 * 99,74 * 11,302 (000 under \$50,000 * 1,551 * 16,251 * 11,420 (000 under \$100,000 1,877,559 169,744 * 11,420 (000 under \$100,000 1,877,559 169,711 17,900,694 (000 or more 776,205 362,209,043 38,957,022 4,7 (000 or more 75,542 26,509,112 2,941,943 4,8 (000 under \$10,000 * 6,893 * 26,168,24 4,8 (000 under \$10,000 * 1,932 * 23,914 * 2,841 (000 under \$10,000 * 4,982 * 86,532 * 9,803 (000 under \$25,000 * 3,285 * 77,055 * 8,452 (000 under \$20,000 * 3,285 * 77,055 * 8,452 (000 under \$20,000 * 3,285 * 77,055 * 8,452 (000 under \$20,000 * 3,111,022 19,985,534 1,934,033	* 72	0 0	0	0	0	0	0		0
(000 under \$10,000 0	* 1,092	* 208 * 6,110	* 813	0	0	0	0		0
(000 under \$50,000 * 2,225 * 99,744 * 11,302 (000 under \$75,000 1,877,559 166,251 * 11,420 (000 under \$100,000 1,877,559 168,172,111 17,900,694 (000 under \$200,000 2,776,205 352,209,043 38,957,022 4,7 (000 under \$200,000 75,542 26,569,043 38,957,022 4,7 (000 under \$10,000 * 6,893 * 26,310 * 2,842 (000 under \$10,000 * 1,932 * 2,39,14 * 2,541 (000 under \$10,000 * 1,932 * 2,39,14 * 2,541 (000 under \$10,000 * 4,982 * 86,532 * 9,803 (000 under \$20,000 * 3,285 * 77,055 * 8,452 (000 under \$30,000 19,983 568,614 58,094 (000 under \$40,000 3,111,022 199,69,521 1,627,634	0 0	* 1,111 * 43,741	* 5,380	0	0	0	9 *	* 248	* 53
(000 under \$75,000 * 1,551 * 106,251 * 11,420 (000 under \$100,000 1,877,559 169,172,111 17,900,694 0,000 under \$200,000 2,776,205 352,209,043 38,957,022 4,7 0,000 or more 75,542 26,509,112 2,941,943 2,041,943 2,041,943 ns of single persons 5,261,877 268,569,064 29,158,264 4,8 er \$5,000 * 6,893 * 26,310 * 2,842 000 under \$10,000 * 1,332 * 2,3914 * 2,541 000 under \$10,000 * 4,982 * 86,532 * 9,803 000 under \$20,000 * 3,285 * 77,055 * 8,452 000 under \$20,000 * 3,285 * 77,055 * 8,452 000 under \$40,000 * 11,982 * 16,059,521 * 1,627,634 000 under \$50,000 * 3,121,022 * 19,869,534 * 1,627,634	* 99,744	* 208 * 9,612	* 1,251	0	0	0	0	0	0
(000 under \$100,000 1,877,559 169,172,111 17,900,694 0,000 under \$200,000 2,776,205 382,209,043 38,957,022 4,7 0,000 or more 75,542 26,509,112 2,941,943 38,907,022 4,3 ns of single persons 5,261,877 268,569,064 29,168,264 4,8 er \$5,000 13,876 96,197 *2,842 000 under \$15,000 *1,332 *23,914 *2,541 000 under \$15,000 *4,982 *86,532 *9,803 000 under \$25,000 *3,285 *77,055 *8,452 000 under \$20,000 19,983 568,614 58,094 000 under \$20,000 19,983 568,614 58,094 000 under \$30,000 3,121,022 199,695,521 1,627,634	* 106,251	* 674 * 41,483	* 5,718	σ	σ	ρ	* 29	* 1,814	* 370
0,000 under \$20,000	169,172,111	* 4,799 * 440,510	* 56,066	σ	σ	О	1,440	129,328	25,043
0,000 or more 75,542 26,509,112 2,941,943 3 ns of single persons 5,261,877 268,569,054 29,168,264 4,5 ef \$5,000 13,876 95,197 10,518 noo under \$10,000 1,3876 98,197 10,518 noo under \$20,000 4,982 2,3914 2,541 noo under \$20,000 3,286 77,055 9,803 noo under \$20,000 19,983 568,614 58,094 noo under \$20,000 411,982 16,059,521 1,627,634 noo under \$20,000 3,121,022 199,969,534 14,984,033	352,209,043 38,957,022	4,748,830 674,385,764	90,709,948	1,458,335	244,465,044	38,681,332	273,466	50,355,066	8,918,384
er \$5,000 under \$20,000 under	26,509,112 2,941,943	385,286 114,320,670	15,807,818	726,532	189,254,042	30,484,881	2,571,374	1,010,206,916	212,100,851
er \$5,000 13,876 100 under \$10,000 13,876 13,876 13,876 13,876 13,876 13,876 13,876 10,518	268 569 054 29 158 264	4 8 2 9 0 3 4 3 4 2 7 2 8 5 2 0	46 270 692	2 2 9 8 7 4 9	208 905 643	33 352 804	2 144 032	348 533 695	69 706 604
\$10,000	* 26.310 * 2.842		* 2.069	* 1.997	* 6.902	* 1.087	* 1.031		* 791
* 4,982	95,197		9,942	* 4,007	* 25,512	* 4,112	* 3,015	*	* 4,515
* 4,982	* 23,914	11,009 146,329	19,274	* 5,846	* 71,859	* 11,770	ס		σ
* 3,285	* 86,532	* 4,992 * 82,503	* 10,952	* 2,010	* 33,641	* 5,297	* 2,923	* 48,140	* 8,773
19,983 568,614 58,094 411,982 16,059,521 1,627,634 3,121,022 139,969,534 14,994,033	* 77,055	* 1,005 * 20,407	* 2,664	* 1,918	* 39,298	* 6,390	О	ס	О
411,982 16,059,521 1,627,634 3,121,022 139,969,534 14,984,033	568,614	* 3,216 * 93,278	* 12,615	0	0	0	* 6,048	* 158,749	* 31,446
3,121,022 139,969,534 14,984,033	16,059,521	* 1,606 * 58,334	* 8,279	* 201	* 6,835	* 1,155	10,151	370,279	73,028
	139,969,534	22,498 1,044,093	131,249	* 31	* 1,258	* 204	* 5,432	* 251,741	* 56,205
1,372,021 79,976,754 8,923,066	79,976,754 8,923,066	3,541,792 214,303,377	28,698,222	741,769	52,095,179	8,100,429	* 3,823	* 247,707	* 48,244
\$75,000 under \$100,000 222,094 18,612,705 2,076,832 8	18,612,705 2,076,832	851,805 72,122,027	9,840,227	1,044,014	88,274,641	14,244,808	511,806	46,670,374	8,216,339
200,000 76,198 9,579,527 1,063,808 3	9,579,527 1,063,808		5,908,660	475,578	58,581,108	9,404,690	1,257,419		33,104,493
\$200,000 or more 7,609 3,493,392 390,639	3,493,392	24,975 11,977,400	1,626,540	21,378	9,769,411	1,572,857	333,822	129,052,559	28,139,671

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted -money amounts are in thousands of dollars] Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples-

4				Tot	al income tax as	Total income tax as a percentage of adjusted gross income-	fadjusted gross	income—continued	per			
	2	25 under 30 percent	nt	3(30 under 50 percent	nt ant	90	50 under 100 percent	int	1	100 percent or more	. е
Selected marital status by size of adjusted gross income	Number	Adjusted	Total	Number	Adjusted	Total	Number	Adjusted	Total	Number	Adjusted	Total
	of returns	gross income less deficit	income tax	of returns	gross income less deficit	income tax	of returns	gross income less deficit	income tax	of returns	gross income less deficit	income tax
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns												
Total	854,639	9 606,780,576	164,751,490	309,819	619,466,471	210,372,167	1,432	558,174	348,250	6,975	-10,410,180	282,011
Under \$5,000	0	0	0	0	0	0	Q	σ	р	ס	р	ס
\$5,000 under \$10,000	* 3,015			* 1,145	* 11,245	* 3,802	* 144	* 1,045	* 757	* 35	* 302	* 862
\$10,000 under \$15,000	* 933	* 12,553	* 3,310	* 1,005	* 12,097	* 4,052	რ *	* 44	* 25	* 5	* 56	* 193
\$15,000 under \$20,000	0	0	0	* 2,056	* 38,666	* 12,750	0	0	0	9 *	* 123	* 276
\$20,000 under \$25,000	0	0	0	0	0	0	9 *	* 147	* 111	* 209	* 4,369	* 8,466
\$25,000 under \$30,000	0	0	0	* 1,005	* 27,270	* 8,438	0	0	0	* 6	* 183	* 234
\$30,000 under \$40,000	т *	* 102	* 27	* 2,342		* 26,333	o *	* 300	* 277	* 41	* 1,407	* 1,707
\$40,000 under \$50,000	0	0	0	* 39	* 1,816	* 572	ס	ס	О	О	ס	σ
\$50,000 under \$75,000	* 409	* 28,482	* 7,268	* 3,172	* 197,978	* 67,696	62 *	* 4,455	* 2,778	* 154	* 8,837	* 12,169
\$75,000 under \$100,000	* 46			* 1,360	* 117,649	* 41,307	* 12	* 1,058	* 644	* 13	* 1,086	* 2,901
\$100,000 under \$200,000	7,776	1,252,622	327,556	2,826	441,775	163,604	217	36,573	20,172	* 28	* 4,394	* 7,774
\$200,000 or more	842,456	5 605,458,775	164,406,046	294,869	618,537,826	210,043,615	913	512,394	322,039	40	43,310	66,865
Returns of married persons filing jointly												
Total	638,453	3 495,005,288	134,488,642	231,904	502,424,407	170,258,592	1,136	437,946	275,920	4,028	-7,198,230	195,692
Under \$5,000	0	0	0	0	0	0	0	0	0	О	σ	р
\$5,000 under \$10,000	0	0	0	0	0	0	* 144	* 1,045	* 757	9 *	* 36	* 414
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	Р	О	р
\$15,000 under \$20,000	0	0	0	9 *	* 103	* 51	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	9 *	* 147	* 111	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	9 *	* 183	* 234
\$30,000 under \$40,000	ო *	* 102	* 27	* 41	* 1,277	* 502	o *	* 300	* 277	* 41	* 1,407	* 1,707
\$40,000 under \$50,000	0	0	0	6 *	* 426	* 144	p	D	Р	Р	р	р
\$50,000 under \$75,000	* 106	3 * 7,343	* 1,947	*	* 211	* 89	p	р	Р	р	Р	р
\$75,000 under \$100,000	* 43	3,499	* 981	* 209	* 18,505	* 6,569	Q	D	Р	О	О	р
\$100,000 under \$200,000	2,755	397,864	104,620	1,629	263,588	101,671	206	34,954	18,889	* 8	* 1,161	* 3,085
\$200,000 or more	635,545	5 494,596,480	134,381,067	230,006	502,140,296	170,149,567	677	395,936	252,344	21	36,120	57,562
Returns of single persons												
Total	154,205	5 78,688,898	21,278,854	56,683	79,613,104	27,341,078	202	95,654	56,285	2,090	-2,118,840	59,298
Under \$5,000	0	0	0	0	0	0	σ	σ	О	О	σ	р
\$5,000 under \$10,000	* 3,015	* 24,305	* 6,236	* 1,145	* 11,245	* 3,802	0	0	0	0	0	0
\$10,000 under \$15,000	О	p	σ	* 1,005	* 12,097	* 4,052	0	0	0	р	О	р
\$15,000 under \$20,000	0	0	0	* 2,050	* 38,563	* 12,698	0	0	0	9 *	* 123	* 276
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	Р	О	р
\$25,000 under \$30,000	0	0	0	* 1,005	* 27,270	* 8,438	0	0	0	0		0
\$30,000 under \$40,000	0	0	0	* 1,311	* 42,010	* 14,727	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	0	* 30	* 1,390	* 428	0	0	0	0	0	0
\$50,000 under \$75,000	р	D	р	Q	ρ	р	p	p	σ	р	ρ	р
\$75,000 under \$100,000	0	0	0	Q	О	σ	ס	σ	σ	0		0
\$100,000 under \$200,000	* 1,384	* 200,915	* 55,072	* 788	* 109,219	* 36,937	∞ *	* 1,077	* 798	*	* 2,239	* 2,722
\$200,000 or more	148,873	3 78,451,056	21,214,218	45,030	79,074,399	27,157,651	p	р	р	р	Q	p

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

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

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

Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013
[All figures are estimates based on samples—money amounts are in thousands of dollars]

						Tax credits	edits				
Size of adjusted gross income	Number of returns	Total	al	Foreign tax credit	n tax Jit	Child care credit	care	Nonrefundable education credit	ndable n credit	Retirement savings contribution credit	savings n credit
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
All returns, total	147,351,299	48,104,147	74,614,383	7,487,567	20,237,697	6,315,706	3,458,946	10,196,811	10,645,809	7,411,730	1,316,999
No adjusted gross income	2,113,013	4,252	14,955	61	12	* 13	* 17	932	1,399	480	324
\$1 under \$5,000	10,608,111	44,574	1,492	41,339	955	0	0	0	0	* 233	* 133
\$5,000 under \$10,000	12,030,388	68,414	3,071	48,415	1,568	0	0	1,991	* 140	* 1,030	* 324
\$10,000 under \$15,000	12,503,345	2,702,555	373,842	67,468	3,393	* 9,000	* 1,184	729,359	158,548	314,025	51,379
\$15,000 under \$20,000	11,621,535	2,494,114	802,447	107,797	9,745	136,371	28,451	774,029	429,180	650,568	128,940
\$20,000 under \$25,000	10,125,285	3,671,069	1,655,648	129,314	24,187	291,460	108,142	815,382	639,965	1,195,981	166,762
\$25,000 under \$30,000	8,809,515	3,980,755	2,538,002	155,785	23,597	366,561	196,561	744,819	648,549	1,442,927	257,278
\$30,000 under \$40,000	14,473,606	5,927,320	5,977,930	346,761	73,975	720,327	453,012	1,261,224	1,252,162	1,441,489	341,144
\$40,000 under \$50,000	11,279,394	4,707,218	5,612,871	388,701	121,140	549,021	300,920	1,045,465	1,163,044	1,285,616	187,695
\$50,000 under \$75,000	19,229,309	8,205,227	12,675,072	1,030,986	258,888	1,081,994	586,649	1,768,373	2,153,751	1,079,379	183,020
\$75,000 under \$100,000	12,574,107	5,824,557	10,130,457	1,032,722	245,875	981,972	539,384	1,295,832	1,646,580	0	0
\$100,000 under \$200,000	16,425,446	7,842,066	12,713,318	2,214,350	1,534,035	1,662,206	957,601	1,759,404	2,552,490	0	0
\$200,000 under \$500,000	4,488,110	1,919,117	4,541,157	1,327,381	3,433,597	451,765	246,037	0	0	0	0
\$500,000 under \$1,000,000	724,251	457,798	4,382,749	371,480	3,699,920	51,784	32,348	0	0	0	0
\$1,000,000 under \$1,500,000	156,269	109,165	2,071,737	93,970	1,673,953	806'9	4,521	0	0	0	0
\$1,500,000 under \$2,000,000	64,235		1,224,133	41,715	975,330	2,706	1,695	0	0	0	0
\$2,000,000 under \$5,000,000	91,128		3,348,075	62,706	2,675,457	2,858	1,911	0	0	0	0
\$5,000,000 under \$10,000,000	21,412	17,531	1,781,857	16,134	1,452,402	553	367	0	0	0	0
\$10,000,000 or more	12,839	11,224	4,765,570	10,483	4,029,667	207	145	0	0	0	0
Taxable returns, total	94,532,494	33,061,077	59,018,749	7,232,829	18,606,711	4,389,335	2,388,445	6,262,065	7,232,379	4,730,495	722,976
No adjusted gross income	6,231	2,303	8,587	* *	*	9 *	* 13	400	1,150	473	324
\$1 under \$5,000	259,679	38,720	1,217	** 37,496	** 809	0	0	0	0	* 233	* 133
\$5,000 under \$10,000	1,826,829	50,465	1,871	47,422	1,564	0	0	0	0	* 37	* 45
\$10,000 under \$15,000	4,682,558	1,073,570	110,537	55,851	2,696	0	0	62,856	9,293	140,374	17,077
\$15,000 under \$20,000	5,296,828	768,334	153,949	81,962	2,823	0	0	159,680	46,556	479,160	80,275
\$20,000 under \$25,000	5,456,047	1,165,391	250,988	100,359	5,665	* 1,201	* 293	223,474	108,467	817,006	78,942
\$25,000 under \$30,000	5,155,731	1,316,820	447,767	130,036	12,365	* 1,002	* 488	253,395	196,416	885,825	113,454
\$30,000 under \$40,000	10,249,791	2,369,920	2,228,804	309,277	46,069	130,618	69,653	596,199	606,971	621,554	146,872
\$40,000 under \$50,000	9,408,699	3,037,936	3,033,227	356,442	45,703	260,670	121,155	585,052	603,427	886,390	131,433
\$50,000 under \$75,000	18,003,354	7,178,028	10,135,396	987,338	142,243	876,333	441,919	1,412,091	1,625,969	899,442	154,420
\$75,000 under \$100,000	12,322,770	5,650,357	9,452,816	1,018,556	214,865	944,817	513,765	1,222,420	1,504,272	0	0
\$100,000 under \$200,000	16,318,248	7,785,896	12,088,254	2,192,473	1,181,850	1,658,015	954,178	1,746,497	2,529,857	0	0
\$200,000 under \$500,000	4,477,599	1,911,971	4,092,221	1,320,649	2,993,939	451,673	245,997	0	0	0	0
\$500,000 under \$1,000,000	722,903	456,755	4,179,885	370,452	3,497,948	51,774	32,346	0	0	0	0
\$1,000,000 or more	345,225	254,611	12,833,231	224,516	10,458,173	13,227	8,639	0	0	0	0
Nontaxable returns, total	52,818,806	15,043,071	15,595,634	254,738	1,630,986	1,926,371	1,070,501	3,934,746	3,413,430	2,681,235	594,023
Footnotes at end of table.											

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued

					Tax credits—continued	-continued				
Size of adjusted gross income	Child tax credit	k credit	Residential energy credits	ıl energy its	General business credit	ousiness dit	Prior-year minimum tax credit	ninimum edit	Adoption credit	credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total	22,563,277	27,233,304	3,036,039	1,613,800	462,100	3,064,587	322,422	1,004,548	55,036	229,567
No adjusted gross income	** 2,787	** 3,722	** 164	** 623	486	7,773	۳ *	* 120	۳ *	*
\$1 under \$5,000	**	**	0	0	** 3,017	** 261	** 994	** 82	0	0
\$5,000 under \$10,000	ю *	9 *	* *	*	*	*	0	0	0	0
\$10,000 under \$15,000	46,282	3,006	18,458	2,767	*	*	*	*	0	0
\$15,000 under \$20,000	692,658	136,201	29,900	5,726	* 2,608	* 1,250	* 1,997	* 697	0	0
\$20,000 under \$25,000	1,271,829	511,320	66,234	14,769	* 2,866	* 2,120	* 429	* 72	0	0
\$25,000 under \$30,000	1,703,905	998,907	102,902	26,693	* 4,486	* 1,440	* 2,335	* 2,672	* 993	* 857
\$30,000 under \$40,000	3,351,008	2,824,446	237,615	81,905	8,651	7,480	6,177	8,322	* 3,989	* 3,047
\$40,000 under \$50,000	2,832,129	3,299,337	259,442	96,927	9,264	11,511	3,347	3,231	10,988	14,589
\$50,000 under \$75,000	5,280,105	8,143,089	656,123	239,308	47,979	63,391	11,328	18,759	15,193	43,722
\$75,000 under \$100,000	3,836,835	6,422,133	579,845	262,457	43,202	84,671	18,417	21,281	12,258	66,952
\$100,000 under \$200,000	3,544,335	4,890,295	845,126	522,308	131,173	331,502	111,405	145,527	10,866	93,161
\$200,000 under \$500,000	1,401	842	204,234	238,354	103,297	419,485	71,782	110,598	730	7,053
\$500,000 under \$1,000,000	0	0	** 35,995	** 121,963	** 105,071	** 2,133,704	64,830	183,517	0	0
\$1,000,000 under \$1,500,000	0	0	* *	*	*	*	15,933	116,803	ω *	* 92
\$1,500,000 under \$2,000,000	0	0	* *	*	*	*	4,969	49,447	ω *	* 94
\$2,000,000 under \$5,000,000	0	0	* *	*	* *	* *	6,254	112,810	0	0
\$5,000,000 under \$10,000,000	0	0	* *	*	*	*	1,349	82,720	0	0
\$10,000,000 or more	0	0	* *	*	*	*	874	147,889	0	0
Taxable returns, total	13,906,199	20,134,644	2,765,362	1,381,743	425,812	2,910,894	306,340	970,031	11,207	900'09
No adjusted gross income	** 1,654	** 2,755	120	104	292	3,269	*	*	0	0
\$1 under \$5,000	*	**	0	0	** 2,011	** 140	** 994	** 198	0	0
\$5,000 under \$10,000	*	**	0	0	**	**	0	0	0	0
\$10,000 under \$15,000	* 105	* 105	8,484	1,040	**	**	0	0	0	0
\$15,000 under \$20,000	9 *	* 19	18,921	3,180	0	0	* 1,997	* 697	0	0
\$20,000 under \$25,000	9,393	11,403	43,944	9,704	* 547	* 455	* 29	* 16	0	0
\$25,000 under \$30,000	43,280	43,359	72,330	17,053	* 2,983	* 327	* 1,327	* 176	0	0
\$30,000 under \$40,000	718,146	737,058	179,646	58,203	6,397	2,212	** 4,717	** 7,218	0	0
\$40,000 under \$50,000	1,483,941	1,744,865	210,994	67,651	5,902	3,460	*	*	* 1,008	* 1,905
\$50,000 under \$75,000	4,424,879	6,642,977	592,567	181,814	37,692	35,513	7,719	9,752	* 4,019	* 10,155
\$75,000 under \$100,000	3,702,268	6,114,477	564,697	207,005	37,220	53,432	15,424	14,848	* 3,011	* 15,035
\$100,000 under \$200,000	3,521,135	4,836,794	833,634	478,488	124,756	263,920	108,308	135,547	* 2,438	* 26,001
\$200,000 under \$500,000	* 1,392	* 832	204,033	235,698	102,954	414,782	71,627	109,426	* 715	* 6,725
\$500,000 under \$1,000,000	0	0	** 35,992	** 121,805	** 105,058	** 2,133,383	64,823	182,990	0	0
\$1,000,000 or more	0	0	*	*	**	**	29,375	509,163	* 16	* 186
Nontaxable returns, total	8,657,078	7,098,660	270,677	232,057	36,287	153,693	16,081	34,517	43,829	169,561
Footnotes at end of table			-							

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Tax credits—continued	-continued				
Size of adjusted gross income	Credit for elder and disabled	for elderly disabled	Alternative motor vehicle credit	re motor credit	Qualified electr vehicle credit	Qualified electric vehicle credit	Alternative fuel vehicle refueling property credit	uel vehicle perty credit	Qualified plug-in electric vehicle credit	y-in electric credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total	76,856	9,493	3,994	12,568	* 308	* 760	13,389	6,583	43,009	231,050
No adjusted gross income	262	202	0	0	0	0	0	0	** 32	** 207
\$1 under \$5,000	* 1,013	* 33	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	* 4,963	* 602	0	0	0	0	* 993	* 223	0	0
\$10,000 under \$15,000	35,771	5,635		0	0	0	866 *	* 150	* *	*
\$15,000 under \$20,000	32,529	2,902	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	* 2,319	* 120	0	0	0	0	0	0	* 933	* 1,026
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	* *	* *	0	0	* 993	* 993	£66 *	* 1,559
\$40,000 under \$50,000	0	0	0	0	0	0	* 2,055	* 1,195	* 995	* 1,015
\$50,000 under \$75,000	0	0	** 2,004	** 5,350	0	0	* 2,021	* 1,128	5,250	13,535
\$75,000 under \$100,000	0	0	*	*	0	0	* 3,338	* 1,404	* 4,026	* 25,907
\$100,000 under \$200,000	0	0	** 1,685	** 4,883	* 303	* 757	* 1,735	* 1,062	10,827	65,120
\$200,000 under \$500,000	0	0	*	* *	0	0	* 647	* 169	** 19,954	** 122,681
\$500,000 under \$1,000,000	0	0	* 185	* 1,473	0	0	* 355	* 92	**	* *
\$1,000,000 under \$1,500,000	0	0	* 25	* 183	0	0	* 117	* 95	**	**
\$1,500,000 under \$2,000,000	0	0	* 17	* 101	0	0	* 52	* 27	**	**
\$2,000,000 under \$5,000,000	0	0	90	375	** 5	8 **	09	28	**	**
\$5,000,000 under \$10,000,000	0	0	18	135	**	**	* 19	* 13	**	**
\$10,000,000 or more	0	0	o *	* 68	**	**	L *	* 5	**	**
Taxable returns, total	36,708	4,728	1,985	7,184	* 308	* 760	13,389	6,583	37,773	216,363
No adjusted gross income	201	158	0	0	0	0	0	0	** 23	** 159
\$1 under \$5,000	∞ *	8	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	£66 *	* 223	0	0
\$10,000 under \$15,000	* 8,941	* 1,997	0	0	0	0	866 *	* 150	*	**
\$15,000 under \$20,000	26,565	2,563	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	* 993	9 *	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	0	0	0	0	* 993	* 993	0	0
\$40,000 under \$50,000	0	0	0	0	0	0	* 2,055	* 1,195	* *	**
\$50,000 under \$75,000	0	0	0	0	0	0	* 2,021	* 1,128	* 4,074	* 10,184
\$75,000 under \$100,000	0	0	0	0	0	0	* 3,338	* 1,404	* 2,970	* 18,546
\$100,000 under \$200,000	0	0	** 1,681	** 4,853	* 303	* 757	* 1,735	* 1,062	10,789	64,964
\$200,000 under \$500,000	0	0	*	*	0	0	* 647	* 169	** 19,919	** 122,510
\$500,000 under \$1,000,000	0	0	* 185	* 1,473	0	0	* 355	* 92	**	**
\$1,000,000 or more	0	0	119	859	*	m *	255	168	*	*
Nontaxable returns, total	40,148	4,766	* 2,009	* 5,384	0	0	0	0	5,236	14,687
Footnotes at end of table.										

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Tax crec	Tax credits—continued				
	Mortage interest	interest	Setrado	>0		Refundab	Refundable credits used to offset income tax before credits	ffset income tax b	efore credits	
Size of adjusted gross income	credit	dit	credits	ts	Total [1]	[1]	Earned income credit used to offset income tax before credits	dit used to offset fore credits	American opportunity credit used to offset income tax before credits	ity credit used to before credits
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(32)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	58,410	73,709	3,649	19,289	9,373,508	5,456,000	4,240,719	1,294,144	4,999,738	4,019,698
No adjusted gross income	0	0	0	0	404	761	* 22	* 15	377	736
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	* 9,009	* 174	* 5,000	* 59	0	0
\$10,000 under \$15,000	0	0	0	0	1,609,755	147,634	1,571,820	142,423	25,950	2,032
\$15,000 under \$20,000	0	0	0	0	270,242	59,355	159,434	36,010	91,766	16,003
\$20,000 under \$25,000	* 2,981	* 2,362	0	0	477,350	184,805	243,892	120,032	209,490	55,309
\$25,000 under \$30,000	* 2,986	* 2,182	0	0	773,765	379,267	536,218	247,868	225,573	125,980
\$30,000 under \$40,000	* 8,977	* 7,768	* *	*	1,765,198	921,196	1,388,846	649,870	374,874	249,956
\$40,000 under \$50,000	10,053	11,408	0	0	757,569	400,859	333,470	699,76	424,392	287,226
\$50,000 under \$75,000	** 33,410	** 49,986	* *	*	1,172,775	942,205	* 2,017	* 199	1,142,673	916,695
\$75,000 under \$100,000	**	*	* *	*	904,549	792,157	0	0	886,802	785,408
\$100,000 under \$200,000	**	*	** 3,095	** 6,020	** 1,631,321	** 1,611,590	0	0	1,617,842	1,580,352
\$200,000 under \$500,000	*	*	*	*	*	*	0	0	0	0
\$500,000 under \$1,000,000	0	0	336	2,767	929	866	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	* 71	* 1,943	222	1,397	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	6° *	* 787	124	119	0	0	0	0
\$2,000,000 under \$5,000,000	რ *	ო *	73	2,853	176	1,495	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	o *	* 115	99	9,458	0	0	0	0
\$10,000,000 or more	0	0	26	4,803	54	2,531	0	0	0	0
Taxable returns, total	46,412	58,066	3,644	19,094	6,160,674	4,298,162	1,684,951	466,919	4,324,723	3,716,837
No adjusted gross income	0	0	0	0	388	744	* 13	* 12	368	727
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	0	0	0	0	855,846	78,064	840,879	76,160	11,982	853
\$15,000 under \$20,000	0	0	0	0	75,930	17,835	0	0	56,888	10,493
\$20,000 under \$25,000	0	0	0	0	103,813	36,036	* 1,997	* 103	77,847	26,469
\$25,000 under \$30,000	* 1,001	* 1,024	0	0	111,767	63,107	11,969	11,594	88,829	46,815
\$30,000 under \$40,000	* 6,960	* 5,751	* *	*	916,529	548,733	612,546	317,949	282,557	213,989
\$40,000 under \$50,000	* 8,050	* 6,073	0	0	542,910	305,421	216,540	60,912	312,335	233,915
\$50,000 under \$75,000	** 30,399	** 45,214	*	*	1,049,360	860,893	* 1,008	* 189	1,022,571	841,053
\$75,000 under \$100,000	**	* *	* *	*	876,751	773,516	0	0	859,004	766,767
\$100,000 under \$200,000	**	* *	** 3,090	** 5,826	** 1,625,819	** 1,606,993	0	0	1,612,340	1,575,756
\$200,000 under \$500,000	**	*	* *	*	* *	**	0	0	0	0
\$500,000 under \$1,000,000	0	0	336	2,767	929	866	0	0	0	0
\$1,000,000 or more	° *	۳ *	218	10,501	633	5,821	0	0	0	0
Nontaxable returns, total	11,998	15,643	* 5	* 195	3,212,834	1,157,838	2,555,768	827,225	675,015	302,861
Footnotes at end of table.										

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income										
Size of adjusted gross income	Kerundable credit	s used to offset inc	Refundable credits used to offset income tax before credits—continued	edits —continued	Incc	Income	Net investment	stment	Total	tal
	Regulated investment company credit used to offset income tax before credits	ment company fset income tax credits	Health insurance tax credit used to offset income tax before credits	tax credit used to	credits	dits	income tax	ie tax	tax	<u> </u>
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)
All returns, total	7,100	28,847	11,679	28,068	94,518,546	1,218,549,835	3,090,498	16,490,817	94,532,494	1,235,040,347
No adjusted gross income	**	*	0	0	6,214	176,629	24	817	6,231	177,444
\$1 under \$5,000	0	0	0	0	259,678	37,423	e *	** [2]	259,679	37,423
\$5,000 under \$10,000	0	0	0	0	1,826,828	363,828	* *	**	1,826,829	363,828
\$10,000 under \$15,000	0	0	0	0	4,681,564	1,513,971	*	**	4,682,558	1,513,976
\$15,000 under \$20,000	0	0	0	0	5,296,826	3,703,936	м *	** [2]	5,296,828	3,703,936
\$20,000 under \$25,000	** 994	** 917	0	0	5,456,046	6,259,604	* *	*	5,456,047	6,259,605
\$25,000 under \$30,000	0	0	* 1,005	* 721	5,155,730	8,650,789	* *	**	5,155,731	8,650,789
\$30,000 under \$40,000	0	0	* 1,979	* 3,170	10,249,787	24,184,517	*	* [2]	10,249,791	24,184,518
\$40,000 under \$50,000	* 1,008	* 2,072	* 1,980	* 1,308	9,407,581	31,194,931	* 1,119	* 85	9,408,699	31,195,016
\$50,000 under \$75,000	** 4,262	** 13,146	* 3,328	* 8,741	18,003,284	95,577,285	376	156	18,003,354	95,577,441
\$75,000 under \$100,000	* *	* *	* 1,000	* 545	12,322,672	102,655,118	1,010	170	12,322,770	102,655,287
\$100,000 under \$200,000	*	**	* 2,200	* 12,348	16,316,041	278,477,723	53,318	26,083	16,318,248	278,503,806
\$200,000 under \$500,000	*	*	* 144	* 1,206	4,470,538	248,506,252	2,119,247	2,139,957	4,477,599	250,646,209
\$500,000 under \$1,000,000	377	414	* 40	* 16	721,326	123,238,260	608,915	2,547,714	722,903	125,785,974
\$1,000,000 under \$1,500,000	147	1,313	0	0	155,607	51,822,627	136,738	1,286,216	155,955	53,108,843
\$1,500,000 under \$2,000,000	88	71	0	0	63,936	31,298,313	56,737	875,428	64,103	32,173,741
\$2,000,000 under \$5,000,000	136	911	* 4	** 13	90,764	77,204,789	81,751	2,424,955	90,961	79,629,744
\$5,000,000 under \$10,000,000	46	9,344	*	*	21,333	41,134,187	19,503	1,553,759	21,378	42,687,638
\$10,000,000 or more	44	099	0	0	12,791	92,549,654	11,748	5,635,475	12,828	98,185,129
Taxable returns, total	6,097	16,717	7,397	23,719	94,518,546	1,218,549,835	** 3,090,498	** 16,490,817	94,532,494	1,235,040,347
No adjusted gross income	*	*	0	0	6,214	176,629	24	817	6,231	177,444
\$1 under \$5,000	0	0	0	0	259,678	37,423	۳ *	** [2]	259,679	37,423
\$5,000 under \$10,000	0	0	0	0	1,826,828	363,828	*	*	1,826,829	363,828
\$10,000 under \$15,000	0	0	0	0	4,681,564	1,513,971	* *	**	4,682,558	1,513,976
\$15,000 under \$20,000	0	0	0	0	5,296,826	3,703,936	რ *	** [2]	5,296,828	3,703,936
\$20,000 under \$25,000	** 994	** 917	0	0	5,456,046	6,259,604	*	*	5,456,047	6,259,605
\$25,000 under \$30,000	0	0	0	0	5,155,730	8,650,789	* *	**	5,155,731	8,650,789
\$30,000 under \$40,000	0	0	966 *	* 2,380	10,249,787	24,184,517	*	* [2]	10,249,791	24,184,518
\$40,000 under \$50,000	* 1,008	* 2,072	* 995	* 1,158	9,407,581	31,194,931	* 1,119	* 85	9,408,699	31,195,016
\$50,000 under \$75,000	** 3,265	** 10,188	* 2,018	* 6,053	18,003,284	95,577,285	376	156	18,003,354	95,577,441
\$75,000 under \$100,000	**	*	* 1,000	* 545	12,322,672	102,655,118	1,010	170	12,322,770	102,655,287
\$100,000 under \$200,000	**	**	* 2,200	* 12,348	16,316,041	278,477,723	53,318	26,083	16,318,248	278,503,806
\$200,000 under \$500,000	*	*	* 144	* 1,206	4,470,538	248,506,252	** 2,119,247	** 2,139,957	4,477,599	250,646,209
\$500,000 under \$1,000,000	377	414	* 40	* 16	721,326	123,238,260	608,915	2,547,714	722,903	125,785,974
\$1,000,000 or more	454	3,125	*	* 13	344,431	294,009,570	306,477	11,775,833	345,225	305,785,095
Nontaxable returns, total	* 1,003	* 12,131	* 4,282	* 4,349	0	0	*	**	0	0

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued

Size of adjusted gross income Number of returns, total Number of returns (52) All returns, total S1 under \$5,000 \$5,000 under \$10,000 \$1,000 under \$20,000 \$2,502,336 \$15,000 under \$20,000 \$1,000 under \$20,000 \$2,502,386 \$20,000 under \$20,000 \$2,502,386 \$20,000 under \$20,000 \$2,502,386 \$20,000 under \$20,000 \$2,502,388 \$40,000 under \$50,000 \$2,502,889 \$100,000 under \$1,500,000 \$2,502,889 \$200,000 under \$1,500,000 \$1,25,672 \$1,000,000 under \$1,500,000 \$1,7707 \$2,000,000 under \$1,000,000 \$1,7707 \$1,000,000 under \$1,000,000 \$1,7707 \$1,000,000 under \$1,000,000 \$1,000,000 under \$1,000,000 \$1,7707 \$1,000,000 under \$1,000,000 \$1,000,000 under	Total Total 81 6 81 6 82 7 72 7 74 7 74 7 75 7 76 7 77 7 77 7 77 7 77 7 77 7 77	N	loyment x Amount	Social security taxes on tip income	rity taxes	Penalty tax on qualified retirement plans	in qualified it plans	Household employment tax	iold int tax
Numer returns (5) 27,4 27,6 10,000 2,2,6 21,5,000 21,5,000 22,6 22,000 23,6 24,000 24,000 25,000 25,000 25,000 26,000 26,000 27,000 27,000 27,000 27,000 27,000 27,000 27,000,000 27,000,000 27,000,000 27,000,000 28,000,000	A	Z	Amount		ם פו				
sss income (5 10,000 2,74 10,000 2,8 15,000 2,8 225,000 1,7 225,000 1,7 225,000 1,7 250,000 1,7 250,000 2,8 250,000 2,8 2500,000 2,8 2500,000 2,8 2500,000 2,8 2500,000 2,8 2500,000 2,8 2500,000 1,7 25	9	7	(44)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
27,4 38s income 10,000 2,2 21,5,000 22,5,000 11,5,000 12,5,000 11,5,000 12,5,000 13,5,000 14,5,000,000 15,5,000 16,5,000,000 17,5,000,000 18,5,000,000 18,5,000,000 18,5,000,000 18,5,000,000 18,5,000,000 18,5,000,000 18,5,000,000 18,5,000,000 10,5,000,000	9	7	(22)	(56)	(57)	(58)	(69)	(09)	(61)
2 2 2 2 1 1 1 1 1 1 1 2 2 2 2 2 2 2 2 2			55,533,464	128,848	30,440	5,726,292	5,873,596	202,208	1,077,915
2, 2, 2, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			634,733	* 544	* 251	30,739	52,988	7,496	61,781
2 2 2 1 1 1 1 1 1 1 2 2 2 2 2 2 2 2 2 2			561,638	12,522	580	82,088	12,956	966 *	* 1,200
9,000			2,108,333	22,943	2,996	124,709	25,094	1,976	18,601
7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			3,384,447	29,480	5,586	179,732	61,128	ω *	* 95
7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			2,515,913	11,122	2,267	261,150	78,866	2,020	2,294
0.1. 1.1. 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.			1,961,481	11,569	3,248	264,490	89,785	3,032	6,915
2, 1, 1, 2, 3, 2, 3, 2, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3, 3,			1,621,298	* 4,028	* 2,721	279,404	120,395	55	311
7. L. Q.			3,137,461	* 5,995	* 2,466	561,274	307,479	2,020	1,086
, c, q,			2,739,799	* 2,999	* 302	561,758	345,204	3,393	16,020
3 6 9 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			5,631,778	16,208	3,093	1,098,972	959,237	7,998	30,570
96, 19,	889 6,284,634	1,536,337	5,216,169	* 3,295	* 933	812,619	871,327	11,507	39,023
2, ,	13,445,615	2,452,173	11,003,559	* 5,893	* 5,166	1,188,037	2,088,150	44,498	164,338
	086 11,229,209	1,102,048	8,720,461	* 2,093	* 732	251,504	725,926	62,761	256,682
	577,140 4,893,717	17 248,776	3,013,051	* 148	* 97	22,471	102,168	26,694	147,511
	125,672 1,720,074	174 58,901	969,308	0	0	3,421	8,625	8,773	59,213
	51,723 961,054	24,689	505,835	0	0	1,589	6,799	4,750	45,621
	73,676 2,022,115	15 36,562	978,265	** 12	**	1,730	5,074	8,510	88,967
	17,707 872,420	120 9,381	347,864	*	**	379	3,984	2,981	48,465
	10,864 1,354,488	.88 6,129	482,073	0	0	227	8,411	2,742	89,222
Taxable returns, total 17,608,862	862 55,278,302	10,286,199	42,035,268	58,081	15,330	4,549,129	5,340,216	178,893	894,028
No adjusted gross income 2,	2,892 36,665	365 2,370	26,467	0	0	192	1,049	365	3,409
\$1 under \$5,000		3,662 *7,115	* 1,917	0	0	16,024	1,742	0	0
\$5,000 under \$10,000	79,710 37,195	95 62,757	35,771	* 1,997	* 50	10,979	491	0	0
			448,767	* 7,988	* 785	62,760	24,508	0	0
\$15,000 under \$20,000	547,902 711,223	23 389,913	667,936	* 5,998	* 209	119,372	32,115	* 993	* 732
\$20,000 under \$25,000	553,584 795,697	382,382	729,315	* 5,587	* 883	135,146	51,582	* 1,977	* 2,704
\$25,000 under \$30,000	518,067 771,587	341,755	708,742	* 3,026	* 1,751	134,794	54,461	* 39	* 231
\$30,000 under \$40,000	1,891,421	739,368	1,648,809	* 4,989	* 2,433	359,765	207,788	* 995	* 319
\$40,000 under \$50,000	456 2,216,525	797,795	1,880,125	* 2,999	* 302	434,708	283,908	* 1,348	* 2,813
\$50,000 under \$75,000	392 5,934,061	1,827,526	4,926,815	14,057	1,990	1,015,792	888,827	* 5,604	* 15,215
\$75,000 under \$100,000	196 6,056,629	1,488,099	5,026,739	* 3,295	* 933	796,985	854,976	9,954	18,858
\$100,000 under \$200,000 3,892,340	340 13,315,836	36 2,432,730	10,930,986	* 5,893	* 5,166	1,181,499	2,078,646	40,691	118,173
\$200,000 under \$500,000	395 11,212,378	1,100,605	8,709,345	* 2,093	* 732	251,321	725,335	62,509	253,055
\$500,000 under \$1,000,000	576,852 4,890,708	.08 248,632	3,011,297	* 148	¥ 67	22,451	101,931	26,675	147,163
	279,519 6,928,224	135,589	3,282,237	* 12	*	7,341	32,860	27,742	331,356
Nontaxable returns, total	019 14,442,843	43 8,588,560	13,498,196	70,767	15,110	1,177,163	533,379	23,315	183,887

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013 —Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

All other taxes—continued		All other taxes—continued	s-continued			Retunds	Ketundable credits used to offset all other taxes	to offset all other	. taxes	
			5							
Size of adjusted gross income	First-time homebuyer credit repayment	e homebuyer repayment	Total additional Medicare tax	ditional re tax	Total [1]	[2]	Earned income credit used to offset other taxes	ome credit it other taxes	Additional child tax credit used to offset other taxes	ld tax credit cother taxes
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(20)	(74)
All returns total	830 760	444 923		(50) 6 273 283	8 147 362	9 099 850	6 986 702	7 645 438	1 267 423	1 182 760
No adjusted gross income	8 850	3 986		18.278	151 381	113 453	119 066		25,892	32 133
\$1 under \$5 000	7 980	6 735	* 178	* 315	654 160	207,430	605,368		20,222	8 749
\$5.000 under \$10.000	10.751	9.815	183	463	1.753.688	1.416.327	1.667.727	1.343.770	61.854	45.107
\$10.000 under \$15.000	25,502	10,516	200	1.122	1.910,887	2.459.912	1.816.641	2.357.746	74.023	77.580
\$15,000 under \$20,000	28,140	11,891	52	381	1,033,804	1,522,900	920,450		94,086	111,050
\$20,000 under \$25,000	33,156	12,830	4,156	1,321	645,607	1,023,023	543,010		128,685	128,807
\$25,000 under \$30,000	43,988	19,139	1,100	518	490,717	678,159	420,697		97,201	85,983
\$30,000 under \$40,000	89,441	44,107	598	691	732,220	1,012,303	611,705	692,418	252,458	286,247
\$40,000 under \$50,000	91,135	52,210	1,685	2,430	418,440	406,473	273,241	161,763	217,685	198,603
\$50,000 under \$75,000	178,657	87,126	3,608	3,323	292,538	207,786	8,797	866	245,978	168,470
\$75,000 under \$100,000	145,385	96,223	6,014	8,519	52,003	45,430	0	0	41,461	35,489
\$100,000 under \$200,000	149,932	76,825	117,760	44,535	11,895	6,612	0	0	7,784	4,534
\$200,000 under \$500,000	** 17,843	** 13,520	1,920,538	1,491,137	** 19	** 35	0	0	L *	o *
\$500,000 under \$1,000,000	*	* *	508,492	1,614,019	*	*	0	0	0	J
\$1,000,000 under \$1,500,000	**	**	109,662	675,655	0	0	0	0	0	J
\$1,500,000 under \$2,000,000	**	**	44,623	391,659	0	0	0	0	0	J
\$2,000,000 under \$5,000,000	*	*	63,332	912,485	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	**	**	15,070	438,857	က *	L *	0	0	0	J
\$10,000,000 or more	**	**	9,217	667,574	0	0	0	0	0	0
Taxable retums, total	605,569	327,193	2,798,304	6,248,788	*	*	0	0	**	¥
No adjusted gross income	0	0	602	3,459	*	**	0	0	**	**
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	
\$5,000 under \$10,000	0	0	o *	∞ *	0	0	0	0	0	
\$10,000 under \$15,000	* 1,994	* 970	* 17	* 262	0	0	0	0	0	0
\$15,000 under \$20,000	11,000	4,170	* 27	* 342	0	0	0	0	0	
\$20,000 under \$25,000	* 8,258	* 3,666	* 2,013	* 599	0	0	0	0	0	
\$25,000 under \$30,000	10,965	4,295	о *	* 109	0	0	0	0	0	
\$30,000 under \$40,000	43,923	19,576	* 328	* 286	0	0	0	0	0	0
\$40,000 under \$50,000	61,493	31,593	191	478	0	0	0	0	0	
\$50,000 under \$75,000	158,184	78,073	3,207	2,666	0	0	0	0	0	
\$75,000 under \$100,000	142,310	94,686	5,578	8,208	0	0	0	0	0	0
\$100,000 under \$200,000	149,622	76,665	116,623	43,390	0	0	0	0	0	0
\$200,000 under \$500,000	** 17,821	** 13,499	1,919,404	1,489,853	0	0	0	0	0	
\$500,000 under \$1,000,000	*	*	508,336	1,613,381	0	0	0	0	0	0
\$1,000,000 or more	**	**	241,853	3,085,747	0	0	0	0	0	0

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued

		Refundable c	redits used to off	Refundable credits used to offset all other taxes -continued	s —continued				Tax payments	ments
Size of adjusted gross income	American opportunity credit used to offset other taxes	oportunity credit set other taxes	Regulated investment company credit used to offset all other taxes	restment company to offset all other taxes	Health insurance tax credit used to offset all other taxes	nce tax credit all other taxes	Total tax liability	ral × × Ility	Total	al.
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(22)	(77)	(78)	(2)	(80)	(81)
All returns, total	498,571	250,330	* 48	* 40	* 3,279	* 1,970	98,651,370	1,295,298,990	132,418,546	1,451,215,049
No adjusted gross income	11,835	9,263	₩ *	*	0	0	261,366	843,976	693,490	4,626,305
\$1 under \$5,000	66,997	13,365	0	0	0	0	1,280,870	408,384	7,259,603	1,888,787
\$5,000 under \$10,000	48,843	22,903	0	0	0	0	2,808,672	1,112,930	9,188,605	5,234,561
\$10,000 under \$15,000	39,819	19,751	0	0	0	0	5,149,897	2,521,286	9,879,609	9,284,729
\$15,000 under \$20,000	42,527	21,057	0	0	0	0	5,621,241	4,799,596	10,079,559	13,733,850
\$20,000 under \$25,000	40,325	17,989		0	0	0	5,653,030	7,319,816	9,215,850	17,159,267
\$25,000 under \$30,000	40,762	18,994	0	0	0	0	5,333,919	9,743,032	8,297,536	19,901,750
\$30,000 under \$40,000	59,238	31,908	0	0	* 1,992	* 1,321	10,522,463	26,661,322	13,836,121	46,058,631
\$40,000 under \$50,000	64,605	45,514	0	0	* 985	* 593	9,586,089	33,931,480	10,971,067	51,316,617
\$50,000 under \$75,000	64,704	37,604	0	0	* 302	* 56	18,180,496	102,036,819	18,854,471	133,586,452
\$75,000 under \$100,000	14,399	9,940	0	0	0	0	12,361,365	108,799,437	12,410,638	130,493,581
\$100,000 under \$200,000	4,516	2,043	** 42	*	0	0	16,343,147	291,865,983	16,237,631	311,565,925
\$200,000 under \$500,000	0	0	* *	**	0	0	4,480,279	261,861,240	4,437,015	251,651,472
\$500,000 under \$1,000,000	0	0	*	**	0	0	723,191	130,678,574	715,431	124,405,520
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	156,005	54,828,853	154,043	53,075,050
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	64,131	33,134,784	63,605	32,692,816
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	90,996	81,651,830	90,215	83,556,053
\$5,000,000 under \$10,000,000	0	0	e *	* 7	0	0	21,382	43,560,049	21,263	46,321,370
\$10,000,000 or more	0	0	0	0	0	0	12,830	99,539,598	12,795	114,662,313
Taxable returns, total	0	0	0	0	0	0	94,532,493	1,289,989,507	91,985,631	1,394,517,156
No adjusted gross income	0	0	0	0	0	0	6,231	214,110	5,142	392,729
\$1 under \$5,000	0	0	0	0	0	0	259,679	41,086	148,814	44,778
\$5,000 under \$10,000	0	0	0	0	0	0	1,826,829	401,022	1,725,237	956,544
\$10,000 under \$15,000	0	0	0	0	0	0	4,682,558	1,989,495	4,254,200	4,482,141
\$15,000 under \$20,000	0	0	0	0	0	0	5,296,828	4,410,989	4,960,079	7,800,373
\$20,000 under \$25,000	0	0	0	0	0	0	5,456,047	7,051,636	5,185,693	11,050,075
\$25,000 under \$30,000	0	0	0	0	0	0	5,155,731	9,418,081	4,957,917	13,423,891
\$30,000 under \$40,000	0	0	0	0	0	0	10,249,791	26,056,362	9,960,424	36,503,479
\$40,000 under \$50,000	0	0	0	0	0	0	9,408,699	33,379,948	9,227,115	45,753,095
\$50,000 under \$75,000	0	0	0	0	0	0	18,003,354	101,433,346	17,724,210	128,409,689
\$75,000 under \$100,000	0	0	0	0	0	0	12,322,770	108,617,230	12,191,735	129,006,942
\$100,000 under \$200,000	0	0	0	0	0	0	16,318,248	291,742,977	16,156,733	310,578,110
\$200,000 under \$500,000	0	0	0	0	0	0	4,477,598	261,844,463	4,431,785	251,484,115
\$500,000 under \$1,000,000	0	0	0	0	0	0	722,903	130,675,567	714,896	124,366,925
\$1,000,000 or more	0	0	0	0	0	0	345,225	312,713,196	341,649	330,264,272
Nontaxable returns, total	498,571	250,330	* 48	* 40	* 3,279	* 1,970	4,118,877	5,309,483	40,432,915	56,697,893
Footnotes at end of table.										

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Income tax	ne tax held Amount (83) 1,058,455,303 2,269,573 1,680,233 4,897,669 8,734,499 13,085,896 16,479,959 19,166,846 43,976,529 49,078,881 125,757,672 121,252,754 277,950,260 187,787,860	Estimated tax payments payments Number of An returns (84) (84) (120,705 1 120,705 1 139,495 211,828	ad tax sints Amount (85) 289,350,412	Payments with request for extension of filing time	vith request of filing time	Excess social security taxes withheld	al security thheld	Credit for Federal tax on gasoline and special fuels	leral tax on pecial fuels
Number of returns (82) (129,050,127 (29,289 (20,008,327 (20,286 (20,008,327 (20,088,377 (20,000 (20,00		Number of returns (84) 9,274,202 120,705 102,431 139,495 211,828 256,286	Amount (85) 289,350,412						
129,050,127 129,050,127 200,0000 12,050,128 9,048,928 00 9,048,928 00 9,051,179 00 9,051,179 00 13,548,104 00 13,548,104 00 12,088,159 14,37,298 00 12,088,159 13,396 13,396 14,37,298 10,000 13,200 10,000 13,200 10,000 13,200 10,000 13,200 10,000 10,000 11,760		(84) 9,274,202 120,705 102,431 139,495 211,828 256,286	(85)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
2000e0 17,146,915 0 9,048,926 0 9,048,926 00 9,688,377 00 9,872,968 00 9,061,179 00 13,548,104 00 10,709,539 00 12,088,159 00,000 12,088,159 00,000 633,336 00,000 633,336 00,000 74,930 00,000 74,930 00,000 74,930 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000 10,607 00,000,000 10,607 00,000 10,607 00,000 10,607		9,274,202 120,705 102,431 139,495 211,828 256,286	289,350,412	(86)	(87)	(88)	(88)	(06)	(91)
come 579,289 0 9,048,926 00 9,698,377 00 9,872,968 00 9,872,968 00 8,145,982 00 13,548,104 00 10,709,539 00 15,724,913 000 4,137,284 00,000 633,336 5,000,000 74,332 000,000 74,330 000,000 74,330 0,000,000 10,766 0,000,000 10,706 0,000,000 10,706 0,000,000 10,706 0,000,000 10,706 0,000,000 10,706 0,000,000 10,706 0,000,000 10,706 0,000,000 10,706 0,000,000 10,706 0,000 10,706 0,000 10,706 0,000 10,706 0,000 10,706 0,000 10,706 0,000 10,000		120,705 102,431 139,495 211,828 256,286		1,867,825	100,656,094	1,357,741	2,520,819	351,572	167,708
00 9,048,926 00 9,048,926 00 9,698,377 00 9,872,966 00 8,145,982 00 13,548,104 00 10,709,539 00 12,088,159 00 12,088,159 00,000 12,088,159 00,000 633,336 5,000,000 130,396 000,000 74,930 0,000,000 17,760 130,905 0,000,000 10,607 130,905 0,000,000 10,607 130,905 0,000,000 10,607 130,905 0,000,000 11,760 130,905 0,000,000 10,607 130,905 0,000,000 10,607 130,905 0,000,000 10,607 130,905 0,000,000 10,607	1	102,431 139,495 211,828 256,286	1,891,176	33,234	435,527	** 4,550	** 8,817	18,265	9,680
00 9,048,926 00 9,698,377 00 9,872,966 00 8,145,982 00 13,548,104 00 10,709,539 00 12,088,159 0,000 12,088,159 0,000 12,088,159 0,000 633,336 5,000,000 633,336 5,000,000 74,930 0,000,000 74,930 0,000,000 10,607 130,905 0,000,000 10,607 130,905 0,000,000 10,807 130,905 0,000,000 10,807 130,905 0,000,000 10,807 130,905 0,000,000 10,807 130,905 0,000,000 10,807 130,905 0,000,000 10,807 130,905 130,905 130,905 130,905		139,495 211,828 256,286	171,557	33,283	26,455	* *	**	15,969	10,182
00 9,698,377 00 9,872,966 00 9,061,179 00 8,145,982 00 13,548,104 00 10,709,539 00 12,088,159 00,000 15,724,913 00,000 633,336 00,000 633,336 00,000 74,930 00,000 74,930 00,000 10,607 000,000 10,607 000,000 10,607 000,000 10,607 000,000 10,607	1 1 5 5 5	211,828	247,536	41,228	62,106	* 16	* 17	37,238	21,296
9,872,966 900 9,061,179 90 8,145,982 90 13,548,104 900 10,709,539 900 12,088,159 1,000 15,724,913 9,000 9,000 130,905 50,000 10,000 17,760 10,607 10,607 130,905 9,471,655	1 7 7 7 7 7 7	256,286	440,398	50,653	68,710	* 306	* 154	39,171	36,203
9,061,179 00 8,145,982 00 13,548,104 00 10,709,539 00 12,088,159 00,000 15,724,913 00,000 633,336 500,000 17,760 00,000 74,930 0,000,000 17,760 0,000,000 17,760 130,905 0,000,000 17,760 130,905 0,000,000 17,760 130,905 0,000,000 17,760 130,905 0,000,000 17,760 130,905 0,000,000 17,760 130,905 0,000,000 17,760 130,905	1 7 7 7 7 7		572,201	36,129	60,937	* 2,116	* 777	31,206	14,040
00 8,145,982 00 13,548,104 00 10,709,539 00 12,088,159 0,000 15,724,913 0,000 633,336 5,000,000 130,905 0,000,000 74,930 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 10,607 130,994		226,359	594,356	31,029	74,867	* 1,335	* 1,594	19,724	8,492
00 13,548,104 00 10,709,539 00 12,088,159 00,000 15,724,913 00,000 633,336 000,000 633,336 000,000 74,930 000,000 74,930 000,000 117,760 000,000 117,760 000,000 117,760 000,000 117,760 000,000 117,760 000,000 117,760 000,000 117,760		264,807	638,304	36,283	90,186	* 217	* 262	15,943	6,152
00 10,709,539 00 18,367,667 000 12,088,159 0,000 15,724,913 0,000 633,336 0,000,000 130,905 0,000,000 74,930 0,000,000 17,760		528,896	1,872,072	68,155	199,463	* 2,325	* 3,912	28,558	6,627
00 18,367,667 000 12,088,159 0,000 15,724,913 00,000 633,336 000,000 130,905 0,000,000 74,930 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 17,760 0,000,000 10,607		537,805	2,049,454	55,089	181,852	1,897	1,170	22,104	5,261
12,088,159 1,000 15,724,913 1,000 4,137,298 00,000 633,336 130,905 100,000 74,930 10,607 10,607 10,607 10,607 10,607 10,607 10,607 113,994		1,417,593	7,100,499	173,282	693,929	5,091	8,840	42,974	21,504
1,000 15,724,913 1,000 4,137,298 00,000 633,336 500,000 130,905 1000,000 74,930 1,000,000 17,760 1,000,000 10,607 89,471,656 2,000,000 10,607 13,224		1,239,742	8,455,253	150,693	756,413	16,568	17,600	39,620	8,958
00,000 4,137,298 00,000 633,336 000,000 130,905 000,000 74,930 0,000,000 17,760 0,000,000 10,607 0,000,000 130,994 130,994		2,248,319	28,960,431	443,666	3,856,804	698,654	787,491	24,167	6,398
00,000 633,336 500,000 130,905 000,000 74,930 0,000,000 17,760 10,607 89,471,655 come 3224		1,361,388	52,433,632	418,384	10,213,293	505,465	1,212,179	11,334	4,212
500,000 130,905 (000,000 53,276 (000,000 74,930 17,760 10,607 (000,000 10,607 (000,000 10,607 (000,000 10,607 (000,000 10,904		380,297	41,736,816	159,470	10,187,503	79,916	299,365	** 5,298	** 8,705
000,000 53,276 0,000,000 74,930 0,000,000 17,760 10,607 89,471,655 come 3,924 130,994	25,261,055	99,889	21,116,033	50,146	6,620,925	17,710	75,985	**	* *
000,000 74,930 0,000,000 17,760 10,607 89,471,655 come 3,224 130,994	13,919,719	44,834	13,950,118	25,061	4,786,350	7,218	33,233	*	**
0,000,000 17,760 10,607 89,471,655 come 3,924 130,994	32,517,337	66,452	35,806,361	41,811	15,172,490	10,043	47,322	**	*
10,607 89,471,655 come 3,924 130,994	16,476,027	16,428	19,842,658	11,766	9,985,806	2,698	13,902	*	*
3,924 3,924 130,994	25,985,493	10,648	51,471,558	8,464	37,182,479	1,615	8,200	**	*
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	1,007,919,707	8,225,984	284,018,605	1,702,786	99,964,978	1,345,567	2,503,611	165,906	63,818
000	107,922	1,742	167,478	732	113,231	357	1,228	46	136
	25,814	7,978	13,021	15,300	5,942	0	0	0	0
	923,538	11,879	16,352	16,903	15,766	ω *	* 16	866 *	* 872
	4,322,356	80,836	117,734	28,802	37,387	0	0	* 5,430	* 3,016
	7,491,819	139,491	271,674	20,229	33,616	0	0	5,639	3,263
\$20,000 under \$25,000	10,600,549	166,047	389,802	22,817	58,212	* 1,304	* 1,417	* 443	* 94
\$25,000 under \$30,000 4,846,744	12,904,095	196,275	442,308	27,316		0	0	5,497	1,888
\$30,000 under \$40,000	34,992,984	421,972	1,337,678	57,873	166,257	* 2,110	* 2,441	18,422	4,118
\$40,000 under \$50,000	43,837,641	467,447	1,758,887	48,447	153,021	* 1,458	* 541	15,369	3,004
\$50,000 under \$75,000	121,157,345	1,330,413	6,558,678	163,737	662,540	3,080	7,120	35,919	19,999
\$75,000 under \$100,000	120,086,094	1,206,527	8,193,729	144,985	700,831	15,632	15,396	37,896	8,289
\$100,000 under \$200,000	277,419,310	2,218,045	28,538,917	441,202	3,823,248	697,188	785,812	23,650	6,284
\$200,000 under \$500,000 4,133,493	187,731,144	1,359,119	52,335,398	417,844	10,201,386	505,277	1,211,744	11,300	4,149
000,000	72,166,930	380,093	41,712,480	159,387	10,183,439	79,887	299,290	** 5,295	** 8,704
\$1,000,000 or more 287,294	114,152,166	238,121	142,164,468	137,211	73,734,501	39,266	178,606	*	*
Nontaxable returns, total 39,578,472	50,535,596	1,048,218	5,331,807	165,039	691,116	12,174	17,209	185,667	103,890

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013 —Continued

				Re	Refundable credits refundable portion	refundable portic	uc			
Size of adjusted gross income	Total [1]	[1]	Earned income credit refundable portion	ome credit e portion	Additional child tax credit refundable portion	ild tax credit e portion	American opportunity credit refundable portion	ortunity credit e portion	Regulated investment company credit refundable portion	ment company lit portion
	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(92)	(63)	(94)	(36)	(96)	(26)	(86)	(66)	(100)	(101)
All returns, total	31,545,572	90,883,217	25,176,329	59,144,504	19,963,612	26,672,403	5,854,112	4,982,923	2,581	34,641
No adjusted gross income	351,772	396,212	149,503	134,603	63,009	92,209	182,371	168,354	* 549	* 32
\$1 under \$5,000	2,486,502	1,650,271	2,179,222	1,159,407	408,139	90,760	486,568	398,621	0	0
\$5,000 under \$10,000	5,112,470	9,287,802	4,597,451	6,844,674	2,173,730	1,685,541	874,451	751,213	0	0
\$10,000 under \$15,000	5,721,268	19,325,063	5,065,713	14,057,226	3,581,636	4,319,073	1,060,396	945,372	0	0
\$15,000 under \$20,000	4,788,469	20,500,927	3,911,394	14,521,531	3,617,823	5,256,894	812,001	720,510	0	0
\$20,000 under \$25,000	3,726,029	14,745,076	2,911,561	9,855,987	2,967,996	4,359,561	636,897	528,469	0	0
\$25,000 under \$30,000	3,148,256	10,595,807	2,533,613	6,635,712	2,319,613	3,594,183	491,519	364,308	0	0
\$30,000 under \$40,000	3,626,371	9,822,192	2,866,893	5,099,656	2,665,216	4,202,243	606,670	503,779	0	0
\$40,000 under \$50,000	1,542,341	2,996,207	920,665	829,211	1,299,337	1,851,730	354,698	298,288	* 1,005	* 9,920
\$50,000 under \$75,000	866,896	1,264,706	40,313	6,498	730,295	1,010,724	278,414	232,431	* 995	* 6,965
\$75,000 under \$100,000	146,486	226,906	0	0	113,939	164,324	60,211	62,279	∞ *	* 2
\$100,000 under \$200,000	28,653	54,204	0	0	22,863	45,135	9,916	8,999	13	33
\$200,000 under \$500,000	45	219	0	0	15	27	0	0	*	* 88
\$500,000 under \$1,000,000	* 5	** 17	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	0	0
\$2,000,000 under \$5,000,000	რ *	* 17	0	0	0	0	0	0	რ *	* 17
\$5,000,000 under \$10,000,000	* D	* 17,592	0	0	0	0	0	0	*	* 17,584
\$10,000,000 or more	0	0	0	0	0	0	0	0	0	0
Taxable returns, total	0	0	0	0	0	0	0	0	0	0
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	0	0
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	0	0
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	0	0
\$200,000 under \$500,000	0	0	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0
Nontaxable returns, total	31,545,572	90,883,217	25,176,329	59,144,504	19,963,612	26,672,403	5,854,112	4,982,923	2,581	34,641
Footnotes at end of table.										

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					ta compositor	**************************************						
	Refundable credits refundable portion—continued	dits refundable continued			5		2	7,000	Tax due at	ue at	Predetermined estimated	d estimated
Size of adjusted gross income	Health insurance tax credit refundable portion	Ith insurance tax credit refundable portion	Total	tal	Refunded	nded	Credited to 2014 estimated tax	to 2014 ted tax	time of filing	ffiling	tax penalty	ıalty
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	* 6,296	* 22,243	115,557,210	383,862,380	112,747,598	320,596,496	3,812,435	63,265,884	26,480,680	138,444,235	8,543,611	1,018,498
No adjusted gross income	0	0	862,691	4,559,485	807,649	3,339,052	70,540	1,220,433	180,832	387,242	43,017	2,510
\$1 under \$5,000	0	0	7,773,939	3,438,840	7,728,401	3,365,829	57,363	73,010	1,067,007	314,109	20,427	478
\$5,000 under \$10,000	0	0	10,103,783	14,039,321	10,054,175	13,961,030	61,333	78,291	998,577	640,118	148,078	2,825
\$10,000 under \$15,000	0	0	10,881,614	26,971,852	10,809,967	26,814,774	100,570	157,077	1,046,803	892,696	272,070	7,483
\$15,000 under \$20,000	0	0	10,269,729	30,494,927	10,197,389	30,336,491	106,132	158,435	1,022,356	1,074,198	224,682	8,463
\$20,000 under \$25,000	0	0	8,870,029	25,781,665	8,823,405	25,652,652	84,668	129,013	1,057,443	1,212,510	286,762	11,046
\$25,000 under \$30,000	* 1,004	* 1,603	7,674,484	22,074,592	7,610,971	21,920,892	103,787	153,701	1,055,705	1,336,570	293,175	11,707
\$30,000 under \$40,000	* 2,996	* 10,356	12,259,396	32,230,985	12,133,917	31,725,251	207,749	505,734	2,098,396	3,058,389	558,659	25,079
\$40,000 under \$50,000	* 984	* 3,128	9,362,691	23,579,115	9,250,893	23,257,634	176,260	321,481	1,862,925	3,266,392	550,583	28,753
\$50,000 under \$75,000	* 1,309	* 7,154	14,866,130	42,313,995	14,480,470	41,095,614	548,259	1,218,380	4,291,210	9,652,657	1,470,049	72,942
\$75,000 under \$100,000	0	0	9,289,435	31,259,570	8,966,788	30,053,599	463,121	1,205,970	3,239,325	9,501,591	1,173,105	68,018
\$100,000 under \$200,000	0	0	10,679,285	47,861,930	10,003,106	43,001,928	894,581	4,860,002	5,694,666	28,377,026	2,126,463	192,417
\$200,000 under \$500,000	0	0	2,150,058	22,663,796	1,661,299	13,556,086	602,784	9,107,709	2,315,164	33,135,667	1,034,320	248,194
\$500,000 under \$1,000,000	0	0	321,852	11,358,780	154,434	3,995,311	192,192	7,363,469	398,304	17,768,291	235,837	135,355
\$1,000,000 under \$1,500,000	0	0	77,677	5,576,995	29,390	1,617,136	54,266	3,959,859	77,641	7,383,981	50,920	53,121
\$1,500,000 under \$2,000,000	0	0	34,228	3,555,712	11,035	787,384	25,890	2,768,328	29,648	4,026,810	20,389	29,119
\$2,000,000 under \$5,000,000	0	0	54,958	10,228,291	17,156	2,037,329	42,457	8,190,962	35,775	8,383,715	26,492	59,635
\$5,000,000 under \$10,000,000	0	0	14,961	6,356,893	4,444	1,151,097	11,788	5,205,796	6,355	3,603,265	5,614	25,284
\$10,000,000 or more	0	0	10,270	19,515,637	2,711	2,927,406	8,696	16,588,231	2,548	4,429,006	2,970	36,068
Taxable returns, total	0	0	70,844,169	238,578,505	68,373,005	177,805,643	3,320,563	60,772,863	23,545,054	135,374,943	7,881,405	994,966
No adjusted gross income	0	0	3,531	246,850	2,822	129,436	952	117,415	2,697	68,479	910	247
\$1 under \$5,000	0	0	95,922	27,063	85,580	14,159	10,885	12,904	157,756	23,371	0	0
\$5,000 under \$10,000	0	0	1,600,050	644,126	1,586,121	635,744	13,932	8,382	221,797	88,903	19,457	299
\$10,000 under \$15,000	0	0	3,947,936	3,021,199	3,919,551	2,990,279	37,414	30,920	730,611	533,680	138,366	4,157
\$15,000 under \$20,000	0	0	4,453,055	4,230,189	4,414,536	4,189,323	50,860	40,866	840,775	851,399	159,235	6,424
\$20,000 under \$25,000	0	0	4,514,495	5,025,562	4,485,101	4,957,803	57,072	62,759	936,555	1,040,073	237,224	9,284
\$25,000 under \$30,000	0	0	4,200,291	5,153,775	4,155,375	5,052,520	75,906	101,254	951,440	1,162,154	243,080	9,895
\$30,000 under \$40,000	0	0	8,296,204	13,130,439	8,201,230	12,891,376	156,846	239,063	1,935,078	2,724,620	483,899	21,722
\$40,000 under \$50,000	0	0	7,634,151	15,281,717	7,539,570	15,034,557	150,134	247,159	1,768,618	2,966,023	498,461	25,860
\$50,000 under \$75,000	0	0	13,759,804	36,243,758	13,403,762	35,187,733	508,838	1,056,025	4,223,982	9,416,306	1,434,871	70,735
\$75,000 under \$100,000	0	0	9,079,476	29,670,126	8,764,132	28,555,344	446,037	1,114,782	3,224,112	9,442,658	1,166,585	67,558
\$100,000 under \$200,000	0	0	10,600,891	46,897,430	6,939,009	42,262,927	875,561	4,634,503	5,686,894	28,331,070	2,123,192	192,109
\$200,000 under \$500,000	0	0	2,145,202	22,509,285	1,657,606	13,458,243	601,106	9,051,041	2,314,555	33,131,880	1,033,957	248,138
\$500,000 under \$1,000,000	0	0	321,340	11,322,653	154,057	3,969,655	192,030	7,352,999	398,236	17,767,758	235,802	135,347
\$1,000,000 or more	0	0	191,821	45,174,334	64,554	8,476,543	142,990	36,697,791	151,947	27,826,568	106,367	203,189
Nontaxable returns, total	* 6,296	* 22,243	44,713,041	145,283,875	44,374,593	142,790,854	491,872	2,493,021	2,935,626	3,069,292	662,206	23,532

[&]quot;Data combined to avoid disclosure of information for specific taxpayers.

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

[2] Less the \$500.

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

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013

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

						Tax credits	edits				
Size of adjusted gross income	Number of returns	Total	lal	Foreiç	Foreign tax credit	Child care credit	care	Nonrefundable education credit	ındable n credit	Retirement savings contribution credit	savings n credit
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
All returns, total	0.01	0.34	0.58	0.54	1.55	1.15	1.37	0.94	1.12	1.12	1.57
No adjusted gross income	1.53		10.41	26.21	14.75	64.80	74.73	25.04	44.75	48.99	35.45
\$1 under \$5,000	0.89		26.66	15.17	24.99	0.00	0.00	0.00	0.00	84.59	74.95
\$5,000 under \$10,000	0.83		22.53	13.95	31.75	00:00	0.00	70.68	76.55	96.39	86.57
\$10,000 under \$15,000	0.82		2.46	11.66	23.48	33.32	45.71	3.67	4.37	5.61	7.21
\$15,000 under \$20,000	0.86		2.59	9.20		8.53	10.36	3.56	3.99	3.89	5.26
\$20,000 under \$25,000	0.93		2.22	8.19	20.01	5.81	6.85	3.48	4.13	2.86	4.09
\$25,000 under \$30,000	1.01	1.53	2.04	7.56	20.38	5.18	5.81	3.63	4.32	2.60	3.70
\$30,000 under \$40,000	0.76		1.49	5.02	18.21	3.68	4.13	2.78	3.19	2.59	3.83
\$40,000 under \$50,000	0.88		1.75	4.79	21.31	4.25	4.90	3.06	3.48	2.75	3.15
\$50,000 under \$75,000	0.52		1.27	2.62	15.23	2.99	3.51	2.31	2.63	2.99	3.40
\$75,000 under \$100,000	0.77	1.22	1.62	2.77	16.49	3.13	3.73	2.71	3.15	00.00	0.00
\$100,000 under \$200,000	0.44		1.58	1.37	7.64	2.21	2.67	2.18	2.45	00.00	0.00
\$200,000 under \$500,000	0.52	0.88	3.67	0.94	4.64	2.35	2.89	00:00	0.00	00.00	0.00
\$500,000 under \$1,000,000	0.95		4.38	1.27	5.08	4.39	5.30	00.00	0.00	00.00	0.00
\$1,000,000 under \$1,500,000	1.24	1.48	5.57	1.58	6.77	6.84	8.02	00:00	0.00	00.00	0.00
\$1,500,000 under \$2,000,000	0.89		3.80	1.09	4.56	5.56	6.23	00:00	0.00	00:00	00.00
\$2,000,000 under \$5,000,000	0.56		2.32	0.66	2.79	4.18	4.85	00:00	0.00	00.00	0.00
\$5,000,000 under \$10,000,000	0.67		2.53	0.76	2.97	5.00	5.68	00:00	00.00	0.00	0.00
\$10,000,000 or more	0.00	00.00	00.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	0.00
Taxable returns, total	0.16		0.69	0.57	1.64	1.35	1.60	1.20	1.40	1.42	1.90
No adjusted gross income	13.01	17.49	16.07	**	*	91.65	91.65	29.14	53.13	49.63	35.45
\$1 under \$5,000	6.14		30.66	** 15.96	** 26.85	00:00	0.00	00:00	0.00	84.59	74.95
\$5,000 under \$10,000	2.29	13.68	29.25	14.09	31.83	00.00	0.00	00.00	00.00	79.47	71.41
\$10,000 under \$15,000	1.41	3.02	3.73	12.83	25.66	00.00	00.00	12.58	16.44	8.41	10.30
\$15,000 under \$20,000	1.32		4.94	10.60	19.39	00.00	0.00	7.89	9.64	4.54	5.99
\$20,000 under \$25,000	1.30		5.27	9.42	21.21	84.42	71.12	6.67	8.59	3.46	4.58
\$25,000 under \$30,000	1.35	2.71	4.91	8.31	23.54	99.84	99.94	6.26	7.98	3.33	4.36
\$30,000 under \$40,000	0.93		2.61	5.38	25.24	8.70	9.56	4.07	4.74	3.97	5.65
\$40,000 under \$50,000	0.97		2.30	5.03	28.93	6.17	6.87	4.11	4.79	3.32	3.82
\$50,000 under \$75,000	0.55	1.06	1.38	2.71	15.76	3.33	3.92	2.60	2.95	3.28	3.73
\$75,000 under \$100,000	0.78	1.24	1.64	2.80	18.04	3.20	3.80	2.79	3.24	00.00	0.00
\$100,000 under \$200,000	0.44	0.85	1.56	1.38	8.72	2.22	2.67	2.19	2.46	00:00	0.00
\$200,000 under \$500,000	0.52		4.06	0.95	5.31	2.35	2.89	0.00	0.00	00.00	0.00
\$500,000 under \$1,000,000	0.95	1.19	4.59	1.28	5.38	4.39	5.30	00:00	0.00	00.00	0.00
\$1,000,000 or more	0.57	0.64	1.19	0.66	1.42	3.86	4.50	00.00	0.00	00.00	0.00
Nontaxable returns, total	0.29	0.74	1.08	5.65	4.38	2.24	2.63	1.56	1.92	1.89	2.66
Footnotes at end of table.											

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Child tax credit Number of Amount returns (12) (13) (13) (13) 0.58 0.71 ne **21.59 **24.31 80.87 80.87 80.87 14.62 22.67 3.76 4.66 2.75 3.33 2.37 2.76 3.16 1.85 1.184 1.99 1.	Number of redits Credits Number of Amouretums (14) (15) 1.69 ** 61.13 ** 22.97 18.24 12.21 9.78 6.44 6.18 3.86 4.09	4.00 21.55 0.00 **	General business credit Number of Amoreturns (16) (17) (11.39 ** 57.66 55.78 55.78 545.01	winess lit Amount (17) 2.41 7.10 ** 36.80 ** 57.15	Prior-year minimum tax credit tax credit Number of Amourerums	minimum edit	Adoption credit	n credit	Credit for elderly and disabled	elderly ibled Amount
Number of returns Amount returns (12) (13) 0.58 0.71 0.58 0.71 0.00 0.75 0.00 0.75 0.00 0.75 0.00 0.75 0.00 0.77 0.00 0.00 <	61.13 61.13 61.13 61.13 61.13 61.13 9.78 6.44 6.18 3.86 4.09 3.51	.00 .00 .53 .38	11.39 ** 57.66 ** 57.66 ** 57.66 ** 57.66 ** 57.66 ** 56.78	(17) (241 7.10 ** 36.80 ** 57.15	Number of returns	+ailoal	Number of		7	Amount
come ** 21.59 ** 24.31 0.58 0.71 0.68 ** 24.31 0.00 ** 21.59 ** 24.31 0.00 ** 80.87 80.87 0.00 3.76 4.66 0.00 2.75 3.33 0.00 2.37 2.76 0.00 1.67 1.85 0.00 1.27 1.84 0.00 1.24 1.74 0.00 1.48 1.84 0.00 1.43 1.84 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.		(15) 4.00 ** 21.55 0.00 ** 26.53 22.38	3.11 11.39 ** 57.66 ** 55.76 56.78 55.78		(0.7)	Amount	returns	Amount	Number of returns	
0.08 21.59 21.59 20.00 21.59 21.50 .	# 61.13 0.00 18.24 12.21 12.21 9.78 6.18 3.86 4.09 4.09 3.71 6.18	4.00 ** 21.55 0.00 ** 26.53 22.38	3.11 11.39 ** 57.66 ** 57.66 53.95 53.95	(1)	(18)	(19)	(20)	(21)	(22)	(23)
## ## ## ## ## ## ## ## ## ## ## ## ##	# 61.13 0.00 18.24 12.21 12.21 9.78 6.18 6.18 3.86 4.09 4.09	26.53	** 57.66 ** 57.66 56.78 53.95 45.01	(1)	3.37	3.45	13.32	17.23	11.29	13.00
00 80.87 00 14.62 00 3.76 00 2.75 00 2.37 00 1.67 00 1.27 000 1.54 0000 0.00 00000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 00000 0.00 00000 0.00 00000 0.00 00000 0.00 00000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00	22.97 18.24 12.21 12.21 9.78 6.44 6.18 3.86 9.78 3.86 4.09 4.09	26.53	** 57.66 ** ** 56.78 53.95 45.01	** 36.80	00.00	0.00	80.87	80.87	39.75	39.92
90.87 90.87 90.87 90.00 9.76 90.00 90.	22.97 18.24 12.21 9.78 6.44 6.18 3.86 3.86 3.86 4.09 4.09	26.53	56.78	* * * 1.73	** 99.84	** 99.52	0.00	00.00	99.15	89.97
00 14.62 00 3.76 00 2.75 00 2.37 00 1.84 00 1.27 000 1.27 000 1.54 0000 0.00 00000 0.00 00000 0.00 000000 0.00 000000 0.00 0000000 0.00 0000000 0.00 0000000 0.00 0000000 0.00 00000000	22.97 18.24 12.21 9.78 6.44 6.18 3.86 9.78 3.86 9.78	26.53	56.78	** 57.15	00.00	0.00	0.00	00.00	44.70	48.32
00 3.76 00 2.75 00 1.67 00 1.84 00 1.27 000 1.54 0000 0.00 00000 0.00 00000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 00000 0.00 00000 0.00 00000 0.00 00000 0.00 00000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00 0000 0.00	18.24 12.21 9.78 6.44 6.18 3.86 4.09 3.16	22.38	53.95	57.15	*	**	0.00	0.00	16.65	18.37
00 2.75 00 1.67 00 1.67 00 1.84 000 1.27 000 1.27 000 1.24 0000 0.00 00000 0.00 00000 0.00 000000 0.00 000000 0.00 000000 0.00 0000000 0.00 000000 0.00 000000 0.00 000000 0.00 00000 0.00 0000 0.00 00000 0.00 0000 0.00 0000 0.00 0000 0.00	12.21 9.78 6.44 6.18 3.86 4.09 3.16	40.40	53.95		70.68	70.87	0.00	0.00	17.38	20.39
00 2.37 00 1.67 00 1.84 000 1.27 000 1.27 0000 1.48 00000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 000000 0.00 0000 000000 0.00 0000 00000 0.00 0000 0000 0000 0000 0000 0000 0000 0000	9.78 6.44 6.18 3.86 4.09 3.16	10.40	45.01	62.49	86.85	67.57	0.00	00.00	62.19	86.90
00 1.67 000 1.84 000 1.27 000 1.54 000 0000 0.00 0.00 0.00 0.00 0.00 0.	6.44 6.18 3.86 4.09 3.16	14.98	10.00	54.07	62.09	93.47	99.95	99.92	00.00	0.00
00 1.84 000 1.27 000 1.54 000 1.54 000 0000 0.00 0.00 0.00 0000,000 0.0	6.18 3.86 4.09 3.16	10.30	10.10	52.97	39.55	51.71	49.98	60.39	00.00	0.00
00 1.27 000 1.54 000 1.64 000 1.64 000 0.00 0.00 0.00 0.00 0.00 0.00 0.	3.86	11.06	31.28	47.68	46.30	49.05	30.14	32.66	00.00	0.00
000 1.54 (000 1.60 1.48 (000 1.48 (000 1.48 (000 0.00 0.00 0.00 0.00 0.00 0.00 0.0	3.16	7.70	13.66	18.87	27.65	38.91	25.82	29.11	0.00	0.00
0,000 1.48 0,000 0.00 0,000 0.00 0,000 000,000 0.00 0,000 0,	3.16	10.77	13.55	21.57	18.96	28.22	28.25	32.65	00.00	0.00
00,000 44.32 00,000 0.00 000,000 0.00 000,000 0.00 0,000 0,000 0.00 0,000 0,000 0.00 0,000 0,000 0.00 0,000 0,000 0.00	2 5.1	8.92	92.9	11.45	7.05	12.56	29.60	31.65	00.00	0.00
00,000 0.00 500,000 0.00 000,000 0.00 000,000 0.00 0,0	5.0	9.81	4.43	8.65	5.56	16.52	52.33	77.15	00.00	0.00
500,000 0.00 000,000 0.00 000,000 0.00 0,0	** 4.62	** 8.42	** 1.91	** 2.19	3.47	7.16	0.00	0.00	0.00	0.00
000,000 0.00 000,000 0.00 0,000,000 0.00 0.00	* *	* *	*	* *	4.27	9.03	93.64	93.64	0.00	0.00
000,000 0.00 0,000,000 0.00 0.00 0.74 come **25.27 **	* *	*	*	* *	3.70	9.35	93.64	93.64	00.00	0.00
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	* *	**	*	*	2.59	6.48	0.00	00.00	00.00	00:00
0.00 0.74 0.74 25.27	* *	* *	*	* *	2.82	9.33	0.00	00.00	00.00	0.00
** 25.27 ***	* *	* *	*	* *	00.00	0.00	0.00	00.00	00.00	00:00
** 25.27	1.76	4.05	3.15	2.37	3.35	3.45	28.64	36.48	16.32	18.60
** **	82.97	53.79	12.17	12.09	* *	* *	0.00	0.00	49.68	47.40
* (00.00	00.00	** 70.64	** 21.64	** 99.85	** 41.41	0.00	00.00	93.64	93.64
	00.00	00.00	*	* *	00.00	00.00	0.00	00.00	00.00	00.00
\$10,000 under \$15,000	33.44	37.90	*	* *	0.00	00.00	00.00	00.00		33.41
\$15,000 under \$20,000	22.93	27.01	0.00	00.00	70.68	70.87	0.00	00.00	19.21	22.17
\$20,000 under \$25,000	15.00	18.87	99.15	97.92	98.26	98.26	0.00	00.00	99.95	96.95
\$25,000 under \$30,000	11.67	15.87	57.65	66.69	79.30	84.96	0.00	00.00	0.00	0.00
\$30,000 under \$40,000	7.41	12.21	38.23	44.70	** 43.62	** 58.46	0.00	00.00	0.00	0.00
\$40,000 under \$50,000	6.84	12.65	39.15	62.91	*	**	99.95	99.95	00.00	00.00
\$50,000 under \$75,000	4.07	7.64	15.58	22.76	33.46	51.62	49.97	60.14	0.00	0.00
\$75,000 under \$100,000	4.14	10.05	14.71	20.86	20.54	35.40	57.71	86.49	0.00	0.00
\$100,000 under \$200,000	3.18	8.68	6.97	12.38	7.13	12.79	59.32	59.53	0.00	0.00
\$200,000 under \$500,000 75.64	3.51	9.92	4.44	8.75	5.58	16.70	53.45	80.92	0.00	0.00
\$500,000 under \$1,000,000 0.00	** 4.62	** 8.43	** 1.91	** 2.19	3.47	7.18	0.00	0.00	0.00	0.00
\$1,000,000 or more 0.00	* *	* *	**	* *	2.46	3.07	66.21	66.22	00.00	0.00
Nontaxable returns, total 1.34	6.00	13.87	14.21	17.26	22.16	25.87	15.04	19.44	15.66	18.19

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax [Coefficients of variation for number of returns and amount (percent)] Year 2013—Continued

						Tax credits-	Tax credits—continued					
Size of adjusted gross income	Alternative motor vehicle credit	ve motor s credit	Qualified electric vehicle credit	electric credit	Alternative fuel vehicle refueling property credit	uel vehicle perty credit	Qualified plug-in electric vehicle credit	g-in electric credit	Mortgage interest credit	interest dit	Other tax credits	tax ts
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	44.78	43.34	98.19	99.45	25.38	31.68	11.42	11.40	13.06	15.27	41.40	24.92
No adjusted gross income	0.00	00.00	00.00	00.0	00.00	0.00	** 36.64	** 38.90	00.00	00.00	00.00	0.00
\$1 under \$5,000	0.00	00.00	0.00	00.00	0.00	0.00	00.00	0.00	00.00	0.00	00.00	0.00
\$5,000 under \$10,000	0.00	0.00	00.00	00.00	99.95	99.95	00.00	0.00	00.00	0.00	00.00	0.00
\$10,000 under \$15,000	0.00	0.00	0.00	00.00	99.92	99.95	*	**	00.00	0.00	00.0	00.00
\$15,000 under \$20,000	0.00	0.00	00.00	00.00	00:00	0.00	00.00	0.00	00.00	0.00	00.00	0.00
\$20,000 under \$25,000	0.00	0.00	00.00	00.00	00.00	0.00	99.92	99.95	57.65	63.78	00.00	0.00
\$25,000 under \$30,000	0.00	0.00	00.00	00:00	00:00	0.00	0.00	0.00	57.54	60.31	00.00	0.00
\$30,000 under \$40,000	*	* *	00.00	00.00	99.95	99.95	99.95	99.92	33.31	39.12	* *	* *
\$40,000 under \$50,000	0.00	0.00	00.00	00:00	70.72	84.75	99.74	99.32	31.60	40.60	00.00	0.00
\$50,000 under \$75,000	** 99.84	** 99.87	00.00	00.00	89.69	87.95	43.33	44.69	** 17.26	** 19.19	* *	* *
\$75,000 under \$100,000	* *	* *	00:00	00:00	52.64	51.30	49.39	51.20	* *	*	* *	* *
\$100,000 under \$200,000	** 64.30	** 57.78	99.83	99.83	62.83	81.29	27.23	28.63	*	**	** 48.65	** 70.88
\$200,000 under \$500,000	* *	* *	00:00	00:00	66.34	69.28	** 9.31	** 9.28	* *	*	* *	* *
\$500,000 under \$1,000,000	77.45	74.84	00.00	00.00	46.49	51.18	* *	**	00.00	0.00	33.85	41.69
\$1,000,000 under \$1,500,000	51.76	53.12	00:00	00:00	50.26	60.16	* *	*	00.00	0.00	59.46	63.18
\$1,500,000 under \$2,000,000	62.43	63.98	00.00	00.00	36.31	41.03	* *	*	00.00	0.00	40.44	56.43
\$2,000,000 under \$5,000,000	30.05	30.05	** 49.72	** 0.17	28.34	27.51	* *	*	82.24	82.24	18.49	47.63
\$5,000,000 under \$10,000,000	19.71	19.85	**	**	29.10	35.21	**	**	0.00	0.00	00.00	00.00
\$10,000,000 or more	0.00	0.00	* *	* *	00.00	0.00	* *	*	0.00	0.00	00.00	0.00
Taxable returns, total	55.07	42.22	98.19	99.45	25.38	31.68	11.59	11.56	14.65	16.91	41.46	25.17
No adjusted gross income	00.0	00.00	00.00	00.00	00.00	00.00	** 45.60	** 47.77	00.00	0.00	00.00	00.00
\$1 under \$5,000	00.0	00.00	00.00	00.00	00:00	00.00	00.00	0.00	0.00	00.00	00.00	00.00
\$5,000 under \$10,000	00.00	00.00	00.00	00.00	99.95	99.95	00.00	0.00	00.00	0.00	00.00	00.00
\$10,000 under \$15,000	00.0	0.00	00:00	00:00	99.95	99.95	**	**	0.00	0.00	00.00	00.00
\$15,000 under \$20,000	00.00	00.00	00.00	00.00	00:00	00.00	00.00	0.00	0.00	0.00	00.00	00.00
\$20,000 under \$25,000	00.0	0.00	00:00	00:00	0.00	00.00	0.00	0.00	0.00	0.00	00.00	00.00
\$25,000 under \$30,000	0.00	0.00	00.00	00:00	0.00	0.00	0.00	0.00	99.10	99.77	00.00	00.00
\$30,000 under \$40,000	00.0	0.00	00:00	00:00	99.95	99.95	0.00	0.00	37.78	45.64	*	* *
\$40,000 under \$50,000	0.00	0.00	00:00	00:00	70.72	84.75	**	**	35.33	44.08	00.00	00.00
\$50,000 under \$75,000	0.00	0.00	00.00	00.00	89.69	87.95	49.62	49.62	** 18.09	** 19.94	*	* *
\$75,000 under \$100,000	0.00	0.00	0.00	00.00	52.64	51.30	57.71	59.93	*	**	* *	* *
\$100,000 under \$200,000	** 64.46	** 58.14	99.83	99.83	62.83	81.29	27.33	28.70	*	*	** 48.74	** 73.25
\$200,000 under \$500,000	*	*	00.00	00:00	66.34	69.28	** 9.32	** 9.29	*	**	**	* *
\$500,000 under \$1,000,000	77.45	74.84	00.00	00.00	46.49	51.18	*	*	00.00	0.00	33.85	41.69
\$1,000,000 or more	19.35	19.15	49.72	0.17	25.15	35.07	**	**	82.24	82.24	21.54	17.94
Nontaxable returns, total	70.45	84.03	00.00	00.00	0.00	0.00	42.46	56.14	28.84	35.22	12.69	20.22
Footnotes at end of table.												

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Number (36) (36) (36) (37) (37) (37) (37) (37) (37) (37) (37	7.042		Refundable cr	Refundable credits used to offset income tax before credits	d vet amonai *	" dike				Income	эс
ted gross income returns (36) Ss income 28 10,000 33 110,000 33 \$15,000 6 \$25,000 6 \$25,000 6 \$25,000 6 \$25,000 7 \$15,000 7 \$11,000,000 7 \$11,000,000 7 \$11,500,000 7 \$11,500,000 33					Set income tax or	efore credits					
Number return (36) (36) (38) (38) (38) (38) (38) (38) (38) (38	otar [-]	Earned income credit used to offset income tax before credits	credit used to	American opportunity creditused to offset income tax before credits	ortunity credit t income tax credits	Regulated investment company credit used to offset income tax before credits	investment used to offset efore credits	Health insurance tax creditused to offset income tax before credits	ce tax credit income tax redits	tax after credits	ter ts
Ses income 2000 310,000 310,000 310,000 310,000 310,000 310,000 310,000 310,000 3100,000 3100,000 3100,000 3100,000 310,000,00	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
ss income 2 0 3 10,000 3 15,000 520,000 540,000 575,00	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
3 3 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1.27	1.49	2.15	1.34	1.52	30.61	37.37	28.53	43.75	0.16	0.15
0 0 0	81 53.54	29.30	52.38	30.79	55.31	**	**	00.00	00.00	13.04	6.65
	00.0	0.00	00.00	00.00	0.00	00.00	0.00	0.00	0.00	6.14	11.28
, , ,	31 42.17	44.69	53.65	00.00	00.00	00.00	0.00	0.00	00.00	2.29	3.24
, * 0 0	46 2.92	2.49	2.94	19.60	22.21	00.00	0.00	0.00	00.00	1.41	1.81
* 200	6.06 7.30		9.78	10.41	11.66	00.00	0.00	00.00	00.00	1.32	1.44
, Z 6	4.55 5.55	6.37	7.42	6.88	8.30	** 99.85	** 99.88	0.00	0.00	1.30	1.43
* 200	3.56 4.42	4.27	5.65	6.64	7.25	00.00	0.00	99.95	99.95	1.35	1.48
* 2 6	2.34 2.81	2.64	3.23	5.14	5.73	00.00	0.00	70.68	79.06	0.93	1.04
* 2 8	3.61	5.45	6.91	4.83	5.40	99.95	99.95	70.68	89.25	0.97	1.08
* 8	3.16	20.68	95.49	2.90	3.16	** 38.52	** 65.83	53.24	56.85	0.55	99.0
* 	3.25 3.58	0.00	00.00	3.28	3.60	*	*	99.95	99.95	0.78	0.87
Q	27 ** 2.63	00.00	00:00	2.28	2.54	**	**	64.68	87.32	0.44	0.50
Q	**	0.00	00:00	00.00	00.00	* *	* *	94.14	98.14	0.52	0.54
	41 38.86	0.00	0.00	00.00	00.00	44.25	64.02	98.75	98.75	96.0	0.91
	12 68.81	00:00	00:00	00.00	00.00	37.00	73.10	00.00	00.00	1.25	1.29
\$1,500,000 under \$2,000,000	23 32.69	0.00	0.00	00.00	00.00	27.82	44.71	00.00	00.00	0.89	0.93
\$2,000,000 under \$5,000,000	33 27.45	0.00	0.00	00.00	00.00	17.41	39.62	** 61.93	** 71.83	0.56	0.53
\$5,000,000 under \$10,000,000	73 62.59	0.00	0.00	00.00	00.00	13.31	63.36	* *	*	0.67	0.63
\$10,000,000 or more 0.00	00.0	0.00	0.00	00.00	00.00	00.00	00.00	0.00	00.00	0.00	0.00
Taxable returns, total 1.22	1.48	2.41	3.55	1.44	1.60	31.70	50.90	35.91	50.64	0.16	0.15
No adjusted gross income 29.96	96 54.76	37.38	63.86	31.53	55.97	*	*	00.00	00.00	13.04	6.65
\$1 under \$5,000	00.0	0.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	6.14	11.28
\$5,000 under \$10,000	0.00	0.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	2.29	3.24
\$10,000 under \$15,000	3.39 3.99	3.42	3.99	28.85	33.30	00.00	00.00	00.00	0.00	1.41	1.81
\$15,000 under \$20,000	46 12.89	0.00	0.00	13.23	14.75	00.00	0.00	00.00	00.00	1.32	1.44
\$20,000 under \$25,000	9.79	70.68	79.01	11.31	12.68	** 99.85	** 99.88	00.00	0.00	1.30	1.43
\$25,000 under \$30,000	11.00	28.85	32.45	10.59	12.09	00.00	00.00	00.00	00.00	1.35	1.47
\$30,000 under \$40,000	3.27 3.76	4.00	4.73	5.92	98.9	00.00	00.00	99.95	99.95	0.93	1.04
\$40,000 under \$50,000	4.27 5.08	6.77	8.30	5.64	6.13	99.95	99.95	99.95	99.95	0.97	1.08
\$50,000 under \$75,000	3.03	99.95	99.95	3.07	3.31	** 39.99	** 79.84	70.67	72.65	0.55	99.0
\$75,000 under \$100,000	3.30 3.63	0.00	0.00	3.34	3.65	*	**	99.95	99.95	0.78	0.87
\$100,000 under \$200,000	27 ** 2.64	0.00	0.00	2.28	2.55	*	**	64.68	87.32	0.44	0.50
\$200,000 under \$500,000	*	0.00	0.00	00.00	00.00	*	**	94.14	98.14	0.52	0.54
\$500,000 under \$1,000,000	41 38.86	0.00	0.00	00.00	00.00	44.25	64.02	98.75	98.75	96.0	0.91
\$1,000,000 or more 12.52	17.97	0.00	0.00	00.00	00.00	14.19	32.82	61.93	71.83	0.57	0.26
Nontaxable returns, total 1.73	73 2.45	1.94	2.73	3.81	4.74	99.13	54.55	46.98	58.71	0.00	0.00

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

		:						All other taxes	r taxes			
Size of adjusted gross income	Net invo	Net investment income tax	Total income tax	al me		Total	Self-employment tax	loyment ×	Social security taxes on tip income	urity taxes ncome	Penalty tax on qualified retirement plans	n qualified t plans
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(20)	(51)	(52)	(53)	(54)	(22)	(99)	(22)	(28)	(69)
All returns, total	0.62	0.39	0.16	0.15	0.38	0.59	0.40	0.70	8.66	20.26	1.23	2.11
No adjusted gross income	33.34	5.84	13.01	6.62	3.63	4.55	3.92	4.58	99.72	99.91	11.73	17.12
\$1 under \$5,000	** 16.38	** 24.64	6.14	11.28	2.63	4.60	2.72	4.69	27.94	43.29	10.93	17.96
\$5,000 under \$10,000	*	* *	2.29	3.24	1.92	2.36	1.98	2.28	20.84	34.76	8.87	16.31
\$10,000 under \$15,000	*	* *	1.41	1.81	1.82	2.12	1.90	2.15	18.31	27.22	7.40	12.80
\$15,000 under \$20,000	** 16.38	** 25.09	1.32	1.44	2.27	2.84	2.49	2.94	29.62	46.77	6.14	99.6
\$20,000 under \$25,000	*	* *	1.30	1.43	2.68	3.61	3.10	3.79	29.06	50.90	6.10	10.04
\$25,000 under \$30,000	*	* *	1.35	1.48	2.94	4.29	3.53	4.59	49.56	71.56	5.94	10.31
\$30,000 under \$40,000	14.19	16.73	0.93	1.04	2.15	3.23	2.61	3.53	40.80	78.43	4.17	7.07
\$40,000 under \$50,000	99.27	99.24	76.0	1.08	2.28	3.69	2.81	4.13	57.71	83.40	4.19	6.79
\$50,000 under \$75,000	80.28	57.70	0.55	0.66	1.57	2.64	1.96	3.03	24.79	47.99	2.95	4.83
\$75,000 under \$100,000	51.78	80.23	0.78	0.87	1.83	2.96	2.27	3.38	53.25	56.59	3.44	5.82
\$100,000 under \$200,000	11.05	15.23	0.44	0.50	1.26	1.84	1.49	2.07	38.78	87.44	2.63	4.17
\$200,000 under \$500,000	0.87	1.54	0.52	0.54	0.78	1.50	1.28	1.81	36.41	58.36	3.16	5.63
\$500,000 under \$1,000,000	1.06	1.72	0.95	0.91	1.12	1.68	1.70	2.33	94.31	70.54	6.33	14.19
\$1,000,000 under \$1,500,000	1.35	2.22	1.24	1.28	1.43	2.15	2.11	3.06	00:00	0.00	9.17	23.78
\$1,500,000 under \$2,000,000	0.97	1.69	0.89	0.93	1.04	1.71	1.61	2.46	00.00	0.00	7.29	23.67
\$2,000,000 under \$5,000,000	0.61	0.94	0.56	0.52	0.66	1.03	0.99	1.54	** 65.71	** 92.89	4.96	19.89
\$5,000,000 under \$10,000,000	0.71	0.93	29.0	0.62	0.75	1.19	1.05	1.79	*	*	5.96	32.48
\$10,000,000 or more	0.00	0.00	00:00	00.00	00:00	00.00	00.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	** 0.62	** 0.39	0.16	0.15	0.55	0.71	69.0	0.89	12.79	35.09	1.37	2.27
No adjusted gross income	33.34	5.84	13.01	6.62	17.80	14.28	21.22	19.09	00.00	0.00	56.56	38.93
\$1 under \$5,000	** 16.38	** 24.64	6.14	11.28	20.24	26.41	36.82	39.98	00.00	00.00	24.98	33.89
\$5,000 under \$10,000	**	*	2.29	3.24	11.12	15.05	12.51	15.50	79.07	97.97	30.12	38.09
\$10,000 under \$15,000	*	*	1.41	1.81	4.81	60.9	5.38	6.35	35.33	54.22	12.55	19.82
\$15,000 under \$20,000	** 16.38	** 25.09	1.32	1.44	4.20	5.76	4.96	6.05	40.76	48.01	9.10	15.93
\$20,000 under \$25,000	*	*	1.30	1.43	4.16	5.75	4.97	6.16	41.37	52.12	8.55	14.02
\$25,000 under \$30,000	*	*	1.35	1.47	4.31	6.54	5.27	6.99	57.13	96.44	8.56	15.49
\$30,000 under \$40,000	14.19	16.73	0.93	1.04	2.82	4.42	3.55	4.93	44.70	79.49	5.23	8.60
\$40,000 under \$50,000	99.27	99.24	76:0	1.08	2.67	4.40	3.35	5.00	57.71	83.40	4.77	7.74
\$50,000 under \$75,000	80.28	57.70	0.55	99.0	1.67	2.82	2.10	3.26	26.71	50.32	3.07	5.02
\$75,000 under \$100,000	51.78	80.23	0.78	0.87	1.86	3.01	2.32	3.45	53.25	56.59	3.48	5.90
\$100,000 under \$200,000	11.05	15.23	0.44	0.50	1.26	1.84	1.50	2.08	38.78	87.44	2.64	4.18
\$200,000 under \$500,000	** 0.87	** 1.54	0.52	0.54	0.78	1.50	1.28	1.81	36.41	58.36	3.17	5.63
\$500,000 under \$1,000,000	1.06	1.72	0.95	0.91	1.12	1.68	1.70	2.33	94.31	70.54	6.33	14.22
\$1,000,000 or more	0.61	0.34	0.57	0.25	0.66	0.65	0.98	1.08	65.71	92.89	4.71	9.37
Nontaxable returns, total	*	* *	0.00	0.00	0.72	1.21	0.73	1.24	11.77	19.98	2.84	5.01
Footnotes at end of table.												

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

Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

			All otner taxe	Unier raxes—commueu				ואסומוימי	ויטומוועמטוט טוסמונט מססמ נט סווסטי מוו סנווטו נמאסט	to one or an orne	ו ומגכט	
Size of adjusted gross income	Household employment tax	hold ient tax	First-time homebuyer credit repayment	omebuyer payment	Total ac Medic	Total additional Medicare tax	Total [1]	[1]	Earned income credit used to offset other tax	Earned income credit used to offset other taxes	Additional child tax credit used to offset other taxes	ild tax credit t other taxes
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(09)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(89)	(69)	(70)	(71)
All returns, total	4.51	5.25	3.38	5.22	0.73	0.46	0.85	1.25	0.93	1.32	2.63	3.50
No adjusted gross income	27.48	28.44	27.75	29.32	6.20	4.11	5.54	6.97	6.67	9.74	7.97	9:38
\$1 under \$5,000	99.64	98.93	34.07	55.81	59.33	69.06	3.77	5.48	3.93	5.62	21.44	40.03
\$5,000 under \$10,000	67.01	83.14		62.67	74.33	46.27	2.21	2.62	2.27	2.71	12.56	13.39
\$10,000 under \$15,000	29.22	15.28		20.63		32.38	2.11	2.45	2.17	2.52	11.49	12.60
\$15,000 under \$20,000	68.89	67.14		19.52		42.92	3.00	3.67	3.19	3.87	10.18	11.80
\$20,000 under \$25,000	56.78	57.33	17.24	18.34	47.95	37.65	3.85	4.95	4.21	5.33	8.60	11.50
\$25,000 under \$30,000	70.26	73.72		15.55	91.40	47.42	4.42	6.21	4.79	6.63	9.78	13.70
\$30,000 under \$40,000	69.55	56.90		16.60	61.39	38.57	3.58	5.11	3.93	5.38	5.97	7.75
\$40,000 under \$50,000	52.11	61.52	10.39	15.45	63.07	61.06	4.76	6.83	5.93	7.80	6.54	8.97
\$50,000 under \$75,000	33.85	41.63	7.46	66.6	42.13	37.96	5.60	7.75	32.86	42.83	6.13	8.72
\$75,000 under \$100,000	27.95	48.70	8.24	15.02	32.21	49.93	12.67	15.72	0.00	0.00	14.24	17.98
\$100,000 under \$200,000	12.83	21.76	7.81	60.6	6.47	20.07	23.61	33.20	0.00	0.00	30.18	45.84
\$200,000 under \$500,000	5.87	9.04	** 12.32	** 24.43	0.97	1.11	** 6.88	** 14.52	0.00	0.00	11.58	13.31
\$500,000 under \$1,000,000	5.52	8.05	* *	* *	1.22	1.24	* *	**	0.00	0.00	0.00	00.00
\$1,000,000 under \$1,500,000	5.70	10.58	*	*	1.56	1.81	00:00	0.00	0.00	0.00	0.00	00.00
\$1,500,000 under \$2,000,000	3.73	7.52	*	*	1.15	1.38	00.00	0.00	00.00	0.00	0.00	00.00
\$2,000,000 under \$5,000,000	2.12	3.44	*	*	0.73	0.87	00.00	00.00	00.00	00.0	00.00	00.00
\$5,000,000 under \$10,000,000	1.83	2.51	*	*	0.83	1.04	82.24	82.24	00.00	0.00	0.00	00.00
\$10,000,000 or more	00.00	00.00	*	*	00.00	00.00	00.00	00.00	00.00	0.00	0.00	00.00
Taxable returns, total	4.54	4.49	3.95	5.90	0.73	0.46	*	*	0.00	0.00	*	*
No adjusted gross income	39.62	14.05	00.00	00.00	7.58	5.16	*	*	00.00	00.0	*	*
\$1 under \$5,000	00.00	0.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00	00.0	00.0	0.00
\$5,000 under \$10,000	00.00	00.00	00.00	0.00	82.62	84.35	00.00	00.00	00.00	00.0	00.00	00.00
\$10,000 under \$15,000	00.00	0.00	70.68	70.69	66.35	66.43	00.00	0.00	00.00	0.00	0.00	00.00
\$15,000 under \$20,000	99.95	99.95	30.13	31.80	48.85	47.79	00.00	0.00	00.00	0.00	0.00	00.00
\$20,000 under \$25,000	70.68	88.78	34.25	35.19	70.11	52.28	00.00	0.00	00.00	0.00	0.00	00.00
\$25,000 under \$30,000	98.72	98.72	30.13	32.23	93.64	93.64	00:00	0.00	0.00	0.00	0.00	00.00
\$30,000 under \$40,000	99.95	99.95	15.03	15.74	92.09	67.14	0.00	0.00	0.00	0.00	0.00	00.00
\$40,000 under \$50,000	78.76	81.72	12.65	13.79	40.27	34.42	0.00	0.00	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	41.14	57.91	7.94	10.83	47.09	45.77	0.00	0.00	0.00	0.00	0.00	00.00
\$75,000 under \$100,000	30.54	35.49	8.33	15.23	34.61	51.81	00.00	0.00	0.00	0.00	0.00	00.00
\$100,000 under \$200,000	13.53	22.99	7.82	9.11	6.52	20.59	00:00	0.00	0.00	0.00	0.00	00.00
\$200,000 under \$500,000	5.90	9.17	** 12.33	** 24.47	0.97	1.11	00:00	0.00	0.00	0.00	0.00	00.00
\$500,000 under \$1,000,000	5.52	8.07	**	*	1.22	1.24	00.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more	2.02	2.37	**	*	0.74	0.50	00:00	0.00	0.00	0.00	0.00	00.00
Management of materials and detail				40.00	1	;	100	# 4 OF	0		1	*

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

		111111111111111111111111111111111111111						,	1	י מא אמין וויינוונט	200	
Size of adjusted gross income	American opportunity credit	ortunity credit com		Regulated investment pany credit used to offset all other taxes	Health insurance tax credit used to offset all other taxes	nce tax credit all other taxes	Total tax liability	a ality	0	Total	Income tax withheld	e tax leld
	Number of returns	Amount	Number of returns	Amount		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)
All returns, total	4.29	5:32	80.18	77.24	53.19	61.38	0.15	0.14	0.08	0.14	60'0	0.18
No adjusted gross income	18.97	17.35	80.98	80.98	0.00	00.00	3.97	4.28	2.65	3.05	2.99	3.76
\$1 under \$5,000	12.15			00:00	0.00	0.00	2.68	5.19	1.09	3.06	1.10	2.99
\$5,000 under \$10,000	14.16			00.00	0.00	00:0	1.83	3.13			0.98	1.49
\$10,000 under \$15,000	15.68	20.37	00.00	00:00	0.00	0.00	1.34	2.10	0.94	1.30	0.95	1.24
\$15,000 under \$20,000	14.99	18.09		0.00	0.00	0.00	1.28	1.63	0.93	1.20	0.94	1.17
\$20,000 under \$25,000	15.61	21.48	00.00	0.00	0.00	0.00	1.28	1.52	0.98	1.22	0.99	1.17
\$25,000 under \$30,000	15.24	18.94	00:00	00.00	0.00	0.00	1.32	1.52	1.04	1.20	1.05	1.20
\$30,000 under \$40,000	12.56	14.68	00.00	00:00	70.68	79.67	0.92	1.06	0.78	0.91	0.79	06:0
\$40,000 under \$50,000	11.98	14.21	00.00	00.00	99.95	99.95	96.0	1.08	0.89	0.99	06:0	1.00
\$50,000 under \$75,000	11.70	13.76	00.00	00.00	99.83	99.83	0.55	0.67	0.53	0.62	0.54	0.63
\$75,000 under \$100,000	23.08	27.45	00.00	00.00	0.00	00.00	0.78	0.87	0.78	0.85	08.0	0.88
\$100,000 under \$200,000	34.77	33.28	** 91.13	** 95.59	0.00	00.00	0.44	0.50		0.51	0.46	0.53
\$200,000 under \$500,000	00.00	0.00	*	*	0.00	0.00	0.52	0.53	0.52	0.57	0.56	0.67
\$500,000 under \$1,000,000	00:00	00.00	*	*	0.00	00.00	0.95	0.90	0.96	0.95	1.06	1.26
\$1,000,000 under \$1,500,000	00:00	00.00	00.00	00:00	0.00	00.00	1.24	1.28	1.25	1.33	1.40	1.88
\$1,500,000 under \$2,000,000	00:00	00.00	00.00	00.00	00:0	00.00	0.89	0.92	06.0	0.97	1.02	1.45
\$2,000,000 under \$5,000,000	00:00	00.00	00.00	00.00	0.00	00.00	0.56	0.52	0.57	0.54	0.65	0.92
\$5,000,000 under \$10,000,000	00:00	00.00	82.24	82.24	00:0	00.00	29.0	0.62	0.67	0.63	0.75	1.10
\$10,000,000 or more	00:00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00
Taxable returns, total	0.00	00.00	00.00	00.00	0.00	00:0	0.16	0.15	0.17	0.15	0.17	0.19
No adjusted gross income	00:00	00.00	00.00	00.00	0.00	00.00	13.01	6.39	14.95	5.10	17.12	11.27
\$1 under \$5,000	00:00	00.00	00.00	00.00	00:0	00:0	6.14	10.84	8.13	23.18	8.70	17.31
\$5,000 under \$10,000	00.00	0.00	00.00	00.00	0.00	00.00	2.29	3.39	2.36	2.69	2.37	2.64
\$10,000 under \$15,000	00.00	00.00	00.00	00.00	0.00	00.0	1.41	2.16	1.48	1.73	1.49	1.72
\$15,000 under \$20,000	00.00	0.00	00.00	00.00	0.00	00.00	1.32	1.67	1.37	1.57	1.38	1.56
\$20,000 under \$25,000	00.00	00.00	00.00	00.00	0.00	00.0	1.30	1.53	1.34	1.51	1.35	1.50
\$25,000 under \$30,000	00.00	0.00	00.00	00.00	0.00	00.00	1.35	1.54	1.37	1.51	1.39	1.51
\$30,000 under \$40,000	00.00	00.00	00.00	00.00	0.00	00.0	0.93	1.07	0.95	1.04	96.0	1.04
\$40,000 under \$50,000	00.00	0.00	00.00	00.00	0.00	00.00	76.0	1.09	0.98	1.06	0.99	1.08
\$50,000 under \$75,000	00.00	00.00	00.00	00.00	0.00	00.0	0.55	0.67	0.56	0.64	0.57	0.65
\$75,000 under \$100,000	00:00	00.00	00:00	00.00	00:0	00.00	0.78	0.87	0.79	0.86	08.0	0.89
\$100,000 under \$200,000	0.00	0.00	00.00	0.00	0.00	0.00	0.44	0.50		0.51	0.46	0.53
\$200,000 under \$500,000	0.00	00.00	0.00	00.00	0.00	0.00	0.52	0.53	0.52	0.57	0.56	0.67
\$500,000 under \$1,000,000	0.00	00.00		00.00	0.00	00.00	0.95	0.90				1.26
\$1,000,000 or more	0.00	00.00	0.00	00.00	0.00	0.00	0.57	0.25		0.25	99.0	0.52
Nontaxable returns, total	4.29	5.32	80.18	77.24	53.19	61.38	1.36	2.31	0.37	0.76	0.38	0.73

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

Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Number of returns Number of returns	Payments with red						Neiginable cledits leiginable	is retuindable
Estimated tax Payments Payments Payments Oss income Number of returns Amount Incextension of filing time treturns Come (84) (85) (86) (87) Come 6.75 4.82 11.25 (87) Come 6.75 4.82 11.25 (87) Come 6.75 15.90 16.10 (87) Come 6.67 10.43 (87) (87) Come 6.05 11.25 (87) (87) Come 6.05 11.25 (87) (87) Come 6.05 11.25 11.25 (87) Come 6.05 9.00 16.10 17.24 Come 6.05 9.00 16.10 17.24 Come 6.05 9.00 16.10 17.24 Com 1.15 1.16.10 17.24 17.24 Com 1.16 1.16.10 1.16.10 17.24 Com 1.11	Payments with red			_			portion	uc
Number of returns Amount returns returns	TOF extension of filling	quest g time	Excess social security taxes withheld	curity Id	Credit for Federal tax on gasoline and special fuels	deral tax on special fuels	Total [1]	[2]
come (84) (85) (86) (87) come 5.75 4.82 1.68 0 8.20 4.82 1.125 0 8.20 11.33 15.20 0 6.67 10.43 15.20 0 6.67 10.43 15.20 0 6.65 9.00 16.10 0 6.65 9.00 16.10 0 6.65 9.00 16.10 0 6.65 9.00 16.10 0 6.65 9.00 16.10 0 6.65 9.00 16.10 0 6.65 9.00 16.10 0 6.65 9.00 16.10 0 6.65 1.91 12.76 0 1.15 1.31 1.37 0 1.15 1.32 1.32 0 1.10 1.32 1.72 0 0.00 0.00 0.00 0 </th <th></th> <th></th> <th>Number of retums</th> <th>Amount</th> <th>Number of returns</th> <th>Amount</th> <th>Number of returns</th> <th>Amount</th>			Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
come 5.75 4.82 1.68 0.0 4.82 11.25 0 8.20 11.33 15.20 0 8.20 11.33 15.20 0 6.67 10.43 15.20 0 6.05 9.00 16.10 0 6.05 9.00 16.10 0 6.45 12.52 17.24 0 6.45 12.52 17.24 0 6.45 12.52 17.24 0 6.44 11.63 1.27 0 6.44 11.63 1.27 0 6.65 3.29 7.27 0 6.67 1.31 2.14 0 1.15 1.31 2.14 0 1.15 1.32 2.14 0 0.00 0.00 0.00 0 0.00 0.00 0.00 0 0.00 0.00 0.00 0 0.00 0.00 </th <th>(88)</th> <th>(87)</th> <th>(88)</th> <th>(88)</th> <th>(06)</th> <th>(91)</th> <th>(92)</th> <th>(63)</th>	(88)	(87)	(88)	(88)	(06)	(91)	(92)	(63)
come 5.75 4.82 11.25 0 8.20 11.33 16.88 0 8.20 11.33 16.20 0 6.67 10.43 15.20 0 6.05 9.00 16.10 0 6.45 12.52 17.24 0 6.45 12.52 17.24 0 6.45 12.52 17.24 0 6.45 12.52 17.24 0 6.45 12.52 17.24 0 6.43 1.84 17.24 0 6.44 1.84 17.24 0 6.45 1.91 17.24 0 6.44 1.163 7.24 0 1.15 1.38 7.24 0 1.15 1.34 7.24 0 1.14 1.57 1.72 0 1.10 0.00 0.00 0.00 0 1.10 0.00 0.00 0.00		0.51	1.91	2.01	4.67	11.67	0.44	0.61
0.000,000 0.69 0.70 0.80 0.00 0.00 0.00 0.00 0.00 0.00		10.25	** 24.56	** 14.89	12.01	21.94	4.48	5.36
0 8.20 11.33 15.20 00 6.67 10.43 15.20 00 6.05 9.00 16.10 00 6.45 12.52 17.24 00 4.18 5.49 16.04 00 4.18 5.49 12.75 00 2.52 3.49 7.27 00 2.63 3.29 7.56 00 1.15 1.91 3.78 00 1.15 1.31 2.14 00 1.15 1.31 2.14 00 1.15 1.31 3.78 1,000 1.15 1.32 2.14 000,000 0.69 0.79 0.90 0,000,000 0.77 0.83 0.91 0,000 0.00 0.00 0.00 0 2.834 70.18 25.17 0 2.834 11.57 21.76 0 2.834 11.57 21.28		23.43	* *	* *	24.35	29.87	1.96	2.82
00 667 10.43 13.70 00 6.05 9.00 16.10 00 6.45 12.52 17.24 00 4.18 5.49 17.24 00 4.18 5.49 12.76 00 4.18 5.49 12.76 00 2.52 3.49 7.27 00 1.15 1.31 2.18 00 1.15 1.31 2.14 00 1.15 1.31 2.14 00 1.15 1.31 2.14 00 1.15 1.31 2.14 00 1.15 1.31 2.14 000 1.15 1.31 2.14 000 0.00 0.00 0.00 00 0.00 0.00 0.00 00 0.00 0.00 1.02 00 0.00 1.028 20.20 00 2.61 3.56 1.280 00		29.12	57.87	87.25	16.19	19.80	1.34	1.77
00 6.05 9.00 16.10 00 6.45 12.52 17.24 00 5.99 7.84 16.04 00 4.20 6.44 11.63 00 4.18 5.49 12.76 00 2.52 3.49 7.27 000 2.63 3.29 7.56 0,000 1.15 1.91 3.78 0,000 1.15 1.91 3.78 0,000,000 1.15 1.90 2.29 0,000,000 0.05 0.07 0.90 0,000,000 0.07 0.03 0.91 0,000,000 0.08 0.79 0.90 0,000,000 0.09 0.00 0.00 0,000 0.00 0.00 0.00 0 28.34 7.78 28.17 0 28.34 17.54 18.84 0 4.75 6.39 12.80 0 4.75 6.39 12.80 <		16.64	97.46	96.79	15.72	33.82	1.26	1.54
00 6.45 12.52 17.24 00 5.99 7.84 16.04 00 4.20 6.44 11.63 00 4.18 5.49 12.76 00 2.62 3.49 7.27 000 2.63 3.29 7.56 0,000 1.15 1.31 2.18 0,000 1.15 1.31 2.14 0,000,000 1.11 1.41 1.57 0,000,000 0.77 0.83 0.91 0,000,000 0.77 0.83 0.91 0,000,000 0.77 0.83 0.91 0,000,000 0.09 0.00 0.00 0,000,000 0.00 0.00 0.00 0 28.34 11.57 21.76 0 28.34 11.57 21.76 0 0.00 0.00 0.00 0 0.00 0.00 0.00 0 0.00 0.00 0.00		24.26	70.37	71.87	17.34	21.86	1.38	1.61
00 5.99 7.84 16.04 00 4.20 6.44 11.63 00 4.18 5.49 12.76 00 2.52 3.49 7.27 000 2.63 3.29 7.56 0,000 1.15 1.31 3.78 0,000 1.15 1.31 2.18 0,000,000 1.59 1.90 2.29 0,000,000 0.69 0.79 0.90 0,000,000 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 28.34 15.40 18.24 0 2.63 10.28 20.20 0 7.56 10.28 20.20 0 4.50 5.95 12.86 0 2.61 3.36 7.51		36.13	78.14	70.98	21.94	29.86	1.58	1.84
00 4.20 6.44 11.63 00 4.18 5.49 12.76 00 2.52 3.49 7.27 000 2.63 3.29 7.56 0,000 1.15 1.31 2.18 0,000 1.15 1.36 2.18 0,000,000 1.59 1.90 2.29 0,000,000 0.69 0.79 0.90 0,000,000 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0 28.34 70.18 25.11 0 28.34 70.18 25.17 0 28.34 15.40 18.24 0 7.56 10.28 20.20 0 7.56 10.28 20.20 0 7.56 10.28 7.51 0 4.50 5.95 13.82 0 2.61 3.36 7.51 <td></td> <td>28.41</td> <td>95.55</td> <td>79.50</td> <td>23.62</td> <td>30.21</td> <td>1.73</td> <td>2.08</td>		28.41	95.55	79.50	23.62	30.21	1.73	2.08
00 4.18 5.49 12.76 00 2.52 3.49 7.27 000 2.63 3.29 7.26 0,000 1.16 1.91 3.78 1,000 1.15 1.31 2.18 0,000,000 1.15 1.90 2.29 0,000,000 0.69 0.79 0.90 0,000,000 0.69 0.79 0.91 0,000,000 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 28.34 70.18 20.20 0 7.56 10.28 20.20 0 7.56 9.41 18.84 0 7.50 9.41 18.84 0 7.50 9.41 18.84 0 7.50 9.41 18.84 0 4.50 5.95 12.80		16.40	64.84	58.10	17.24	24.60	1.61	2.00
00 2.52 3.49 7.27 000 2.63 3.29 7.56 0,000 1.16 1.91 3.78 0,000 1.15 1.31 2.14 5,00,000 1.59 1.90 2.29 0,000,000 0.69 0.79 0.90 0,000,000 0.69 0.79 0.91 0,000,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 28.34 11.57 21.76 0 0 0 0 0 7.56 10.28 20.20 0 7.50 9.41 18.84 0 7.56 10.28 20.20 0 7.50 9.41 18.84 0 7.50 9.41 18.84 0 7.50 9.41 18.84		19.12	63.11	51.94	19.52	26.45	2.52	3.23
000 2.63 3.29 7.56 0,000 1.65 1.91 3.78 0,000 1.15 1.31 2.18 0,000,000 1.59 1.90 2.29 0,000,000 0.69 0.79 0.90 0,000,000 0.77 0.83 0.91 0,000,000 0.00 0.00 0.00 0,00 0.00 0.00 0.00 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 28.34 11.57 21.76 0 6.39 12.80 0 7.50 9.41 18.28 0 7.50 9.41 18.24 0 7.50 9.41 18.24 0 7.50 9.41 18.24 0 7.50 9.41 18.84 0 7.50 9.41 18.84 0 7.50 9.41 18.84 0		11.22	37.46	55.21	13.43	61.16	3.34	4.42
1,000 1,65 1,91 3.78 1,000 1,15 1,38 2.18 00,000 1,35 1,51 2.14 5,00,000 1,59 1,90 2.29 0,000,000 0,69 0,79 0,90 0,000,000 0,00 0,00 0,00 0,000 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 28.34 11.57 21.76 0 6.39 12.80 0 7.56 10.28 25.17 0 7.56 10.28 20.20 0 7.50 9.41 18.84 0 7.56 10.28 20.20 0 4.56 5.95 12.80 0 2.61 3.59 7.51 0 4.50 5.95 7.51 0		10.39	22.61	42.37	13.35	20.74	8.08	10.53
0,000 1.15 1.38 2.18 00,000 1.35 1.51 2.14 500,000 1.59 1.90 2.29 0,000,000 0.69 0.77 0.83 0.91 0,000,000 0.77 0.83 0.91 0,000,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0 23.17 7.92 9.99 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 7.56 10.28 24.17 0 7.56 10.28 20.20 0 7.56 9.41 18.84 0 7.56 9.41 18.84 0 7.50 9.41 18.84 0 7.56 10.28 7.51 0 4.50 5.95 7.51 0 4.50 5.95 7.51 0 4.50 7.51		4.58	3.30	4.27	12.13	15.94	17.35	27.34
00,000 1,35 1,51 2.14 500,000 1,59 1,90 2.29 ,000,000 1,11 1,41 1,57 ,000,000 0.69 0.79 0.90 0,000,000 0,00 0,00 0.00 0,000,000 0,00 0,00 0.00 0 0 0 0 0 0 0 0 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 28.34 11.57 21.76 0 7.56 10.28 20.20 0 7.56 10.28 20.20 0 4.50 9.41 18.84 0 4.50 9.41 18.84 0 4.50 9.41 18.84 0 4.50 9.41 18.84 0 4.50 5.95 7.51 0 4.50 5.95 7.51 0		2.75	2.16	2.85	12.21	24.58	4.33	13.42
500,000 1,59 1,29 2.29 ,000,000 1,11 1,41 1,57 ,000,000 0.69 0.79 0.90 0,000,000 0,00 0.00 0.00 0,000,000 0,00 0.00 0.00 0,00 0,00 0.00 0.00 0,00 0,00 0.00 0.00 0 28.34 70.18 25.11 0 28.34 70.18 25.11 0 7.56 10.28 24.17 0 7.56 10.28 20.20 0 7.56 9.41 18.84 0 7.56 9.41 18.84 0 7.56 9.41 18.84 0 7.56 9.41 18.84 0 4.50 6.39 7.51 0 4.50 5.95 7.51 0 0.00 7.66 3.36 7.51 0 0.00 1.93 3.80		2.57	3.34	4.36	** 7.30	** 7.40	** 12.69	** 14.35
,000,000 1,11 1,41 1,57 ,000,000 0,69 0,79 0,90 0,000,000 0,77 0,83 0,91 0,000,000 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 28.34 70.18 25.11 00 28.34 70.18 25.11 00 7.56 10.28 24.17 00 7.56 10.28 20.20 00 7.56 9.41 18.84 00 7.56 9.41 18.84 00 4.50 9.41 18.84 00 4.50 9.41 18.84 00 4.50 5.95 7.51 000 2.61 3.59 7.51 000 2.68 3.36 7.51 0,000 1.15 1.38 2.18 0,000 1.15 2.14		2.78	4.15	5.39	* *	**	* *	*
0,000,000 0,69 0,79 0,90 0,000,000 0,77 0,83 0,91 0,000 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,000 0,00 0,00 0,00 0,000 0,00 0,00 0,00 0,000 0,000 1,15 2,17 0,000 2,68 3,36 12,80 0,000 2,68 3,36 7,51 0,000 1,16 3,59 7,51 0,000 1,16 3,59 7,51 0,000 1,16 3,59 7,51 0,000 1,16 3,59 7,51 0,000 1,16 1,33 3,80 0,000 1,16 1,33 2,18 0,000 1,16 1,33 2,14 0,000 1,16 1,21 2,14 0,000 1,16 1,21 2,14		2.03	3.27	4.35	*	* *	0.00	0.00
0,000,000 0,77 0.83 0.91 0,000 0,000 0,000 0.00 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 1,35 2,14 0,000 0,000 1,36 1,280 0,000 1,16 3,59 1,280 0,000 1,26 5,95 1,280 0,000 1,26 3,36 7,51 0,000 1,36 1,382 1,382 0,000 1,36 1,382 1,382 0,000 1,36 3,36 7,73 0,000 1,36 1,38 2,18 0,000 1,36 1,38 2,18 0,000 1,36 1,38 2,14 0,000 1,36 1,38 2,14		1.03	2.05	2.83	*	*	82.10	82.10
0.00 0.00 0.00 0.84 0.42 1.72 come 23.17 7.92 9.99 0 28.34 70.18 25.11 0 28.34 70.18 25.11 00 10.89 15.40 18.28 00 7.56 10.28 20.20 00 7.56 9.41 18.84 00 4.75 6.39 12.80 00 4.75 6.39 7.51 000 2.68 3.36 7.51 000 2.68 3.36 7.73 0,000 1.16 1.38 2.18 0,000 1.16 1.38 2.18		0.97	2.09	2.72	* *	*	49.93	52.84
0.84 0.42 1.72 come 23.17 7.92 9.99 0 28.34 70.18 25.11 00 10.89 15.40 18.28 00 8.34 11.57 21.76 00 7.56 10.28 20.20 00 7.00 9.41 18.84 00 4.75 6.39 12.80 00 2.61 3.59 7.51 000 2.68 3.36 7.51 000 1.66 1.93 3.80 000 1.16 1.38 2.18 000 1.16 2.18 2.14		0.00	0.00	0.00	*	*	0.00	0.00
23.17 7.92 9.99 33.94 70.18 25.11 28.34 35.28 24.17 10.89 15.40 18.28 8.34 11.57 21.76 7.06 9.41 18.84 4.75 6.39 12.80 4.76 6.39 12.80 2.61 3.59 7.51 2.68 3.36 7.73 1.15 1.38 2.18 0 1.35 2.18 0 1.35 2.14		0.51	1.92	2.02	08.9	21.47	0.00	0.00
33.94 70.18 25.11 28.34 35.28 24.17 10.89 15.40 18.28 7.56 10.28 20.20 7.00 9.41 18.84 4.75 6.39 12.80 4.50 5.95 13.82 2.68 3.36 7.51 1.66 1.93 3.80 1.15 2.18 1.35 2.14		4.62	41.07	35.78	23.65	31.54	0.00	0.00
28.34 35.28 24.17 10.89 15.40 18.28 8.34 11.57 21.76 7.56 10.28 20.20 7.00 9.41 18.84 4.75 6.39 12.80 4.50 5.95 13.82 2.61 3.59 7.51 2.68 3.36 7.51 1.66 1.93 3.80 1.15 1.31 2.18 1.35 2.14		29.41	0.00	0.00	00.00	00.00	0.00	0.00
10.89 15.40 18.28 8.34 11.57 21.76 7.56 10.28 20.20 7.00 9.41 18.84 4.75 6.39 12.80 4.50 5.95 13.82 2.61 3.59 7.51 2.68 3.36 7.51 1.66 1.93 3.80 1.15 1.51 2.18		26.25	93.64	93.64	99.95	99.95	0.00	0.00
8.34 11.57 21.76 7.56 10.28 20.20 7.00 9.41 18.84 4.75 6.39 12.80 4.50 5.95 13.82 2.61 3.59 7.51 1.66 1.93 3.80 1.15 1.38 2.18 1.35 2.14		22.40	0.00	0.00	42.04	47.59	0.00	0.00
7.56 10.28 20.20 7.00 9.41 18.84 4.75 6.39 12.80 4.50 5.95 13.82 2.61 3.59 7.51 1.66 1.93 3.80 1.15 1.38 2.18 1.35 1.51 2.14		37.43	0.00	0.00	39.03	48.17	0.00	0.00
7.00 9.41 18.84 4.75 6.39 12.80 4.50 5.95 13.82 2.61 3.59 7.51 2.68 3.36 7.73 1.66 1.93 3.80 1.15 1.51 2.18 1.38 2.18 1.39 2.18 1.30 2.14		44.77	79.95	78.87	53.06	53.06	0.00	0.00
4.75 6.39 12.80 4.50 5.95 13.82 2.61 3.59 7.51 2.68 3.36 7.73 1.66 1.93 3.80 1.15 1.38 2.18 1.35 1.51 2.14		33.36	0.00	0.00	40.46	57.05	0.00	0.00
4.50 5.95 13.82 2.61 3.59 7.51 2.68 3.36 7.73 1.66 1.93 3.80 1.15 1.38 2.18 1.35 1.51 2.14		17.83	70.78	71.25	22.11	32.68	0.00	0.00
2.61 3.59 7.51 2.68 3.36 7.73 1.66 1.93 3.80 1.15 1.38 2.18 1.35 1.51 2.14		21.42	78.96	59.40	23.70	32.98	0.00	0.00
2.68 3.36 7.73 1.66 1.93 3.80 1.15 1.38 2.18 1.35 1.51 2.14		11.69	48.09	67.00	14.69	65.71	0.00	0.00
1.66 1.93 1.15 1.38 1.35 1.51		10.76	23.73	47.53	13.66	21.97	0.00	0.00
1.15 1.38		4.61	3.30	4.28	12.33	16.22	0.00	0.00
1.35		2.75	2.16	2.85	12.25	24.95	0.00	0.00
		2.57	3.34	4.36	** 14.10	** 23.02	00.00	0.00
	0.36 0.90	0.36	2.03	2.55	** 6.15	** 5.95	0.00	0.00
Nontaxable returns, total 2.80 3.62 6.84		8.55	20.90	16.79	98.9	13.46	0.44	0.61

0.00 0.00 0.00 0.00 0.00 0.00

99.95

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Amour (97)	dable portion	:	:		41	410 mm
Number of returns O.51 O.52 O.55		American opportunity credit refundable portion	Regulated investment company credit refundable portion	tment company able portion	Health insurance tax credit refundable portion	e tax creait portion
OSS income (94) (95) (96) (97) Doss income 6.53 9.10 7.53 0.66 0.60 10,000 1.42 1.82 2.09 4.89 \$15,000 1.34 1.60 4.89 1.60 \$15,000 1.34 1.60 4.89 1.60 \$25,000 1.34 1.60 1.60 2.09 \$25,000 1.34 1.60 1.60 2.09 \$25,000 1.80 1.94 1.78 1.60 \$25,000 1.80 1.84 1.78 1.60 \$25,000 1.80 1.94 1.78 1.60 \$25,000 0.00 0.00 0.00 0.00 \$15,000,000 0.00 0.00 0.00 0.00 \$15,000,000 0.00 0.00 0.00 0.00 \$15,000,000 0.00 0.00 0.00 0.00 \$25,000,000 0.00 0.00 0.00 \$25,000,000		Number of Amount returns	Number of returns	Amount	Number of returns	Amount
0.51 0.66 0.60 0.82 9.10 7.53 0.00 2.10 3.09 4.89 10,000 1.42 1.82 2.09 \$15,000 1.34 1.60 4.89 \$15,000 1.34 1.60 4.89 \$25,000 1.54 1.60 1.60 \$25,000 1.82 2.17 2.03 \$25,000 1.82 2.17 2.03 \$25,000 1.82 2.17 2.03 \$25,000 1.82 2.14 1.89 \$25,000 0.00 0.00 0.00 \$260,000 0.00 0.00 0.00 \$25,000,000 0.00 0.00 0.00 \$25,000,000 0.00 0.00 0.00 \$25,000,000 0.00 0.00 0.00 \$25,000,000 0.00 0.00 0.00 \$25,000,000 0.00 0.00 0.00 \$25,000,000 0.00 0.00 0.0		(66) (86)	(100)	(101)	(102)	(103)
come 6.53 9.10 7.53 0.00 2.10 3.09 4.89 0.00 1.34 1.82 2.09 0.00 1.34 1.60 1.60 0.00 1.34 1.60 1.60 0.00 1.82 2.09 1.78 0.00 1.82 2.14 1.89 0.00 1.82 2.14 1.89 0.00 0.00 0.00 9.19 1 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00		1.26	1.40 56.76	44.08	39.14	52.0
0.00 0.00 <th< td=""><td></td><td>6.76</td><td>6.93 70.29</td><td>70.47</td><td>00.00</td><td>0.0</td></th<>		6.76	6.93 70.29	70.47	00.00	0.0
0 1,42 1,82 2.09 0 1,34 1,60 1.60 0 1,34 1,60 1,60 0 1,83 1,24 1,60 0 1,83 2,17 2,03 0 1,82 2,14 1,89 0 1,82 2,14 1,89 0 1,82 2,14 1,89 0 1,82 2,14 1,89 0 0,00 0,00 20,16 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00 0,00 0 0,00 0,00<		4.50	4.82 0.00	0.00	0.00	0.0
100 1,34 1,60 1,60 100 1,54 1,60 1,60 100 1,18 1,16 1,60 100 1,18 1,18 1,16 100 1,18 2,17 2,03 100 1,82 2,14 1,18 100 1,82 2,14 1,18 100 1,82 2,14 1,18 100 1,82 2,14 1,18 100 1,90 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00 1,000 0,00 0,00 0,00	60	3.35	3.64 0.00	0.00	00.00	0.0
1,54 1,68 1,60 100 1,80 1,60 100 1,80 1,94 1,78 100 1,82 2,17 2,03 100 1,82 2,14 1,89 100 1,82 2,14 1,89 100 1,82 2,14 1,89 100 1,82 2,14 1,89 100 1,90 2,15 1,89 100 1,90 2,00 2,13 1,189 100 0,00 0,00 0,00 2,14 1,89 1,000 0,00 0,00 0,00 0,00 0,00 1,000 0,00 0,00 0,00 0,00 1,000 0,00 0,00 0,00 0,00 1,000 0,00 0,00 0,00 0,00 1,000 0,00 0,00 0,00 0,00 1,000 0,00 0,00 0,00 0,00 1,000 0,00 <td></td> <td>3.04</td> <td>3.33 0.00</td> <td>0.00</td> <td>00.00</td> <td>0.0</td>		3.04	3.33 0.00	0.00	00.00	0.0
1.80 1.94 1.78 200 1.93 2.17 2.03 200 1.82 2.14 1.89 200 1.82 2.14 1.89 200 3.28 3.95 2.75 200 0.00 0.00 0.00 0.00 200,000 0.00 0.00 0.00 0.00 200,000 0.00 0.00 0.00 0.00 200,000 0.00 0.00 0.00 0.00 200,000 0.00 0.00 0.00 0.00 200,000 0.00 0.00 0.00 0.00 200,000 0.00 0.00 0.00 0.00 200,000 0.00 0.00 0.00 0.00 200 0.00 0.00 0.00 0.00 200 0.00 0.00 0.00 0.00 200 0.00 0.00 0.00 0.00 200 0.00 0.00 0.00		3.48	3.77 0.00	0.00	00.00	0.0
00 1.93 2.17 2.03 00 1.82 2.14 1.89 00 3.28 3.95 2.75 00 0.00 0.00 9.19 1 0,000 0.00 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0.00 0,000 <td></td> <td>3.93</td> <td>4.29 0.00</td> <td>0.00</td> <td>00.00</td> <td>0.0</td>		3.93	4.29 0.00	0.00	00.00	0.0
00 1.82 2.14 1.89 00 3.28 3.95 2.75 00 15.79 17.38 3.65 000 0.00 0.00 9.19 1 0,000 0.00 0.00 20.16 3 0,000 0.00 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0,000,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000		4.47	5.18 0.00	0.00	99.95	99.6
3.28 3.95 2.75 300 15.79 17.38 3.65 300 0.00 0.00 9.19 1 1,000 0.00 0.00 20.16 3 0,000 0.00 0.00 0.00 0.00 000,000 0.00 0.00 0.00 0.00 000,000 0.00 0.00 0.00 0.00 0000 0.00 0.00 0.00 0.00 000 0.00 0.00 0.00 0.00 000 0.00 0.00 0.00 0.00 000 0.00 0.00 0.00 0.00 00 0.00 0.00 0.00 0.00 00 0.00 0.00 0.00 0.00 00 0.00 0.00 0.00 0.00 00 0.00 0.00 0.00 0.00 00 0.00 0.00 0.00 0.00 0.00 00		4.02	4.51 0.00	0.00	57.71	81.7
000 0.00 0.00 0.00 0.00 0.00 0.00 0.00		5.28 6	6.18 99.95	99.95	99.95	99.6
000 0.00 0.00 0.00 0.00 0.00 0.00 0.00		5.92	6.97	99.95	80.27	98.8
000,000 0.00 0.00 0.00 7.35 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0		12.61	15.32 68.15	74.18	00.00	0.0
000,000 0.00 0.00 0.00 0.00 0.00 0.00 0		27.49	29.18 19.80	69.63	0.00	0.0
000,000 0.00 0.00 0.00 0.00 0.00 0.00 0		0.00	0.00	27.48	00.00	0.0
500,000 0.00 0.00 0.00 0000,000 0.00 0.00 0.00 0000,000 0.00 0.00 0.00 0000,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0.00 0,000 0.00 0.00 0		0.00	0.00	0.00	0.00	0.0
0000 0000 0.00 0.00 0.00		0.00	0.00	0.00	00.00	0.0
0.00 0.00 0.00 0.00 0.00 0.000		0.00	0.00	0.00	0.00	0.0
0.00 0.00 0.00 0.00 0.00 0.000		0.00	0.00	82.10	0.00	0.0
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0.00	0.00	52.87	00.00	0.0
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0.00	0.00	0.00	00.00	0.0
0.00 0.00		0.00	0.00 0.00	00.00	00.00	0.0
0.00 0.00		0.00	0.00	0.00	00.00	0.0
00.00 00.00		0.00	0.00	0.00	00.00	0.0
000 0 000 0 000 0 000 0 000 0 0 0 0 0		0.00	0.00 0.00	0.00	00.00	0.0
000 0 000 0 000 0 000 0 000 0 0 0 0 0		0.00	0.00 0.00	0.00	00.00	0.0
000 0.00 0.00 0.00 0.00 0.00 0.00 0.00		0.00	0.00 0.00	0.00	00.00	0.0
000 000 000 000 000 000 000 000 000 00		0.00	0.00 0.00	0.00	00.00	0.0
000 000 000 000 000 000 000 000 000 00		0.00	0.00	0.00	00.00	0.0
000 000 000 000 000 000 000 000 000 00		0.00	0.00 0.00	0.00	00.00	0.0
000 000 000 000 0000 0000 0000 0000 0000		0.00	0.00 0.00	0.00	00.00	0.0
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0		0.00	0.00 0.00	0.00	0.00	0.0
0,000 0.00 0.00 0.00 000,000,000,000,000		0.00	0.00	0.00	00.00	0.0
0,000 0.00 0.00 0.00 000,000 000,000		0.00	0.00 0.00	0.00	00.00	0.0
0000 0000 0000		0.00	0.00 0.00	0.00	00.00	0.0
000				0.00	0.00	0.0
00:0	0.00	0.00	0.00	0.00	0.00	0.0
Nontaxable returns, total 0.51 0.66 0.60 0.75		1.26	1.40 56.76	44.08	39.14	52.(

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

Income, Tax Year 2013—Continued [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Total		Refu	Refunded	Credited to 2014 estimated tax	to 2014 ed tax	Tax due at time of filing	Tax due at ime of filing	Predetermined estimated tax penalty	d estimated nalty
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	0.12	0.27	0.13	08'0	1.27	99.0	0.49	29.0	68'0	1.02
No adjusted gross income	2.58	3.03	2.71	2.97	6.97	7.82	5.09	6.40	8.84	10.05
\$1 under \$5,000	1.05	2.15	1.05	2.13	12.30	22.02	2.94	4.10	19.50	20.44
\$5,000 under \$10,000	0.92	1.38	0.92	1.39	12.19	20.13	3.06	3.91	8.03	8.83
\$10,000 under \$15,000	0.89	1.26	0.89	1.26	9.67	18.62	3.02	4.37	5.91	6.88
\$15,000 under \$20,000	0.92	1.30	0.93	1.30	9.25	14.55	3.07	4.54	6.51	7.58
\$20,000 under \$25,000	1.00	1.40	1.01	1.40	10.50	16.67	3.02	4.64	5.78	66.9
\$25,000 under \$30,000	1.09	1.47	1.09	1.48	9.52	15.18	3.02	4.74	5.70	7.22
\$30,000 under \$40,000	0.84	1.16	0.84	1.15	99.9	16.99	2.13	3.40	4.10	5.35
\$40,000 under \$50,000	0.98	1.29	0.98	1.30	7.26	11.40	2.25	3.55	4.12	12.61
\$50,000 under \$75,000	0.64	0.96	0.65	0.95	4.09	7.93	1.42	2.30	2.50	3.85
\$75,000 under \$100,000	0.93	1.25	0.95	1.27	4.36	5.75	1.65	2.59	2.75	4.23
\$100,000 under \$200,000	0.67	1.03	0.70	1.06	2.64	3.47	1.06	1.54	1.81	2.89
\$200,000 under \$500,000	0.94	1.51	1.13	1.73	1.79	2.52	0.88	1.34	1.40	2.16
\$500,000 under \$1,000,000	1.54	2.14	2.43	3.56	1.95	2.52	1.41	1.83	1.84	2.80
\$1,000,000 under \$1,500,000	1.84	2.89	3.22	5.41	2.17	3.04	1.91	2.58	2.33	3.66
\$1,500,000 under \$2,000,000	1.30	2.11	2.46	4.34	1.53	2.28	1.48	2.07	1.77	3.01
\$2,000,000 under \$5,000,000	0.77	1.03	1.54	2.17	0.89	1.13	1.07	1.44	1.22	2.05
\$5,000,000 under \$10,000,000	0.81	0.97	1.61	2.38	06.0	1.03	1.37	1.77	1.39	2.23
\$10,000,000 or more	0.00	0.00	00.00	00:00	0.00	00.00	00.00	00.00	0.00	0.00
Taxable returns, total	0.24	0.34	0.25	0.40	1.34	0.64	0.52	0.58	0.93	1.04
No adjusted gross income	17.70	5.84	21.79	8.42	13.38	7.02	19.17	10.23	23.55	13.32
\$1 under \$5,000	10.13	35.08	10.75	17.64	29.22	70.89	7.91	10.96	0.00	0.00
\$5,000 under \$10,000	2.45	2.80	2.46	2.80	26.03	36.05	99.9	9.74	22.47	25.47
\$10,000 under \$15,000	1.53	1.94	1.54	1.94	16.06	28.22	3.64	5.71	8.33	9.47
\$15,000 under \$20,000	1.44	1.88	1.45	1.89	13.67	17.39	3.40	5.21	7.78	90.6
\$20,000 under \$25,000	1.44	1.90	1.44	1.87	12.79	21.47	3.22	5.07	6.38	7.79
\$25,000 under \$30,000	1.50	1.94	1.51	1.93	11.18	19.69	3.19	5.16	6.30	8.04
\$30,000 under \$40,000	1.05	1.39	1.05	1.40	7.78	11.98	2.23	3.65	4.44	5.87
\$40,000 under \$50,000	1.09	1.40	1.10	1.40	7.90	12.80	2.32	3.73	4.36	13.92
\$50,000 under \$75,000	0.68	1.00	0.69	0.99	4.26	8.51	1.44	2.33	2.53	3.93
\$75,000 under \$100,000	0.95	1.26	0.97	1.28	4.46	6.07	1.66	2.60	2.76	4.26
\$100,000 under \$200,000	29.0	1.03	0.71	1.06	2.68	3.53	1.07	1.54	1.82	2.89
\$200,000 under \$500,000	0.94	1.52	1.13	1.74	1.80	2.54	0.88	1.34	1.40	2.16
\$500,000 under \$1,000,000	1.54	2.15	2.44	3.59	1.95	2.52	1.41	1.83	1.84	2.80
\$1,000,000 or more	0.78		1.57	1.25	0.88	0.46	1.03	0.87	1.19	1.23
No contract of the contract of										

^{**} Data combined to avoid disclosure of information for specific taxpayers.
[1] Includes prior-year returns with the making work pay credit, first-time homebuyer credit, refundable adoption credit, and refundable prior year minimum tax credit. Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2013

				Classille	an by the highest	marginal rate at w	Classified by the highest marginal rate at which tax was computed	ponted			
			Modified taxable income	able income	Tax generated	erated	Inc	Income tax after credits	dits		
Marital status and tax	Jo sodomi IV	Adjusted		;	:	:		As a perc	As a percentage of	Number of	Number of
rate classes	returns	gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income less deficit	Modified taxable income	alternative minimum tax	net investment income tax
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
All returns											
All tax rates	147,351,299	9,093,628,703	6,387,464,381	2,189,458,057	1,265,658,253	540,540,798	1,218,549,835	13.4	19.1	3,940,304	3,090,498
0 percent	36,860,716	175,394,403	0	0	0	0	927,255	0.5	[1]	26,372	4,757
0 percent (capital gains)	955,251	29,182,887	8,488,736	8,488,736	0	0	161,333	9.0	1.9	7,829	2,966
10 percent	27,400,094	627,775,662	165,815,398	156,750,018	15,677,149	15,675,002	8,143,530	1.3	4.9	13,954	683
10 percent (Form 8814)	5,344	-563,024	5,929	4,237	425	425	6,326	[1]	106.7	45	33
15 percent	42,195,123	2,079,431,524	1,270,462,162	727,456,637	163,420,174	109,118,496	134,393,847	6.5	10.6	70,571	1,534
15 percent (capital gains)	7,749,539	585,154,581	385,805,644	54,075,366	45,689,518	8,111,305	42,974,081	7.3	11.1	135,409	110,457
20 percent (capital gains)	41,832	129,328,993	99,442,920	81,632,008	18,681,819	16,326,402	20,940,005	16.2	21.1	38,174	40,307
25 percent	24,009,141	2,480,311,232	1,892,539,378	355,532,280	321,337,391	88,883,070	312,825,846	12.6		554,724	87,716
25 percent (capital gains)	243,599	48,341,836	39,888,972	4,406,615	7,045,865	1,101,654	7,358,070	15.2	18.4	43,605	34,845
28 percent	4,603,602	896,746,182	732,034,525	63,734,805	154,183,250	17,845,745	157,418,952	17.6	21.5	1,305,066	584,877
28 percent (capital gains)	143,328	30,007,418	23,926,747	1,566,440	4,587,216	438,603	4,912,035	16.4	20.5	27,444	19,124
33 percent	1,768,562	620,275,324	529,758,686	114,962,990	130,157,048	37,937,787	136,327,547	22.0	25.7	1,379,815	1,316,128
35 percent	176,838	90,793,269	79,766,291	4,153,152	21,423,934	1,453,603	22,389,562	24.7	28.1	144,700	137,524
39.6 percent	892,420	1,296,134,364	1,155,178,360	612,913,986	382,486,865	242,713,938	368,823,987	28.5	31.9	186,666	746,644
Form 8615	305,910	5,314,053	4,350,634	3,780,788	967,600	934,768	947,457	17.8	21.8	5,931	2,900
Returns of married persons filing jointly and returns of surviving spouses											
All tax rates	53,985,556	5,903,263,302	4,334,706,382	1,409,513,355	897,057,317	374,755,993	867,436,601	14.7	20.0	2,926,862	2,440,659
0 percent	8,508,500	16,323,551	0	0	0	0	620,515	3.8	[1]	16,451	2,854
0 percent (capital gains)	269,365	14,785,976	4,204,982	4,204,982	0	0	128,085	0.0	3.0	5,400	2,219
10 percent	7,377,121	268,497,575	70,622,503	62,099,979	6,510,801	6,509,998	3,143,465	1.2	4.5	3,614	699
10 percent (Form 8814)	1,892	-512,160	3,485	1,806	181	181	6,297	[1]	180.7	45	33
15 percent	16,223,034	1,164,670,422	708,616,589	419,033,434	91,813,749	62,855,015	73,390,732	6.3	10.4	22,876	1,020
15 percent (capital gains)	4,873,592	442,008,723	291,491,461	36,561,831	34,965,173	5,484,275	32,377,800	7.3	11.1	76,355	69,128
20 percent (capital gains)	27,491	96,114,581	74,495,006	62,123,764	14,033,322	12,424,753	15,721,038	16.4	21.1	24,912	26,416
25 percent	11,511,222	1,569,888,247	1,183,866,472	188,854,448	198,984,899	47,213,612	191,764,322	12.2	16.2	329,507	960'89
25 percent (capital gains)	154,656	35,409,754	28,997,737	3,002,874	5,086,143	750,719	5,318,241	15.0	18.3	32,663	24,831
28 percent	2,691,013	618,274,270	498,634,932	34,812,426	103,213,226	9,747,479	105,825,100	17.1	21.2	994,757	449,292
28 percent (capital gains)	89,245	21,946,537	17,390,684	1,018,883	3,309,618	285,287	3,564,578	16.2	20.5	21,773	14,744
33 percent	1,359,133	497,469,486	422,938,899	88,946,007	102,646,848	29,352,182	108,048,292	21.7	25.5	1,102,021	1,033,546
35 percent	167,038		76,550,416	4,027,477	20,553,431	1,409,617	21,509,417	24.7	28.1	137,481	131,684
39.6 percent	732,255	1,071,224,227	956,893,215	501,825,443	315,939,927	198,722,875	306,018,719	28.6	32.0	159,006	621,126
Form 8615	C	0	0	0	0	0	0	0.0	0.0	0	0

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2013

						-					
			Modified taxable income	ble income	Tax generated	rated	lncc	Income tax after credits	its		
Marital status and tax	30	Adjusted		:		:		As a percentage of	entage of	Number of	Number of
rate classes	Number of	gross income	At	At	Ąŧ	Ąŧ	•	A CONTRACTOR OF A		returns with	returns with
	returns	less deficit	all	marginal	all	marginal	Total	Adjusted gross	Modified	alternative	net investment
			rates	rate	rates	rate		deficit	taxable income	minimum tax	income tax
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Returns of married persons filing											
separately All tax rates	2 811 050	162 155 131	128 669 751	56 235 104	28 595 534	15 952 075	27 142 095	16.7	21.1	134 797	83 138
+ course C	778 617	0 406 662					AE 242			107	162
	410,044	-3,430,002	0 007	0 00	0 0	0	40,212			- 0	102
0 percent (capital gains)	14,044	370,013	120,198	120,198	0	0	1,480	0.4	1.2	28	/9
10 percent	322,431	5,713,397	1,549,770	1,442,843	144,314	144,284	116,520	2.0	7.5	1,998	9 **
10 percent (Form 8814)	L *	* -17,590	0	0	0	0	0	[1]	[1]	0	0
15 percent	1,093,807	38,719,959	24,039,235	14,277,006	3,117,781	2,141,551	2,847,439	7.4	11.8	5,313	* *
15 percent (capital gains)	86,852	4,616,751	3,070,886	687,108	352,074	103,066	366,888	7.9	11.9	5,417	5,078
20 percent (capital gains)	1,819	6,751,706	4,447,636	4,038,270	860,401	807,654	1,005,165	14.9	22.6	1,669	1,801
25 percent	597,991	40,591,779	30,989,589	7,246,010	5,255,870	1,811,503	5,174,975	12.7	16.7	35,150	5,705
25 percent (capital gains)	946	464,225	407,800	50,599	76,740	12,650	88,350	19.0	21.7	638	548
28 percent	156,581	17,269,028	13,957,326	1,530,474	2,885,960	428,533	2,884,288	16.7	20.7	40,437	15,716
28 percent (capital gains)	1,100	376,884	289,300	101,632	62,898	28,457	72,076	19.1	24.9	117	117
33 percent	49,077	8,636,937	7,549,610	1,688,291	1,849,244	557,136	1,763,137	20.4	23.4	26,362	28,304
35 percent	5,938	1,627,770	1,456,070	78,633	385,975	27,522	381,753	23.5	26.2	4,348	2,496
39.6 percent	33,943	46,530,934	40,792,331	24,974,039	13,604,277	9,889,719	12,393,811	26.6	30.4	12,099	23,147
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of heads of households											
All tax rates	21,991,339	755,264,933	360,752,871	157,163,098	58,743,416	28,974,251	47,880,294	6.3	13.3	322,369	93,686
0 percent	8,500,588	105,705,082	0	0	0	0	29,087	[2]	[1]	1,815	82
0 percent (capital gains)	22,991	945,208	323,182	323,182	0	0	52	[2]	[2]	27	23
10 percent	5,857,736	151,283,604	34,115,909	33,881,303	3,388,444	3,388,130	329,006	0.2	1.1	4,005	9 **
10 percent (Form 8814)	* 2,444	* -27,359	* 2,378	* 2,366	* 237	* 237	* 29	* [1]	* 1.2	0	0
15 percent	5,652,616	262,318,526	146,076,167	74,005,085	18,308,030	11,100,763	11,217,214	4.3	7.7	31,015	* *
15 percent (capital gains)	277,616	16,935,715	10,480,989	1,285,656	1,216,035	192,848	1,010,467	0.9	9.6	6,655	3,273
20 percent (capital gains)	871	2,463,964	1,906,158	1,535,877	356,804	307,175	405,100	16.4	21.3	753	860
25 percent	1,478,785	141,905,529	104,482,335	25,928,705	17,881,763	6,482,176	17,314,551	12.2	16.6	125,087	2,597
25 percent (capital gains)	9,229	1,411,350	1,129,887	192,779	204,760	48,195	216,177	15.3	19.1	1,569	633
28 percent	104,185	21,038,979	17,105,620	1,837,127	3,739,383	514,396	4,090,838	19.4	23.9	93,445	30,226
28 percent (capital gains)	3,354	738,547	582,366	164,258	123,386	45,992	138,552	18.8	23.8	1,648	234
33 percent	53,912	17,850,377	15,395,141	3,548,235	3,897,929	1,170,918	4,139,925	23.2	26.9	49,871	35,395
35 percent	3,438	1,760,366	1,555,800	46,852	428,490	16,398	439,281	25.0	28.2	2,600	2,925
39.6 percent	23,573	30,935,045	27,596,939	14,411,675	9,198,156	5,707,023	8,520,017	27.5	30.9	3,879	17,432
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2013 [All figures are estimates based on samples—money amounts are in thousands of dollars]

				Classifi	Classified by the highest marginal rate at which tax was computed	marginal rate at w	hich tax was con	nputed			
			Modified taxable income	ible income	Tax generated	erated	lnc	ncome tax after credits	dits		
Marital status and tax	9 - 1	Adjusted				;		As a perc	As a percentage of	Number of	Number of
rate classes	number of returns	gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income less deficit	Modified taxable income	retums with alternative minimum tax	returns with net investment income tax
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
Returns of single persons											
All tax rates	68,563,354	2,272,945,337	1,563,335,377	566,546,500	281,261,986	120,858,479	276,090,844	12.1	17.7	556,276	473,016
0 percent	19,405,114	62,862,432	0	0	0	0	231,442	0.4	[1]	6,915	1,659
0 percent (capital gains)	648,851	13,081,691	3,840,374	3,840,374	0	0	31,715	0.2	0.8	2,344	899
10 percent	13,842,806	202,281,086	59,527,216	56,325,894	5,633,590	5,632,589	4,524,539	2.2	7.6	4,337	7
10 percent (Form 8814)	* 1,001	* -5,915	* 65	* 65	L *	L *	0	[1]	0.0	0	0
15 percent	19,225,665	613,722,617	391,730,171	220,141,111	50,180,613	33,021,167	46,938,462	7.6	12.0	11,367	609
15 percent (capital gains)	2,511,479	121,593,393	80,762,309	15,540,770	9,156,237	2,331,116	9,218,926	7.6	11.4	46,982	32,978
20 percent (capital gains)	11,650	23,998,741	18,594,119	13,934,097	3,431,292	2,786,819	3,808,702	15.9	20.5	10,840	11,230
25 percent	10,421,144	727,925,677	573,200,982	133,503,116	99,214,859	33,375,779	98,571,998	13.5	17.2	64,979	16,318
25 percent (capital gains)	78,769	11,056,507	9,353,547	1,160,364	1,678,222	290,091	1,735,302	15.7	18.6	8,734	8,833
28 percent	1,651,822	240,163,904	202,336,647	25,554,778	44,344,682	7,155,338	44,618,727	18.6	22.1	176,428	89,644
28 percent (capital gains)	49,630	6,945,450	5,664,397	281,667	1,091,314	78,867	1,136,830	16.4	20.1	3,906	4,028
33 percent	306,441	96,318,523	83,875,036	20,780,457	21,763,027	6,857,551	22,376,193	23.2	26.7	201,560	218,883
35 percent	424	243,019	204,005	190	56,038	29	59,111	24.3	29.0	271	420
39.6 percent	102,649	147,444,158	129,895,876	71,702,829	43,744,506	28,394,320	41,891,441	28.4	32.3	11,681	84,939
Form 8615	305,910	5,314,053	4,350,634	3,780,788	967,600	934,768	947,457	17.8	21.8	5,931	2,900

* 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. 164

[1] Percentage not computed.
[2] Less than 0.05%.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013

							Tax generated at specified rate	t specified rate		
č	Number	ŀ	Modified	Tax	0 percent	0 percent (capital gains)	pital gains)		10 percent	
Size of adjusted gross income	of	l axable income	taxable	generated	Number	Number	Income	Number	Income	Тах
	retums		income	at all rates	of	of	taxed	of	taxed	generated
					returns	returns	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)
Total	147,351,299	6,387,828,476	6,387,464,381	1,265,658,253	36,860,716	11,101,955	63,710,850	109,328,651	1,251,422,612	125,142,261
Under \$2,000	6,007,902	54,509	55,149	1,962	5,885,570	83,567	35,576	49,998	18,927	1,893
\$2,000 under \$4,000	4,426,298	278,347	278,347	19,744	4,222,874	80,528	81,638	138,902	130,211	13,021
\$4,000 under \$6,000	4,562,962	379,301	379,300	31,506	4,384,066	62,807	94,831	134,919	178,715	17,872
\$6,000 under \$8,000	4,552,423	1,171,900	1,173,182	116,329	3,515,379	70,370	68,834	1,010,254	970,898	060,76
\$8,000 under \$10,000	5,201,926	2,288,546	2,288,536	230,235	4,423,767	46,425	71,592	769,163	2,116,707	211,671
\$10,000 under \$12,000	4,981,121	4,790,839	4,790,922	476,961	2,380,640	123,168	690'96	2,535,856	4,549,348	454,935
\$12,000 under \$14,000	5,071,031	8,538,738	8,539,281	844,889	2,490,139	195,329	217,844	2,511,190	8,204,360	820,436
\$14,000 under \$16,000	4,864,164	12,720,875	12,733,156	1,258,516	2,254,862	215,891	280,536	2,564,505	12,256,716	1,225,672
\$16,000 under \$18,000	4,767,580	16,637,519	16,666,138	1,655,588	1,942,725	190,031	344,604	2,776,408	15,886,433	1,588,643
\$18,000 under \$20,000	4,440,984	21,352,170	21,362,198	2,149,884	1,475,535	212,744	406,553	2,935,760	20,015,026	2,001,503
\$20,000 under \$25,000	10,125,285	72,344,539	72,378,529	7,895,486	2,064,423	597,267	1,399,113	7,959,508	55,086,730	5,508,673
\$25,000 under \$30,000	8,809,515	96,464,698	96,516,832	11,181,613	909,935	678,035	1,583,580	7,817,356	61,410,982	6,141,098
\$30,000 under \$40,000	14,473,606	249,612,522	249,851,808	30,138,465	566,815	1,418,160	4,223,800	13,803,754	134,717,456	13,471,746
\$40,000 under \$50,000	11,279,394	292,282,449	292,651,343	36,798,079	138,690	1,293,832	5,252,623	11,072,694	130,345,424	13,034,542
\$50,000 under \$75,000	19,229,309	767,025,028	767,643,188	108,180,751	131,144	2,369,697	11,693,875	19,010,486	257,669,219	25,766,922
\$75,000 under \$100,000	12,574,107	760,148,199	760,544,193	112,641,705	37,706	2,253,156	13,837,885	12,468,839	190,633,809	19,063,381
\$100,000 under \$200,000	16,425,446	1,660,911,041	1,662,114,000	289,625,040	26,398	1,010,347	15,696,077	16,310,995	266,272,533	26,627,253
\$200,000 under \$500,000	4,488,110	1,047,208,407	1,047,811,487	238,329,724	7,479	148,029	5,669,661	4,426,377	73,808,024	7,380,802
\$500,000 under \$1,000,000	724,251	426,668,202	426,488,479	123,255,403	1,473	30,802	1,411,195	705,334	11,769,832	1,176,983
\$1,000,000 under \$1,500,000	156,269	165,402,795	165,093,766	52,832,236	202	7,696	431,176	149,444	2,472,016	247,202
\$1,500,000 under \$2,000,000	64,235	97,637,182	97,393,138	31,937,863	193	3,952	214,696	61,012	1,008,160	100,816
\$2,000,000 under \$5,000,000	91,128	238,007,607	237,167,251	79,085,439	284	6,277	363,355	85,411	1,404,431	140,443
\$5,000,000 under \$10,000,000	21,412	128,345,053	127,747,868	42,104,813	70	2,047	122,683	19,448	317,726	31,773
\$10,000,000 or more	12,839	317,558,012	315,796,291	94,866,023	44	1,797	113,054	11,039	178,928	17,893
Footnotes at end of table.										

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013—Continued

					Тах д	enerated at spec	Fax generated at specified rate-continued	penu				
37	10 per	10 percent (from Form 8814)	8814)		15 percent		15 p€	15 percent (capital gains)	ins)	20 pe	20 percent (capital gains)	ins)
Size of adjusted gross income	Number	Income	Тах	Number	Income	Тах	Number	Income	Тах	Number	Income	Тах
	of	taxed	generated	of	taxed	generated	Jo	taxed	generated	Jo	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	46,575	980'09	2,009	81,556,090	2,244,793,528	336,719,029	11,789,619	184,787,453	27,718,433	843,567	270,022,671	54,004,533
Under \$2,000	722	646	65	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	* 1,295	* 1,279	* 128	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	*	**	**	*	*	**	0	0	0	0	0	0
\$12,000 under \$14,000	** 994	** 54	9 **	** 10,104	** 10,648	** 1,597	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	99,919	48,558	7,284	0	0	0	0	0	0
\$16,000 under \$18,000	* 1,001	* 1,001	* 100	168,834	334,414	50,162	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	989,880	876,391	131,459	0	0	0	0	0	0
\$20,000 under \$25,000	* 1,005	* 1,005	* 100	4,646,770	15,795,348	2,369,302	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	4,402,317	33,278,721	4,991,808	0	0	0	0	0	0
\$30,000 under \$40,000	* 1,022	* 230	* 23	9,302,119	110,635,559	16,595,334	* 1,005	* 537	* 80	0	0	0
\$40,000 under \$50,000	* 1,117	* 2,039	* 204	9,413,444	154,767,655	23,215,148	164,932	149,079	22,366	0	0	0
\$50,000 under \$75,000	* 3,581	* 5,077	* 507	18,454,227	416,454,497	62,468,175	1,501,579	5,161,750	774,288	0	0	0
\$75,000 under \$100,000	4,035	6,105	610	12,379,178	447,882,947	67,182,442	1,247,307	6,547,825	982,202	0	0	0
\$100,000 under \$200,000	10,735	9,106	911	16,255,449	789,330,714	118,399,607	5,836,702	47,354,430	7,103,338	0	0	0
\$200,000 under \$500,000	13,259	13,850	1,385	4,406,616	223,366,891	33,505,034	2,820,582	71,670,705	10,750,679	44,475	658,985	131,796
\$500,000 under \$1,000,000	4,376	5,150	515	702,063	35,660,004	5,349,001	168,522	24,786,280	3,717,949	507,296	23,715,241	4,743,047
\$1,000,000 under \$1,500,000	1,208	1,581	158	148,845	7,513,049	1,126,957	20,467	5,337,521	800,629	127,299	18,483,068	3,696,614
\$1,500,000 under \$2,000,000	691	852	85	60,710	3,056,514	458,477	9,301	2,723,257	408,489	54,417	14,322,305	2,864,461
\$2,000,000 under \$5,000,000	1,034	1,373	137	85,187	4,268,494	640,274	13,199	4,783,392	717,510	79,004	46,237,073	9,247,415
\$5,000,000 under \$10,000,000	282	409	41	19,406	967,425	145,114	3,470	1,982,619	297,393	19,276	34,856,072	6,971,214
\$10,000,000 or more	220	330	33	11,021	545,698	81,855	2,553	14,290,058	2,143,509	11,799	131,749,926	26,349,985
Footnotes at end of table.												

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013-Continued

					Tax g	jenerated at spec	Tax generated at specified rate—continued	panu				
		25 percent		25 pt	25 percent (capital gains)	ins)		28 percent		28 pe	28 percent (capital gains)	ins)
Size of adjusted gross income	Number	Income	Тах	Number	Income	Тах	Number	Income	Tax	Number	Income	Tax
	Jo	taxed	generated	oę	taxed	generated	Jo	taxed	generated	Jo	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	31,786,364	1,039,883,221	259,970,805	511,988	9,068,154	2,267,092	7,482,081	356,883,755	99,927,451	207,576	2,950,739	826,202
Under \$2,000	0	0	0	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	9,192	64,384	16,096	0	0	0	0	0	0	0	0	0
\$40,000 under \$50,000	1,126,070	2,054,318	513,580	* 1,009	* 5	*	0	0	0	0	0	0
\$50,000 under \$75,000	6,713,081	76,439,643	19,109,911	26,545	37,220	9,307	* 311	* 3,631	* 1,017	12,725	951	265
\$75,000 under \$100,000	4,299,846	101,182,666	25,295,667	31,752	44,901	11,230	75,409	320,477	89,734	15,349	1,912	536
\$100,000 under \$200,000	14,317,211	489,352,735	122,338,184	189,633	1,281,735	320,451	2,436,428	51,398,800	14,391,664	81,432	23,817	6,665
\$200,000 under \$500,000	4,312,757	299,655,414	74,913,854	169,392	2,399,705	599,945	3,980,124	228,822,002	64,070,161	62,076	147,067	41,178
\$500,000 under \$1,000,000	688,058	48,669,057	12,167,264	49,466	1,497,479	374,375	674,037	51,936,954	14,542,347	17,868	275,172	77,049
\$1,000,000 under \$1,500,000	146,755	10,317,193	2,579,298	16,571	663,452	165,865	144,587	11,180,292	3,130,482	6,227	167,184	46,811
\$1,500,000 under \$2,000,000	59,632	4,193,864	1,048,466	7,629	404,230	101,058	58,780	4,540,640	1,271,379	2,962	193,196	54,095
\$2,000,000 under \$5,000,000	83,840	5,871,810	1,467,953	13,382	1,131,998	283,001	82,723	6,391,329	1,789,572	5,591	774,587	216,884
\$5,000,000 under \$10,000,000	19,074	1,331,147	332,787	3,865	615,778	153,945	18,902	1,462,644	409,540	1,847	510,673	142,989
\$10,000,000 or more	10,846	750,991	187,748	2,745	991,652	247,913	10,780	826,987	231,556	1,500	856,179	239,730
Footnotes at end of table.												

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

					Tax g	Tax generated at specified rate—continued	cified rate—contin	penu				
31		33 percent			35 percent			39.6 percent			Form 8615	
Size of adjusted gross income	Number	Income	Тах	Number	Income	Тах	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated	Jo	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(32)	(36)	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	2,837,821	303,548,222	100,170,913	1,069,258	43,648,316	15,276,911	892,420	612,913,986	242,713,938	305,910	3,780,788	934,768
Under \$2,000	0	0	0	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	70,893	66,498	11,807
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	51,180	105,753	18,741
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	38,818	132,172	22,566
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	28,407	100,237	21,226
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	25,381	140,043	23,160
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	18,933	111,839	24,503
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	18,471	147,347	27,181
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	9,917	289'66	17,787
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	* 5,363	* 64,228	* 17,291
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	* 5,938	* 96,333	* 17,337
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	13,954	243,549	49,634
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	* 7,918	* 209,842	* 54,833
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	* 2,107	* 80,200	* 11,616
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	0	* 3,268	* 177,326	* 49,505
\$75,000 under \$100,000	14	111	37	0	0	0	0	0	0	966 *	* 85,555	* 15,459
\$100,000 under \$200,000	46,789	1,210,249	399,382	453	8,075	2,826	41	214	85	* 1,414	* 175,515	* 33,033
\$200,000 under \$500,000	1,822,865	134,877,963	44,509,728	167,449	3,591,186	1,256,915	53,704	2,511,620	994,602	2,205	618,413	173,618
\$500,000 under \$1,000,000	657,473	112,974,941	37,281,731	669'009	26,545,241	9,290,834	540,335	87,020,443	34,460,095	* 399	* 221,491	* 74,192
\$1,000,000 under \$1,500,000	141,931	24,916,597	8,222,477	136,705	6,168,776	2,159,072	135,458	77,269,943	30,598,897	* 163	* 171,920	* 57,766
\$1,500,000 under \$2,000,000	57,762	10,116,116	3,338,318	55,835	2,521,027	882,359	55,375	54,002,160	21,384,855	* 57	* 96,120	* 25,001
\$2,000,000 under \$5,000,000	81,568	14,294,044	4,717,035	79,292	3,545,325	1,240,864	78,813	147,848,358	58,547,950	93	251,681	76,399
\$5,000,000 under \$10,000,000	18,708	3,287,787	1,084,970	18,281	806,589	282,306	18,193	81,389,557	32,230,265	* 16	* 96,758	* 22,476
\$10,000,000 or more	10,711	1,870,415	617,237	10,545	462,098	161,734	10,500	162,871,691	64,497,190	19	288,283	89,639
* Estimate should be used with caution because of the small number of sample returns on which it is based.	because of the sm	iall number of sam	ole returns on whic	ch it is based.								

^{**} Data combined to avoid disclosure of information for specific taxpayers. NOTE: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.6 Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status, Tax Year 2013

Tourse		eturns with modi axable income [1			married persons Irns of surviving	0, ,		teturns of marrie sons filing separa	
Tax rate classes	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	110,490,583	6,387,464,381	1,265,676,984	45,477,057	4,334,706,382	897,054,514	2,364,536	128,669,751	28,595,428
0 percent (capital gains)	11,101,955	63,710,850	0	6,313,994	41,146,140	0	124,043	769,467	0
10 percent	109,328,651	1,251,422,612	125,142,261	45,133,721	738,703,599	73,870,360	2,343,046	19,469,314	1,946,931
10 percent (Form 8814)	46,575	50,086	5,009	41,607	46,884	4,688	43	39	4
15 percent	81,556,090	2,244,793,528	336,719,029	37,712,996	1,471,581,731	220,737,260	2,018,158	38,572,270	5,785,841
15 percent (capital gains)	11,789,619	184,787,453	27,718,118	7,447,870	125,402,260	18,810,339	184,712	3,508,251	526,238
20 percent (capital gains)	843,567	270,022,671	54,004,534	697,676	214,661,298	42,932,260	23,051	11,579,619	2,315,924
25 percent	31,786,364	1,039,883,221	259,970,805	16,671,872	688,529,238	172,132,309	845,006	17,763,506	4,440,877
25 percent (capital gains)	511,988	9,068,154	2,267,039	352,595	6,710,587	1,677,647	4,339	182,422	45,606
28 percent	7,482,081	356,883,755	99,927,451	4,976,486	255,506,990	71,541,957	245,583	5,558,015	1,556,244
28 percent (capital gains)	207,576	2,950,739	826,207	141,381	2,151,606	602,450	1,908	153,722	43,042
33 percent	2,837,821	303,548,222	100,170,913	2,258,426	246,592,146	81,375,408	88,958	5,183,874	1,710,678
35 percent	1,069,258	43,648,316	15,276,911	899,293	41,848,460	14,646,961	39,881	955,213	334,324
39.6 percent	892,420	612,913,986	242,713,939	732,255	501,825,443	198,722,876	33,943	24,974,039	9,889,719
Form 8615	305,910	3,780,788	934,768	0	0	0	0	0	0
					Returns of heads of households	S		Returns of single persons	
	Tax rate			Number	Income	Income tax	Number	Income	Income tax
	classes			of	taxed	generated	of	taxed	generated
				returns	at rate	at rate	returns	at rate	at rate
				(10)	(11)	(12)	(13)	(14)	(15)
All tax rates				13,490,751	360,752,871	58,742,795	49,158,240	. ,	281,284,247
0 percent (capital gains)				393,488	1,824,461	0	4,270,430	19,970,783	0
10 percent				13,457,575	130,766,959	13,076,696	48,394,308	362,482,740	36,248,274
10 percent (Form 8814)				3,850	3,022	302	1,075	141	15
15 percent				7,597,138	138,637,670	20,795,650	34,227,797	596,001,856	89,400,278
15 percent (capital gains)				342,068	3,944,048	591,607	3,814,968	51,932,894	7,789,934
20 percent (capital gains)				18,720	5,702,228	1,140,446	104,120	38,079,526	7,615,905
25 percent				1,674,239	45,972,290	11,493,073	12,595,247	287,618,186	71,904,547
25 percent (capital gains)				15,428	254,800	63,700	139,625	1,920,345	480,086
28 percent				185,111	9,535,210	2,669,859	2,074,902	86,283,541	24,159,391
28 percent (capital gains)				4,371	204,604	57,289	59,916	440,807	123,426
33 percent				80,923	8,820,821	2,910,871	409,513	42,951,382	14,173,956

27,011

23,573

0

675,084

14,411,675

236,279

5,707,023

103,073

102,649

305,910

169,560

71,702,829

3,780,788

59,346

934,768

28,394,320

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

35 percent

Form 8615

39.6 percent

NOTE: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, Publication 1304, July 2015.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]												
		Number	Total	tal	Foreign t credit	Foreign tax credit	Child care credit	care dit	Nonrefundable education credit	ndable n credit	Retirement savings contribution credit	savings n credit
		returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)
All returns		147,351,299	48,104,147	74,614,383	7,487,567	20,237,697	6,315,706	3,458,946	10,196,811	10,645,809	7,411,730	1,316,999
Under 18		1,907,263	77,867	28,617	63,829	22,222	0	0	0	0	0	0
18 under 26		23,198,443	4,391,800	3,110,484	212,433	116,760	271,369	131,553	2,060,005	1,522,360	1,079,563	138,019
26 under 35		26,320,906	10,507,417	13,057,141	554,330	1,223,722	2,033,256	1,189,783	2,319,460	2,090,923	1,861,254	275,878
35 under 45		24,737,732	12,602,857	22,078,655	825,523	4,227,313	2,915,467	1,618,847	1,682,813	1,761,080	1,513,703	244,840
45 under 55		25,968,798	10,566,440	20,684,085	1,320,041	6,717,914	938,856	451,036	2,749,738	3,496,661	1,567,775	298,631
55 under 65		22,040,384	6,009,140	10,754,859	1,748,269	4,944,895	142,474	61,479	1,239,069	1,609,063	1,133,535	285,950
65 and over		23,177,774	3,948,627	4,900,542	2,763,142	2,984,872	14,284	6,249	145,725	165,723	255,902	73,679
						Tax credits-	-continued					
	:	£	Residential energy	al energy	General business	ousiness	Prior-year	Prior-year minimum	Adoption	tion	Credit for elderly	elderly
Age [1]	Child tax credit	x credit	credits	dits	credit	dit	tax credit	redit	credit	Ħ.	and disabled	abled
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns	22,563,277	27,233,304	3,036,039	1,613,800	462,100	3,064,587	322,422	1,004,548	55,036	229,567	76,856	9,493
Under 18	* 8,939	* 4,395	0	0	3,268	1,029	* 1,141	* 748	0	0	0	0
18 under 26	1,115,160	769,029	48,455	28,303	5,016	3,484	3,830	7,322	0	0	0	0
26 under 35	6,107,969	7,073,710	364,821	152,849	26,559	102,280	9,556	76,472	13,292	37,985	0	0
35 under 45	9,025,337	12,151,020	618,259	307,850	81,927	403,407	45,607	182,804	20,062	117,950	0	0
45 under 55	4,966,239	5,869,313	762,554	417,203	121,275	833,576	88,102	258,968	16,409	61,685	0	0
55 under 65	1,149,587		713,073	422,832		907,393	94,357	275,574	* 2,278	* 1,642	en *	* 2
65 and over	190,046	193,482	528,877	284,763	95,689	813,417	79,828	202,660	* 2,996	* 10,304	76,853	9,492
						Tax credits-	-continued					
	Alternative motor	/e motor	Qualified electric	l electric	Alternative fuel vehicle	uel vehicle	Qualified plug-in electric	g-in electric	Mortgage interest	interest	Other tax	tax
Age [1]	vehicle credit	credit	vehicle	vehicle credit	refueling property credit	perty credit	vehicle credit	credit	credit	Ħ	credits	ts
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(53)	(30)	(31)	(32)	(33)	(34)	(32)
All returns	3,994	12,568	* 308	* 760	13,389	6,583	43,009	231,050	58,410	73,709	3,649	19,289
Under 18	0	0	0	0	* 993	* 223	0	0	0	0	0	0
18 under 26	0	0	0	0	* 998	* 150	0	0	* 993	* 350	° *	* 34
26 under 35	* 1,008	* 4,433	0	0	* 1,000	4 9 9 7	7,761	41,442	21,099	28,626	* 1,071	* 4,066
35 under 45	**	*	*	**	3,582	1,805	10,977	51,963	18,025	23,051	* 63	* 1,507
45 under 55	** 1,540	** 5,507	** 4	**	2,506	1,555	11,111	65,758	12,268	10,501	1,192	7,676
55 under 65	** 1,447	** 2,628	** 304	** 759	3,058	1,497	7,931	45,479	* 4,024	* 7,694	742	1,148
65 and over	*	*	*	**	* 1,252	* 356	5,230	26,409	* 2,003	* 3,486	578	4,858

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				Refundable credits used to offset income tax before credits	odite used to off	4 vot omooni to	otiporo oreje					
					anis asea to oil.	צפן ונוכטווופ ומע ד	erore credits				Income	me
Age [1]	Total [2]	[2]	Earned income credit used to offset income tax before credits	credit used to e tax before lits	American opportunity credit used to offset income tax before credits	ortunity credit t income tax credits	Regulated investment company credit used to offset income tax before credits	investment t used to offset efore credits	Health insurance tax credit used to offset income tax before credits	nce tax credit t income tax credits	tax after credits	fter lits
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(38)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns	9,373,508	5,456,000	4,240,719	1,294,144	4,999,738	4,019,698	7,100	28,847	11,679	28,068	94,518,546	1,218,549,835
Under 18	0	0	0	0	0	0	0	0	0	0	430,185	721,428
18 under 26	910,274	393,119	314,005	74,140	585,952	312,304	* 1,008	* 2,072	0	0	11,224,648	21,267,134
26 under 35	1,868,087	753,975	1,101,605	238,877	736,413	495,050	* 11	* 7,241	0	0	15,353,451	109,107,365
35 under 45	1,845,121	985,147	1,042,028	372,245	770,311	581,373	2,712	13,272	* 995	* 1,158	15,381,227	221,328,152
45 under 55	3,109,639	2,188,493	1,153,736	410,610	1,930,598	1,744,920	1,477	4,789	* 2,306	* 5,068	18,777,313	333,126,461
55 under 65	1,483,070		582,032	175,038	885,965	809,281	550	633	6,247	19,510	17,367,200	306,755,136
	0.0,70	120,020		20,230	00,	17,07	2,	Oto IIA	All Other taxes	2,002	0,00,000	220,244,103
	11 11	1	Total	Įe,					Idades			
Age [1]	Net investment income tax	estment e tax	income tax	me ×	Total	tal	Self-emp ta	Self-employment tax	Social security taxes on tip income	urity taxes	Penalty tax on qualified retirement plans	on qualified ot plans
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	iemilis	(6)	ietuilis (15)	Ş	ietuiis	(CL)	sullis (1.4)	ĺ	sullis (22)	Î	sullis (12)	Ĉ.
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(99)	(27)	(84)	(59)
All returns	94,007,494	1,235,040,547	1,00,040,12	44.177,60	10,074,700	20,000,404	071	30,440	267,077,0	0,070,090	202,200	01.6,770,1
Under 18	430,200	748,672	59,054	36,002	56,563	27,776			0	0	486	8,117
18 under 26	11,224,695	21,338,018	1,851,847	1,630,709	1,427,313	1,522,427	32,477		351,809	59,714	1,305	6,296
26 under 35	15,355,055	109,564,381	4,792,258	7,440,645	3,187,842	6,170,884	32,566	_		647,229	14,210	52,652
35 under 45	15,383,250	223,240,709	6,295,061	15,341,684	4,131,805	12,024,600	24,282		1,509,572	1,593,365	56,980	218,967
45 under 55	18,780,735	336,852,544	6,747,161	19,626,452	4,205,582	14,476,938	25,123		1,848,577	2,529,205	31,003	163,659
55 under 65	17,369,854	311,093,615	5,078,188	17,054,252	3,624,389	13,954,317	8,887	3,914		965,850	28,199	129,443
65 and over	15,988,706	232,202,407	2,825,312	8,591,399	2,241,265	7,356,523	4,515		* 92,601	* 78,232	70,025	498,780
			All other taxes	s—continued				Refunda	Refundable credits used to offset all other taxes	to offset all othe	er taxes	
	PlodesiloH	700	Firet-time by	ret-time homebuyer	lencitibbe letoT	le d Oi ±i T			Forse among species	ome credit	Additional policy of Activity	tiposot pi
Age [1]	employment tax	nent tax		ayment	Medicare tax	ire tax	Total [2]	[2]	used to offset other taxes	t other taxes	used to offset other taxes	t other taxes
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(09)	(61)	(62)	(63)	(64)	(99)	(99)	(29)	(89)	(69)	(20)	(71)
All returns	830,760	444,923	2,815,530	6,273,283	3,090,498	16,490,817	8,147,362	9,099,850	6,986,702	7,645,438	1,267,423	1,182,760
Under 18	0	0	6	108	* 2,422	* 27,244	* 5,013	* 4,924	* 5,013	* 4,924	0	0
18 under 26	* 5,539	* 2,061	* 5,472	* 20,899	8,009	70,884	754,005	745,685	627,232	674,919	33,475	26,322
26 under 35	349,363	200,211	160,319	305,008	140,552	457,016	2,134,520	2,265,618	1,876,919	1,952,099	295,283	278,401
35 under 45	277,182	147,807	709,394	1,290,693	594,860	1,912,558	2,378,600	3,052,942	1,951,900	2,420,688	585,015	584,955
45 under 55	129,685	59,373	995,819	2,256,108	897,323	3,726,394	1,779,885	2,107,597	1,535,160	1,783,199	278,587	237,821
55 under 65	55,562	29,004	743,750	1,817,365	817,538	4,338,479	914,390	767,371	824,441	659,955	69,457	53,197
65 and over	13,430	6,467	200,767	583,103	629,794	5,958,243	180,949	155,713	166,036	149,653	5,606	2,064

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		Ш		5 5 5 5	Ш					ŀ		
		Refundable cr	edits used to off:	set all other taxe	s—continued		Total	Ĭ		Tax payments	ments	
Age [1]	American opportunity crediused to offset other taxes	American opportunity credit used to offset other taxes	Regulated investment company credit used to offset other taxes	investment used to offset taxes	Health insurance tax credit used to offset all other taxes	nce tax credit all other taxes	tax Iiability	ility .	To	Total	Income tax withheld	e tax eld
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)
All returns	498,571	250,330	* 48	* 40	* 3,279	* 1,970	98,651,370	1,295,298,990	132,418,546	1,451,215,049	129,050,127	1,058,455,303
Under 18	0	0	0	0	0	0	468,537	779,751	1,485,381	990,062	1,428,415	415,132
18 under 26	111,747	42,710	0	0	0	0	11,688,725	22,221,932	21,767,152	39,306,427	21,679,487	37,695,302
26 under 35	91,340	32,286	ო *	L *	0	0	15,960,555	114,570,646	24,181,303	149,318,625	24,027,499	137,882,411
35 under 45	81,159	40,257	0	0	0	0	16,156,459	235,417,563	22,306,038	270,163,246	22,026,378	220,006,150
45 under 55	120,793	79,452	0	0	* 1,311	* 373	19,597,812	354,325,267	23,605,437	385,192,140	23,153,431	287,423,282
55 under 65	82,009	51,750	* 39	* 31	* 1,968	* 1,597	18,139,365	327,352,206	20,039,749	349,042,059	19,413,893	243,292,440
65 and over	11,524	3,874	*	* 2	0	0	16,639,916	240,631,625	19,033,485	257,202,490	17,321,025	131,740,585
				Tax payments	s—continued				Re	Refundable credits refundable portion	refundable portic	u
	Estima	Estimated tax	Payments w	ments with request	Excess social security	ial security	Credit for Federal tax on	deral tax on	Tota	Total [2]	Earned income credit	me credit
Age [1]	payn	payments	for extension of filing time	of filing time	taxes w	taxes withheld	gasoline and special fuels	special fuels		[2]	refundable portion	portion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(82)	(86)	(87)	(88)	(68)	(06)	(91)	(92)	(63)	(94)	(66)
All returns	9,274,202	289,350,412	1,867,825	100,656,094	1,357,741	2,520,819	351,572	167,708	31,545,572	90,883,217	25,176,329	59,144,504
Under 18	42,746	317,985	26,390	255,248	∞ *	* 92	* 280	* 1,606	24,823	83,372	22,837	62,487
18 under 26	128,055		49,455	577,349	3,783	7,350	31,019	19,819	5,415,463	14,453,613	3,599,195	9,398,612
26 under 35	401,289		127,808		156,085	231,742	57,117	40,253		29,963,297	7,902,187	19,077,639
35 under 45	776,133		280,790	15,422,965	389,621	748,427	56,465	25,017		26,190,833	6,407,577	16,517,554
45 under 55	1,352,414		410,695		451,744		62,946	26,684		14,196,445	4,548,334	9,735,552
55 under 65	1,954,500		447,360		297,256		70,138	37,290	2		2,221,099	3,459,859
65 and over	4,619,065	97,961,227	525,328	27,330,723	59,244	127,547	73,607	17,039	531,823	1,175,427	475,101	892,801
				•	Refundak	Refundable credits refundable portion-		continued			Overpayment	/ment
	Age [1]		Additional child tax credit refundable portion	ild tax credit e portion	American opportunity credit refundable portion	rican opportunity credit refundable portion	Regulated investment company credit refundable portion	investment dit refundable ion	Health insural refundabl	Health insurance tax credit refundable portion	Total	<u> </u>
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			(96)	(6)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)
All returns			19,963,612	26,672,403	5,854,112	4,982,923	2,581	34,641	* 6,296	* 22,243	115,557,210	383,862,380
Under 18			23,830	20,885	0	0	0	0	0	0	1,422,595	511,651
18 under 26			3,119,246	3,398,914	2,053,800	1,653,034	0	0	0	0	21,338,373	33,234,992
26 under 35			6,803,694	9,680,608	1,432,952	1,188,240	* 329	* 11,324	0	0	23,093,754	73,937,226
35 under 45			6,052,325	8,749,476	992,684	902,621	* 2,007	* 16,987	0	0	20,473,393	84,204,222
45 under 55			2,925,754	3,597,663	936,603	844,633	9 *	* 6,312	* 2,319	* 8,531	20,023,954	80,891,883
55 under 65			839,886		373,056	(,)	ω *	რ *	* 3,977	* 13,712	15,591,188	60,586,340
65 and over			198,879	212,393	65,018	60,752	231	15	0	0	13,613,952	50,496,065
Footnotes at end of table.												

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2013—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		Overpaymen	Overpayment—continued					
Age [1]	Refunded	papu	Credited to 2014 estimated tax	to 2014 ed tax	Tax due at time of filing	ue at f filing	Predetermined estimated tax penalty	d estimated nalty
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns	112,747,598	320,596,496	3,812,435	63,265,884	26,480,680	138,444,235	8,543,611	1,018,498
Under 18	1,390,715	412,423	33,441	99,228	217,750	218,956	28,631	988
18 under 26	21,290,467	32,943,460	67,982	291,532	1,430,702	1,706,826	186,257	8,832
26 under 35	22,989,718	72,234,704	150,096	1,702,523	2,929,301	9,461,061	777,938	66,348
35 under 45	20,252,392	77,261,718	291,929	6,942,504	3,998,423	23,557,015	1,325,317	177,420
45 under 55	19,605,679	65,841,691	555,201	15,050,192	5,472,279	36,157,101	1,881,454	282,415
55 under 65	14,994,686	43,179,872	800,405	17,406,468	5,758,130	34,360,589	2,035,649	256,046
65 and over	12,223,941	28,722,629	1,913,381	21,773,437	6,674,094	32,982,689	2,308,365	226,449
* Estimate should be used with caution due to the small number of sample returns on which it is based. ** Data combined to avoid disclosure of information for specific taxpayers. [1] Age for joint returns was based on the primary taxpayer's age. [2] Includes prior-year returns with the making work pay credit, first-time homebuyer credit, refundable adoption credit, and refundable prior-year minimum tax credit. NOTE: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, Publication 1304, July 2015.	id. e adoption credit,	, and refundable	prior-year minimu	m tax credit.				

Section 4

Explanation of Terms

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

The explanation of terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables. For each title, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol Δ have been revised for 2013 to reflect changes in the law.

Additional Child Tax Credit

(Line 65, Form 1040) See "Child Tax Credit."

Additional Medicare Tax Δ

(Line 60a, and included in line 40, Form 1040)

New for 2013 is a 0.9 percent Additional Medicare Tax that was applied to Medicare wages, railroad retirement (RRTA) compensation, and self-employment income that were more than \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 for married filing jointly, or \$125,000 for married filing separately). Medicare wages and self-employment were combined to determine if a taxpayer exceeded these thresholds; however, a self-employment loss was not considered for purposes of this tax. RRTA compensation was separately compared to this threshold. A taxpayer's employer was responsible for withholding the 0.9 percent Additional Medicare Tax on Medicare wages or RRTA compensation paid in excess of \$200,000 regardless of a taxpaver's filing status. If a taxpayer was married filing jointly and either the taxpayer or spouse had wages or RRTA compensation of more than \$200,000, the taxpayer may have been able to get a refund of the tax withheld. The Additional Medicare Tax was calculated on Form 8959 and added to Form 1040, line 62, as part of income tax withheld.

Additional Standard Deduction

(Line 39a, and included in line 40, Form 1040) See "Standard Deduction."

Additional Taxes

(Line 44b, Form 1040)

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

Adjusted Gross Income Less Deficit

(Line 37, Form 1040)

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

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of State and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;

- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends; and
- Alternative trade adjustment assistance payments;
- Income from the rental of personal property engaged in for profit;
- Income from an activity not engaged in for profit;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property or if the charitable organization disposes of the donated property within 3 years of the contribution;
- Recapture of a charitable contribution deduction if the charitable organization disposed of the donated property within 3 years of the contribution;
- Cancelled debts; and
- Taxable part of disaster relief payments.

Some reported income was fully or partially excluded from total income for 2013. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;

• Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

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

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- Deductible part of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Contributions to section 501(c)(18)(D) pension plans;
- Contributions by certain chaplains to section 403(b) plans;

- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions; and
- Attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations but only to the amount of the award includable in gross income.

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

Adjusted Gross Income or Loss

See "Adjusted Gross Income Less Deficit."

Adjustments

See "Statutory Adjustments."

Adoption Credit ∆

(Line 53c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2012 for an adoption that was not final at the end of 2012, or for qualified expenses paid in 2013 for an adoption that was final in or before 2013. The credit could have been as much as \$12,970 for each child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of \$194,580, and was completely phased out for a modified adjusted gross income of \$234,580 or more. The adoption credit stopped being refundable at the end of 2011.

Alimony Paid

(Line 31a, Form 1040)

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

Alimony Received

(Line 11, Form 1040)

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

All Other Taxes A

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

In this report, this amount includes the sum of the self-employment tax; social security and Medicare taxes on tip income and wages; penalty tax on qualified retirement plans; household employment taxes; repayment of the first-time homebuyer credit; Additional Medicare Tax; additional taxes on health savings accounts; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low-income

housing credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit, and the qualified plug-in electric drive motor vehicle credit; recapture of Federal mortgage subsidy; COBRA premium assistance; section 72 penalty taxes; other unspecified taxes, which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; excise tax on stock compensation from an expatriated corporation; interest on the tax due from the sale of residential lots and timeshares; interest on the deferred tax on gain from certain installment sales; additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property; look-back interest; repayment of ineligible advance payments of the health coverage tax credit; an additional tax on income or compensation from a nonqualified deferred compensation plan; any interest relating to distributions from stock of a section 1291 fund, and tax from recapture of education credits. In this report, the "other taxes" portion differs from Form 1040, which included the taxes listed above plus tax from Form 4970. Tax on Accumulation Distribution of Trusts, and tax from Form 8960, Net Investment Tax. These are instead included in "total income tax." (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Fuel Vehicle Refueling Property Credit

(Line 53c, Form 1040)

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

Alternative Minimum Tax A

(Line 45, Form 1040)

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

Alternative minimum taxable income (AMTI)(line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and

AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$80,800. The maximum amount for a single or head of household taxpayer was \$51,900, and for a married couple filing separately, \$40,400. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$115,400 and ended at \$323,000. For joint returns, the range was \$153,900 to \$477,100. For married couples filing separately, the range was \$76,950 to \$238,550.

If there was an amount remaining after subtracting the exemption, the first \$179,500 (the first \$89,750 if married filing separately) was taxed at a 26-percent rate; any excess was taxed at a 28-percent rate, except capital gains, which were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated AMT foreign tax credit and regular income tax before credits (line 44, Form 1040, minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

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

Alternative Motor Vehicle Credit

(Included in line 53c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle put into service during the tax year. An alternative motor vehicle is a new qualified fuel-cell vehicle with at least four wheels.

American Opportunity Credit

(Line 66, Form 1040)

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

Archer Medical Savings Account (MSA) Deduction ∆

(Included in line 36, Form 1040)

Certain taxpayers, who were covered only by a highdeductible health plan, were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$2,080.00 (\$4,837.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, was used for the medical savings accounts.

Basic Standard Deduction

(Included in line 40, Form 1040) See "Standard Deduction."

Business or Profession Net Income or Loss Δ

(Line 12, Form 1040)

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

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

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. New for 2013, the IRS provided a simplified method to determine a taxpayer's expenses for business use of a home. Under the new method, taxpayer's were able to multiply the area (measured in square feet) used by \$5. Proprietor compensation was included in computing net income and not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Cancellation of Debt

(Included in line 21, Form 1040)

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

Capital Assets

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

Capital Construction Fund Reduction

(Included in line 43, Form 1040)

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

Capital Gain Distributions Reported on Form 1040 Δ

(Included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the new higher 20 percent capital gains tax rate if the taxpayer's taxable income exceeded certain levels. (See also "Sales of Capital Assets, Net Gain or Loss.")

Capital Gain Distributions Reported on Schedule D

(Line 13, Schedule D)

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

Capital Gains and Losses

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

Cash Contributions

(Line 16, Schedule A)

See "Contributions Deduction."

Casualty or Theft Loss Deduction, Nonbusiness

(Line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that the nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income (claimed on Form 4684). (See also "Total Itemized Deductions.")

Casualty or Theft Loss of Income-Producing Property

(Included in line 28, Schedule A)

These were calculated using Form 4684, Casualty and Thefts, or Form 4797, Sales of Business Property, and then brought to Schedule A. (See "Miscellaneous Itemized Deductions.")

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

(Line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis State or local government officials, whether or not the taxpayer itemized deductions (claimed on Form 2106 or Form 2106-EZ).

Child Care Credit

(Line 48, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age (claimed on Form 2441). Qualified expenses included those for services performed within the home by nondependent baby-sitters, maids, or cooks. Expenditures to care for children under the age of 13 or any other qualified individuals for out-of-home, noninstitutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

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

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

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

Child Tax Credit

(Line 51, Form 1040)

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

An additional child tax credit was refundable if the taxpayer met both the general requirements and some additional requirements (claimed on Schedule 8812). The additional child tax credit was not included in credits but as a payment instead (line 65, Form 1040). The credit limit based on earned income was 15 percent of the taxpayer's earned income that exceeded \$3,000. Members of the U.S. Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit. For the statistics, this amount was broken down into the additional child tax credit to offset other taxes and the refundable amount.

Contributions Deduction

(Lines 16-19, Schedule A)

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

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

Contributions Carryover from Prior Year

(Line 18, Schedule A)

See "Contributions Deduction."

Credit for Federal Tax on Gasoline and Special Fuels

(Line 70, Form 1040)

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

Credit for the Elderly or Disabled

(Line 53c, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and received taxable income from a public or private

employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits excluded from income under any other provisions of the law.

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

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

Credit from Regulated Investment Companies

(Line 71a, Form 1040)

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

Credit to 2014 Estimated Tax

(Line 75, Form 1040)

This amount was the part of the overpayment of 2013 tax that taxpayers specifically requested to be credited to their estimated tax for 2014. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Points

(Line 12, Schedule A)

See "Interest Paid Deduction."

Deductible Part of Self-Employment Tax Δ

(Line 27, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. In 2011, the social security tax was reduced from 12.4 percent to 10.4 percent, and the calculation of this part of the self-employment adjustment increased from 50.0 percent to 59.6 percent. Starting in 2013, the social security tax increased back to 12.4 percent and the

self-employment adjustment reverted back to 50.0 percent. (See also "Self-Employment Tax.")

Dividends A

(Lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds. If ordinary dividends exceeded \$1,500, or the taxpayer received as a nominee ordinary dividends that actually belonged to someone else, the taxpayer had to fill out Schedule B to supply the details.

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

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock that was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends increased 5 percent to 20 percent in 2013. Starting in 2008, the 5-percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10-percent or 15-percent rate) was reduced to zero. Also beginning in 2013, qualified dividends may have also been subject to the Net Investment Income Tax of 3.8 percent.

Domestic Production Activities Deduction

(Line 35, Form 1040)

A taxpayer could have deducted the lesser of 9 percent of qualified production activities or 50 percent of wages paid with some limitations (claimed on Form 8903). Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent.

Earned Income Credit Δ

(Line 64a, Form 1040)

The earned income credit (EIC) for 2013 was a maximum of \$487 for taxpayers with no qualifying children, \$3,250 for one qualifying child, \$5,372 for two qualifying children, and \$6,044 for taxpayers with three or more qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year, and have had earned income and adjusted gross income each less than \$37,870 (\$43,038 if two qualifying children and \$46,227 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$43,210 for one child, \$48,378 for two children and \$51,567 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$14,340 (\$19,680 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Members of the U.S. Armed Forces who served in a combat zone had certain pay excluded from their income. These taxpayers could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$3,300 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

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

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used To Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used To Offset Other Taxes

See "Earned Income Credit."

Education Credits A

(Lines 49 and 66, Form 1040)

There were two credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Lifetime

Learning credits were phased out for AGI between \$53,000 and \$63,000 (\$107,000 and \$127,000 for married filing jointly). The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). A taxpayer could not take any of the credits if they were claimed as a dependent on another return, married filing separately, or claimed a deduction for tuition and fees for the same student.

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

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

Education IRA (Coverdell Education Savings Accounts)

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

Educator Expenses Deduction

(Line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2013, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the \$250 limit on Schedule A, line 21.

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate and Trust Net Income or Loss

(Line 37, Schedule E, Part III)

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

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

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

Estate and Trust Net Income Less Loss

See "Estate or Trust Net Income or Loss."

Estimated Tax Payments

(Line 63, Form 1040)

This figure represents the total tax payments made for 2013 using Form 1040-ES, and any overpayment from the taxpayer's 2012 return that was applied to the 2013 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2013, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2013, or (b) 100 percent of the tax shown on Form 1040 for 2012 (110 percent of the tax shown on Form 1040 for 2012 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Social Security Taxes Withheld Δ

(Line 69, Form 1040)

If a taxpayer earned more than \$113,700 in total wages from two or more employers in 2013, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. Excess social

security, or RRTA taxes withheld could be taken as a credit toward payment of the taxpayer's income tax or be refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(Lines 6 and 42, Form 1040)

In the computation of taxable income, a \$3,900 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2013:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- The individual was under age 19, or a full-time student under age 24, or any age and permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2013;
- 4) The individual lived with the taxpayer for more than half of 2013;
- 5) The individual met certain citizenship requirements, and
- 6) The individual did not file a joint return with his or her spouse.

New for 2013, if a taxpayer had an AGI above certain levels, then his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers the phaseout began at \$250,000 and was completed at \$372,500; for married persons filing jointly and surviving spouses, the phaseout began at \$300,000 and was completed at \$422,500; for heads of households, the phaseout began at \$275,000 and was completed at \$397,500; and for married persons filing separately, the phaseout began at \$150,000 and was completed at \$211,250. These statistics classify exemptions as children at home, children away from home, parents, and other.

Farm Net Income or Loss

(Line 18, Form 1040)

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

deducted from farm gross income (line 9, Schedule F) to arrive at farm net profit or loss.

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

Farm Rental Net Income or Loss

(Line 40, Schedule E)

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

Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

Filing Status

See "Marital Filing Status."

First-Time Homebuyer Credit Repayment

(Line 59b, Form 1040)

Taxpayers claiming the first-time homebuyer credit for a home bought in 2008, generally had to begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for a home bought after 2008, if the taxpayer disposed of the home or it ceased to be their main home during the 36-month period, which began on the purchase date.

Foreign-Earned Income Exclusion Δ

(Included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country (claimed on Forms 2555 or 2555-EZ). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a \$97,600 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign-earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer, but edited into a separate field during service center processing. The employer-provided foreign housing exclusion

was left as part of other income. (See also "Other Net Income or Net Loss.")

Foreign Housing Deduction Δ

(Included in line 36, Form 1040)

Qualified taxpayers, who had foreign housing expenses that were not provided by their employer, were eligible to deduct these expenses from total income (claimed on Form 2555). This deduction was limited to \$29,280, with exceptions based on the location of the foreign housing. This deduction, together with the foreign-earned income exclusion, was limited to the total amount of foreign-earned income for 2013.

Foreign Tax Credit

(Line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2013 could be carried back 1 year and then forward 10 years. If this credit was more than \$300 (\$600 for married filing a joint return), the taxpayer had to file Form 1116 to get this credit.

Forms 1040, 1040A, and 1040EZ

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

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

1040A or 1040EZ. (These forms can be found in Section 5, 2013 Forms.)

Form 8814

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

Gambling Earnings

(Included in line 21, Form 1040)

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

Gambling Loss Deduction

(Included in line 28, Schedule A)

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

General Business Credit

(Line 53a, Form 1040)

The general business credit consisted of the:

- investment credit;
- research credit;
- low-income housing credit;
- disabled access credit;
- renewable electricity production credit;
- Indian employment credit;
- orphan drug credit;
- new markets credit;
- small employer pension plan startup credit;
- employer-provided child care facilities and services credit;
- biodiesel fuels credit:
- low sulfur diesel fuel production credit;
- distilled spirits credit;
- nonconventional source fuel credit;

- energy efficient home credit;
- energy efficient appliance credit;
- alternative motor vehicle credit;
- alternative fuel vehicle refueling property credit;
- mine rescue team training credit;
- agricultural chemicals security credit;
- credit for employer differential wage payments;
- carbon dioxide sequestration credit;
- qualified plug-in electric drive motor vehicle credit;
- qualified plug-in electric vehicle credit;
- new hire retention credit, and
- credit from electing large partnerships.

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

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

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

Starting in 2010, the Small Business Jobs Act of 2010 allowed general business credits for eligible small businesses to offset both the regular and alternative minimum tax (AMT). Such eligible small business credits determined in the first tax year in 2010 are carried back 5 years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship with average gross receipts (reduced by returns and

allowances) of less than \$50 million for the 3-tax-year period preceding the tax year of the credits.

General Sales Tax Deduction

See "Sales Tax Deduction."

Health Coverage Credit (Formerly Health Insurance Credit)

(Line 71c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take this credit (claimed on Form 8885). A taxpayer could not take the credit if he or she was covered under any employer-sponsored health plan. The credit was equal to 72.5 percent of the amount the taxpayer paid for qualified health insurance for 2013, minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount. For these statistics, the health coverage credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

Health Savings Account Deduction Δ

(Line 25, Form 1040)

A deduction for contributions to a health savings account (HSA) was limited to \$3,250; \$6,450 for family coverage (claimed on Form 8889). These limits were \$1,000 higher if the taxpayer was age 55 or older. A taxpayer could not contribute to an HSA starting the first month that he or she was enrolled in Medicare. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction

(Lines 10+11, Schedule A)

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

Home Mortgage Interest Paid to Financial Institutions

(Line 10, Schedule A)

See "Home Mortgage Interest Deduction."

Home Mortgage Interest Paid to Individuals

(Line 11, Schedule A)

See "Home Mortgage Interest Deduction."

Household Employment Tax Δ

(Line 59a, Form 1040)

Taxpayers paying domestic employees more than \$1,800 annually, generally had to pay social security, Medicare and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes*, with their income tax return. For 2013, the FUTA tax rate was 6.0 percent. Also for 2013, the rate for the employee portion of social security tax increased to 6.2 percent, while the employer portion remained at 6.2 percent. Beginning in 2013, taxpayers had to withhold a 0.9 percent Additional Medicare Tax from wages they paid to an employee in excess of \$200,000 in a calendar year. The Additional Medicare Tax was only imposed on the employee.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

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

To arrive at income tax after credits, taxpayers deducted total credits (line 54, Form 1040) from income tax before credits (line 46, Form 1040). For these statistics, tax was further reduced by the portion of the earned income credit, American opportunity credit, health coverage credit, and the regulated investment company credit, which did not result in a negative tax. The portion of the earned income credit, American opportunity credit, health coverage credit, and the regulated investment company credit were included in the total credits as "earned income credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "health coverage credit used to offset income tax before credits," and "regulated investment company credit used to offset income taxes before credits." Any tax remaining after subtraction of all credits, including the credits mentioned above, was tabulated as "income tax after credits."

Income Tax Before Credits

(Line 46, Form 1040)

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

Income Tax Withheld

(Line 62, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as

reported on Forms 1099-R and W-2G; and withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

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

Individual Retirement Arrangement (Deductible) Payments Δ

(Line 32, Form 1040)

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

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$95,000 and \$115,000 of modified AGI for married persons filing jointly and surviving spouses; between \$59,000 and \$69,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan, but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$178,000 and \$188,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not it was deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$5,500 (\$6,500, if age 50 or older). Married couples filing a joint return could contribute up to \$5,500 (\$6,500, if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$11,000 (\$13,000, if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 70½, taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later

than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions

(Line 15b, Form 1040)

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

Starting in 2010, the \$100,000 modified AGI limit on rollovers and conversions from eligible retirement plans to Roth IRAs was eliminated. Also, married taxpayers filing separately were allowed to roll over or convert amounts to a Roth IRA.

Interest Paid Deduction

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

The rules for deducting home mortgage interest for 2013 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

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

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

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(Line 14, Schedule A)

See "Interest Paid Deduction," and "Total Itemized Deductions."

Itemized Deduction Limitation

See "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Limited Miscellaneous Deductions

(Lines 21-27, Schedule A)

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

Long-Term Loss Carryover

(Line 14, Schedule D)

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

Marginal Tax Rates ∆

Marginal tax rate as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, Net Investment Income Tax, or tax credits. Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example, extra income received by certain taxpayers resulted in the phaseout of deductions, exemptions and credits (i.e., tuition and fees deduction, education credit, etc.). Therefore, an extra \$1 of income could have added more than \$1 of taxable income. While this taxpayer could face a statutory marginal tax rate of 39.6 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also "Tax Generated.")

Marital Filing Status Δ

(Lines 1-5, Form 1040)

The five marital filing status classifications were:

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

Marital filing status was usually determined as of the last day of the tax year. The exception was if a spouse died during the tax year, the surviving spouse was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers, with a qualifying dependent, whose spouse died in 2011 or 2012. New for 2013, if a taxpayer had a same-sex spouse and had been legally married in a State (or foreign country) that recognized same-sex marriage, the taxpayer and his or her spouse generally had to use the married filing jointly or married filing separately filing status, even if the taxpayer and his or her spouse lived in a State (or foreign country) that did not recognize same-sex marriage.

Medical and Dental Expenses

(Line 1, Schedule A)

See "Medical and Dental Expenses Deduction."

Medical and Dental Expenses Deduction $\boldsymbol{\Delta}$

(Lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease, or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 10.0 percent of adjusted gross income, up from 7.5 percent in 2012. However, also beginning in 2013, for taxpavers who were age 65 or over, the threshold remained at 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were available by prescription only, or they were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. Capture of data for these lines was limited to those taxpayers that had a value on line 4, medical and dental expenses deduction. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

(Line 3, Schedule A)

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

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit

(Line 53b, Form 1040)

See "Prior-Year Minimum Tax Credit."

Miscellaneous Deductions Other Than Gambling

(Included in line 28, Schedule A)

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

Miscellaneous Deductions Subject to 2% AGI Limitation

(Lines 21-27, Schedule A)

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

Miscellaneous Itemized Deductions

(Lines 21-28, Schedule A)

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

Modified Taxable Income

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

For prior-year returns included in the 2013 statistics, a modified taxable income was calculated by using the tax rate schedule for 2013 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

In most cases, a person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to 4 dollars of taxable income but have no modified taxable income because the tax reported would be zero. The

exception is for certain taxpayers who only have income taxed at the long-term capital gains rates, and that income is less than the cutoff for the beginning of the 25-percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0 percent.

Mortgage Interest Credit

(Line 53c, Form 1040)

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

Moving Expenses Adjustment

(Line 26, Form 1040)

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

Net Investment Income Tax Δ

(Lines 60b, Form 1040)

Beginning in 2013, taxpayers may have been subject to a Net Investment Income Tax (NIIT). The NIIT is 3.8 percent of the smaller of a taxpayer's net investment income or the excess of a taxpayer's modified adjusted gross income over \$200,000 if single or head of household (\$250,000 if married filing jointly or qualifying widow(er), or \$125,000 if married filing separately). For these statistics, the NIIT was excluded from "All Other Taxes," and instead included in "Total Income Tax." The NIIT was calculated on Form 8960, *Net Investment Income Tax—Individuals, Estates, and Trusts*.

Net Long-Term Adjustment

(Lines 8g-10g, Schedule D)

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

Net Long-Term Capital Gain or Loss

(Line 15, Schedule D)

These include gains or losses from sales of capital assets, gains or losses from other forms, and gains or losses from partnership/S corporation held more than 1 year, less any

long-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

Net Long-Term Cost or Basis

(Lines 8e-10e, Schedule D)

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

Net Long-Term Gain or Loss from Other Forms

(Line 11, Schedule D)

The other forms include:

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

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

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

(Line 12, Schedule D)

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

Net Long-Term Gain or Loss from Sales of Capital Assets $\boldsymbol{\Delta}$

(Lines 8a-10, Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than 1 year. Starting in 2013, taxpayers could combine certain transactions on line 8a of Schedule D without completing Form 8949. Taxpayers must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayers did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on line 8a, taxpayers had to report these on Form 8949, Sales and Other Dispositions of Capital Assets, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions net long-term sales price, cost or basis and adjustments to gain or loss on lines on lines 8b through 10 of the Schedule D. See "Sales of Capital Assets, Net Gain or Loss," also "Net Long-Term Capital Gain or Loss."

Net Long-Term Sales Price

(Lines 8d-10d, Schedule D)

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

Net Operating Loss

(Included in line 21, Form 1040)

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

Net Short-Term Adjustment

(Lines 1g-3g, Schedule D)

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

Net Short-Term Capital Gain or Loss

(Line 7, Schedule D)

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

Net Short-Term Cost or Basis

(Lines 1e-3e, Schedule D)

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

Net Short-Term Gain or Loss from Other Forms

(Line 4, Schedule D)

The other forms include:

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

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

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

(Line 5, Schedule D)

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

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

(Lines 1a-3, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held less than 1 year. Starting in 2013, taxpayers could combine certain transactions on line 1a of Schedule D without completing Form 8949. A taxpayer must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible

wash sale loss in box 5, and the taxpayer did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on 1a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions' net short-term sales price, cost or basis and adjustments to gain or loss on lines 1b through 3 of the Schedule D. See "Sales of Capital Assets, Net Gain or Loss," also "Net Short-Term Capital Gain or Loss."

Net Short-Term Sales Price

(Lines 1d-3d, Schedule D)

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

Nondeductible Passive Losses

(calculated on Form 8582)

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

Nontaxable Combat Pay Election

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

For Tax Year 2013, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized because of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Nonrefundable Education Credits

(Line 49. Form 1040)

See "Education Credits."

One-Half of Self-Employment Tax

See "Deductible Part of Self-Employment Tax."

Ordinary Dividends

(Line 9a, Form 1040)

See "Dividends."

Other Adjustments

(Included in line 36, Form 1040) See "Statutory Adjustments."

Other Income Less Loss

See "Other Net Income or Net Loss."

Other Net Income or Net Loss

(Line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer's qualified higher education expenses), taxable distributions from health savings accounts or Archer MSAs, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and nonqualified dividends from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2013) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

Other Limited Miscellaneous Deductions

(Line 23, Schedule A)

See "Limited Miscellaneous Deductions."

Other Payments

(Line 71, Form 1040)

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

Other Tax Credits

(Included in lines 53c and 54, Form 1040)

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

Other Taxes

(Line 60, Form 1040)

See "All Other Taxes," "Additional Medicare Taxes," and "Net Investment Income Tax."

Other Taxes Deduction

(Line 8, Schedule A)

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

Other Than Cash Contributions

(Line 17, Schedule A)

See "Contributions Deduction."

Overpayment

(Line 73, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion," of the refundable credits. An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2014 Estimated Tax" and "Refund.")

Overpayment Refunded

(Line 74a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election To Report Child's Interest and Dividends Λ

(calculated on Form 8814)

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

- was under age 19 (or under 24 if full-time student) on January 1, 2014;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2013 that was more than \$1,000 but less than \$10,000;
- did not file a joint return;
- had no estimated tax payments for 2013;
- did not have any overpayment of tax shown on his or her 2012 return applied to the 2013 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

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

Partnership and S Corporation Net Income or Loss

(Line 32, Schedule E)

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

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

Partnership and S Corporation Net Income Less Loss

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

Passive-Activity Losses

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

Payments to a Keogh Plan

(Line 28, Form 1040)

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

Payment with Request for Extension of Filing Time

(Line 68, Form 1040)

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

Penalty on Early Withdrawal of Savings

(Line 30, Form 1040)

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

Penalty Tax on Qualified Retirement Plans Δ

(Line 58, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59½ or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70½ had to pay a 50-percent excise tax on the excess accumulation. Contributions to an IRA in excess of the legal limitation for the year (the lesser of \$5,500, \$11,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution. If the taxpayer(s) were over 50 these limits were \$1,000 higher per taxpayer.

Pensions and Annuities

(Lines 16a and 16b, Form 1040)

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

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

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

Personal Property Taxes Deduction

(Line 7, Schedule A)

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

Predetermined Estimated Tax Penalty

(Line 77, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 76 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability. Also, taxpayers could owe a penalty if they underpaid their 2012 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

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

Prior-Year Minimum Tax Credit Δ

(Line 53b, Form 1040)

A minimum tax credit could be taken for 2013 by certain taxpayers who paid alternative minimum tax for 2012 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2013, the excess could be carried forward to later years. For 2013, a refundable credit was no longer available to taxpayers with a credit carryforward from earlier years.

Qualified Dividends

(Line 9b, Form 1040) See "Dividends."

Qualified Electric Vehicle Credit

(Line 53c, Form 1040)

Taxpayers could have only claimed this credit if they had any qualified electric vehicle passive activity credits from prior years that were allowed for the current tax year. This credit was calculated first on Form 8582-CR and then on Form 8834.

Qualified Mortgage Insurance Premiums

(Line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued

after December 31, 2006. The deduction was phased out for taxpayers with AGI between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). This amount was reported on Schedule A, line 13.

Qualified Plug-In Electric Vehicle Credit

(Line 53c, Form 1040)

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

Real Estate Taxes

(Line 6, Schedule A)

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

Recapture Taxes

(Included in line 60c, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life. the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also, tax from recapture of an education credit, the low-income housing credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit and the qualified plug-in electric drive motor vehicle credit, recapture of Federal mortgage subsidy and COBRA premium assistance were reported here.

Refund

(Line 74a, Form 1040)

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

Refundable Credits

Refundable credits were separated into three categories for their treatment on income tax for the statistics. The first category was the portion of the credit used to offset income tax before credits. If there was any unused credit amount after offsetting income tax, the next portion offset all other taxes. Any remaining amount, after offsetting all other taxes, was put into the last category called the refundable portion. A taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2013, credits broken down this way included the EIC, American opportunity credit, health coverage credit, and regulated investment company credit.

Refund Credited to Next Year

(Line 75, Form 1040)

See "Credit to 2014 Estimated Tax."

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

Rent Net Income or Net Loss

(Line 21, Schedule E, columns A, B, C)

Rent net income or loss was determined by deducting from gross rent the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In these statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Net Loss."

Residential Energy Credits

(Line 52, Form 1040)

The residential energy credit consisted of the nonbusiness energy property credit and the residential energy efficient property credit. For the nonbusiness energy property credit, taxpayers were able to take a credit of 10 percent of the costs paid or incurred in 2013 for qualified energy efficient improvements and residential energy property. Starting in 2011, the

nonbusiness credit was limited to a lifetime total of \$500. For the residential energy efficient property credit, taxpayers could have taken a credit of 30 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property.

Retirement Savings Contribution Credit (Saver's Credit) Δ

(Line 50, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$29,500 (\$44,250 if head of household, \$59,000 if married filing jointly). This credit was calculated by using Form 8880.

Roth IRA \triangle

(Lines 16-25, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from a Roth IRA were tax exempt. The contribution limit for Roth IRAs was the lesser of \$5,500 (\$6,500 if age 50 or older), \$11,000, (\$12,000, or \$13,000 depending whether none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation, unless the taxpayer contributed to both Roth and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$178,000 and \$188,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$112,000 and \$127,000. Roth IRA contributions could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. When a taxpayer converted an amount from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. (See also "Individual Retirement Arrangement Taxable Distributions.")

Royalty Net Income or Net Loss

(Line 21, Schedule E, columns A, B, C)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Internal Revenue Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss.")

Royalty Net Income Less Loss

See "Royalty Net Income or Net Loss."

S Corporations

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

Salaries and Wages

(Line 7, Form 1040)

Salaries and wages, as reported on the tax return, were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees:
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;

- strike and lockout benefits;
- the value of certain nonmonetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer-provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for these statistics.

Sales of Capital Assets, Net Gain or Loss $\boldsymbol{\Delta}$

(Line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples include homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long term or short term: If the holding period was 1 year or less, the asset was considered short term; otherwise, it was considered long term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long term. Short-term capital gains were taxed at ordinary rates.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short term or long term, was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years. (See "Long-term Loss Carryover" and "Short-term Loss Carryover.")

The maximum rate for most long-term net capital gains was increased to 20 percent for 2013 from 15 percent. For tax-payers between the 15-percent ordinary income bracket and the top ordinary income bracket of 39.6 percent, the capital gain rate was 15 percent and for taxpayers in the 15-percent ordinary income bracket or lower, the capital gain rate was 0 percent. Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent

rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 0 percent, 15 percent, 20 percent, 25 percent, or 28 percent. Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

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

Sales of Property Other Than Capital Assets, Net Gain Less Loss

(Line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Sales Tax Deduction

(Line 5b, Schedule A)

Taxpayers could have elected to deduct State and local general sales taxes instead of State and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional State sales tax tables.

Saver's Credit

See "Retirement Savings Contribution Credit."

Schedule D Capital Gain Distributions

(Line 13, Schedule D)

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

Self-Employed Health Insurance Deduction

(Line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

Self-Employed SEP, SIMPLE, and Qualified Plans

See "Payments to a Keogh Plan."

Self-Employment Tax Δ

(Line 56, Form 1040)

All net earnings greater than \$400 (\$108.28 for church employees) were subject to the self-employment tax. The ceiling for the social security tax on taxable self-employment income for 2013 was \$113,700. The limit did not apply for purposes of the Medicare tax.

Beginning in 2013, the self-employment tax rate reverted back to 15.3 percent from 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security portion was increased to 12.4 percent from 10.4 percent. Also new for 2013, a 0.9 percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of house or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately). (See also "Total Tax Liability.")

Short-Term Loss Carryover

(Line 6, Schedule D)

These are short-term capital losses from the prior-year Schedule D that were carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Size of Adjusted Gross Income

(Line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income-size class. (See "Adjusted Gross Income Less Deficit.")

Social Security and Medicare Taxes Δ

For 2013, the maximum wages subject to social security tax was \$113,700. All wages were subject to Medicare tax.

Beginning in 2013, the social security tax reverted back to 6.2 percent from 4.2 percent. The Medicare tax portion remained at 1.45 percent. Also new for 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of house or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately).

Social Security and Medicare Tax on Unreported Tip Income

(Line 57a, Form 1040)

Cash tips amounting to \$20 or more received by the tax-payer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Social Security Benefits

(Lines 20a and 20b, Form 1040)

Social security benefits included any monthly benefit under Title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a, and the taxable portion was reported on line 20b. Taxpayers were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Standard Deduction Δ

(Included in line 40, Form 1040)

For 2013, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,200 or \$1,500 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$6,100;

Each taxpayer 65 or over or blind was allowed an additional \$1,500 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$12,200;

Each taxpayer 65 or over or blind was allowed an additional \$1,200 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$6,100;

Each taxpayer 65 or over or blind was allowed an additional \$1,200 deduction each for age and blindness.

Head of Household

Basic deduction of \$8,950;

Each taxpayer 65 or over or blind was allowed an additional \$1,500 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$1,000 or the dependent's earned income plus \$350 (but not more than the regular standard deduction amount).

In these statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

State and Local Income Taxes

(Line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had State and local income taxes withheld from their salary during 2013; had paid State and local income taxes directly during 2013 for a prior year, or had made mandatory contributions to specific State disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(Line 5, Schedule A)

This is the total of State and Local Income Taxes or Sales Tax Deduction. The taxpayer could elect to use either, but not both.

State Income Tax Refund

(Line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2013 that was paid or deducted before 2013, all or part of that amount had to be reported as income to the extent that an itemized deduction for State and local income taxes had previously resulted in a tax benefit.

Statutory Adjustments

(Lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2013, statutory adjustments included educator expenses, certain business expenses of reservists, performing artists, and fee-basis government officials, health savings account deduction, moving

expenses, the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, Archer MSA deductions, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction

(Line 33, Form 1040)

For 2013, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$60,000 to \$75,000 (\$125,000 to \$155,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(Line 76, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(Included in line 60c, Form 1040) See "Recapture Taxes."

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2013 were 10, 15, 25, 28, 33, 35, and 39.6 percent. The 10-percent bracket applied to taxable income equal to or below \$8,925 for single filers and married persons filing separately; \$17,850 for joint filers or surviving spouses; and \$12,750 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$36,250 for single filers and married persons filing separately; \$72,500 for joint filers

or surviving spouses; and \$48,600 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$87,850 for single filers; \$146,400 for joint filers or surviving spouses; \$73,200 for married persons filing separately; and \$125,450 for heads of household. The 28-percent tax rate applied to taxable income in excess of the 25-percent tax bracket ceiling and equal to or below \$183,250 for single filers; \$223,050 for joint filers or surviving spouses; \$111,525 for married persons filing separately; and \$203,150 for heads of households. The 33-percent tax rate applied to taxable income in excess of the 28-percent tax bracket ceiling and equal to or below \$398,350 for single filers, joint filers, or surviving spouses and heads of households and \$199,175 for married persons filing separately. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 33-percent tax bracket ceiling equal to or below \$400,000 for single files; \$450,000 for joint filers or surviving spouses; \$225,000 for married persons filing separately; and \$425,000 for heads of household. The 39.6-percent tax rate applied to taxable income in excess of the upper boundary for the 35-percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a fulltime student, had investment (unearned) income that exceeded \$2,000, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$2,000 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$2,000 was included on either Form 1040, line 21, or in the case of capital gains distributions on either Form 1040, line 13, or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$1,000 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

Tax Payments

(Lines 62, 63, 68, 69, 70, 71, and 72, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2012 return);

- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) other payments.

Each of the above is described under a separate heading in this section.

Although the earned income credit, American opportunity credit, regulated investment company credit, and health coverage credit were included with tax payments on the tax return itself (lines 64a, 66, 71a, and 71c, Form 1040), for the statistics they are treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit," "Education Credits," "First-Time Homebuyer Credit," "Adoption Credit," "Health Coverage Credit," and "Credit from Regulated Investment Companies.") Also, the additional child credit (line 65) was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(Line 77, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees

(Line 22, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2-percent-of-AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(Line 62, Form 1040)

See "Income Tax Withheld."

Taxable and Nontaxable Returns ∧

The taxable and nontaxable classifications of a return for this report are determined by the presence of "total income tax." Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and Medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, household employment taxes, Additional Medicare Taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since

four of the above taxes were considered social security (rather than income) taxes, and the remaining ones were either based on prior year's income or were penalty taxes. For 2013, Net Investment Income Tax from Form 8960 was added to income tax after credits to create income tax.

For this report, the earned income credit, American opportunity credit, first-time homebuyer credit, adoption credit, health coverage credit, and regulated investment company are treated first as an amount used to offset income tax before credits. Since they were refundable, they were subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the refundable credits and the refundable credits equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also "Total Income Tax.")

Taxable Income

(Line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest (Received)

(Line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on State or local government obligations remained tax exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. If taxable interest exceeded \$1,500, the taxpayer had to fill out Schedule B to supply the details for taxable interest. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions

(Line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Net Capital Gain

(Line 16, Schedule D, included in line 13, Form 1040) See "Sales of Capital Assets, Net Gain or Loss."

Taxable Net Capital Loss

(Line 21, Schedule D, included in line 13, Form 1040) See "Sales of Capital Assets, Net Gain or Loss."

Taxable Pensions and Annuities

(Line 16b, Form 1040)
See "Pensions and Annuities."

Taxable Social Security Benefits

(Line 20b, Form 1040) See "Social Security Benefits."

Taxes from Special Computation

(Line 44, Form 1040)

Taxes from special computation are the additional taxes from lump-sum distributions on Form 4972, *Tax on Lump-Sum Distributions*.

Taxes Paid Deduction

(Lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, State and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a State disability fund and employee contributions to a State unemployment fund were also included. Federal taxes were not deductible. Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Tax-Exempt Interest

(Line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

Total Income

(Line 22, Form 1040)

Total income was the sum of the individual income items (Lines 7 through 21) before adjustments.

Total Income Tax ∆

(Line 55 + any Net Investment Income Tax on line 60b + any Form 4970 tax on line 60c - line 64a - line 66 - line 71a - line 71c, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit, American opportunity credit, health coverage credit, and regulated investment company credit) plus the Net Investment Income Tax from Form 8960 and the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions ∧

(Included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

New for 2013, if a taxpayer had AGI in excess of \$250,000 if filing single, \$275,000 if head of household or \$300,000 if married filing jointly (\$150,000 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of the filing thresholds or b) 80 percent of the nonexempt deductions. Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Pensions and Annuities

(Line 16a, Form 1040)

See "Pensions and Annuities."

Total Rental and Royalty Net Income or Loss

(Line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carryover from prior years. It excluded the portion of

rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Social Security Benefits

(Line 20a, Form 1040)

See "Social Security Benefits."

Total Statutory Adjustments

(Line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36). (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36.)

Total Tax Credits Δ

(Lines 54, 64a, 66, 71a, and 71c, Form 1040)

For this report, total tax credits consists of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) education credits;
- (4) retirement savings contributions credit;
- (5) child tax credit;
- (6) mortgage interest credit;
- (7) residential energy credits;
- (8) general business credit;
- (9) minimum tax credit;
- (10) credit for the elderly and disabled;
- (11) adoption credit;
- (12) qualified plug-in electric drive motor vehicle credit;
- (13) qualified electric vehicle credit;
- (14) alternative motor vehicle credit;
- (15) alternative fuel vehicle refueling property credit;
- (16) other tax credits;
- (17) earned income credit (EIC) used to offset income tax before credits;
- (18) American opportunity credit used to offset income tax before credits;
- (19) health coverage credit used to offset income tax before credits; and

(20) regulated investment company credit used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC, American opportunity credit, health coverage credit, and regulated investment company credit that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits," "American opportunity credit used to offset income tax before credits," "health coverage credit used to offset income tax before credits," and "regulated investment company credit used to offset income tax before credits." Any remaining EIC, American opportunity credit, health coverage credit, and regulated investment company credit amount could be refunded or applied to other taxes, and are classified separately as "earned income credit refundable portion," "American opportunity credit refundable portion," "health coverage credit refundable portion," "regulated investment company credit refundable portion," and "refundable prior-year minimum tax credit refundable portion," or "earned income credit used to offset other taxes," "American opportunity credit used to offset other taxes," "health coverage credit used to offset other taxes," and "regulated investment company credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit) or used to offset any other taxes. See "Child Tax Credit."

Total Tax Liability ∆

(Line 61 modified by the earned income credit, additional child tax credit, American opportunity credit, health coverage credit, and regulated investment company credit, Form 1040)

Total tax liability was the sum of income tax after credits. self-employment tax, social security and Medicare tax on tip income and wages, penalty tax on qualified retirement plans, household employment taxes, repayment of the first-time homebuyer credit, Additional Medicare Taxes, Net Investment Income Tax, additional tax on HSA and MSA distributions, additional tax on Medicare Advantage MSA distributions, tax from recapturing prior-year investment credits, low-income housing credit, Indian employment credit, new markets credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, and the qualified plug-in electric drive motor vehicle credit. tax from recapture of Federal mortgage subsidy COBRA premium assistance, Section 72 penalty taxes, other unspecified taxes which included uncollected FICA (or social security) tax on tips, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, additional tax on income from a nonqualified deferred compensation plan, interest on tax due on installment income from sale of residential lots and timeshares, interest on the deferred tax gain from certain installment sales, additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property, look-back interest,

repayment of ineligible advance payments of the health coverage tax credit, and the statistics included tax from recapture of education credits. These taxes were then reduced by the earned income credit used to offset all other taxes, additional child tax credit used to offset all other taxes, American opportunity credit used to offset all other taxes, health coverage credit used to offset all other taxes, and regulated investment company credit used to offset all other taxes, limited to zero.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Individual Retirement Arrangement Taxable Distributions."

Total Unlimited Miscellaneous Deductions

(Line 28, Schedule A)

See "Miscellaneous Itemized Deductions," "Gambling Loss Deduction," and "Miscellaneous Deductions Other Than Gambling."

Tuition and Fees Deduction

(Line 34, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction (calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

Type of Tax Computation

(Line 44. Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, foreign-earned income exclusion and 962 election returns are included with regular tax. (See also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 19, or under 24 if they were a student (see also Table 3.1A); and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses). These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates--0, 15, 20, 25, or 28 percent.

Unemployment Compensation

(Line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

Unreimbursed Employee Business Expenses

(Line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, 50 percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than 1 year. The amounts reported in the statistics were prior to the 2-percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

Section 5

2013 Forms and Instructions

Form 1040	204
Form 1040 Instructions, Instructions for Form 1040, U.S. Individual Income Tax Return, Instructions for	
Form 8949, and Schedules A, C, D, E, F, R, SE, and 8812	205
Form 1040A	
Form 1040EZ	310
Form 1040, Schedules A, Itemized Deductions	311
Form 1040, Schedule B, Interest and Dividend Income	311
Form 1040, Schedule C, Profit or Loss from Business (Sole Proprietorship)	312
Form 1040, Schedule C-EZ, Net Profit from Business (Sole Proprietorship)	313
Form 1040, Schedule D, Capital Gains and Losses	314
Form 1040, Schedule E, Supplemental Income and Loss (From rental real estate, royalties, partnerships,	
S corporations, estates, trusts, REMIC's, etc.)	315
Form 1040, Schedule EIC, Earned Income Credit (Qualifying Child Information)	316
Form 1040, Schedule F, Profit or Loss from Farming	317
Form 1040, Schedule H, Household Employment Taxes	318
Form 1040, Schedule R, Credit for the Elderly or the Disabled	319
Form 1040, Schedule SE, Self-Employment Tax	320
Form 1040, Schedule 8812, Child Tax Credit	321
Form 2106, Employee Business Expenses	322
Form 2441, Child and Dependent Care Expenses	323
Form 3800, General Business Credit	324
Form 6251, Alternative Minimum Tax—Individuals	326
Form 8582, Passive Activity Loss Limitations	327
Form 8615, Tax for Certain Children Who Have Unearned Income	328
Form 8801, Credit for Prior Year Minimum Tax—Individuals and Estates and Trusts	329
Form 8814. Parents' Election to Report Child's Interest and Dividends	330

	partment of the Treasury—Internal Peveni			_			Form 1040 (2013)					Page 2
For the veer Jan 1-Dec 31	E LOTO U.S. Individual Income Tax Return For the year lan 1-Dec 31 2013, or other law was beninning		Mandin OMB N	OMB No. 1545-0074 IRS US	se Only—Do not w	IRS Use Only—Do not write or stable in this space.	Tax and 38	Amount fr	om line 37 (adjusted gross income)		. 38	
Your first name and initial	\vdash	Last name	Ballon of the state of the stat	2	Your soc	Your social security number	Credits		Spouse was born before January 2, 1949,	g		
If a joint return, spouse's first name and initial		Last name			s,esnods	Spouse's social security number	Standard t	If your spouse itemizes on a	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ Henrized deductions (from Schedula A) or vour standard deduction (see left marrim)		39b 40	
								Subtract line 40 from line 38				
Home address (number	Home address (number and street). If you have a P.O. box, see instructions.	see instructions.		Apt. no.	◀	Make sure the SSN(s) above and on line 6c are correct.	check any box on line 39a or 39b or 43		Exemptions, If Ine 38 is \$150,000 or less, multiply \$3,900 by the number on line 6d. Otherwise, see instrance income. Subtract line 42 from line 41, If line 42 is more than line 41, enter -0-	Exemptions. If line 38 is \$150,000 or less, multiply \$3,900 by the number on line 8d. Otherwise, see instructions Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	ions 42	
City, town or post office, st	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions)	address, also complete spaces t	below (see instructions).	-	Preside Check here is	Presidential Election Campaign neck here if you, or your spouse if fling	who can be claimed as a 44 dependent,		Tax (see instructions). Check if any from: a Form(s) 8814 b Albamatica minimum tax (con instructions).	b ☐ Form 4972 c ☐	44	
Foreign country name		Foreign province/state/county	state/county	Foreign postal code		jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.		Add lines 44 and 45	orm 1116 if radilired		. 4	
Filing Status	1 Single		4 🔲 Head	Head of household (with q	qualifying persor.	nold (with qualifying person). (See instructions.) If		Credit for child and depende	Form 2	_		
	2 Married filing jointly (eve	Married filing jointly (even if only one had income)	ş	the qualifying person is a c	child but not you	the qualifying person is a child but not your dependent, enter this child's name hare		Education credits from Form 8863, line 19	m 8863, line 19			
	_	y. Eriter spouse's SSIN abc	2	Qualifying widow(er) with dependent child	th dependent o	plild	jointly or 51	Hetirement savings contributions credit. Attach Foi Child tax credit. Attach Schedule 8812, if required.	Retirement savings contributions credit. Attach Form 8880 Child tax credit. Attach Schedule 8812, if required.	. 51	Ī	
Exemptions	6a Yourself. If someone b Spouse	 Yourself. If someone can claim you as a dependent, do not check box 6a Spouse 	ndent, do not checl	k box 6a	<u> </u>	Boxes checked on 6a and 6b		Residential energy credits. Attach Form 5695		. 25		
€	Per all	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) / if child under age 17 qualifying for child tax credit	`.	on 6c who: • lived with you	Head of household, \$8,950	Add lines 47 through 53. The	Add lines 47 through 53. These are your total credits .	8	. 4	
						you due to divorce	04+O	Self-employment tax. Attach Schedule SE	ore triari lifte 40	, entief -0-	26 25	
If more than four					es)	(see instructions)	Ouner 57	Unreported social security	x from Form:	a	. 57	
instructions and					1	not entered above	laxes 28		Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	Attach Form 5329 if required .	. 28	
check here	d Total number of exemptions claimed	ins claimed		- - - - -	. Add	Add numbers on lines above ▶	59a 1		as from Schedule H		. 59a	
omoon	7 Wages, salaries, tips, etc. Attach Form(s) W-2	Attach Form(s) W-2			7		a @	_	First-time nomebuyer creat repayment. Attach Form 3405 if required Taves from: a Tecam 8950 to Thethirthms: enter code(s)	required	060	
		Schedule B if required .	· · · _ · _ · _ · _ · _ · _ · _		8a		6 6		nis is your total tax	(6)0000	8 5	
	b Tax-exempt interest. Do not include on line 8a .	not include on line 8a .	&		6		Payments 62	Federal income tax withher	Federal income tax withheld from Forms W-2 and 1099	\vdash		
		ociente o		-	800		If you have a		nd amount applied from 2012 r	eturn 63		
	 Taxable refunds, credits, 	sets	al income taxes .		9							
1099-R if tax was withheld.	11 Alimony received	Alimony received			= 5		Schedule EIC. 65		ttach Schedule 8812] :		
-		Capital gain or (loss). Attach Schedule D if required. If not required, check here	. If not required, ch.				8 1	American opportunity credit from Form 8863, line 8.	It from Form 8863, line 8	99 5		
If you did not 1		ttach Form 4797					<i>1</i> 9	Heserved	or extension to file	88		
tions.		15a	b Taxable amount	mount	15b		69	Excess social security and tier 1 RRTA tax withheld	er 1 RRTA tax withheld	69		
. •		Persions and annutries 16a December 10b Dece	ations, trusts, etc. Attach	Attach Schedule E			20	Credit for federal tax on fuels. Attach Form 4136	els. Attach Form 4136	02 .		
•		Farm income or (loss). Attach Schedule F					<u> </u>	Credits from Form: a 2439	Credits from Form: a 2439 b Reserved c 8885 d 71	71 Table payments	F	
-		ation			6		Refind 73	If line 72 is more than line	61 subtract line 61 from line 73	filipe 72 is more than line 61 subtract line 61 from line 72. This is the amount voi overnaid		
	œ	20a	b Taxable amount	mount	20p				Amount of line 73 you want refunded to you. If Form 8888 is attached, check here	is attached, check here	1	
(1	21 Other income. List type and amount22 Combine the amounts in the far right col	Other income. List type and amount Combine the amounts in the far right column for lines 7 through 21. This is your total income	hrough 21. This is vou	ur total income ▶	23		Direct deposit? b					
			83				See dinstructions.					
Adjusted 2 Gross		Certain business expenses of reservists, performing artists, and					Amount 76		Amount of line 7.3 you want applied to your 2014 esumated tax F 7.3 Amount you owe. Subtract line 72 from line 61. For details on how to	Amount of line 7.5 you wan applied to your 2014 esumated tax 7 7.5 Amount you owe. Subtract line 72 from line 61. For details on how to pay, see instructions	92 a si	
ø.		Health savings account deduction. Attach Form 8889	25 25		T		You Owe 77	Estimated tax penalty (see instructions)	instructions)	m		
· «		Form 3903	-				Third Party	Jo you want to allow another p	Do you want to allow another person to discuss this return with the IRS (see instructions)?	h the IRS (see instructions)?	Yes. Complete below.	elow.
.4	27 Deductible part of self-emplo	Deductible part of self-employment tax. Attach Schedule SE	_				Designee	Designee's	Phone	Personal iden	Personal identification	E
-4 (1	28 Self-employed SEP, SIMPLE, and qualified plans 29 Self-employed health insurance deduction	PLE, and qualified plans urance deduction	8 8		T			Inder penalties of perjury, I declare the	at I have examined this return and aco	name * includer (int) Included the return and accompanying schedules and statements, and to the best of my knowledge and belief.	and to the best of my ki	nowledge and belief,
. 0	30 Penalty on early withdrawal of savings		S S					hey are true, correct, and complete.	Declaration of preparer (other than taxp	ayer) is based on all information of whi	ch preparer has any kno '	wledge.
	_	t's SSN ▼	31a				Joint return? See	Your signature	Date	Your occupation	Daytime phone number	ne number
., e	32 IRA deduction		8 E		T		for	Spouse's signature. If a joint return, both must sign.	both must sign. Date	Spouse's occupation	If the IRS sent y	If the IRS sent you an Identity Protection
<i>,</i> 69		orm 8917.	3 8				-			-	PIN, enter it here (see inst.)	
		Domestic production activities deduction. Attach Form 8903		H				PrintType preparer's name	Preparer's signature	Date	Check If	NIL
es 6	36 Add lines 23 through 35 .	Add lines 23 through 35			3 %		Preparer —	Firm's name		Firm's EIN		
For Disclosure, Priva	Ą	tion Act Notice, see sep	arate instructions.	Cat. No. 11320B	1320B	Form 1040 (2013)		Firm's address ▶		Phone no.		
	,											Form 1040 (2013)

Certain Cash Contributions for Typhoon Haiyan Relief Efforts in the Philippines Can Be Deducted on Your 2013 Tax Return

contributions must have been made after March 25, 2014, and before April 15, 2014, for the relief of victims in the Republic of the Philippines affected contributions made by cash, check, money order, credit card, charge card, A new law allows you to choose to deduct certain charitable contributions by the November 8, 2013, typhoon. Contributions of money include of money on your 2013 tax return instead of your 2014 return. The debit card, or via cell phone.

return, you may complete the forms as if these contributions were made on contributions, you must itemize deductions on Schedule A (Form 1040) or publications had already been printed. When preparing your 2013 tax December 31, 2013, instead of in 2014. To deduct your charitable The new law was enacted after the 2013 forms, instructions, and Schedule A (Form 1040NR).

made the contribution by phone or text message, a telephone bill showing other requirements for charitable contribution deductions. However, if you the name of the donee organization, the date of the contribution, and the Therefore, for example, if you made a \$10 charitable contribution by text message that was charged to your telephone or wireless account, a bill The contribution must be made to a qualified organization and meet all amount of the contribution will satisfy the recordkeeping requirement. rom your telecommunications company containing this information satisfies the recordkeeping requirement.

NOTE: THIS BOOKLET DOES NOT CONTAIN TAX FORMS

INSTRUCTIONS





makes doing your taxes faster and easier.

is the fast, safe, and free way to prepare and e-file your taxes. See www.irs.gov/freefile.

Get a faster refund, reduce errors, and save paper For more information on IRS e-file and Free File, see Options for e-filing your returns in these nstructions or click on IRS e-file at IRS.gov.

2013 TAX CHANGES

See What's New in these instructions.

FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1040.



Department of the Treasury Internal Revenue Service IRS.gov

Department of the Treasury

Internal Revenue Service

Table of Contents

Contents	Page	Contents Page
What's New	S 0	Refund68
Filing Requirements	9 :	Amount You Owe 70 Third Party Designee 72
Do You Have To File?	0 0 0 · · · · ·	
Where To Report Certain Items	l	Assemble Your Return73
From 2013 Forms W-2, 1097,	9	General Information87
1096, and 1099	AI :	Refind Information
Line Instructions for Form 1040	12	
Name and Address	12	What Is TeleTax? 93
Social Security Number (SSN)	12	Calling the IRS95
Presidential Election Campaign Fund		
	12	
Filing Status	12	Reduction Act Notice97
Exemptions	14	Order Form for Forms and Publications 99
Income	20	
Adjusted Gross Income	30	Major Categories of Federal Income and
Tax and Credits	37	
Other Taxes	47	Index 102
Payments	49	

The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?

ensure that every taxpayer is treated fairly and that you know and understand your rights

The Taxpayer Advocate Service (TAS) is your voice at the IRS. As an independent organization within the IRS, our job is to

What can TAS do for you?

We can offer you free help with IRS problems that you can't resolve on your own. We know the tax process can be confusing. but the worst thing you can do is nothing at all! TAS can help if you can't resolve your tax problem and

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

If you qualify for our help, you'll be assigned to one advocate who'll be with you at every turn and will do everything possible to

 TAS is an independent organization within the IRS. Our advocates know how to work with the IRS to get your problems resolve your problem.

- resolved.
- Our services are free and tailored to meet your needs.
- We have offices in every state, the District of Columbia, and Puerto Rico.
- Our online tax toolkit can help you understand your rights and options in dealing with the IRS. Go to www.taxpayeradvocate.irs.gov/Individuals/Get-Tax-Help.

How can you reach us?

If you think TAS can help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gow/ advocate. You can also call us toll-free at 1-877-777-4778.

How dse does TAS help taxpayers?

TAS also works to resolve large-scale, systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/sama..

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about more information, and to find a clinic near you, read the LITC page on www.irs.gov/fitc or IRS Publication 4134, Low 1 Taxparer Clinic List. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

Suggestions for Improving the IRS

group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at www.improveirs.org or 1-888-912-1227 (toll-free). Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse

Options for e-filing your returns—safely, quickly, and easily.

Why do 80% of Americans file their taxes electronically?

- Security—The IRS uses the latest encryption technology to safeguard your information
- Flexible Payments—File early; pay by April 15.
- Greater Accuracy—Fewer errors mean faster processing.
- Quick Receipt—Get an acknowledgment that your return was received and accepted.
- Go Green-Reduce the amount of paper used.
 - It's Free—through Free File.
- Faster Refunds—Get your refund faster by e-filing using direct deposit.



Do Your Taxes for Free

RS e-file: It's Safe. It's Easy. It's

If your adjusted gross income was \$58,000 or less in 2013, you can use free tax software to prepare and e-file your ax return. Earned more? Use Free File Fillable Forms. Joining the more than 120 million Americans who already are using effeit is say, but sak your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the saffest, most secure way to fransmit your ast entum to the Res. Simce 1990, the IRS has processed more than 1 billion-e-filed tax entums safely and securely. There is no paper term to be lost or

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 14 popular commercial software products and e-file available for free. Seventy percent of the nation 's taxpayers are eligible.

Just visit wow,ir, gov/fregile for details. Free File combines all the benefits of e-jife and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each of the approximately 14 software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free. Free File is available in English and Spanish.

Free e-file Help Available Nationwide

Volunteers are available in communities nationwide

providing free tax assistance to low to moderate income (generally under \$52,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer. See Free help with your tax return near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/ICE site near you!

Free File Fillable Forms. The IRS offers electronic versions of IRS paper from that also can be e-filed for free. Free File Fillable forms is best for people experienced in preparing their own as returns. There are no income limitations. Free File Fillable Forms does bester math calculations. Free File Fillable Forms does bester math calculations.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms if you should choose to file a paper return.

Make your tax payments electronically—it's easy.

Do you have a balance due or owe estimated taxes? You can pay electronically either online or by phone, using your bank account or a credit or debit card. If you e-file your return, you can also schedule your payment by Electronic Funds Withdrawal or by credit or debit card.

It's convenient! You control when your payment is submitted and processed, and receive confirmation of your payment.

It's secure! The IRS uses the latest encryption technology to transmit your payment, and does not store your bank information.

Visit www.irs.gow/e-pay for more information or to make a payment.

It's green! Electronic payments are paperless, so no check to write and no voucher to mail.

4

opments affecting Form 1040 or its instructions, go to www.irs.gov/form1040.

What's New

For information about any additional changes to the 2013 tax law or any other devel-

rate for 2013 is 39.6%. For details, see the 2013 Tax Computation Worksheet Change in tax rates. The highest tax or the 2013 Tax Rate Schedules, later.

dividends has increased to 20% for some taxpayers. The Qualified Dividends and Fax rate on net capital gain and qualified dividends. The maximum tax rate of 15% on net capital gain and qualified Capital Gain Tax Worksheet in the line 44 instructions reflects this new higher rate.

Additional Medicare Tax. Beginning in 2013, a 0.9% Additional Medicare Tax applies to Medicare wages, railroad retirement (RRTA) compensation, and self-employment income that are more than:

- \$125,000 if married filing separate-
- ly,

 \$250,000 if married filing jointly,
- \$200,000 if single, head of house-For more information, see the instructions for line 60 and Form 8959. hold, or qualifying widow(er).

NIIT is 3.8% of the smaller of (a) your ning in 2013, you may be subject to Net Investment Income Tax (NIIT). The net investment income or (b) the excess of your modified adjusted gross income Net Investment Income Tax. Begin-

- \$125,000 if married filing separate-
- ly,

 \$250,000 if married filing jointly or qualifying widow(er), or
- instruc-• \$200,000 if single or head For more information, see the household.

tions for line 60 and Form 8960.

ot

Filing status for same-sex married couples. If you have a same-sex spouse foreign country) that recognizes whom you legally married in a state (or same-sex marriage, you and your spouse generally must use the married filing

ointly or married filing separately filing status on your 2013 return, even if you foreign country) that does not recognize and your spouse now live in a state (or same-sex marriage. See Filing Status,

of your adjusted gross income (7.5% if either you or your spouse was born before January 2, 1949). See the instrucdeduct only the part of your medical and Medical and dental expenses. You can dental expenses that is more than 10%

for certain taxpayers. Your personal Personal exemption amount increased exemption is increased to \$3,900. But the amount is reduced if your adjusted tions for Schedule A.

- \$150,000 if married filing separategross income is more than:
 - ly,

 \$250,000 if single,
- \$275,000 if head of household, or
- \$300,000 if married filing jointly See the instructions for line 42. or qualifying widow(er).
- Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than:
 - \$150,000 if married filing separate-
- \$250,000 if single,
- \$275,000 if head of household, or
- \$300,000 if married filing jointly See the instructions for line 29 of Schedor qualifying widow(er). ule A.

The credit for prior year minimum tax is no longer partly refundable. See Form Credit for prior year minimum tax.

creased to 56% cents a mile. The 2013 Standard mileage rates. The 2013 rate for business use of your vehicle is inrate for use of your vehicle to get medi-

cal care or to move is increased to 24

cation Number (IP PIN). If you are filing electronically and both you and your spouse received an IP PIN, see Identity Protection PIN after the instruc-Identity Protection Personal Identifitions for line 77 for more information.

A Special Note About the Affordable Care Act and Your 2014 Tax Return

your family will have to document that you maintain coverage in 2014. Otherwise, you may need to make a payment with the 2014 your 2013 tax return. However, when you had health care coverage throughout 2014. The following information does not affect file your 2014 tax return in 2015, you and Under certain circumstances, you may be entitled to an exemption if you did not

For more information on the payment or exemptions, visit www.IRS.go

more than maintain that coverage throughout If you currently have qualifying health care Health Insurance Marketplace, you may be coverage, you will not need to do anything eligible for an advance payment of the Premium Tax Credit to help pay for your 2014. If you buy insurance through the insurance coverage.

adjustments that will help you get the correct If you are receiving an advance payment of amount. Receiving too much or too little in advance will affect your refund or balance reporting changes promptly, you can make the Premium Tax Credit during 2014, you due when you file your 2014 tax return in should report changes in your income or family size to your Marketplace. By

Visit www.IRS.gov/aca for information on the tax provisions of the Affordable Care Act and www.HealthCare.gov for Marketplace information.

Most tax return preparers are now required to use IRS $e_r file$, If you are asked if you want to $e_r fle$, just give it a try. IRS $e_r fle$ is now the norm, not the exception. Most states also use electronic filing.

Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident ali-

Have you tried IRS *e-file?* It's the fastest way to get your refund and it's free if you are eligible. Visit IRS, gov for details. e file

UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express. For the IRS mailing address to use if you are using a private delivery service,

The private delivery service can tell you how to get written proof of the mail-

go to IRS.gov and enter "private delivery service" in the search box.

Do You Have To

2013. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply may qualify for certain tax treaty benefits. See Pub. 519 for details. if you were a resident alien. Also, you file a return. U.S. citizens who lived in Use Chart A, B, or C to see if you must

ens. These rules also apply if you were a nonresident alien or a dual-status alien Nonresident aliens and dual-status aliand both of the following apply.

or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 to see if

You were married to a U.S. citizen

 You elected to be taxed as a resior resident alien at the end of 2013.

have to file a return, you

Even if you do not otherwise

they must file.

should file one to get a refund

See Pub. 519 for details. dent alien.

of any federal income tax withheld. You should also file if you are eligible for

should also file if you are eligible

any of the following credits. Earned income credit.

and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. mine if you are a resident ali-Pub. 519 discusses these requirements and other information to help aliens Specific rules apply to deteren, nonresident alien, or dual-status alien. Most nonresident aliens comply with U.S. tax law.

When and Where **Should You File?**

pay interest and penalties. See *Interest* and *Penalties*, later. you file after this date, you may have to File Form 1040 by April 15, 2014.

and

Act

Care

fordable

mation on the tax provisions of the Af-

Credit. Visit www.IRS.gov/aca for infor-

www.HealthCare.gov for Marketplace

information.

age 19 or full-time students. If certain

conditions apply, you can elect to in-

Exception for certain children under

If

If you were serving in, or in support ted combat zone or contingency opera-See of, the U.S. Armed Forces in a designation, you may be able to file later. Pub. 3 for details.

income of a

clude on your return the

child who was under age 19 at the end of 2013 or was a full-time student under age 24 at the end of 2013. To do so, use

Filing instructions and addresses are at the end of these instructions.

What if You Cannot File on Time?

tension if, no later than the date your return is due, you file Form 4868. For de-You can get an automatic 6-month extails, see Form 4868.

A child born on January 1, 1990, is considered to be age 24 at the end of

A child born on January 1, 1990,

For details, use TeleTax topic 553 or see

Form 8814.

Form 8814. If you make this election, your child does not have to file a return.

An automatic o-monin exten-sion to file does not extend the cantion time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on An automatic 6-month extenthe unpaid tax and may owe penalties See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the

and Puerto Rico and your main place of business or post of duty is outside the · You live outside the United States following conditions.

· You are in military or naval service United States and Puerto Rico.

on duty outside the United States and Puerto Rico.

June 16, 2014, you file Form 4868. This 4-month extension of time to file does This extension gives you an extra 2 est will be charged from the original due You must include a statement showing that you meet the requirements. If you end of the 2-month period, you can get an additional 4 months if, no later than months to file and pay the tax, but interdate of the return on any unpaid tax. are still unable to file your return by the not extend the time to pay your tax. Form 4868.

Private Delivery Services

ments. These private delivery services You can use certain private delivery services designated by the IRS to meet paying" rule for tax returns and paythe "timely mailing as timely filing/ include only the following.

 DHL Express (DHL): DHL Same Day Service.

• Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

• United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver,

Chart A—For Most People

IF your filing status is	AND at the end of 2013 you were*	THEN file a return if your gross income** was at least
Single (see the instructions for line 1)	under 65 65 or older	\$10,000 11,500
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,000 21,200 22,400
Married filing separately (see the instructions for line 3)	any age	83,900
Head of household (see the instructions for line 4)	under 65 65 or older	\$12,850 14,350
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	\$16,100

*If you were born on January 1, 1949, you are considered to be age 65 at the end of 2013

gross income and any tax-exempt interest is more than \$25,000 (832,000 if married filing jointly). If (a) or (b) applies, see return and you lived with your spouse at any time in 2013 or (b) one-half of your social security benefits plus your other business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do from tax, including any income from sources outside the United States or from the sale of your main home (even if you ****Gross income** means all income you received in the form of money, goods, property, and services that is not exempt can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

***!f you did not live with your spouse at the end of 2013 (or on the date your spouse died) and your gross income was at least \$3,900, you must file a return regardless of your age.

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Credit for federal tax on fuels American opportunity credit. Health coverage tax credit.

Additional child tax credit.

see Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute Premium Tax Credit. You do not need to file a 2013 federal tax return solely to establish eligibility or qualify for advance payment of the Premium Tax

statement)

See Pub. 501 for details. Also

Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)

unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a In this chart, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes trust. Earned income includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. income is the total of your unearned and earned income.

Single dependents. Were you either age 65 or older or blind?

☐ No. You must file a return if any of the following apply.

- Your earned income was over \$6,100.

Your unearned income was over \$1,000.

- Your gross income was more than the larger of—
 - \$1,000, or
- Your earned income (up to \$5,750) plus \$350.
- ☐ Yes. You must file a return if any of the following apply
- Your unearned income was over \$2,500 (\$4,000 if 65 or older and blind).
- Your earned income was over \$7,600 (\$9,100 if 65 or older and blind).
 - Your gross income was more than the larger of—

• \$2,500 (\$4,000 if 65 or older and blind), or

Your earned income (up to \$5,750) plus \$1,850 (\$3,350 if 65 or older and blind).

Married dependents. Were you either age 65 or older or blind?

- □ No. You must file a return if any of the following apply.
- Your unearned income was over \$1,000.
 - Your earned income was over \$6,100.
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 - Your gross income was more than the larger of—
- \$1,000, or
- Your earned income (up to \$5,750) plus \$350.

☐ Yes. You must file a return if any of the following apply

- Your unearned income was over \$2,200 (\$3,400 if 65 or older and blind).
- Your earned income was over \$7,300 (\$8,500 if 65 or older and blind).
- Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions
 - Your gross income was more than the larger of—
- \$2,200 (\$3,400 if 65 or older and blind), or
- Your earned income (up to \$5,750) plus \$1,550 (\$2,750 if 65 or older and blind).

Chart C—Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2013.

- You owe any special taxes, including any of the following
- a. Alternative minimum tax
- c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file Schedule H by b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
- d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer
- - who did not withhold these taxes.
 - e. Recapture of first-time homebuyer credit. See the instructions for line 59b.
- f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 60.
 - g. Recapture taxes. See the instructions for line 44 and line 60.
- You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.

You had net earnings from self-employment of at least \$400

You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

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Need more information or forms? Visit IRS.gov.

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Where To Report Certain Items From 2013 Forms W-2, 1097, 1098, and 1099

CHIID IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit www.irs.gov/efile for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 62. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5, include the tax withheld in your deduction on that line.

Form		
	Item and Box in Which it Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1)	Form 1040, line 7
	Allocated tips (box 8)	See Wages, Salaries, Tips, etc.
	Dependent care benefits (box 10)	Form 2441, Part III
	Adoption benefits (box 12, code T)	Form 8839, line 20
	Employer contributions to an Archer MSA (box 12, code R)	Form 8853, line 1
	Employer contributions to a health savings account (box 12, code W)	Form 8889, line 9
	Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	See the instructions for Form 1040, line 60
W-2G	Gambling winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Points (box 2)	Schedule A, line 10, but first see the instructions on Form 1098*
	Refund of overpaid interest (box 3)	Form 1040, line 21, but first see the instructions on Form 1098*
	Mortgage insurance premiums (box 4)	See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
T-8601	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 49; but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 2a), cost or other basis (box 3), and wash sale loss disallowed (box 5)	Form 8949 or Schedule D, whichever applies; see the Instructions for Form 8949
	Bartering (box 7)	See Pub. 525
	Aggregate profit or (loss) on contracts (box 12)	Form 6781, line 1
1099-C	Canceled debt (box 2)	See Pub. 4681
VIO-9901	Total ordinary dividends (box 1a)	Form 1040, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040, line 9b
	Total capital gain distributions (box 2a)	Form 1040, line 13, or, if required, Schedule D, line 13
	Unrecaptured section 1250 gain (box 2b)	See the instructions for Schedule D, line 19
	Section 1202 gain (box 2c)	See Exclusion of Gain on Qualified Small Business (QSB) Stock in the instructions for Schedule D
	Collectibles (28%) gain (box 2d)	See the instructions for Schedule D, line 18
	Nondividend distributions (box 3)	See the instructions for Form 1040, line 9a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
	Exempt-interest dividends (box 10)	Form 1040, line 8b
	Specified private activity bond interest dividends	Form 6251, line 12

D-6601	Unemployment compensation (box 1)	See the instructions for Form 1040, line 19
	State or local income ter refin de madite or officate	San the instructions for Born 1040 line 10 and if how 8 on Born 1000 G is
	(box 2)	checked, see the box 8 instructions
	RTAA payments (box 5)	Form 1040, line 21
	Taxable grants (box 6)	Form 1040, line 21*
	Agriculture payments (box 7)	See the Instructions for Schedule F or Pub. 225*
	Market gain (box 9)	See the Instructions for Schedule F
1099-INT	Interest income (box 1)	See the instructions for Form 1040, line 8a
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 47, or Schedule A, line 8; but first see the instructions for line 47
	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 12
1099-K	Payment card and third party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the Instructions for Form 8853
1099-MISC	Rents (box 1)	See the Instructions for Schedule E*
	Royalties (box 2)	See the Instructions for Schedule E* (for timber, coal, and iron ore royalties, see Pub. 544)*
	Other income (box 3)	Form 1040, line 21*
	Nonemployee compensation (box 7)	Schedule C. C-EZ, or F; but if you were not self-employed, see the instructions on Form 1099-MISC
	Excess golden parachute payments (box 13)	See the instructions for Form 1040, line 60
	Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
010-6601	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Form 1040, line 30
	Original issue discount on U.S. Treasury obligations (box 6)	See the instructions on Form 1099-OID
	Investment expenses (box 9)	Schedule A, line 23
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, C-EZ, or F or Form 4835; but first see the instructions on Form 1099-PATR
	Domestic production activities deduction (box 6)	Form 8903, line 23
	Credits and other deductions (boxes 7, 8, and 10)	See the instructions on Form 1099-PATR
	Patron's AMT adjustment (box 9)	Form 6251, line 27
0-6601	Qualified education program payments	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAS**	See the instructions for Form 1040, lines 15a and 15b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 6252, Form 8824, or Form 8949
	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6*
1099-SA	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
	Distributions from MSAs***	Form 8853
*If the item relat	ves to an activity for which you are required to file Schedule C, C-1	If the item relates to an activity for which you are required to file Schedule C, C-EL, E, or F or Form 4835, report the tazable or deducible amount allocable to the activity on that colonidate from instead
that schedule or form instead.	or form instead.	

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2013 Form 1040—Lines 1 Through 4

nstructions for Form 1040

et file

IRS e-file takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return

Visit www.irs.gov/efile for details.

Section references are to the Internal Revenue Code.

Name and Address

ing a separate return, enter your spouse's name on line 3 instead of below your Print or type the information in the spaces provided. If you are married filname.



return for 2013 with the same spouse, be sure to enter your names and If you filed a joint return for 2012 and you are filing a joint SSNs in the same order as on your 2012 return.

Name Change

If you changed your name because of

211

marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also social security safeguards your future Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. Box

Enter your box number only if your post office does not deliver mail to your

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that name. Follow the country's practice for entering the postal code and the name of line, but also complete the spaces below that line. Do not abbreviate the country the province, county, or state.

NIE.

Death of a Taxpayer

See Death of a Taxpayer under General Information, later.

Note. An ITIN is for tax use only. It does not entitle you to social security

tax return.

Social Security Number (SSN)

.Ė crease your tax, reduce your refund, or delay your refund. To apply for an SSN, Form SS-5 and return it, along tration (SSA). You can get Form SS-5 online at www.socialsecurity.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the the appropriate evidence docu-SSA has all the evidence and informaments, to the Social Security Adminiscan An incorrect or missing SSN tion it needs. .≘ with IJ

Presidential Election Campaign Fund Check that both the name and SSN on your Forms 1040, W-2, and 1099

This fund helps pay for Presidential election campaigns. The fund reduces butions from individuals and groups and places candidates on an equal financial footing in the general election. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your candidates' dependence on large contrispouse can also have \$3 go to the fund If you check a box, your tax or refund will not change. agree with your social security card. If they do not, certain deductions and credits on your Form 1040 may be reduced or disallowed and you may not receive If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possicredit for your social security earnings.

1, 2013, and did not remarry before the end of 2013. But if you have a dependent child, you may be able to use the

You were widowed before January

box on line 1.

Filing Status

ted to your social security record. If the or SSN on your social security

ble to make sure your earnings are credi-

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

IRS Individual Taxpaver

card is incorrect, call the SSA.

name

dentification Numbers

(ITINs) for Aliens

- Married filing separately.
 - Head of household.
- Married filing jointly or qualifying widow(er) with dependent child.

and you do not have and are not eligible to get an SSN, you must apply for an For details on how to do so, see Form W-7 and its instructions. It takes 6

If you are a nonresident or resident alien

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. The term "spouse"

> If you already have an ITIN, enter it wherever your SSN is requested on your

to 10 weeks to get an ITIN.

the due date of the return. married under state (or foreign) ncludes an individual married to a person of the same sex if the couple is lawaw. However, individuals who have en-

have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file Joint and several tax liability. If you spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may file a joint return, both you and your sessed by the IRS. You may want to

· You do not want to be responsible

have enough tax withheld or does Information, later.

> You can check the box on line 1 if any of the following was true on December 31, 2013.

joint return. See Pub. 519 for details.

Line 3

See

qualifying widow(er) filing status.

the instructions for line 5.

so cannot take the standard deduction if However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You almunity property states; see Pub. 555.

Be sure to enter your spouse's SSN SSN or ITIN, enter "NRA."

only one had income or if they did not live together all year. However, both persons must sign the return. Once you

porting all of his or her income, or

Nonresident aliens and dual-status ali-

ing to your state law under a decree of divorce or separate maintenance. But if,

at the end of 2013, your divorce was not final (an interlocutory decree), you are considered married and cannot check the

You were legally separated accord-

You were never married.

income, exemptions, deductions,

You can check the box on line 2 if any

Married Filing Jointly

ot

You were married at the end

of the following apply.

2013, even if you did not live with your Your spouse died in 2013 and you

spouse at the end of 2013. did not remarry in 2013.

ITIN on Form 1040. If your spouse does not have and is not required to have an

apart from your spouse during the last 6 months of 2013. See Married persons viduals who provide a home for certain who live apart.

• You believe your spouse is not reseparately if:

> lowest tax. Line 1 Single

If your spouse is a nonresident alien, he or she must have either an SSN or an

Nonresident Alien Spouse immigration status under U.S. law.

• You file a separate return and Your spouse is filing a separate re-

You file a joint return,

IIN IE

claim an exemption for your spouse, or

benefits or change your employment or

for any taxes due if your spouse does not not pay enough estimated tax. See the instructions for line 3. Also see Innocent Spouse Relief under General

en at the end of 2013, you can elect to be treated as a resident alien and file a ens. Generally, a married couple cannot file a joint return if either spouse is a nonresident alien at any time during the year. However, if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident ali-

Married Filing Separately

turn, you generally report only your own and If you are married and file a separate reredits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in com-

your spouse itemizes deductions.

ot

2013, and your spouse died in 2014 be-

fore filing a 2013 return.

· You were married at the end

A married couple filing jointly report their combined income and deduct their turn. They can file a joint return even if

combined allowable expenses on one re-

file a joint return, you cannot choose to file separate returns for that year after

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tered into a registered domestic partner-

ship, civil union, or other similar rela-

is not considered a

that

tionship

marriage under state (or foreign) law are purposes. For more details, see Pub. 501.

not considered married for federal tax

More than one filing status can apply to you. You can choose the one that will give you the

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of household if you had a child living with you and you lived You may be able to file as head

Line 4

This filing status is for unmarried indi-**Head of Household**

other persons. You are considered unmarried for this purpose if any of the ing to your state law under a decree of divorce or separate maintenance at the your divorce was not final (an interlocu- You were legally separated accordend of 2013. But if, at the end of 2013, tory decree), you are considered marfollowing applies.

from your spouse for the last 6 months You are married but lived apart of 2013 and you meet the other rules under Married persons who live apart. ried.

· You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

unmarried (or considered unmarried) Check the box on line 4 only if you are and either Test 1 or Test 2 applies.

Fest 1. You paid over half the cost of keeping up a home that was the main home for all of 2013 of your parent whom you can claim as a dependent, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.

Fest 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see Exception to time lived

1. Any person whom you can claim as a dependent. But do not include: with you).

 a. Your child whom you claim as your dependent because of the rule for Children of divorced or separated paa. Your child whom you claim rents in the line 6c instructions,

 Any person who is your dependent only because he or she lived with you for all of 2013, or

Need more information or forms? Visit IRS.gov.

- c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.
- who is not your dependent only because you can be claimed as a dependent on Your unmarried qualifying child Your married qualifying child who is not your dependent.
- Your qualifying child who, even though you are the custodial parent, is not your dependent because of the rule for Children of divorced or separated parents in the line 6c instructions.

someone else's 2013 return.

ter the child's name on line 4. If you do If the child is not your dependent, ennot enter the name, it will take us longer to process your return.

Qualifying child. To find out if someone is your qualifying child, see Step 1

Dependent. To find out if someone is your dependent, see the instructions for of the line 6c instructions. line 6c.

care, military service, or detention in a juvenile facility, count as time lived in the home. Also see Kidnapped child in person for special circumstances, such as school, vacation, business, medical you. Temporary absences by you or the other the line 6c instructions, if applicable. Exception to time lived with

home was born or died in 2013, you still If the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, If the person for whom you kept up a may be able to file as head of household see Pub. 501.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy tance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you Families (TANF) or other public assispaid over half the cost. Married persons who live apart. Even if you were not divorced or legally separated at the end of 2013, you are consid-

ered unmarried if all of the following

- You lived apart from your spouse for the last 6 months of 2013. Temporasuch as for business, medical care, school, or military service, count as time ry absences for special circumstances, lived in the home.
 - You file a separate return from
- cost of · You paid over half the keeping up your home for 2013. your spouse.

Femporary absences by you or the child school, vacation, business, medical care, military service, or detention in a juvehome. Also see Kidnapped child in the A child is considered to have lived with you for all of 2013 if the child was born or died in 2013 and your home was the child's home for the entire time he or Keeping up a home. To find out what is included in the cost of keeping up a you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count

circumstances,

special

for

Exception to time lived with

line 6c.

 Your home was the main home of your child, stepchild, or foster child for more than half of 2013 (if half or less, see Exception to time lived with you, earlier).

nile facility, count as time lived in the

ine 6c instructions, if applicable.

dren of divorced or separated parents in · You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for Chilthe line 6c instructions.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully

home, see Pub. 501.

she was alive.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of complaced with you for legal adoption. petent jurisdiction.

Line 5

them as money you paid. However, you must include them in the total cost of

keeping up your home to figure if you paid over half the cost.

You can check the box on line 5 and use Qualifying Widow(er) With Dependent Child

joint return tax rates for 2013 if all of and you did not remarry before the end Your spouse died in 2011 or 2012 the following apply.

You usually can deduct \$3,900 on

Exemptions

ine 42 for each exemption you can take.

Line 6b Spouse

- · You have a child or stepchild you
- can claim as a dependent. This does not include a foster child.

Check the box on line 6b if either of the 1. Your filing status is married filing

following applies.

all of 2013. If the child did not live with This child lived in your home for you for the required time, see Exception to time lived with you, later

jointly and your spouse cannot be claimed as a dependent on another person's

· You paid over half the cost

ot

2. You were married at the end of 2013, your filing status is married filing separately or head of household, and both of the following apply.

 You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so. keeping up your home.

If your spouse died in 2013, you cannot file as qualifying widow(er) with de-

Your spouse had no income and

ej.

is not filing a return.

Your spouse cannot be claimed as a dependent on another person's return. Þ.

> Adopted child. An adopted child is always freated as your own child. An ways treated as your own child. An adopted child includes a child lawfully

pendent child. Instead, see the instruc-

Dependent. To find out if someone is your dependent, see the instructions for

placed with you for legal adoption.

hold and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in If your filing status is head of house-

the space provided at the top of your re-

turn. If you became divorced or legally separated during 2013, you cannot take an exemption for your former spouse.

the end of 2013, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see Death of a Taxpayer under General Information, later. **Death of your spouse.** If your spouse died in 2013 and you did not remarry by

5

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2013 Form 1040—Line 6c

2013 Form 1040—Line 6c

Line 6c—Dependents

Dependents and Qualifying Child for Child

you have more than four dependents, check the box to the left of line 6c and include a statement showing the information re-Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If quired in columns (1) through (4).

Do You Have a Qualifying Step 1

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly) Under age 24 at the end of 2013, a student (defined later), and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled (defined later) or



Who did not provide over half of his or her own support for 2013 (see Pub.



or is filing a joint return for 2013 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples) Who is not filing a joint return for 2013



Who lived with you for more than half of 2013. If the child did not live with you for the required time, see Exception to time lived with you, later.



any other person (other than your spouse if filing jointly) for If the child meets the conditions to be a qualifying child of 2013, see Qualifying child of more than one person, later.

Is Your Qualifying Child Your Do you have a child who meets the conditions to be your qualifying child? ☐ No. Go to Step 4. ☐ Yes. Go to Step 2. Step 2

Dependent?

Was the child a U.S. citizen, U.S. national, U.S. resident milen, or a resident of Canador of Mexico's (See Pub. 51) for the definition of a U.S. national or U.S. resident alize. If the child was adopted, see *Exception to citizen test*, later.)

□ No. srop ☐ Yes. Continue

You cannot claim this child as a dependent.

□ No. Continue ☐ Yes. See Married Was the child married?

Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2013 tax return? See Steps 1, person, later. 2, and 4.

line 6c, columns (1) through (3) for this child. Then, go to Step 3. □ No. You can claim this child as a dependent. Complete Form 1040, ☐ Yes. You cannot claim any dependents. Go to Form 1040, line 7.

Any other person (other than your spouse) who lived with relationship did not violate local law. If the person did not

you all year as a member of your household if your

live with you for the required time, see Exception to time

lived with you, later

AND

Qualify You for the Child Tax Does Your Qualifying Child Credit? Step 3

This child is not a qualifying child for the child tax credit. Was the child under age 17 at the end of 2013? □ No. ☐ Yes. Continue

she is not required to file a U.S. income tax return and either

withheld income tax or estimated tax paid. See Pub. 501 for

details and examples

AND

does not file such a return or files only to get a refund of

for 2013. For this purpose, a person is not a taxpayer if he or Who was not a qualifying child (see Step 1) of any taxpayer

Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)

This child is not a qualifying child for the child tax credit. □ No. srop ☐ Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4).

Does any person meet the conditions to be your qualifying □ No. STOP Continue □ Yes. _: **Is Your Qualifying Relative**

Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident allen, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident allen. If your qualifying relative was adopted, see Exception to citizen test, later.) Go to Form 1040, line 7.

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Son, daughter, stepchild, foster child, or a descendant of any

of them (for example, your grandchild)

A qualifying relative is a person who is your...

Your Dependent?

Step 4

Brother, sister, half brother, half sister, or a son or daughter

of any of them (for example, your niece or nephew)

You cannot claim this person as a dependent. □ No. Continue Was your qualifying relative married? ☐ Yes. Continue ☐ Yes. See Married 3.

Father, mother, or an ancestor or sibling of either of them (for

example, your grandmother, grandfather, aunt, or uncle)

Stepbrother, stepsister, stepfather, stepmother, son-in-law,

daughter-in-law, father-in-law, mother-in-law,

brother-in-law, or sister-in-law

□ No. srop

Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2013 tax return? See Steps 1, 2, and 4.

line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column □ No. You can claim this person as a dependent. Complete Form 1040, You cannot claim any dependents. Go to Form 1040, line 7. ☐ Yes. (STOP)

Definitions and Special Rules

child. An adopted child includes a child lawfully placed with Adopted child. An adopted child is always treated as your own you for legal adoption.

have a dependent who was placed with you for legal adoption dependent is not a U.S. citizen or resident alien, apply for an Adoption taxpayer identification numbers (ATINs). If you and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the ITIN instead, using Form W-7. Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

person was permanently and totally disabled, see Exception

to gross income test, later

AND

Who had gross income of less than \$3,900 in 2013. If the

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2013 (whether or not they are or

ments, later, do not apply). Support of a child received from a The child received over half of his or her support for 2013 from the parents (and the rules on Multiple support agreeparent's spouse is treated as provided by the parent.

For whom you provided over half of his or her support in 2013. But see Children of divorced or separated parents,

Multiple support agreements, and Kidnapped child, later.

The child is in custody of one or both of the parents for more than half of 2013.

4. Either of the following applies.

4

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213

2013 Form 1040—Line 6c

- The custodial parent signs Form 8332 or a substantially cree or separation agreement went into effect after 1984 and besimilar statement that he or she will not claim the child as a dependent for 2013, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce defore 2009, the noncustodial parent may be able to include cer-Post-1984 and pre-2009 decree or agreement and tain pages from the decree or agreement instead of Form 8332. Post-2008 decree or agreement. æ. See
- A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2013. ь.

clusion for dependent care benefits, the earned income credit, or this special rule does not apply to head of household filling If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 51 and 65). Howevstatus, the credit for child and dependent care expenses, the exthe health coverage tax credit. See Pub. 501 for details. er,

nights in 2013. The noncustodial parent is the other parent. If Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details. Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

214

- The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support. _: ۲;
 - The other parent will not claim the child as a dependent.
- The noncustodial parent must include all of the following pa-The years for which the claim is released.
 - ges from the decree or agreement.
- The pages that include all the information identified in (1) Cover page (include the other parent's SSN on that page).
- Signature page with the other parent's signature and date of through (3) above.
 - You must include the required information even if you agreement.

filed it with your return in an earlier year.

Form 8332 or a substantially similar statement the only purpose Post-2008 decree or agreement. If the divorce decree or parent cannot include pages from the decree or agreement separation agreement went into effect after 2008, the noncustoinstead of Form 8332. The custodial parent must sign either of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy his or her return. The form or statement must release the parent's claim to the child without any conditions. For custodial dial

example, the release must not depend on the noncustodial parent paying support.

Releave of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

ber of your household, that child meets the requirement to be a Exception to citizen test. If you are a U.S. citizen or U.S. na-U.S. citizen in Step 2, question 1; Step 3, question 2; and Step tional and your adopted child lived with you all year as a mem-4, question 2.

least a year or can be expected to lead to death.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your house-hold) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Also see Children of divorced or separated parents, earlier, or vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school Kidnapped child, later.

Credit for child and dependent care expenses (line 48).

Head of household filing status (line 4).

2. Child tax credits (lines 51 and 65).

Dependency exemption (line 6c).

applies.

Earned income credit (lines 64a and 64b).

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ing child but was born or died in 2013, the person is considered to have lived with you for more than half of 2013 if your home If the person meets all other requirements to be your qualify. was this person's home for more than half the time he or she

Any other person is considered to have lived with you for all of 2013 if the person was born or died in 2013 and your home was this person's home for the entire time he or she was alive in was alive in 2013.

treated as the qualifying child of the parent.

lowing rules apply.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

ing widow(er) filing status, the dependency exemption, the Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifychild tax credit, and the earned income credit (EIC). For details see Pub. 501 (Pub. 596 for the EIC).

if the person is married but does not file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a de-Married person. If the person is married and files a joint return, you cannot claim that person as your dependent. However, pendent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative). Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's

ing child of the person who had the highest AGI for 2013, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child. support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

2013 Form 1040—Line 6c

she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as bed, you can claim your daughter as a qualifying child for all of Your mother cannot claim any of those six tax benefits unless a qualifying child, your daughter is the qualifying child of your Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just descrithe six tax benefits just listed for which you otherwise qualify. engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for Children of divorced or separated parents, described earlier, and totally disabled if, at any time in 2013, the person cannot Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one Permanently and totally disabled. A person is permanently

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you cannot claim any benefits based on Social security number. You must enter each dependent's soagree with the dependent's social security card. Otherwise, at tion claimed for the dependent and reduce or disallow any other contact the Social Security Administration. See Social Security Number (SSN), earlier. If your dependent will not have a number by the date your return is due, see What if You Cannot File cial security number (SSN). Be sure the name and SSN entered tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct or you need to get an SSN for your dependent, the time we process your return, we may disallow the exempon Time? earlier. Exclusion for dependent care benefits (Form 2441, Part No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the fol-• If only one of the persons is the child's parent, the child is • If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying

If your dependent child was born and died in 2013 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

> If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child

child of the parents.

lived for the longer period of time in 2013. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the high-

or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an Student. A student is a child who during any part of 5 calendar on-the-job training course, correspondence school, or school ofmonths of 2013 was enrolled as a full-time student at a school, fering courses only through the Internet.

> • If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the • If a parent can claim the child as a qualifying child but no

er adjusted gross income (AGI) for 2013.

parent does so claim the child, the child is treated as the qualify-

highest AGI for 2013.

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2013 Form 1040—Lines 7 Through 9a

2013 Form 1040-Line 7

ncome

except income that is exempt from tax Generally, you must report all income by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.

Foreign-Source Income

such as wages and tips, from sources You must report unearned income, such interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, outside the United States. as

you worked abroad, you may be earned income. For details, see able to exclude part or all of your for-Pub. 54 and Form 2555 or 2555-EZ. eign

However, if you were the beneficiary of Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. a Canadian registered retirement plan, see Form 8891 to find out if you can elect to defer tax on the undistributed in-

are allocated between you and the estate. allocation methods, see Notice 2006-83,

2006-40 I.R.B. 596, available at www.irs.gov/irb/2006-40 IRB/

> foreign pension plans on lines 16a and 16b. Report distributions from

215

must complete Part III of Schedule B if trusts. You Foreign accounts and

Had a foreign account, or

· Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

what is community income and what is separate income. For details, see Form

Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine

California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and

Community property states are Arizona, Community Property States

> If you had foreign financial assets in 2013, you may have to file Form 8938. See Form 8938 and its instructions

Nevada, Washington, and California domestic partners. A registered door California generally must report half the combined community income of the individual and his or her domestic part-

8958 and Pub. 555.

mestic partner in Nevada, Washington,

ner. See Form 8958 and Pub. 555. Rounding Off to Whole

Chapter 11 Bankruptcy Cases

ruptcy estate and reported on the estate's If you are a debtor in a chapter 11 bank-Earnings from services you performed after the beginning of the case (both wages and self-employment inruptcy case, income taxable to the bankincome tax return includes:

Dollars

that you either owned when the case began or that you acquired after the case Income from property described in section 541 of title 11 of the U.S. Code come), and

der 50 cents and increase amounts from 50 to 99 cents to the next dollar. For ex-

all amounts. To round, drop amounts un-

began and before the case was closed, dismissed, or converted to a case under a

ample, \$1.39 becomes \$1 and \$2.50 be-

to add two or more

amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total. have If you your own individual income tax return. The only exception is for purposes of Because this income is taxable to the estate, do not include this income on

Line 7

figuring your self-employment tax. For

hat purpose, you must take into account all your self-employment income for the fore and after the beginning of the case. pointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 For more details, including acceptable

year from services performed both be-

Also, you (or the trustee, if one is ap-

Wages, Salaries, Tips, etc.

tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must Enter the total of your wages, salaries also be included in the total on line 7.

 All wages received as a household employee for which you did not receive a Form W-2 because an employer paid you less than \$1,800 in 2013. Also, enter "HSH" and the total amount not reported on Form(s) W-2 on the dotted line next to line 7.

· Tip income you did not report to amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531 for more details. Also include the your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the value of any noncash tips you received, uch as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 7.

You may owe social security

should be shown in box 10 of your Form(s) W-2. But first complete Form and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for Dependent care benefits, which 2441 to see if you can exclude part or all of the benefits. line 57.

benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2013. • Employer-provided adoption benefits, which should be shown in box 12 of the Instructions for Form 8839 to find out if you can exclude part or all of the your Form(s) W-2 with code T. But see

on your return and schedules. If you do

You can round off cents to whole dollars round to whole dollars, you must round

· Scholarship and fellowship grants not reported on Form W-2. Also, enter line next to line 7. However, if you were ly the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported and the amount on the dotted a degree candidate, include on line 7 onon line 7.

box 12 of your Form W-2, and the "Re-tirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2013 under all plans was more than The amount deferred should be shown in \$17,500 (excluding catch-up contribucess on line 7. This limit is (a) \$12,000 if you only have SIMPLE plans, or (b) \$20,500 for section 403(b) plans if you Although designated Roth contributions are subject to this limit, do not include tions as explained later), include the extions on line 7. They are already included as income in box 1 of your Form the excess attributable to such contribuqualify for the 15-year rule in Pub. 571 Excess salary deferrals.

A higher limit may apply to particitirement age. Contact your plan adminispants in section 457(b) deferred compensation plans for the 3 years before retrator for more information.

for section 401(k)(11) and SIMPLE If you were age 50 or older at the end of 2013, your employer may have allowed an additional deferral (catch-up plans). This additional deferral amount contributions) of up to \$5,500 (\$2,500 is not subject to the overall limit on elecive deferrals.



You cannot deduct the amount deferred. It is not included as income in box I of your Form Disability pensions shown on Form ployer. But see Insurance Premiums for Retired Public Safety Officers in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 16a and 16b. Payments from 1099-R if you have not reached the minimum retirement age set by your em-

tirement plan shown on Form 1099-R of excess salary deferrals and excess conclude distributions from an IRA* on line 7. Instead, report distributions from tributions (plus earnings). But do not inan IRA on lines 15a and 15b.

ine 8b

 Wages from Form 8919, line 6. *This includes a Roth, SEP, or SIMPLE IRA.

Nere You a Statutory Employee?

Ξ be checked. Statutory employees include full-time life insurance salespeople and If you have related business expenses to box 1 of your Form W-2 on Schedule C box in box 13 of vour Form W-2 should certain agent or commission drivers, traveling salespeople, and homeworkers. If you were, the "Statutory employee? deduct, report the amount shown or C-EZ along with your expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or January 31, 2014. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, send Form W-2 to you no later than

Line 8a

ask your employer for a new one.

Taxable Interest

Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions Each payer should send you a Form 1099-INT or Form 1099-OID. apply to you.

that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be Interest credited in 2013 on deposits included in your 2013 income. For details, see Pub. 550.

IRA are reported on lines 15a and

If you get a 2013 Form 1099-INT for U.S. savings

E

amounts you reported before 2013, see

Pub. 550.

that includes

bond interest

If you received any tax-exempt interest, Your tax-exempt interest should be er the total on line 8b. Also include on line 8b any exempt-interest dividends should be shown in box 10 of Form such as from municipal bonds, each payer should send you a Form 1099-INT. shown in box 8 of Form 1099-INT. Enfrom a mutual fund or other regulated ax-Exempt Interest company. investment .099-DIV. Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Ordinary Dividends Line 9a

Each payer should send you a Form idends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV. Enter your total ordinary div-.099-DIV.

ule B if the total is over \$1,500 or you You must fill in and attach Schedreceived, as a nominee, ordinary dividends that actually belong to someone

Nondividend Distributions

cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost After you get back all of your cost (or Some distributions are a return of your (or other basis) by these distributions. tributions as capital gains on Form 8949. other basis), you must report these dis-For details, see Pub. 550.

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2013 Form 1040—Lines 10 Through 13

Keep for Your Records

 \checkmark Be sure you have read the **Exception** in the instructions for this line to see if you can use this

State and Local Income Tax Refund Worksheet—Line 10

worksheet instead of Pub. 525 to figure if any of your refund is taxable

the amount of your state and local income taxes shown on your 2012 Schedule A, line 5 Enter the income tax refund from Form(s) 1099-G (or similar statement). But do not enter more than

Enter your total itemized deductions from your 2012 Schedule A, line 29

your spouse itemized deductions in 2012, skip lines 3 through 5, enter the amount from

Enter the amount shown below for the filing status claimed on your

line 2 on line 6, and go to line 7.

Married filing jointly or qualifying widow(er)—\$11,900

Single or married filing separately—\$5,950

2012 Form 1040.

Did you fill in line 39a on your 2012 Form 1040?

No. Enter -0-.

Head of household—\$8,700

Note. If the filing status on your 2012 Form 1040 was married filing separately and

2013 Form 1040—Lines 9a Through 10



cies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for on insurance poli-Dividends the contract

Line 9b

Qualified Dividends

line 9b. Qualified dividends are also individends are eligible for a lower tax 550 for the definition of qualified dividends if you received dividends not recluded in the ordinary dividend total required to be shown on line 9a. Qualified rate than other ordinary income. Generare shown in box 1b of Form(s) 1099-DIV. See Pub. Enter your total qualified dividends on ported on Form 1099-DIV. these dividends

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

- Dividends you received as a nomi
 - nee. See the Schedule B instructions. Dividends you received

The ex-dividend date is the first on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting you cannot count certain days during the number of days you held the stock, which your risk of loss was diminished. date.

ceived on any share of preferred stock held for less than 91 days during the held for less than 91 days during the 181-day period that began 90 days be-Dividends attributable to periods totaling more than 366 days that you refore the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to peri-ods totaling less than 367 days are sub-See Pub. 550 for more details.

to the 61-day holding period rule ust described.

 Dividends on any share of stock to tion (including a short sale) to make related payments with respect to positions the extent that you are under an obligain substantially similar or related proper-

ty.

• Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends

in box 1a (ordinary dividends) and in gan on May 17, 2013 (60 days before the ex-dividend date), and ended on 1099-DIV from XYZ Corp. shows \$500 You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2013, through August 11, 2013). The 121-day period be-September 14, 2013. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2013. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2013. Your Form box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2013. You held your shares of XYZ

\$500 of qualified dividends shown in stock for 61 days of the 121-day period (from July 16, 2013, through September the stock on September 16, 2013. You 2013, through September 16, 2013). The fied dividends because you held the Example 2. Assume the same facts as in Example 1 except that you bought the stock on July 15, 2013 (the day before the ex-dividend date), and you sold held the stock for 63 days (from July 16, box 1b of Form 1099-DIV are all quali-14, 2013).

10,000 Fund paid a cash dividend of 10 cents a equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund ever, you sold the 10,000 shares on August 11, 2013. You have no qualified shares of ABC Mutual Fund common stock on July 8, 2013. ABC Mutual share. The ex-dividend date was July 16, The ABC Mutual Fund advises gible to be treated as qualified dividends shows total ordinary dividends of \$1,000 and qualified dividends of \$200. Howyou that the portion of the dividend elibought Example 3. You 2013.

cause you held the ABC Mutual Fund dividends from ABC Mutual Fund bestock for less than 61 days.

Before you begin:

vour tax. See the instructions for line 44 sheet or the Schedule D Tax Worksheet, whichever applies, to figure Use the Qualified Dividends and Capital Gain Tax Workfor details.

-ine 10

Faxable Refunds, Credits, or Offsets of State and Local Income Taxes



■ Yes. Multiply the number in the box on line 39a of your

2012 Form 1040 by \$1,150 (\$1,450 if your 2012 filing status was single or head of household).

Is the amount on line 5 less than the amount on line 2?

Add lines 3 and 4

None of your refund is taxable.

Subtract line 5 from line 2

☐ Yes. No.

tronic format, and you will need to get instructions from the agency to retrieve amount. If you did not receive a Form Your 2013 Form 1099-G may have been made available to you only in an electhis document. Report any taxable refund you received even if you did not re-If you received a refund, credit, or offset of state or local income taxes in 2013, you may be required to report this check with the government agency that made the payments to you. ceive Form 1099-G. 1099-G,

local income tax, the amount applied is deducted state and local income taxes on Worksheet in these instructions to see if If you chose to apply part or all of the refund to your 2013 estimated state or reated as received in 2013. If the refund was for a tax you paid in 2012 and you line 5 of your 2012 Schedule A, use the State and Local Income Tax Refund any of your refund is taxable.

on your 2012 Form 1040, line 41.

Worksheet in these instructions if any of coveries in Pub. 525 instead of using the State and Local Income Tax Refund Exception. See Itemized Deduction Re-

and

- 1. You received a refund in 2013 hat is for a tax year other than 2012.
- 2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund,

not, you may have to pay a penalty. For more details, see Pub. 504. your social security number. If you do You owed alternative minimum 8. You could not use the full amount

tax in 2012.

۲.

2013 of an amount deducted or credit The amount on your 2012 Form 1040, line 42, was more than the amount You had taxable income on your 2012 Form 1040, line 43, but no tax on

claimed in an earlier year.

۲. ٠.

Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form

1040, line 10

i

Line 12

of credits you were entitled to in 2012 because the total credits were more than the amount shown on your 2012 Form 9. You could be claimed as a de-

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, reand port your income Schedule C or C-EZ.

10. You received a refund because of

pendent by someone else in 2012.

1040, line 46.

your Form 1040, line 44, because of the tax rate on net capital gain and a jointly filed state or local income tax return, but you are not filing a joint 2013

5. Your 2012 state and local income tax refund is more than your 2012 state local income tax deduction minus

qualified dividends in certain situations.

%0

Form 1040 with the same person.

Line 13

Capital Gain or (Loss)

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

person who made the payments know

Enter amounts received as alimony or separate maintenance. You must let the

Alimony Received

You made your last payment of

9

2012 estimated state or local income tax

ine 11

your 2012 state and local general sales the amount you could have deducted as

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:013 Form 1040—Lines 15b Through 16b

Exception 1. You do not have to file

Form 8949 or Schedule D if both of the 1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, None of the Form(s) 1099-DIV statements) have an

2013 Form 1040—Lines 13 Through 15b

Lines 15a and 15b

box 2a (or substitute statements).

RA Distributions

amount in box 2b (unrecaptured section

substitute

(or

1250 gain), box 2c (section 1202 gain),

or box 2d (collectibles (28%) gain).

ule D, but generally do not have to file Form 8949, if Exception 1 does not apply and your only capital gains and los-

Exception 2. You must file

or other deductions were withheld. This amount should be shown in box 1 of the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) showing the total amount of any distri-bution from your IRA before income tax Form 1099-R. Unless otherwise noted in simplified employee pension IRA. Except as provided next, leave line 15a blank and enter the total distribox 1) on You should receive a Form 1099-R bution (from Form 1099-R, line 15b. IRA,

A gain from Form 2439 or 6252 or

Part I of Form 4797,

A gain or loss from Form 4684,

6781, or 8824,

A capital loss carryover from 2012,

Capital gain distributions,

ses are:

 A gain or loss from a partnership, S Gains and losses from transactions

corporation, estate, or trust, or

on line 15a if you rolled over part or all Exception 1. Enter the total distribution IRA to another IRA of the same of the distribution from one:

> for which you received a Form 1099-B (or substitute statement) that shows bawas reported to the IRS and for which you do not need to make any adenter any codes in column (f) of Form If Exception 1 applies, enter your to-

Sis

217

type (for example, from one traditional SEP or SIMPLE IRA to a tradition-IRA to another traditional IRA),

justments in column (g) of Form 8949 or

al IRA, or

· IRA to a qualified plan other than an IRA.

capital gain distributions (from 2a of Form(s) 1099-DIV) on line 13

tal box

and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the the Schedule B instructions for filing re-

þnt

rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see enter "Rollover" next to line 15b. If the total distribution was rolon line 15b. If the total distribution was enter the part not rolled over on line 15b unless Exception 2 applies to the part led over in a qualified rollover, enter -0not rolled over in a qualified rollover, not rolled over. Generally, a qualified Also, Pub. 590.

amount you received as a nominee. See

and

quirements for Forms 1099-DIV

960

If you do not have to file Schedule D, use the Qualified

TIP

Dividends and Capital Gain Tax Worksheet in the line 44 instruc-

tions to figure your tax.

If you rolled over the distribution into you made the rollover in 2014, include a a qualified plan other than an IRA or ply, enter the total distribution on line 15a and see Form 8606 and its in-Exception 2. If any of the following apstatement explaining what you did.

of your traditional or SEP IRAs for 2013 1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any ductible contributions to these IRAs for or an earlier year. If you made nonde-2013, also see Pub. 590.

explanation.

\$70,000."

low applies, enter -0- on line 15b; you do not have to see Form 8606 or its in-2. You received a distribution from a Roth IRA. But if either (a) or (b) bestructions.

a. Distribution code T is shown in contribution (including a conversion) to box 7 of Form 1099-R and you made a a Roth IRA for 2008 or an earlier year. b. Distribution code Q is shown

You cannot claim a charitable contribution deduction for any QCD not included in your in-

CAUTION

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth box 7 of Form 1099-R.

Exception 4. If the distribution is a savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is

health

RA in 2013.

4. You had a 2012 or 2013 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to IRA for an earlier year and had them returned to you in 2013. /onr

not an HFD on line 15b unless Exception 2 applies to that part. Enter "HFD"

> You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

An HFD is a distribution made dithan an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeducible contributions, the HFD is first considered to be paid out of otherwise taxa-

next to line 15b.

rectly by the trustee of your IRA (other

Exception 3. If the distribution is a enter the total distribution on line 15a. If enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless Excep-tion 2 applies to that part. Enter "QCD" qualified charitable distribution (QCD), the total amount distributed is a QCD, next to line 15b.

ly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an was organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least A QCD is a distribution made direct-70% when the distribution made.

ted to treat a January 2013 QCD as made in 2012, report it on your 2013 return like any other 2013 QCD, as just Generally, your total QCDs for the year cannot be more than \$100,000. (On a joint return, your spouse can also have a QCD of up to \$100,000.) If you elec-

structions to figure the amount to enter

- \$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only Exception 2 and one other exception apply.

described. However, if you also made another 2013 QCD and the total was more than \$100,000 per spouse, attach a "Line 15b - Spouse One's 2012 QCD \$75,000; Spouse One's 2013 QCD The amount of the QCD is limited to the amount that would otherwise be in-

Fully taxable pensions and amuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. RRB-1099-R, see Pub. 575 to find out you received how to report your benefits. H

Partially Taxable Pensions and Annuities

the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting -, e ments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R does not show the taxable amount, you must use But if your annuity starting find out if you must use that method to Enter the total pension or annuity paydate (defined later) was after July 1986, see Simplified Method, later, figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if If your Form 1099-R shows a taxable the exclusion for retired public safety ofamount, you can report that amount on ficers, discussed next, applies.

nsurance Premiums for Retired Public Safety Officers

or because you If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan ou can do this only if you retired beeached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution or a long-term care insurance contract. cause of disability

or (b) you got your entire cost back tax free before 2013. But see Insurance Premiums for Retired Public Safety Offi-Cost, later) of your pension or annuity,

your spouse if filing jointly) received More than one distribution. If you (or

More information. For more informa-

tion about IRAs, see Pub. 590.

-ines 16a and 16b

exclude it from income, enter -0- on

You should receive a Form 1099-R showing the total amount of your pen-sion and annuity payments before inheld. This amount should be shown in nuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b. Instead, report them on come tax or other deductions were withbox 1 of Form 1099-R. Pension and anline 7.

 Disability pensions received before you reach the minimum retirement age

any earnings) of excess salary deferrals excess contributions to retirement Corrective distributions (including set by your employer.

E E

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More than one exception applies. If

additional tax. See Form 8889, Part III. report the HFD as income and pay

more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b

Form 1040 if any federal

income tax was withheld.

Your payments are fully taxable if (a) you did not contribute to the cost (see

cers, later. If your pension or annuity is fully taxable, enter the total pension or 1099-R, box 1) on line 16b; do not make payments an entry on line 16a.

Form(s)

more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those tional tax if (a) you received an early distribution from your You may have to pay an addidistributions on line 15a.

cluded in your income. If your IRA includes nondeductible contributions, the

distribution is first considered to be paid out of otherwise taxable income. See

out of otherwise taxable income. Pub. 590 for details.

IRA and the total was not rolled over, or (b) you were born before July 1, 1942, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 58 for details.

Pensions and Annuities

plans. The plan must advise you of the

The amount of an HFD retribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to

ble income. See Pub. 969 for details.

duces the amount you can con-

rear(s) the distributions are includible in

income.

Attach Form(s) 1099-R to

Fully Taxable Pensions and Annuities

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2013 Form 1040—Lines 16b and 19

employer from which you retired as a must be from a plan maintained by the public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can only make this election for amounts that would otherwise be included in your income.

instructions.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pen-The amount shown in box 2a of Form 1099-R does not reflect the exclusion. Report your total distributions on 16a and the taxable amount on sion or annuity by the amount excluded. line 16b. Enter "PSO" next to line 16b. line

If you are retired on disability and reinclude only the taxable amount on that line and enter "PSO" and the amount exporting your disability pension on line 7. cluded on the dotted line next to line 7.

Simplified Method

218

You must use the Simplified Method if either of the following applies.

1. Your annuity starting date was after July 1, 1986, and you used this meth-Your annuity starting date was afod last year to figure the taxable part.

ter November 18, 1996, and both of the

The payments are from a qualified employee plan, a qualified employfollowing apply.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the defiee annuity, or a tax-sheltered annuity. nition of guaranteed payments.

od, complete the Simplified Method Worksheet in these instructions to figure ity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits). the taxable part of your pension or annu-If you must use the Simplified Meth-

you when made. From that result, sub-tract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b. Simplified Method Worksheet in these If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the

Annuity Starting Date

you received a payment or the date the Your annuity starting date is the later of the first day of the first period for which plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

Lump-Sum Distributions

relations orders.

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

ployee who died, see Pub. 575. If there If you are the beneficiary of an emis more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

For details, see Pub 575.

total distribution

Enter the

tions for line 58.

the distribution. See Form 4972.

F

ment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan. Your cost is generally your net invest-

Unemployment Compensation

Line 19

Rollovers

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2013. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid fami-

> qualified rollover is a contributed to another plan within 60 tax-free distribution of cash or other assets from one retirement plan that is days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP. Generally, a

ly leave program and you are not itemiz-ing deductions, reduce the amount you

report on line 19 by those contributions.

amount, subtract any contributions (usually shown in box 5) that were taxable to Enter on line 16a the distribution from Form 1099-R, box 1. From this

Simplified Method Worksheet—Lines 16a and 16b

2013 Form 1040—Lines 16a and 16b

(eep for Your Records

More than one pension or annuity. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2013 on Form 1040, line 16a. If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below. . 10. Taxable amount, Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see Insurance Premiums for Retired Public Safety Officers Add lines 6 and 8. This is the amount you have recovered tax free through 2013. You will need this Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, Enter the appropriate number from Table 1 below. But if your annuity starting date was after Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 Multiply line 4 by the number of months for which this year's payments were made. If your of last year's worksheet on line 4 below (even if the amount of your pension or annuity has 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below. worksheet last year, enter the amount from line 10 of last year's worksheet. annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Enter the amount, if any, recovered tax free in years after 1986. If you completed this Enter your cost in the plan at the annuity starting date . Divide line 2 by the number on line 3 Was your annuity starting date before 1987? Enter the smaller of line 5 or line 7 before entering an amount on line 16b. Leave line 10 blank. changed). Otherwise, go to line 3. Subtract line 6 from line 2. Otherwise, go to line 6 Before you begin: Yes. □ No. 10. overs, including special rules that apply to rollovers from designated Roth acon See Pub. 575 for more details on rollcounts, partial rollovers of property, and distributions under qualified domestic If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "To-You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instrucline 16a and the taxable part on line 16b. If you or the plan participant 1936, you could pay less tax on tal distribution" box in box 2b checked. was born before January

			ove THEN enter on line 3	410	360	310	260	210
300	240	170	Table 2 for Line 3 Ab					
55 or under 56–60	91-65	66–70 71 or older	IF the combined ages at annuity starting date were	110 or under	111–120	121–130	131–140	141 or older
				300 260 240 170 120 Table 2 for Line 3 Above	300 240 240 170 170 Table 2 for Line 3 Above	300 260 240 170 120 Table 2 for Line 3 Above	300 260 240 170 120 Table 2 for Line 3 Above	300 260 240 170 170 Table 2 for Line 3 Above

966

Table 1 for Line 3 Above

If you received an overpayment of compensation in 2013 and you repaid any of it in 2013, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2013, you repaid unemployment compensation that you unemployment

-27-

2013 Form 1040—Lines 20a and 20b

2013 Form 1040—Lines 20a Through 21

year, you can deduct the amount repaid on Schedule A, line 23. But if you reincluded in gross income in an earlier paid more than \$3,000, see Repayments in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 the amount of any benefits you repaid in ty benefits paid to you. Box 4 will show 2013. If you received railroad retirement benefits treated as social security, you showing in box 3 the total social securishould receive a Form RRB-1099.

Worksheet in these instructions to see if Use the Social Security Benefits Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following apany of your benefits are taxable.

tional IRA for 2013 and you or your ment. Instead, use the worksheets in 590 to see if any of your social security benefits are taxable and to figure You made contributions to a tradispouse were covered by a retirement plan at work or through self-employyour IRA deduction. Pub.

ble for 2013. Also, you may be able to take an itemized deduction or a credit You repaid any benefits in 2013 and your total repayments (box 4) were more than your total benefits for 2013 (box 3). None of your benefits are taxafor part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more de-

er-provided adoption benefits or income sources within Puerto Rico. In-You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employstead, use the worksheet in Pub. 915. tails, see Pub. 915. from

Line 21

Other Income

ule C, C-EZ, or F, even if you do not have any business expenses. Also, do not Do not report on this line any income from self-employment or fees received as a notary Instead, you must use Schedpublic.

structions on Form 1099-MISC to find pensation shown on Form 1099-MISC sporadic activity). Instead, see the inreport on line 21 any nonemployee comunless it is not self-employment income, such as income from a hobby or out where to report that income.

Pub. 969.

List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525. Faxable income. Use line 21 to report any taxable income not reported elsewhere on your return or other schedules.

 Amounts deemed to be income main an eligible individual during the · Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lotbling losses, see the instructions for

tions for Form 8853 for Archer MSAs.

from an HSA because you did not re-

testing period. See Form 8889, Part III.

on Examples of income to report

ine 21 include the following. Most prizes and awards

tery payments, etc. For details on gam-

Jury duty pay. Also see the instruc-

 Alaska Permanent Fund dividends ions for line 36.

tate taxes, general sales taxes, or home mortgage interest. See Recoveries in Pub. 525 for details on how to figure the eceived for items deducted in an earlier year, such as medical expenses, real es- Reimbursements or other amounts amount to report.

 Reemployment trade adjustment payments should be shown in box 5 of

payments.

assistance (RTAA)

Form 1040 if any federal in-

∃E

come tax was withheld.

Attach Form(s) W-2G to

Schedule A, line 28.

 Income from the rental of personal property if you engaged in the rental for profit but were not in the business of .⊨ enting such property. Also see the

tions of excess deferrals. See Retirement Dividends on insurance policies if

Plan Contributions in Pub. 525.

they exceed the total of all net premiums Recapture of a charitable contribu-

you paid for the contract.

Loss on certain corrective distribu-

Form 1099-G.

 Income from an activity not engaged in for profit. See Pub. 535. structions for line 36.

tributions from these accounts, including ollovers, do not have to be reported on erdell education savings account (ESA) Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of he designated beneficiary in 2013, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable dis- Taxable distributions from a Covor a qualified tuition program (QTP). Form 1040.

dell ESA or a QTP. See the Instructions for Form 5329. You may have to pay an additional tax if you received a taxable distribution from a Cover Taxable distributions from a health MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical exsavings account (HSA) or an Archer

 Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster

"foreclosure" in the search box.

relief payment is taxable, attach a state-

Social Security Benefits Worksheet—Lines 20a and 20b

penses of the account beneficiary or account holder in 2013, and (b) they were not included in a qualified rollover. See

Before you begin:

Keep for Your Records

Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36). √ Complete Form 1040, lines 21 and 23 through 32, if they apply to you

If you are married filling separately and you lived apart from your spouse for all of 2013, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the Bs sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instruc-

tional tax if you received a taxable distribution from an HSA

an addi-

You may have to pay

separately and you lived apart from your spouse for all of 2013, enter \$25,000

∞

 Married filing separately and you lived with your spouse at any time in 2013, skip lines 8 through 15; multiply line 7 by 85% (85) and enter the result on line 16. Then go to line 17 ٠.

the amount on line 8 less than the amount on line 7? No. STOP

None of your social security benefits are taxable. Enter -0- on Form 1040, line 200 if you are married filing separately and you lived apart from your spouse for all of 2013, be sure you entered "D" to the right of the word "benefits" on line 20a.

Yes. Subtract line 8 from line 7

tion of a fractional interest in tangible est in Tangible Personal Property in

tion deduction relating to the contribupersonal property. See Fractional InterPub. 526. Interest and an additional 10% tax apply to the amount of the recapture. Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property

See the instructions for line 60.

6

Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all ≘

Subtract line 10 from line 9. If zero or less, enter -0-Enter one-half of line 12 Enter the **smaller** of line 9 or line 10

12. 13. 4. 15. 16. 17.

10.

Enter the smaller of line 2 or line 13

1 2 5 4 5 9 7

within 3 years of the contribution. See • Canceled debts. These amounts However, part or all of your income from the cancellation of debt may be

Recapture if no exempt use in Pub. 526.

may be shown in box 2 of Form 1099-C.

Add lines 14 and 15

Multiply line 1 by 85% (.85)

9 or

See Pub. 4681 or go RS.gov and enter "canceled debt"

nontaxable.

If any of your benefits are taxable for 2013 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details. ∞ Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 206 A 18.

Need more information or forms? Visit IRS.gov.

,29

,28

2013 Form 1040—Line 29

Keep for Your Records

Self-Employed Health Insurance Deduction Worksheet—Line 29

(ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation √ If, during 2013, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA

pension recipient, see the instructions for Form 8885 to figure the amount to enter on line 1 of this √ Be sure you have read the Exception in the instructions for this line to see if you can use this

ment showing the total payment re-ceived and how you figured the taxable

Nontaxable income. Do not report any nontaxable income on line 21. Examples of nontaxable income include the fol-

- Child support.
- Payments you received to help you Hardest Hit Fund or the Emergency Homeowners' Loan Program or similar pay your mortgage loan under the HFA state program.
- ance of your home mortgage under the Any Pay-for-Performance Success Payments that reduce the principal bal-Home Affordable Modification Pro
 - because of someone's death (other than Life insurance proceeds received from certain employer-owned life insurance contracts).
- you received a gift or bequest from a about it on Form 3520, Part IV. See the foreign person of more than \$15,102, have to report information Gifts and bequests. However, Instructions for Form 3520. may you

operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details. Net

220

Adjusted Gross Income

Line 23

Educator Expenses

expenses that are more than the (or \$500) limit on Schedule A, you can deduct on line 23 up to \$250 of neither spouse can deduct more If you were an eligible educator in 2013, qualified expenses you paid in 2013. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. Howthan \$250 of his or her qualified expenses on line 23. You may be able to deduct ε \$250 (ever,

ine 21. An eligible educator is a kindertor, counselor, principal, or aide who garten through grade 12 teacher, instrucworked in a school for at least 900 hours luring a school year

including computer equipment, software, and services), and other materials sense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and apcator. An expense does not have to be Qualified expenses include ordinary and necessary expenses paid in connecion with books, supplies, equipment used in the classroom. An ordinary expropriate for your profession as an eduequired to be considered necessary.

penses for home schooling or for non-athletic supplies for courses in health or physical education. Qualified expenses do not include ex-

You must reduce your qualified exsenses by the following amounts.

- Nontaxable qualified tuition pro-• Excludable U.S. series EE and savings bond interest from Form 8815.
- education savings account Any nontaxable distribution gram earnings or distributions. Coverdell earnings.

Jo

Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2. use Teletax topic For more details, 158 or see Pub. 529.

-ine 24

Sertain Business Expenses of Reservists, Performing Artists, and Fee-Basis **Government Officials**

- tional Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard Certain business expenses of Nainclude the following deductions on line 24.
- expenses as a qualified performing artist. Performing-arts-related or reserve member.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or

Health Savings Account (HSA) Deduction

Before you begin:

if contributions (other than employer contributions, rollovers, and qualified 4SA funding distributions from an IRA) were made to your HSA for 2013. See You may be able to take this deduction Form 8889.

Line 26

Moving Expenses

If you moved in connection with your

_:

Enter your net profit* and any other earned income** from the business under which the insurance

officer

month you were eligible to participate in an employer-sponsored health plan or amounts paid from

retirement plan distributions that were nontaxable because you are a retired public safety

the end of 2013, even if the child was not your dependent. But do not include amounts for any

Enter the total amount paid in 2013 for health insurance coverage established under your business spouse, and your dependents. Your insurance can also cover your child who was under age 27 at

_;

worksheet instead of Pub. 535 to figure your deduction.

(or the S corporation in which you were a more-than-2% shareholder) for 2013 for you, your

7

may be able to take this deduction. But your new workplace must be at least 50 job or business or started a new job, you miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 or see Form 3903.

<u>ښ</u>

Line 27

Self-Employment Tax Deductible Part of

If you were self-employed and owe self-employment tax, fill in Schedule SE ule SE, the deductible part of your self-employment tax is on line 6. If you to figure the amount of your deduction. If you completed Section A of Schedcompleted Section B of Schedule SE, it is on line 13.

daughter, stepchild, adopted child, or foster child (defined in the line 6c in-

Line 28

SIMPLE, and Qualified Plans Self-Employed SEP,

you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517. If you were self-employed or a partner,

Line 29

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child

ed under your business. Your personal services must have been a material in-If you are filing Schedule C, C-EZ, or F,

come-producing factor in the business.

The insurance plan must be establish-

**Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned

income is your Medicare wages (box 5 of Form W-2) from that corporation.

If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the

amount from Schedule SE, Section B, line 4b.

Schedule A

Form 1040, line 29. Do not include this amount in figuring any medical expense deduction on Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on

Conservation Reserve Program payments exempt from self-employment tax plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include

the policy can be either in your name or in the name of the business. who was under age 27 at the end of 2013, even if the child was not your dependent. A child includes your son,

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and repayport the premiums as guaranteed

on

net profit for the year reported

 You were a partner with net earn- You used one of the optional methods to figure your net earnings from You received wages in 2013 from

ings from self-employment. Schedule C, C-EZ, or F.

· You were self-employed and had a

One of the following statements must

er in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation If the policy is in your name and you ration must reimburse you. You can debursed as wages in box 1 of your Form W-2 in 2013 and you also report the premium payments or reimbursements as If you are a more-than-2% shareholdcan pay them and report them as wages. pay the premiums yourself, the S corpoduct the premiums only if the S corporation reports the premiums paid or reimwages on Form 1040, line 7.

> an S corporation in which you were a more-than-2% shareholder. Health in-

self-employment on Schedule SE.

surance premiums paid or reimbursed by the S corporation are shown as wages on

of 2013, do not use amounts paid for coverage for that month to figure the de-But if you were also eligible to parlicipate in any subsidized health plan ployer for any month or part of a month ance coverage for that month cannot be used to figure the deduction. Also, if dized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end maintained by your or your spouse's emin 2013, amounts paid for health insuryou were eligible for any month or part of a month to participate in any subsiduction.

ricipate in a subsidized health plan maintained by your spouse's employer from you cannot use amounts paid for health hrough December to figure your deduc-Example. If you were eligible to par-30 through December 31, for coverage September nsurance

pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure Medicare premiums you voluntarily be used to figure

Need more information or forms? Visit IRS.gov.

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2013 Form 1040—Line 32

apart from your spouse for all of

lived

tirement savings contributions

E

You may be able to take the recredit. See the line 50 instruc-

cause you are a retired public safety of-ficer cannot be used to figure the deducthe deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable be-

For more details, see Pub. 535.

Exception. Use Pub. 535 instead of the use the Self-Employed Health Insurance Deduction Worksheet to figure the If you qualify to take the deduction, amount you can deduct.

tion Worksheet in these instructions to You had more than one source of figure your deduction if any of the folincome subject to self-employment tax.

- You file Form 2555 or 2555-EZ.
- · You are using amounts paid for insurance to qualified long-term care

Line 30

igure the deduction.

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 31a and 31b

Alimony Paid

or separation instrument, you may be able to take this deduction. Use TeleTax If you made payments to or for your spouse or former spouse under a divorce topic 452 or see Pub. 504.

Line 32

RA Deduction



If you made any nondeductible contributions to a traditional ment (IRA) for 2013, you must report individual retirement arrangethem on Form 8606.

al IRA for 2013, you may be able to take IRA deduction. But you, or your spouse if filing a joint return, must have and separate maintenance payments had earned income to do so. For IRA purposes, earned income includes alimo-If you made contributions to a traditionreported on line 11. If you were a meman

come includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590. A statement should ber of the U.S. Armed Forces, earned inbe sent to you by June 2, 2014, that shows all contributions to your traditional IRA for 2013.

Use the IRA Deduction Worksheet to 11-item list before you fill in the workfigure the amount, if any, of your IRA deduction. But read the sheet.

Self-Employed Health Insurance Deduc-

10. Do not include any repayments of

Schedule A.

qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see

were billed separately and paid by you

1. If you were age 70th or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA for 2013 or treat them as nondeduc-

2. You cannot deduct contributions tible contributions. tions for line 50.

tribution to your traditional IRAs shown

on line 32 plus any nondeductible conon Form 8606 is less than your total traditional IRA contributions for 2013, see

Pub. 590 for special rules.

By April I of the year after the

70%, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to fig-

year in which you turn age

T P

11. If the total of your IRA deduction

Qualified reservist repayments in Pub.

590.

to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instruc-

see Pub. 590 to figure the amount, if any, of your IRA deduction. If you are filing a joint return and you or your spouse made contributions for 2013, do not use the IRA Deduction to both a traditional IRA and a Roth IRA Worksheet in these instructions. Instead,

your Form W-2. But you may be able to take the retirement savings contributions are not included as income in box 1 of rals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts 4. You cannot deduct elective defercredit. See the instructions for line 50.

If you made contributions to your IRA in 2013 that you deducted for 2012, do not include them in the worksheet.

etc.) at work or through self-employ-ment, your IRA deduction may be re-duced or eliminated. But you can still

make contributions to an IRA even if

you cannot deduct them. In any case, the income earned on your IRA contribuThe "Retirement plan" box in box 13

tions is not taxed until it is paid to you.

of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you

were self-employed and had a SEP,

SIMPLE, or qualified retirement plan.

(qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE,

If you were covered by a retirement plan

Were You Covered by a

Retirement Plan?

ure the minimum required distribution,

see Pub. 590.

plan or nongovernmental section 457 plan that is included in box 1 of your W-2 with code Z, or (c) box 15b of nonqualified deferred compensation Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form Form 1099-MISC. If it is not, contact your employer or the payer for the 6. If you received income from amount of the income.

plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590 to figure the amount, if any, of your IRA

duct contributions to your spouse's IRA. Enter the total IRA deduction for you

8. Do not include qualified rollover Instead, see the instructions for lines 15a 9. Do not include trustees' fees that for your IRA. These fees can be deducted only as an itemized deduction on

and your spouse on line 32.

contributions in figuring your deduction.

and 15b.

Married persons filing separately. If sidered covered by a plan unless you you were not covered by a retirement plan but your spouse was, you are con-

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Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS.gov.

-35-

-34

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2013 Form 1040—Line 32

IRA Deduction Worksheet—Line 32

If you were age 70% or older at the end of 2013, you cannot deduct any contributions made to your traditional IRA or areat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70% or older at the end of cannot 2013. If you are married filing jointly and only one spouse was under age 70% at the end of 2013, complete this worksheet only for that spouse.

Befu	Before you begin: \(\frac{1}{2}\) Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet. \(\frac{1}{2}\) Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36). \(\frac{1}{2}\) Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36). \(\frac{1}{2}\) Figure any write-in adjustments to be entered on the dotted line next to from 1040, line 32. If you do not, you may get a math error notice from the IRS.	this lir ine ney your s your s	ne. You may not b et to line 36 (see the pouse for all of 20 error notice from 1	e able to ne instra 113, ent he IRS	o use this worksheet. octions for line 36).	
			Your IRA	S	Spouse's IRA	
1a. b.	Were you covered by a retirement plan (see Were You Covered by a Retirement Plan?)? If married filing jointly, was your spouse covered by a retirement plan?	1a.	☐ Yes ☐ No		N N	
	Next. If you checked "No" on line 1a (and "No" on line 1b if married filling jointly), skip lines 2 through 6, earter the applicable amount below on line 7a (and line 7b; fapplicable), and go to line 8. • \$5,500, if under age 50 at the end of 2013. • \$6,500, if go 70 or older but under age 70½ at the end of 2013. Otherwise no to line 50.					
2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2013, enter \$69,000.					
		2a.		ъ.		
હ	2013, enter \$10,000. Enter the amount from Form 1040, line 22 3.					
4 v.	total of the amounts from Form 1040, lines in 31a, plus any write-in adjustments you the dotted line next to line 36	ű		ú		
9	No. (\$100) None of your IRA contributions are deductible. For details on type nondeductible IRA contributions, see Form \$600.			į		
	Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you. • If single, head of household, or married filing separately, and the result is 50 (1000 or more, enter the applicable summare below an line 7 for that column and no 6 line 8					
	announce occupant must be started in the communication of 1. \$5,500, if age \$50 or older but under age 70 fz at the end of 2013. If see \$500, if age \$50 or older but under age 70 fz at the end of 2013 started in the result is less than \$10,000, go to line 7.	6a.		9		
	• If married filing jointly or qualifying widow (ev), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line? To from that column and go to line 8. i. \$55,500; if under age 50 at the end of 2013, ii. \$6,500 if gae 50 or older but under age 70 \frac{1}{1}\$ at the end of 2013.					

IRA Deduction Worksheet—Continued

2013 Form 1040—Line 32

Spouse's IRA													
Your IRA			-dr									TIP	12b
	you. If the \$10 (for , enter the	/ by 55% is age	% (.275) 7a. age 50 or la or lb, d						Ì		90 (\$12,000 if ,000 if both here and use on.	April 15, on 11a.	, enter the Add the ine 32. Or, if
	Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.	 Single, head of household, or married filing separately, multiply by 53% (55) (or by 65% (65) in the column for the IRA of a person who is age 50 or older at the end of 2013). 	Married filing jointly or qualifying widow(er), multiply by 27.5% (275) (or by 32.5% (325) in the column for the IRA of a person who is age 50 or older at the end of 2013). But if you checked "No" on either line la or 1b, then in the column for the IRA of the person who was not covered that eiternem plan, multiply by 55% (.55) (or by 65% (.65) if age 50 or older at the end of 2013).	Enter the total of your (and your spouse's if filing jointly):	 Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32. 	Alimony and separate maintenance payments reported on Form 1040, line 11.	• Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.	Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Cenerally, this is your (and your spouse's if filing jointly) are earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter 40. For more details, see Ph.	.6	10.	Ifmarried filing jointly and line 10 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2013, \$13,000 if looth spouses are age 50 or older at the end of 2013), stop there and use the worksheet in Pub. 590 to figure your IRA deduction.	Enter traditional IRA contributions made, or that will be made by April 15, 2014, for 2013 to your IRA on line 11a and to your spouse's IRA on line 11b	On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeducible contribution (see Form 8606)
	Multiply lines 6a and result is not a multiple example, increase \$4 result. But if it is less	• Single, head of household, or (.55) (or by 65% (.65) in the co 50 or older at the end of 2013).	• Married filing jointly or qu (or by 32.5%, (325) in the co older at the end of 2013). Bt then in the column for the IF by a retirement plan, multipl or older at the end of 2013).	Enter the total of you jointly):	 Wages, salaries, tip amount reported in b are explained earlier 	 Alimony and separate mainter reported on Form 1040, line 11. 	 Nontaxable combat reported in box 12 of 	Enter the earned income you (and your s filing jounly) received as a self-employe or a partner. Generally, this is your (and spouse's if filing jointly) net earnings fro self-employment if your personal service material income-producing fatero, minused deductions on Form 1040, lines 27 and 21 less, enter-O-, For more details, see Phi.	590	Add lines 8 and 9 .	If marries one spouses caution	Enter traditional IRA 2014, for 2013 to you line 11b	On line 12a, enter the smallest of line 7b, 1 amounts on lines 12a you want, you can de nondeductible contri
	1 -			œ				6		10.		∺	12.

2013 Form 1040—Lines 34 Through 40

2013 Form 1040—Line 33

Line 33

Student Loan Interest Deduction

on a You can take this deduction only if all of the following apply.

 Your filing status is any status exqualified student loan (defined later). You paid interest in 2013

eept married filing separately.

• Your modified adjusted gross income (AGI) is less than: \$75,000 if sinjointly. Use lines 2 through 4 of the worksheet below to figure your modigle, head of household, or qualifying widow(er); \$155,000 if married filing fied AGI.

· You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2013 tax return.

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Use the worksheet in these instructions to figure your student loan interest

your student loan interest deduction if Exception. Use Pub. 970 instead of the worksheet in these instructions to figure or you exclude income from sources you file Form 2555, 2555-EZ, or 4563, within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education excenses for any of the following individuals who was an eligible student.

Yourself or your spouse.

claimed as a dependent for the year the oan was taken out except that: Any person you ė.

The person filed a joint return,

Any person who was your decould have The person had gross income that was equal to or more than the exemption amount for that year (\$3,900 for 2013), bendent when the loan was taken out.

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds untract purchased under such a plan. For However, a loan is not a qualified der a qualified employer plan or a condetails, see Pub. 970.

Qualified higher education expenses. board, and related expenses such as Qualified higher education expenses generally include tuition, fees, room and books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, schools. For details, see Pub. 970. certain and universities,

Domestic Production Activities Deduction

Line 35

For details, see Form 8903 and its in-

the appropriate box(es) on line 39a. If you were married and checked the box appropriate box(es) for your spouse. Be or were blind at the end of 2013, check on Form 1040, line 6b, and your spouse was born before January 2, 1949, or was blind at the end of 2013, also check the sure to enter the total number of boxes checked. Do not check any box(es) for If you were born before January 2, 1949, your spouse if your filing status is head

Blindness

of household.

If you were not totally blind as of December 31, 2013, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

 You cannot see better than 20/200 in your better eye with glasses or contact enses, or as

ployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as Contributions to section 501(c)(18) "Sub-Pay TRA."

(D) pension plans (see Pub. 525). Identi-· Contributions by certain chaplains to section 403(b) plans (see Pub. 517). fy as "501(c)(18)(D)."

above, you can get a statement certified by your eye doctor (ophthalmologist or

If your eye condition is not likely to improve beyond the conditions listed

Your field of vision is 20 degrees

or less.

Your deduction may be reduced if you had oil-related qualified production

activities income.

Line 39b

records.

You must keep the statement for your

optometrist) to this effect instead.

return, check the box on line 39b. Also alien. But if you were a dual-status alien spouse who was a U.S. citizen or resident alien at the end of 2013 and you and your spouse agree to be taxed on your combined worldwide income, do arately (box 3 is checked), and your spouse itemizes deductions on his or her check that box if you were a dual-status and you file a joint return with your If your filing status is married filing sepnot check the box.

-ine 40

temized Deductions or Standard Deduction

In most cases, your federal income tax vill be less if you take the larger of your

Fax and Credits

If you paid qualified tuition and fees for ent(s), you may be able to take this de-

Tuition and Fees

yourself, your spouse, or your depend-

include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

 Archer MSA deduction (see Form Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on 8853). Identify as "MSA."

See the instructions for lines 49 and 66

for details.

credit for your educational ex-

You may be able to take

duction. See Form 8917.

penses instead of a deduction.

 Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profthe jury. Identify as "Jury Pay."

You may be able to deduct up to 9% of

your qualified production activities in-

come from the following activities.

 Reforestation amortization and expenses (see Pub. 535). Identify it. Identify as "PPR." "RFST."

1. Construction of real property per-

formed in the United States.

Repayment of supplemental unem-

Engineering or architectural services performed in the United States for construction of real property in the Uni-

(dentify as "403(b)."

puter software, and sound recordings

part in the United States,

Any lease, rental, license, sale, a. Tangible personal property, comthat you manufactured, produced, grew, or extracted in whole or in significant b. Any qualified film you produced,

ted States.

exchange, or other disposition of:

· Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the exent of gross income from such actions (see Pub. 525). Identify as "UDC."

c. Electricity, natural gas, or potable

or

water you produced in the United States. In certain cases, the references above to the United States include Puerto Rico.

· Attorney fees and court costs you baid in connection with an award from he IRS for information you provided hat helped the IRS detect tax law violaions, up to the amount of the award includible in your gross income. Identify as "WBF." If line 37 is less than zero, you may have

• The sale of food and beverages you

come derived from:

prepared at a retail establishment;

The deduction does not apply to in-

Line 37

a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

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• The lease, rental, license, sale, exchange, or other disposition of land.

Keep for Your Records Student Loan Interest Deduction Worksheet—Line 33

4 Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
4 Be sure you have read the Exception in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction. Enter the total interest you paid in 2013 on qualified student loans (see the instructions for line 33). Do not enter more Before you begin: than \$2,500 ...

7 Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 Enter the amount from Form 1040, line 22

Enter the amount shown below for your filing status · Single, head of household, or qualifying widow(er)-\$60,000

4

Is the amount on line 4 more than the amount on line 5? Married filing jointly—\$125,000

Skip lines 6 and 7, enter -0- on line 8, and go to line 9. No.

Subtract line 5 from line 4 . . . ☐ Yes. 7.

Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 Multiply line 1 by line 7

œ.

Form 1040, line 33. Do not include this amount in figuring any other deduction on your return (such as on Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Schedule A, C, E, etc.)

· Property you leased, licensed, or The transmission or distribution of electricity, natural gas, or potable water; rented for use by any related person;

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65

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2013 Form 1040-Line 40 Keep for Your Records Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above. * Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the Do not use the number of exemptions THEN your standard deduction is ... \$13,400 14,600 15,800 17,000 \$7,600 \$7,300 8,500 9,700 10,900 \$10,450 За. 3b. c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40 3c. ۲, Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent. b. If born before January 2, 1949, or blind, multiply the number on Form 1040, line 39a, by \$1,200 a. Enter the smaller of line 1 or line 2. If born after January 1, 1949, and not blind, stop here and Standard Deduction Chart for People Who Were Born Before January 2, 1949, or Were Blind from line 6d. amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27. Standard Deduction Worksheet for Dependents—Line 40 enter this amount on Form 1040, line 40. Otherwise, go to line 3b AND the number in the box above is ... ☐ Yes. Add \$350 to your earned income. Enter the total Married filing jointly or qualifying widow(er)—\$12,200 Enter the amount shown below for your filing status. Single or married filing separately—\$6,100 Is your earned income* more than \$650? (\$1,500 if single or head of household) Head of household—\$8,950 Form 1040, line 39a Enter the number from the box on Enter \$1,000 Standard deduction. Married filing separately Qualifying widow(er) Married filing jointly Head of household . No. IF your filing status is ... Single zero, even if you were born before Janu-If the amount on line 38 is over \$150,000, use the Deduction for Exemptions Worksheet to figure your deducary 2, 1949, or were blind. ion for exemptions. Exemptions Line 42 If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Chart for People claimed as a dependent on someone Who Were Born Before January 2, **Exception 3 – box on line 39b checked.** If you checked the box on line 39b, your standard deduction is else's 2013 return, use the Standard Deduction Worksheet for Dependents to Exception 2 - box on line 39a checked. figure your standard deduction. 1949, or Were Blind. itemized deductions or standard deduc-To figure your itemized deductions, fill Exception 1 - dependent. If you, or your spouse if filing jointly, can be Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of line 40. 2013 Form 1040-Lines 40 and 42 Itemized Deductions Standard Deduction in Schedule A.

2013 Form 1040—Line 44

Schedule D, lines 15 and 16, are both

more than zero.

You are filing Schedule

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may

Earned Income Tax Worksheet instead.

2013 Form 1040-Lines 42 and 44

Deduction for Exemptions Worksheet—Line 42

(5170) Multiply \$3,900 by the total number of exemptions claimed on Form 1040, line 6d, and enter the

result on line 42.

□ No.

_;

Continue.

☐ Yes.

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Multiply \$3,900 by the total number of exemptions claimed on Form 1040, line 6d

Enter the amount shown below for your filing status Enter the amount from Form 1040, line 38

Keep for Your Records

Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status?

3. Was a full-time student over age 18 and under age 24 at the end of 2013 and did not have earned income that was But if the child files a joint return for 2013 or if neither of the child's parents more than half of the child's support.

was alive at the end of 2013, do not use Form 8615 to figure the child's tax.

considered to be age 18 at the end of 2013; a child born on January 1, 1995, is considered to be age 19 at the end of 2013; a child born on January 1, 1990, is considered to be age 24 at the end of A child born on January 1, 1996,

Tax Worksheet. Use the Qualified sheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following Dividends and Capital Gain Tax Workand you reported capital gain distribu-

Instructions for Schedule D to figure the But if you are filing Form 2555 or amount to enter on Form 1040, line 44. 2555-EZ, you must use the Foreign

• You do not have to file Schedule D You reported qualified dividends

19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the

Oualified Dividends and Capital Gain

tions on Form 1040, line 13.

Earned Income Tax Worksheet instead.

on Form 1040, line 9b.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Work-

be less if you choose to figure it using

income averaging on Schedule J.

Was age 18 at the end of 2013 and did not have earned income that was more than half of the child's support, or

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or

> less than \$100,000, you must use the Tax Table, later in these instructions, to Worksheet. If your taxable income is rect column. If your taxable income is or Tax Computation figure your tax. Be sure you use the cor-\$100,000 or more, use the Tax Computation Worksheet right after the Tax Ta-

You may owe this tax if you claimed an

Recapture of an education credit.

Line 44

education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was re-8863 for more details. Check box c and enter the amount and "ECR" in the

ceived in 2013 for the student. See Form

Include in the total on line 44 all of the

following taxes that apply.

 Tax on your taxable income. Figure the tax using one of the methods de-

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than \$2,000 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who eiyour tax if any of the following applies.

> ☐ Yes. See chapter 30 of Pub. 17 for details, including who is eligible and we will send you a refund. If you did not

tax on your taxable income for you?

 Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate

propriate box.

lump-sum distributions). Check the ap-

dividends). Check the appropriate box.

what to do. If you have paid too much,

□ No. Use one of the following meth-

ods to figure your tax.

pay enough, we will send you a bill.

box c and enter the amount and "962" in the space next to that box. Attach a

rates). See section 962 for details. Check

statement showing how you figured the

However, do not use the Tax Table or Tax Computation Worksheet to figure

box c and enter the amount of the tax

and "1291" in the space next to that box. Do you want the IRS to figure the

relating to a section 1291 fund. Check

Any tax from Form 8621, line 16e,

 Tax from Form(s) 8814 (relating to the election to report child's interest or Tax from Form 4972 (relating to

scribed here.

space next to that box.

1. Was under age 18 at the end of 2013,

+

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.040, line 42

7 ∞ 6

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(stop) Enter -0- on

(\$61,250 if married filing separately).

line 42

Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, increase it to the next higher whole

Subtract line 4 from line 3. If the result is more than \$122,500

ó

Married filing separately—\$150,000

Head of household—\$275,000

· Married filing jointly or qualifying

widow(er)-\$300,000 Single —\$250,000

Multiply line 2 by line 7 Deduction for exemptions. Subtract line 8 from line 2. Enter the result here and on Form

Multiply line 6 by 2% (.02) and enter the result as a decimal

number (for example, increase .00004 to 1)

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43

2013 Form 1040—Line 44 2013 Form 1040—Line 44

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

Worksh
Tax
Gain
Capital
and
Dividends
Qualified

Keep for Your Records

eet-Line 44

	Before you begin: \(\) See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
If Form 1040, line 43, is zero, do not complete this worksheet.	4 Before completing this worksheet, complete from 1040 intolign the 45. If you do not have to file Schedule D and you received camial gain distributions he sure you checked
Enter the amount from Form 1040 line 43	the box on line 13 of Form 1040.
Lenter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or	1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555,EPT/relating to foreign comed incomes enter the amount from
Form 2535-E.Z, line 18	line 3 of the Foreign Earned Income Tax Worksheet
	2. Enter the amount from 1040, line 90* 2.
Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615,	3. Are you ming schedule D?
Whichever applies, see the institutions for time 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line) 4.	Schedule D. If either line 15 or line 16 is
6. Tax on the amount on line 2. If the amount on line 2 is less than \$100,000, use the Tax Table to	blank or a loss, enter -0- No. Frier the amount from Form 1040 line 13
Norksheet S.	4. Add lines 2 and 3
. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0. Also include this amount on	5. If filing Form 4952 (used to figure investment

*Enter the amount from line 3 above on line I of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dridenks and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

Ifyou do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet to whitehever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040). 3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess

.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Winesthese!
2.	Enter the amount from Form 1040, line 9b* 2.
ж.	Are you filing Schedule D?*
	\square Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter 0 .
4	orm 1040, line 13
ં	2 (used to figure investment eduction), enter any amount from n. Otherwise, enter -0-
6.	enter -0
7.	Subtract line 6 from line 1. If zero or less, enter -0
∞ i	Enter: \$36,250 if single or married filing separately, \$25,500 if married filing jointly or qualifying widow(er), }
9.	Enter the smaller of line 1 or line 8
10.	Enter the smaller of line 7 or line 9
Ξ	Subtract line 10 from line 9. This amount is taxed at 0%
15.	Enter the smaller of line 1 or line 612.
13.	Enter the amount from line 11
4.	Subtract line 13 from line 12
15.	Enter:
	\$400,000 if single, \$225,000 if married filing separately, \$450,000 if married filing jointly or qualifying widow(er), \$455,000 if head of household.
16.	Enter the smaller of line 1 or line 15
17.	Add lines 7 and 11
18.	Subtract line 17 from line 16. If zero or less, enter -0
19.	Enter the smaller of line 14 or line 1819.
20.	Multiply line 19 by 15% (.15)
21.	
22.	
23.	Multiply Ime 22 by 20% (.20)
24.	Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet Worksheet
25.	Add lines 20, 23, and 24
26.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet 26.
27.	Tax on all taxable income. Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 255 or 255.EL, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Theome Tax Worksheet
*Ifv	

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2013 Form 1040—Line 51

2013 Form 1040—Lines 45 Through 50

Line 45

Alternative Minimum Tax

tax for Use Form 6251 to figure the amount, if of your alternative minimum (AMT). Also see the Instructions Form 6251 to see if you must file



is available on IRS.gov to help you see if you should fill out Form 6251. Enter "AMT Assistant" in An electronic "AMT Assistant" the search box.

Line 47

Foreign Tax Credit

If you paid income tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

plete Form 1116 to take this credit if all Exception. You do not have to comof the following apply.

income was from interest and dividends tax paid on it were reported to you on 1099-INT, Form 1099-DIV, or 1. All of your foreign source gross and all of that income and the foreign Schedule K-1 (or substitute statement). Form

was not more than \$300 (not more than 3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to some-2. The total of your foreign taxes \$600 if married filing jointly).

4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.

All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do support terrorism.

Do you meet all five requirements

 \square Yes. Enter on line 47 the smaller of (a) your total foreign taxes, or (b) the amount on Form 1040, line 44.

Line 50

 $\hfill\square$ No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Contributions Credi Retirement Savings

(Saver's Credit)

Line 48

Dependent Care Expenses Credit for Child and

over contributions, to a traditional or Roth IRA; (b) elective deferrals to a

> You may be able to take this credit if you paid someone to care for:

Your qualifying child under age 13

mental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the

401(k) or 403(b) plan (including designated Roth contributions) or to a govern-

- disabled person who could not care for himself or herself, or Your disabled spouse or any other whom you claim as your dependent,
- Your child whom you could not claim as a dependent because of the rules for Children of divorced or separated parents in the instructions for line 6c.

However, you cannot take the credit

if either of the following applies.

line 38, is more than \$29,500 (\$44,250 if head of household; \$59,000 if married

1. The amount on Form

federal Thrift Savings Plan); or (d) con-

tributions to a 501(c)(18)(D) plan.

For details, use TeleTax topic 602 or see Form 2441.

made the

The person(s) who

filing jointly).

qualified contribution or elective deferral (a) was born after January 1, 1996, (b) is claimed as a dependent on some-

one else's 2013 tax return, or (c) was a

student (defined next).

You were a student if during any part

of 5 calendar months of 2013 you:

Were enrolled as a full-time stu-

· Took a full-time, on-farm training

dent at a school, or

course given by a school or a state,

county, or local government agency.

A school includes a technical, trade, mechanical school. It does not include an on-the-job training course, cor-

Line 49

Education Credits

spouse, or your dependent to enroll in or If you (or your dependent) paid qualified expenses in 2013 for yourself, your attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

one else's (such as your parent's) 2013 You, or your spouse if filing jointly, are claimed as a dependent on sometax return.

 Your filing status is married filing separately.

respondence school, or school offering

courses only through the Internet.

For more details, use TeleTax topic

610 or see Form 8880.

- is \$90,000 or more (\$180,000 or more if • You are taking a deduction for tuition and fees on Form 1040, line 34, for The amount on Form 1040, line 38, married filing jointly). he same student.
- · You, or your spouse, were a nonresident alien for any part of 2013 unless

ments, see the Instructions for Form

For more details on these require-

2013 Child Tax Credit Worksheet - Line 51 your filing status is married filing joint-

Keep for Your Records

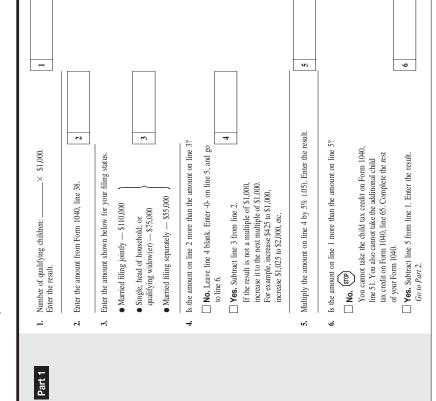
1. To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2013, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked

- 2. If you do not have a qualifying child, you cannot claim the child tax credit. the box on Form 1040, line 6c, column (4), for each qualifying child.
- 3. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
 - 4. Do not use this worksheet, but use Pub. 972 instead, if:

You may be able to take this credit if

you, or your spouse if filing jointly, made (a) contributions, other than roll-

- a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit,
 - b. You are excluding income from Puerto Rico, or
 - c. You are filing Form 2555, 2555-EZ, or 4563.



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45

4

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· A stove that burns biomass fuel to neat your home or to heat water for use Residential energy efficient property Qualified small wind energy prop-Residential Energy Credits and quality standards. or loss in your home. Exterior doors. or oil water heaters. gain in your home. United States. in your home. Line 52 during 2013 States. erty **32** Enter this amount on Before you begin Part 2: Vigure the amount of any credits you are claiming on Form 5695, Part II; Form 8910; Form 8936, or Schedule R. Keep for Your Records Form 1040, line 51. 1040 7 6 10 First, complete your Form 1040 through lines 64a and 64b. Then, use Schedule 8812 to figure any additional child tax You may be able to take the additional child tax credit on Form 1040, line 65, if you answered "Yes" on line 9 or This is your child tax Is the amount on line 6 more than the amount on line 9? You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below additional child tax credit. See the Are the amounts on lines 7 and 8 the same? Enter the amount from Form 1040, line 46. Also, you may be able to take the ☐ Yes. Enter the amount from line 9. Enter the amount from line 6. ■ No. Subtract line 8 from line 7. 2013 Child Tax Credit Worksheet — Continued line 10 above. Add any amounts from: Form 1040, line 50 + Form 5695, line 30 + Form 8910, line 15 + Form 8936, line 23 + Schedule R, line 22 + Form 1040, line 48 + Form 1040, line 49 + Form 1040, line 47 00 Enter the total. ☐ Yes. (§ No. ₽ 6 <u>.</u> 2013 Form 1040—Line 51 Part 2

credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following

 Qualified solar electric property for use in your home located in the United

erty for use in your home located in the Qualified solar water heating prop-

led on or in connection with your main Qualified fuel cell property instalhome located in the United States. your for use in connection with home located in the United States. Qualified geothermal heat

property installed on or in connection with your home located in the United dund

any of the following improvements to Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for your main home located in the United States in 2013 if they are new and meet certain requirements for energy efficien-

ally apply only to individuals who are

tion, self-employed, or who have rental

property. See Form 3800 or Pub. 334.

cy.

• Any insulation material or system primarily designed to reduce heat gain

Exterior windows (including sky-

or local government gave you a mort-gage credit certificate, see Form 8396.

• Credit for the elderly or the disa-

 A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat

to take this credit if you paid expenses to

· Adoption credit. You may be able adopt a child or you adopted a child with special needs and the adoption became final in 2013. See the Instructions for

bled. See Schedule R.

if the items meet certain performance You may also be able to take this credit for the cost of the following items

 Certain electric heat pump water neaters, electric heat pumps, central air conditioners, and natural gas, propane,

boiler that uses natural gas, propane, or A qualified furnace or hot water

cle placed in service after 2006. You can

claim this credit only if you have an electric vehicle passive activity credit

 An advanced main air circulating an used in a natural gas, propane, or oil

2013 Form 1040—Lines 52 Through 57

carried forward from a prior year. See Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during Alternative fuel vehicle refueling Credit to holders of tax credit

Form 8834.

housing corporation, you are treated as a tenant-stockholder in a cooperative having paid your proportionate share of any costs of such association or corpora-Condos and co-ops. If you are a member of a condominium management association for a condominium you own or

property credit. See Form 8911.

2013.

bonds. See Form 8912.

More details. For details, see Form tion for purposes of these credits. 5695.

Other Taxes

Line 57

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of the following credits

Other Credits

Line 53

on line 53 and check the appropriate

box(es). Check all boxes that apply.

box c is checked, also enter the applicable form number. To find out if you can

take the credit, see the form or publica- General business credit. This credit consists of a number of credits that usupartners, shareholders in an S corpora-

tion indicated.

Enter the total of any taxes from Form 4137 and Form 8919. Check the appro-Form 4137. If you received tips of \$20 or more in any month and you did not you must pay the social security and Medicare or railroad retirement (RRTA) report the full amount to your employer, priate box(es).

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tax on the unreported tips.

If you paid alternative minimum tax in a

prior year, see Form 8801.

Mortgage interest credit. If a state

Credit for prior year minimum tax

To figure the social security and tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax. Medicare

CAUTION curity and Medicare or RRTA tax due on tips you received but did not You may be charged a penalty equal to 50% of the social sereport to your employer.

first-time

District of Columbia

Form 8839.

homebuyer credit. You cannot claim this

credit for a home you bought after 2011 You can claim it only if you have

Form 8919 to figure your share of the unreported tax. Include on line 57 the amount from line 13 of Form 8919. Include the amount from line 6 of Form Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use 8919 on Form 1040, line 7.

See

credit carryforward from 2012.

Form 8859

 Qualified plug-in electric drive mo- Qualified electric vehicle credit. You cannot claim this credit for a vehi-

tor vehicle credit. See Form 8936.

47-

46

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2013 Form 1040—Lines 60 and 62

See section 409A(a)(1)(B) for details

Identify as "NQDC."

Line 58

Other Qualified Retirement Additional Tax on IRAS, Plans, etc

If any of the following apply, see Form and its instructions to find out if you owe this tax and if you must file 5329

1. You received an early distribution fied endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modirollover contribution.

ings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs). Excess contributions were made to your IRAs, Coverdell education sav-3. You received taxable distributions from Coverdell ESAs or qualified

4. You were born before July tuition programs.

quired distribution from your IRA or 1942, and did not take the minimum reother qualified retirement plan.

229

to file Form 5329. Instead, multiply the the heading Other Taxes to the left of line 58 to indicate that you do not have Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of Form 1099-R, you do not have taxable amount of the distribution by 10% (.10) and enter the result on line 58. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form as the exceptions for qualified 1099-R or you qualify for an exception, medical expenses, qualified higher eduhomebuyer distributions, or a qualified cation expenses, qualified reservist distribution. such

Line 59a

Household Employment

taxes emhaving a household Enter the household employment for owe

see Schedule H and its instructions to ployee. If any of the following apply, find out if you owe these taxes.

to an employee who was under age 18 at You paid any one household employee (defined below) cash wages of \$1,800 or more in 2013. Cash wages include wages paid by check, money order, etc. But do not count amounts paid any time in 2013 and was a student.

You withheld federal income tax during 2013 at the request of any household employee.

cash wages of \$1,000 or more in any calendar quarter of 2012 or 2013 to household employ-You paid total ees.

what will be done and how it will be Any person who does household work is a household employee if you can control Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers. done.

Line 59b

First-time Homebuyer Credit Repayment

Enter the first-time homebuyer credit Disposed of the home within 36 you have to repay if you:

 Stopped using the home as your main home within 36 months after buymonths after buying it,

 Bought the home in 2008. ing it, or

If you bought the home in 2008 and owned and used it as your main home for all of 2013, you can enter your 2013 repayment on this line without attaching Form 5405.

details and for exceptions to the repaystructions if the home you bought was See the Form 5405 instructions for ment rule. Also see the Form 5405 indestroyed, condemned, or sold under threat of condemnation and you did not buy a new home within 2 years.

Other Taxes Line 60

Use line 60 to report any taxes not reported elsewhere on your return or other

48

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see the form or publication indica-Enter on line 60 the total of all of schedules. To find out if you owe the the following taxes you owe. tax, ted.

 Additional tax on health savings account (HSA) distributions (see Form 2. Additional tax on an HSA because you did not remain an eligible in-

amount of each tax and the code.

8889, Part II). Identify as "HSA."

Form 8959 and its instructions if the total of your 2013 wages and self-employment See Additional Medicare Tax. income was more than:

dividual during the testing period (see

3. Additional tax on Archer MSA distributions (see Form 8853). Identify

as

Ė

Part

Form 8889,

'HDHP."

 \$125,000 if married filing separately, • \$250,000 if married filing jointly,

• \$200,000 if single, head of house-Also see Form 8959 if you had railroad retirement (RRTA) compensation that was more than the amount just listed hold, or qualifying widow(er). that applies to you.

vantage MSA distributions (see Form 8853). Identify as "Med MSA."

Recapture of the following cred-

4. Additional tax on Medicare Ad-

If you are married filing jointly and either you or your spouse had wages or compensation of more than withheld Additional Medicare Tax even if you do not owe the tax. In that case, you may be able to get a refund of the Form 8959 to find out how to report the withheld tax on Form 8959 and Form tax withheld. See the Instructions for \$200,000, your employer RRTA 1040

Check box a if you owe the tax.

See Form 8960 and its instructions if the amount on Form 1040, line 38, is more Income Tax. Net Investment

ly,

• \$250,000 if married filing jointly or qualifying widow(er), or

\$125,000 if married filing separate-

If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more \$200,000 if single or head household. than:

\$27,400 if married filing separate-

qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

7. Recapture of COBRA premium assistance. If you received premium ascoverage that covered you, your spouse, or any of your dependents, and your modified adjusted gross income is more than \$125,000 (\$250,000 if married fil-

under COBRA

ot ly,

• \$152,400 if married filing jointly or head or qualifying widow(er), or \$102,400 if single

household.

check box c and, in the space next to that box, enter the amount of the tax and Other taxes. For the following taxes, the code that identifies it. If you need Check box b if you owe the tax.

lax (see Pub. 560). Identify nore room, attach a statement listing the

or 9. Uncollected social security and tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identi-Medicare or RRTA tax on tips group-term life insurance. fy as "UT."

ment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received you received an excess parachute paya Form 1099-MISC, the tax is 20% the EPP shown in box 13. Identify ΈPP."

12. Excise tax on insider stock com-"ISC."

from, and dispositions of, stock of a section 1291 fund. Identify as "1291."

ing to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP." 15. Additional

g. Alternative fuel vehicle refueling

property credit (see Form 8911). Identi-

fy as "ARPCR."

eligible. Enter this additional tax as a you received for months you were not ments of the health coverage tax credit 8885, line 5, because of advance paypositive amount. Identify as "HCTC."

any tax-exempt

from the proceeds of

come should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the ceived from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This inamount required to be included in inan interest amount detersome plus

8. Section 72(m)(5) excess benefits as "Sec.

19. Additional tax on compensation payments. If

as 10. Golden parachute

11. Tax on accumulation distribution of trusts (see Form 4970). Identify "ADT."

Form

(see

credit

a. Investment credit 4255). Identify as "ICR."

b. Low-income housing credit (see Indian employment credit (see

Form 8611). Identify as "LIHCR."

pensation from an expatriated corporation. See section 4985. Identify

ment income from the sale of certain gain from certain installment sales with 13. Interest on the tax due on installresidential lots and timeshares. Identify 14. Interest on the deferred tax as "453(1)(3)."

e. Credit for employer-provided

child care facilities (see Form 8882)

Identify as "ECCFR."

f. Alternative motor vehicle credit

Form 8910).

see

'AMVCR."

Form

d. New markets credit (see

8874). Identify as "NMCR."

Form 8845). Identify as "IECR."

ی

tax on recapture of a charitable contribution deduction relata sales price over \$150,000. Identify '453A(c)."

16. Look-back interest under section 8866. Identify as "8697" or "8866."

drive

h. Qualified plug-in electric

motor vehicle credit (see Form 8936)

Identify as "8936R."

of

17. Any negative amount on Form 167(g) or 460(b). See Form 8697

mortgage

Recapture of federal

subsidy. If you sold your home in 2013 and it was financed (in whole or in part) 18. Additional tax on income you reunder section 409A(a)(1)(B)(ii)

have been includible in your income in tax is 20% of the amount required to be 20. Tax on noneffectively connected you received from a nonqualified deferred compensation plan described in section 457A if the compensation would an earlier year except that the amount was not determinable until 2013. The included in income plus an interest 457A(c)(2). See section 457A tails. Identify as "457A." determined amount

income for any part of the year you were a nonresident alien (see the Instructions 21. Any interest amount from Form 8621, line 16f, relating to distributions for Form 1040NR). "1040NR."

Payments

Line 62

Federal Income Tax

G

Withheld

shown in box 2 of Form W-2 and in Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 62. The amount withheld should be box 4 of Form W-2G or 1099-R. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

showing federal income tax withheld on dividends, taxable or tax-exempt interest If you received a 2013 Form 1099 income, unemployment compensation, social security benefits, or other income you received, include the amount withheld in the total on line 62. This should be shown in box 4 of Form 1099 or box 6 of Form SSA-1099

withheld by your employer(s) in 2013, include the amount shown on Form 8959, line 24, in the total on line 62. Attach Form 8959. If you had Additional Medicare Tax

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\$

ing jointly), see Pub. 502. Identify as "COBRA."

income tax withheld that is shown on a Also include on line 62 any federal Schedule K-1.

Line 63

2013 Estimated Tax **Payments**

payments you made for 2013. Include any overpayment that you applied to Enter any estimated federal income tax your 2013 estimated tax from:

- Your 2012 return, or
- An amended return (Form 1040X).

come tax returns, you can divide the amount paid in any way you choose as If you and your spouse paid joint estimated tax but are now filing separate in-

long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse's individual for 2013. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to both social security numbers separate estimated tax but you are now filing a joint return, add the amounts you even if your spouse died in 2013 or in Divorced taxpayers. If you got ditax as shown on your separate returns (SSNs) in the space provided on the separate returns. If you or your spouse paid each paid. Follow these instructions 2014 before filing a 2013 return. show

lowed by "DIV."

using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2013 and the name(s) and SSN(s) under which you made them. vorced in 2013 and you made joint estimated tax payments with your former

Earned Income Credit (EIC) Lines 64a and 64b—

2013 гонн точо—сиюх оча апа очо

What Is the EIC?

spouse's SSN in the space provided on

spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2013, enter your present the front of Form 1040. Also, under the heading Payments to the left of line 63, enter your former spouse's SSN, fol-

give you a refund even if you do not owe any tax or did not have any tax withheld. The EIC is a credit for certain people who work. The credit may

To Take the EIC:

Name change. If you changed your and you made estimated tax payments

name because of marriage, divorce, etc.,

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- For help in determining if you are eligible for the EIC, go to www.irs.gov/eite and click on "EITC Assistant." This service is available in English and Spanish. • If you have a qualifying child, complete and attach Schedule EIC.

wise eligible to do so. If you fraudulently take the EIC, you will If you take the EIC even though you are not eligible or intentional disregard of the EIC rules, you will not and it is determined that your error is due to reckless be allowed to take the credit for 2 years even if you are othernot be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.

If, in 2013: ◆ 3 or more

Step 1 All Filers

3 or more children lived with you, is the amount on Form 1040, line 38, less than \$46,227 (\$\$1,567 if married filing jointly)?

2 children lived with you, is the amount on Form 1040, line 38, less than \$43,038 (\$\$48,378 if married filing

T child lived with you, is the amount on Form 1040, line 38, less than \$37,870 (\$43,210 if married filing

jointly)?
No children lived with you, is the amount on Form 1040, line 38, less than \$14,340 (\$19,680 if married filing jointly)? You cannot take the credit. □ No. ☐ Yes. Continue

Do you, and your spouse if filing a joint return, have a cascal security number that allows you to work or is valid for EIC purposes (explained later under Definitions and Special Rules)?

7

credit. Enter "No" on the dotted line next to line 64a. You cannot take the □ No. ☐ Yes. Continue >

4. Are you filing Form 2555 or 2555-EZ (relating to foreign ☐ No. Continue □ No. Continue Is your filing status married filing separately? You cannot take the credit. You cannot take the ☐ Yes. (STOP) ☐ Yes. STOP earned income)? credit.

llien for any	☐ No. Go to Step 2
onresident a	
Were you or your spouse a nonresident alien for any 2013?	☐ Yes. See Nomesident aliens, later, under Definitions and Special Rules.
. Were 2013?	_

part of

Step 2 Investment Income

1. Add the amounts from Form 1040:

	+	+			
Line 8a	Line 8b	Line 9a	Line 13*	Investment Income	*If line 13 is a loss, enter -0

 Is your investment income more than \$3,300? Yes. Continue □ No. Skip question 3 to question 4. 	3. Are you filing Form 4797 (relating to sales of business property)? (I Yes. See Form 4797 I No. (879)
(4	1 6.3

90

ting to sales of busine	☐ No. (STOP) You cannot take the credit.
Are you filing Form 4797 (relating to sales of busines property)?	☐ Yes. See Form 4797 filers, later, under Definitions and Special Rules.

e

- Do any of the following apply for 2013? You are filing Schedule E.
- You are reporting income from the rental of personal property not used in a trade or business.
 You are reporting income on Form 1040, line 21, from Form 814 (relating to election to report child's interest and dividends).
 - □ No. Go to Step 3.
 - ☐ **Yes.** You must use Worksheet 1 in Pub. 596 to see if you can take the credit.

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.013 Form 1040—Lines 64a and 64b			2013 Form 1040—Lines 64a and 64b
Step 3 Qualifying Child	Could you be a qualifying child of another person for 2013? (Check, "No" if the other person is person in craquired to file, and contract of the child.")	claimed as a dependen	3. Were you self-employed at any time in 2013, or are you filing Schedule SE feedures you were an ember of the drawn when the self-time schedules.
A qualifying child for the EIC is a child who is your Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, lalf sister, or a descendant of any of them (for example, your	is not ting, a 2013 tax return or is ting a 2013 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).) \[\begin{array}{c} \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	☐ Yes, gro ☐ No. Go to Step 5. You cannot take the credit.	ciergy of you had chulted employee income, or are you filling Schedule C or C-Ez as a statutory employee? Yes. Skip question 4 No. Continue and Step 6; go to Worksheet B.
grandchild, niece, or nephew) AND	y ou camor take the credit Enter "No" on the dotted line next to line 64a.	Step 5 Earned Income 1. Are you filing Schedule SE because you were a member of	4. If you have: • 3 or more qualifying children, is your earned income less
was Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly)	Step 4 Filers Without a Qualifying Child	the clergy or you had church employee income of \$108.28 or more? \Boxepi{\text{Yes.}} \text{ Yes.} \text{ Cargy or } \Boxepi{\text{ No. Continue }} \text{ Visit Church employees, } Visit Chu	unan 3-40-24.1 (3-31). 30 / In married inling jointly)? • 2 qualifying children, is your earned income less than \$43.038 (3-84.378 if married filing jointly)? • 1 qualifying child, is your earned income less than \$37,870 (\$43.210 if married filing jointly)?
or Under age 24 at the end of 2013, a student (defined later), and younger than you (or your spouse, if filing jointly)	1. Is the amount on Form 1040, line 38, less than \$14,340 (\$19,680 if married filing jointly)? □ Yes. Continue	2. Figure eamed income: Form 1040, line 7	No quantying children, is your earned income less man \$14,340 (\$19,680 if married filing jointly)? \(\text{Ves.} \text{ Go to Step 6.} \text{INO. (\$100)} \) You cannot take the
Any age and permanently and totally disabled (defined later)		Subtract, if included on line 7, any: • Taxable scholarship or fellowship grant not reported on a Form W-2.	credit. Step 6 How To Figure the Credit
Who is not filing a joint return for 2013 or is filing a joint return for 2013 or is filing a joint return for 2013 only to claim a refund of withheld income tax or estimated ax paid (see Pub. 596 for examples)	e end of a post	 Amount received for work performed while an inmate in a penal institution (enter "PRI" and the amount subtracted on the dotted line next to Form 1040. 	 Do you want the IRS to figure the credit for you? Yes. See Credit
AND	☐ Yes. Continue You cannot take the credit.	nne //. • Amount received as a pension or amuity from a nonqualified deferred compression plan or a nonovernmental	Definitions and Special Rules Adopted child. An adopted child is always treated as your own
Who lived with you in the United States for more than half of 2013. If the child did not live with you for the required time, see Exception to time lived with you, later.	3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2013? Members of the military stationed outside the United States,	section 437 plant center "DFC" and the amount subtracted on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W.2, If you	child. An adopted child includes a child lawfully placed with you for legal adoption. Church employees. Determine how much of the amount on Form 1000 line 7 was also percented on Schedule SE Sec.
county of the child meets the conditions to be a qualifying child of any other person (other than your spause if filing a joint return) for 2013, see Qualifying child of more than one person, later. If the child was married, see Married child, later.	see Members of the military, later, before you answer. Yes. Continue No. (509) You cannot take the credit. Enter "No" on the dotted line next to line 64a.	received such an amount but box 11 is blank, contact your employer for the amount received as a pension or amunity. Add all of your monazable combat pay if you eket to include it in earned income. Also enter this amount on form 1040,	could not with the fact that amount from the amount on Form 1040, line 5. Subtract that amount from the amount on Form 1040, line 7, and enter the result in the first space of Step 5, line 2 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 5 in Step 5. Clergy. The following instructions apply to ministers, members of entiring orders with bases of particular and release in the base of particular and release in the step of particular and particular and release in the particular and release i
. Do you have at least one child who meets the conditions to be your qualifying child?	 Are you filing a joint return for 2013? □ Ves. Skip questions 5 □ No. Continue and 6; go to Step 5. 	line 64b. See Combat pay, nontaxable + later. A Lance A Lance Becing to include nontaxable	and Christian Science practitioners. If you are filing Sched- ule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7: 1. Enter "Clergy" on the dotted line next to Form 1040,
	 Could you be a qualifying child of another person for 2013? (Check "No" if the other person is not required to file, and is not filling a 2013 tax return or is filling a 2013 return only to claim a refund of withheld income tax or estimated tax 	combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.	line 64a. 2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.
one qualifying child has a valid SSN (or was born or died in 2013), got to question 2. Otherwise, you cannot take the credit.	596 f	Earned Income =	 Subtract that amount from the amount on Form 1040, line 7. Enter the result in the first space of Step 5, line 2 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 3 in Step 5.
 Are you filing a joint return for 2013? Yes. Skip question 3 □ No. Continue and Step 4; go to Step 5. 	IITO 04a.		Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See Combat Zone Exclusion in Pub. 3. You can elect to include this pay in your earmed income when
'eed more information or forms? Visit IRS.gov.	-52-	9-	-53- Need more information or forms? Visit IRS.gov.

2013 Form 1040—Lines 64a and 64b

figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received In other words, if one of you makes the election, the other one nontaxable combat pay, you can each make your own election. can also make it but does not have to.

Credit figured by the IRS. To have the IRS figure your EIC:

- 1. Enter "EIC" on the dotted line next to Form 1040,
- Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 64b. See Combat pay, nontaxable, earlier.
- 3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or

nile facility, count as time the child lived with you. Also see Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, Kidnapped child in the instructions for line 6c and Members of the military, later. A child is considered to have lived with you business, medical care, military service, or detention in a juvefor more than half of 2013 if the child was born or died in 2013 and your home was this child's home for more than half the time disallowed, see Form 8862, who must file, later. he or she was alive in 2013.

.ģ in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cludes an amount from Form 4797, you must use Worksheet 1 line 13, Form 4797 filers. If the amount on Form 1040, cannot take the EIC.

Form 8862, who must file. You must file Form 8862 if your for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies. EIC

- You are taking the EIC without a qualifying child and the lowed for that year, and your EIC has not been reduced or disal- You filed Form 8862 for another year, the EIC was allowed again for any reason other than a math or clerical error.
- 2 years after the most recent tax year for which there was a only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Sched-Also, do not file Form 8862 or take the credit for the: ule EIC was not your qualifying child.
 - final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or

10 years after the most recent tax year for which there was Foster child. A foster child is any child placed with you by an order of any court of competent jurisdiction. For more details on authorized placement agency or by judgment, decree, or other a final determination that your EIC claim was due to fraud. authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2013 is him or her as your dependent except for the special rule for Children of divorced or separated parents in the instructions for a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

jointy, go to Step 2. Otherwise, stop; you cannot take the EIC. Enter Nonresident aliens. If your filing status is married filing. "No" on the dotted line next to line 64a.

For more details and examples, see Pub. 596.

your mother.

tion (a) has lasted or can be expected to last continuously for at Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2013, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condileast a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one for all of the following tax benefits, unless the special rule for Children of divorced or separated parents in the instructions for person, only one person can claim the child as a qualifying child line 6c applies.

Dependency exemption (line 6c).

(SSN) near the beginning of these instructions. If you will not

poses only as long as the DHS authorization is still valid.

- Child tax credits (lines 51 and 65).
- 3. Head of household filing status (line 4).
- Credit for child and dependent care expenses (line 48).
- 5. Exclusion for dependent care benefits (Form 2441, Part

Earned income credit (lines 64a and 64b) 9

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
 - child as the qualifying child of the parent with whom the child lived for the longer period of time in 2013. If the child lived If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2013.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2013.
 - If a parent can claim the child as a qualifying child but no ing child of the person who had the highest AGI for 2013, but parent does so claim the child, the child is treated as the qualifyonly if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

fying child for both you and your mother. Your daughter does Example. Your daughter meets the conditions to be a quali-

have an SSN by the date your return is due, see What if You Cannot File on Time? not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules above, you

2013 Form 1040—Lines 64a and 64b

or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an Student. A student is a child who during any part of 5 calendar on-the-job training course, correspondence school, or school ofmonths of 2013 was enrolled as a full-time student at a school, fering courses only through the Internet. can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your less she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daugh ter as a qualifying child, your daughter is the qualifying child of mother cannot claim any of the six tax benefits listed here un-

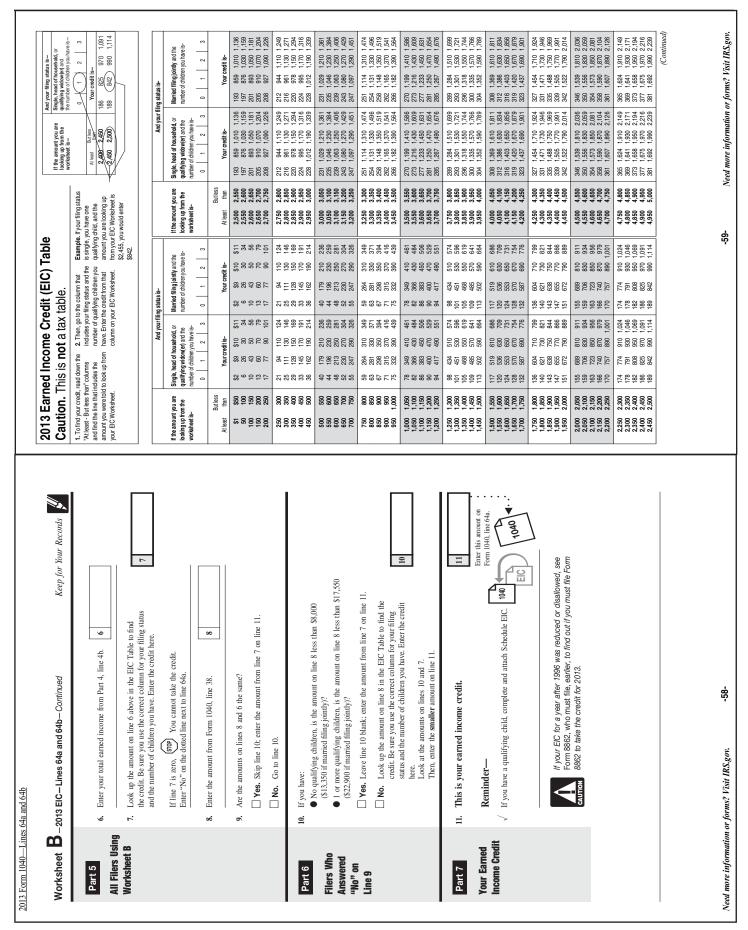
when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with as a result of taking the EIC cannot be counted as income when any federal program or under any state or local program financed in whole or in part with federal funds. These programs Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, your local benefit coordinator to find out if your refund will af-Welfare benefits, effect of credit on. Any refund you receive determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under include Temporary Assistance for Needy Families (TANF), fect your benefits. ter "No" on the dotted line next to line 64a. Otherwise, go to Step 3, question 1. Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. How-If you will not be taking the EIC with a qualifying child, enever, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC pur-To find out how to get an SSN, see Social Security Number

5

Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS, gov.

2013 Form 1040—Lines 64a and 64b Need more information or forms? Visit IRS gov. If line 4b is zero or less, (STOP) You cannot take the credit. Enter "No" on the dotted line next to line 64a. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax. *If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter ■ Yees. If you want the IRS to figure your credit, see Credit figured by the IRS, earlier. If you want to
figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet. 3 or more qualifying children, is line 4b less than \$46,227 (\$51,567 if married filing jointly)? Keep for Your Records If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to ■ No qualifying children, is line 4b less than \$14,340 (\$19,680 if married filing jointly)? 2 qualifying children, is line 4b less than \$43,038 (\$48,378 if married filing jointly)? You cannot take the credit. Enter "No" on the dotted line next to line 64a. + 1b ■ 1 qualifying child, is line 4b less than \$37,870 (\$43,210 if married filing jointly)? 1a = 1c 1d 2a + 2b your name and social security number on Schedule SE and attach it to your return. 3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, Enter any net farm profit or (loss) from Schedule F, line 34, and from line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a. b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income. Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4. farm partnerships, Schedule K-1 (Form 1065), box 14, code A* Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies. Enter the amount from Schedule SE, Section A, line 3, or and Schedule K-1 (Form 1065-B), box 9, code J1*. Use this worksheet if you answered "Yes" to Step 5, question 3. Enter your earned income from Step 5. -57-Worksheet **B**-2013 EIC-Lines 64a and 64b you are filing as a statutory employee. Section B, line 3, whichever applies. c. Combine lines 1a and 1b. c. Combine lines 2a and 2b. Subtract line 1d from 1c. If you have: _ . □ enter in Parts 1 through 3. la. ä 49. v; Statutory Employees Church Employee reduce your credit by the amount of self-employment tax Members of the Self-Employed, For example, your net earnings from Self-Employed employment tax but Income Filing **NOT Required** self-employment were less than \$400. All Filers Using includes income on Schedule SE Filing Schedule Schedule SE which you should People With Norksheet B did not, we may Clergy, and Note. If line 4b have paid self-Part 4 Part 1 Part 2 Part 3 C or C-EZ To File . If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the Enter this amount on Form 1040, line 64a. Keep for Your Records 1040 w **4**8 99 **Before you begin:** Versure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 3. Otherwise, use Worksheet B. Look up the amount on line 3 in the EIC Table to find the status and the number of children you have. Enter the credit • No qualifying children, is the amount on line 3 less than \$8,000 • 1 or more qualifying children, is the amount on line 3 less than □ Yes. Leave line 5 blank; enter the amount from line 2 on line 6. If you have a qualifying child, complete and attach Schedule EIC. credit. Be sure you use the correct column for your filing Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the Look up the amount on line 1 above in the EIC Table (right after _ æ ☐ Yes. Skip line 5; enter the amount from line 2 on line 6. here. Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6. You cannot take the credit. \$17,550 (\$22,900 if married filing jointly)? Are the amounts on lines 3 and 1 the same? Enter the amount from Form 1040, line 38. Enter "No" on the dotted line next to line 64a. Enter your earned income from Step 5. -26 Worksheet A-2013 EIC-Lines 64a and 64b (\$13,350 if married filing jointly)? This is your earned income credit. Go to line 5. Need more information or forms? Visit IRS. gov. If line 2 is zero, Reminder-If you have: credit here. No. . S 2013 Form 1040—Lines 64a and 64b 9 4 4 All Filers Using **Income Credit Worksheet A** Your Earned Filers Who Answered Part 2 Part 3 "No" on Part 1 Line 4



		Married filing jointly and the number of uniform you have is- boking up from the worksheet is- 0 1 2 3 Your credit is- At least fran	ma hour	And your filing status is-	And your filling status i	And your filing status is	ng status is-		And your fill	(Caution. This is not a tax table.) And your filing status is-
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2.65 3.289 0.2 10.0 2.0 2.0 3.74 4.2 3.2 4.0 2.0 2.0 2.0 2.0 3.0 0.0 3.2 0.0 2.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 0.0 2.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3	15 15 15 15 15 15 15 15	2,741 3,412 0 2,107 3,865 4,537 33,000 2,730 3,402 0 2,099 3,855 4,526 33,650 2,799 3,839 4,516 33,510 2,509 3,349 4,505 3,839 4,950 3,300 0 2,075 3,823 4,495 33,200	33,050 0 774 2,109 33,100 0 766 2,098 33,150 0 758 2,088 33,200 0 750 2,077 33,250 0 742 2,067	0 1,628 3,233 0 1,620 3,223 0 1,612 3,212 0 1,604 3,202 0 1,596 3,191		295 1,477 287 1,466 279 1,456 271 1,445 263 1,435	1,148 2,602 1,140 2,591 1,132 2,580 1,124 2,570 1,116 2,559		0 845 0 835 0 824 0 814	669 1,970 661 1,959 653 1,949 645 1,938 637 1,928
2055 330 6 2017 330 6 30 6 30 6 30 6 30 6 30 6 30 6 30 6 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 8 30 9 30 <th< td=""><td>285 3377 0 2017 378 4410 3420 34500 0 687 1480 2664 0 1540 3180 34500 0 687 1480 2664 0 1540 3180 34500 34500 0 687 1480 2664 0 1540 3180 34500 34500 0 687 1480 2664 0 1540 3180 34500 34500 0 687 1480 2664 3169 34500 34500 0 687 1480 2665 3180 34500 34500 0 687 1480 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480</td><td>2,688 3,359 0 2,067 3,813 4,484 33,300 2,677 3,349 0 2,059 3,802 4,473 33,300 2,051 3,781 4,483 33,300 2,658 3,289 0 2,043 3,781 4,482 33,450 2,668 3,317 0 2,038 3,770 4,442 33,450</td><td>33,300 0 734 2,056 33,350 0 726 2,046 33,400 0 718 2,035 33,450 0 710 2,025 33,500 0 702 2,014</td><td>0 1,588 3,181 0 1,580 3,170 0 1,572 3,160 0 1,564 3,149 0 1,556 3,139</td><th></th><td>255 1,424 247 1,414 239 1,403 231 1,393 223 1,382</td><td>1,108 2,549 1,100 2,538 1,092 2,528 1,084 2,517 1,076 2,507</td><td>39,250 39,300 39,300 39,350 39,350 39,400 39,400 39,450 39,450 39,500</td><td>0 782 0 782 0 771 0 761 0 750</td><td>629 1,917 621 1,907 613 1,896 605 1,886 597 1,875</td></th<>	285 3377 0 2017 378 4410 3420 34500 0 687 1480 2664 0 1540 3180 34500 0 687 1480 2664 0 1540 3180 34500 34500 0 687 1480 2664 0 1540 3180 34500 34500 0 687 1480 2664 0 1540 3180 34500 34500 0 687 1480 2664 3169 34500 34500 0 687 1480 2665 3180 34500 34500 0 687 1480 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480 3450 34500 34500 0 687 1480	2,688 3,359 0 2,067 3,813 4,484 33,300 2,677 3,349 0 2,059 3,802 4,473 33,300 2,051 3,781 4,483 33,300 2,658 3,289 0 2,043 3,781 4,482 33,450 2,668 3,317 0 2,038 3,770 4,442 33,450	33,300 0 734 2,056 33,350 0 726 2,046 33,400 0 718 2,035 33,450 0 710 2,025 33,500 0 702 2,014	0 1,588 3,181 0 1,580 3,170 0 1,572 3,160 0 1,564 3,149 0 1,556 3,139		255 1,424 247 1,414 239 1,403 231 1,393 223 1,382	1,108 2,549 1,100 2,538 1,092 2,528 1,084 2,517 1,076 2,507	39,250 39,300 39,300 39,350 39,350 39,400 39,400 39,450 39,450 39,500	0 782 0 782 0 771 0 761 0 750	629 1,917 621 1,907 613 1,896 605 1,886 597 1,875
2.57.2 2.4.9 1.99.7 3.7.9 2.4.9 2.4.9 1.99.7 3.7.9 2.4.9 1.0.0 2	227 324 0 1979 3877 459 3140 2140 0 0 0 0 15 120 210 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1	2,635 3,307 0 2,027 3,780 4,431 33,500 2,625 3,236 0 2,019 3,749 4,410 33,550 2,614 3,286 0 2,011 3,739 4,410 33,600 2,589 3,285 0 1,995 3,718 4,389 33,700	33,550 0 694 2,003 33,600 0 686 1,993 33,650 0 678 1,982 33,700 0 670 1,972 33,750 0 662 1,961	0 1,548 3,128 0 1,540 3,118 0 1,532 3,107 0 1,524 3,096 0 1,516 3,086	36,500 36,550 36,550 36,600 36,600 36,650 36,650 36,700 36,700 36,700	215 1,372 207 1,361 199 1,351 191 1,340 183 1,330	1,068 2,496 1,060 2,486 1,052 2,475 1,044 2,465 1,036 2,454	39,500 39,550 39,550 39,600 39,600 39,650 39,650 39,700 39,700 39,750	0 740 0 729 0 719 0 708 0 698	589 1,864 581 1,854 573 1,843 565 1,833 557 1,822
2.53 3.20 0.1939 5.64 4.00 <	2.55 0.201 0.1847 3.654 4.106 0.1869 2.570 0.1469 3.022 3.694 3.1469	2,588 3,254 0 1,987 3,707 4,379 33,750 2,522 3,244 0 1,973 3,687 4,388 33,800 2,555 3,253 0 1,987 3,685 4,387 33,900 2,540 3,212 0 1,985 3,685 4,387 33,950	33,800 0 654 1,940 33,850 0 646 1,940 33,900 0 638 1,930 33,950 0 630 1,919 34,000 0 622 1,909	0 1,508 3,075 0 1,500 3,065 0 1,492 3,054 0 1,484 3,044 0 1,476 3,033	36,750 36,800 36,800 36,850 36,850 36,900 36,900 36,950 36,950 37,000	175 1,319 167 1,308 159 1,298 151 1,287 143 1,277	1,028 2,444 1,020 2,433 1,012 2,423 1,004 2,412 996 2,401	39,750 39,800 39,800 39,850 39,850 39,900 39,900 39,950 39,950 40,000	0 687 0 677 0 666 0 656 0 645	549 1,812 541 1,801 533 1,791 525 1,780 517 1,770
2.477 3.149 0 1907 3602 4.250 34,250	2477 3;149 0 1,907 3602 4,273 34,240 0 557 1;86 2,577 0 1,428 2,509 3647 37,350 37,350 37,350 0 197 1;87 1,87 1,88 1 1,88 1 1,89 1,89 1,89 1,89 1,89	2559 3201 0 1,947 3,655 4,326 34,000 2,519 3,191 0 1,939 3,644 3,16 34,650 2,509 3,180 0 1,931 3,639 3,955 3,459 34,150 2,488 3,159 0 1,915 3,612 4,284 34,200	0 614 1,898 0 607 1,888 0 599 1,877 0 591 1,867 0 583 1,856	0 1,468 3,023 0 1,460 3,012 0 1,452 3,002 0 1,444 2,991 0 1,436 2,981	37,000 37,050 37,050 37,100 37,100 37,150 37,150 37,200 37,200 37,200	135 1,266 1 127 1,256 1 119 1,245 1 111 1,235 1 103 1,224 1	988 2,391 980 2,380 972 2,370 964 2,359 956 2,349	40,000 40,050 40,050 40,100 40,100 40,150 40,150 40,200 40,200 40,250	0 635 0 624 0 613 0 603 0 592	509 1,759 501 1,749 493 1,738 485 1,728 477 1,717
2.425 3.06 0 1,887 3.549 4.250 3.546 4.050 <t< td=""><td>246 3086 0 1867 3589 420 34,560 0 5 557 1720 2443 0 0 5 57 1720 2444 0 1 308 28 1 7 7 2 2 444 0 1 308 28 1 7 7 2 2 444 0 1 308 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</td><td>2,477 3,149 0 1,907 3,602 4,273 34,300 2,487 3,138 0 1,899 3,591 4,263 34,300 2,446 3,178 0 1,891 3,691 4,22 34,400 2,445 3,107 0 1,875 3,560 4,231 34,450</td><td>34,300 0 575 1,846 34,350 0 567 1,835 34,400 0 559 1,824 34,450 0 551 1,814 34,500 0 543 1,803</td><td>0 1,428 2,970 0 1,420 2,960 0 1,412 2,949 0 1,404 2,939 0 1,396 2,928</td><th>37,250 37,300 37,300 37,350 37,350 37,400 37,400 37,450 37,450 37,500</th><td>95 1,214 87 1,203 79 1,193 71 1,182 63 1,172</td><td>948 2,338 940 2,328 933 2,317 925 2,307 917 2,296</td><td>40,250 40,300 40,300 40,350 40,350 40,400 40,400 40,450 40,450 40,500</td><td>0 582 1 0 571 1 0 561 1 0 550 1</td><td>469 1,707 461 1,696 453 1,685 445 1,675 437 1,664</td></t<>	246 3086 0 1867 3589 420 34,560 0 5 557 1720 2443 0 0 5 57 1720 2444 0 1 308 28 1 7 7 2 2 444 0 1 308 28 1 7 7 2 2 444 0 1 308 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	2,477 3,149 0 1,907 3,602 4,273 34,300 2,487 3,138 0 1,899 3,591 4,263 34,300 2,446 3,178 0 1,891 3,691 4,22 34,400 2,445 3,107 0 1,875 3,560 4,231 34,450	34,300 0 575 1,846 34,350 0 567 1,835 34,400 0 559 1,824 34,450 0 551 1,814 34,500 0 543 1,803	0 1,428 2,970 0 1,420 2,960 0 1,412 2,949 0 1,404 2,939 0 1,396 2,928	37,250 37,300 37,300 37,350 37,350 37,400 37,400 37,450 37,450 37,500	95 1,214 87 1,203 79 1,193 71 1,182 63 1,172	948 2,338 940 2,328 933 2,317 925 2,307 917 2,296	40,250 40,300 40,300 40,350 40,350 40,400 40,400 40,450 40,450 40,500	0 582 1 0 571 1 0 561 1 0 550 1	469 1,707 461 1,696 453 1,685 445 1,675 437 1,664
2.357 3.044 0 1,827 3,487 4,168 34,500 34,800 0 495 1,740 2,417 0 1,328 2,810 0 1,341 2,138 0 1,341	2.272 3.044 0 1827 3.447 4.158	2425 3086 0 1,867 3,549 4,221 34,590 2,414 3086 0 1,859 3,539 4,210 34,550 2,404 3080 0 1,851 3,529 4,000 34,650 2,383 3,054 0 1,835 3,507 4,179 34,700	0 535 1,793 0 527 1,782 0 519 1,772 0 511 1,761 0 503 1,751	0 1,388 2,917 0 1,380 2,907 0 1,372 2,896 0 1,364 2,886 0 1,356 2,875		55 1,161 47 1,151 39 1,140 31 1,129 23 1,119	909 2,286 901 2,275 893 2,265 885 2,254 877 2,244		0 529 0 519 0 508 0 498 0 487	429 1,654 421 1,643 413 1,633 405 1,622 397 1,612
		2.372 3.044 0 1.827 3,497 4,168 34,350 2.351 3,022 0 1,819 3,486 4,178 34,800 2.340 3,012 0 1,795 3,454 4,126 34,950 2.330 3,001 0 1,795 3,454 4,126 34,950	850 0 495 1,740 900 0 477 1,730 950 0 477 1,719 950 0 471 1,708 00 463 1,698	0 1,348 2,865 0 1,340 2,854 0 1,332 2,844 0 1,324 2,833 0 1,316 2,823		15 1,108 7 1,098 * 1,087 0 1,077 0 1,066	869 2,233 861 2,222 853 2,212 845 2,201 837 2,191		0 477 0 466 0 456 0 445 0 434	389 1,601 381 1,591 373 1,580 365 1,570 357 1,559

ng widow(er) a of children you!

If the amount you are looking up from the

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42,050 42,100 42,150 42,200 42,250

12,000 12,050 12,100 12,150 12,200

42,300 42,350 42,400 42,450 42,500

12,250 12,300 12,350 12,400 12,450

12,500 12,550 12,600 12,600 12,600

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42,800 42,850 42,900 42,950 43,000

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43,050 43,100 43,150 43,200 43,250

2013 Form 1040—Lines 74a Through 74c

IRA at a bank or other financial institu-

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

have at least one qualifying child for the and 3 of the instructions for line 6c). The additional child tax credit may give you a refund even if you do not owe any This credit is for certain people who child tax credit (as defined in Steps 1, 2,

Two Steps To Take the Additional Child Tax Credit!

Step 1. Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 51.

Schedule 8812 to see if you can take the additional child tax credit, but only if Step 2. Read the TIP at the end of your .⊟ Credit Worksheet. meet the condition given Tax you 1 ∏F.

Line 66

239

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 49), enter on line 66 the amount, if any, from Form 8863, line 8. To find out which education benefits you qualify www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-ಧ g Credit%3F

Line 70

Line 67

Reserved

This line has been reserved for future use.

Amount Paid With Request for Extension To File

on Form 8885 expires at the end of

Check the box(es) on line 71 to report any credit from Form 2439 or 8885. The health coverage tax credit claimed

Line 71

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 71. Check box d and enter "I.R.C. 1341" in the space

If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by or debit card, do not include

ine 68 the convenience fee you were charged. Also, include any amounts paid

next to that box. See Pub. 525 for details If you made a tax payment that does not belong on any other line, include the payment on line 71. Check box d and enter "Tax" in the space next to that

about this credit



You may be able to deduct any credit or debit card convenience fees on your 2014 Sched-

If you check more than one box, en-ter the total of the line 71 credits and

payments.

If you check more than one box,

box.

Excess Social Security and Tier 1 RRTA Tax Withheld

Refund

and total wages of more than If you, or your spouse if filing a joint return, had more than one employer for \$113,700, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a employer withheld more than not adjust the overcollection, you can credit on this line for the amount withneld in excess of \$7,049.40. But if any \$7,049.40, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does file a claim for refund using Form 843. Figure this amount separately for you and your spouse. one

If line 73 is under \$1, we will send a re-

Amount Overpaid

_ine 73

fund only on written request.

If the amount you overpaid is crease the amount of income

large, you may want to de-

tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2014 under General Information, later. You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead,

Refund Offset

(offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the sation debts, child support, spousal sup-port, or certain federal nontax debts, such as student loans, all or part of the may be used Department's Financial Management Service (FMS). For federal tax offsets, you will receive a notice from receive a notice from FMS. To find out if you may have an offset or if you have If you owe past-due federal tax, state income tax, state unemployment compenthe IRS. For all other offsets, you will any questions about it, contact the agency to which you owe the debt. overpayment on line 73 Freasury

> Enter any credit for federal excise taxes oaid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form

Credit for Federal Tax on

Fuels

For more details, see Pub. 505.

use Form 843.

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state pensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 73 may be used (offset) to pay the past-due amount. But your income tax, state unemployment compart of the overpayment may be refun-

ded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 or see Form

Lines 74a Through 74d Amount Refunded to You

per return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar fund. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your parefund, see Refund Information, later. Just use the IRS2Go phone app or go to IRS.gov and click on Where's My Re-If you want to check the status of your amount of your refund.

er that displays progress through three processes your tax return and approves stages: (1) return received, (2) refund approved, and (3) refund sent. Where's My Refund? will provide an actual personalized refund date as soon as the IRS Where's My Refund? includes a trackyour refund. Effect of refund on benefits. Any refund you receive cannot be counted as can receive, under any federal program or under any state or local program financed in whole or in part with federal you receive it. Check with your local income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after senefit coordinator to find out if your refunds. These programs include Tempofund will affect your benefits. Assistance Nutrition rary

(unless the trustee or custodian will not deposit is for the year during which you are filing the return. For example, if you file your 2013 return during 2014 and do not notify the trustee or custodian in advance, the trustee or custodian can as-2014. If you designate your deposit to be for 2013, you must verify that the deposit was actually made to the account by the due date of the return (without re-Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied accept a deposit for 2013). If you do not, the trustee or custodian can assume the tion before you request direct deposit sume the deposit to your IRA is

age firm, or credit union) in the United If you want us to directly deposit the an IRA, at a bank or other financial inchecking or savings account, including stitution (such as a mutual fund, brokeramount shown on line 74a to

for

 Complete lines 74b through 74d (if you want your refund deposited to only one account), or States:

• Check the box on line 74a and attach Form 8888 if you want to split the into more than one account or use all or part of your refund to buy paper series I savings direct deposit of your refund

check the box on line 74a. Draw a line If you do not want your refund directly deposited to your account, do not through the boxes on lines 74b and 74d. We will send you a check instead.

of your refund to an account that is not Do not request a deposit of any part in your name, such as your tax preparer's

Why Use Direct Deposit?

- · Payment is more secure. There is You get your refund faster by direct deposit than you do by check.
 - It is more convenient. You do not have to make a trip to the bank to deposno check that can get lost or stolen. it your check.
- It saves tax dollars. It costs the government less to refund by direct deosit.

ij. If you file a joint return and check the box on line 74a and lines 74b through 74d, your spouse may attach Form 8888 or fill zet at least part of the refund.

of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the RA. You can have your refund (or part

DIRECT DEPOSIT

Fast Refunds! Choose direct deposit—a fast simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later. gard to extensions). If the deposit is not made by that date, the deposit is not an you must file an amended 2013 return retirement savings contributions credit IRA contribution for 2013. In that case, and reduce any IRA deduction and any

You and your spouse, if filing jointly, each may be able to (\$6,500 if age 50 or older at the end of for 2013. To find the limits for 2014, see 2013) to a traditional IRA or Roth IRA Pub. 590. You may owe a penalty if your contributions exceed these limits.

For more information on IRAs, see Pub. 590.

FreasuryDirect®. You can request a deposit of your refund (or part of it) to a U.S. Treasury marketable securities and savings bonds. For more information, go freasuryDirect® online account to buy to www.publicdebt.treas.gov/index1.htm.

need a TreasuryDirect® account to do this. For more information, see the Form Form 8888. You can have your refund per series I savings bonds. You do not directly deposited into more than one account or use it to buy up to \$5,000 in pa-8888 instructions.

buy paper series I savings bonds if Form 8379 is filed with your return. refund into more than one account or You cannot file Form 8888 to split your

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2013 Form 1040—Lines 74b Through 76

Line 74b

The first two digits must be 01 through 12 or 21 through 32. On the sample check shown here, the routing number is 250250025. Charles and Mary Ellen less their financial institution instructed Keys would use that routing number unthem to use a different routing number The routing number must be nine digits for direct deposits.

Ask your financial institution for the routing number to enter on line 74b if: correct

The routing number on a deposit

slip is different from the routing number

- count that does not allow you to write Your deposit is to a savings acon your checks, checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 74c

or of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brofinancial institution whether "Savings" box. You must check the cor-For a TreasuryDirect® online ac-Check the appropriate box for the type kerage account, or other similar account, rect box to ensure your deposit is accepyou should check the "Checking" count, check the "Savings" box. your 1 ask ted.

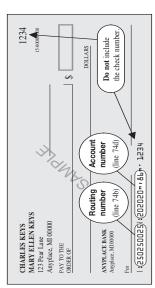
240

Line 74d

The account number can be up to 17 special symbols. Enter the number from Include hyphens but omit spaces and left to right and leave any unused boxes blank. On the sample check shown here, the account number is 20202086. Do not characters (both numbers and letters). include the check number.

planation in the mail about 2 weeks after your refund is deposited. If the direct deposit to your account(s) is different from the amount you expected, you will receive an ex-

Sample Check—Lines 74b Through 74d



The routing and account numbers may be in different places on your check.

Reasons Your Direct Deposit Request May Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- · Any numbers or letters on lines 74b through 74d are crossed out or whied out.
- Your financial institution(s) will not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution reects a direct deposit.
 - You file your 2013 return after December 31, 2014.

The IRS is not responsible for a lost refund if you enter the account information. Check with your financial institution to routing and account numbers and to make sure your direct deposit will be accepted. wrong get the correct

letails on both options.

-ine 75

Applied to Your 2014 **Estimated Tax**

pay your taxes in full by April 15, 2014. You do not have to

∃E

pay if line 76 is under \$1.

To save interest and penalties,

Amount You Owe

-ine 76

Include any estimated tax penalty from line 77 in the amount you enter on

line 76.

Enter on line 75 the amount, if any, of he overpayment on line 73 you want applied to your 2014 estimated tax. We will apply this amount to your account ng us to apply it to your spouse's acseunless you include a statement requestcount. Include your spouse's social curity number in the statement

or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment

Direct transfer from your bank ac-

Credit or debit card.

Funds To pay your taxes online or for more information, go to www.irs.gov/e-pay. Also see Amount You Owe, earlier, for in-Withdrawal payment option offered formation about the Electronic when e-filing your return.

> all of the amount overpaid to your 2014 estimated tax can-This election to apply part or

not be changed later.

Pay by Phone

Paying by phone is another safe and se- Direct transfer from your bank accure method of paying electronically. Use one of the following methods.

RE e-file offers two elec-

Amount You Owe

payment options.

tronic

With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a credit or debit card. Visit www.irs.gov/e-pay for

Credit or debit card.

count.

People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call To pay by direct transfer from your (English) or 1-800-244-4829 (Español). account, call 1-800-555-4477 -800-733-4829. bank

you can call one of the following service providers. There is a convenience fee charged by these providers that varies by To pay using a credit or debit card, payment and type, card provider,

1-888-9-PAY-TAXTM www.payUSAtax.com (1-888-972-9829) WorldPay

Official Payments Corporation www.officialpayments.com 1-888-UPAY-TAXTM (1-888-872-9829)

any estimated tax payment for 2014 in

ted tax payment separately

You can pay online, by phone, or by check or money order. Do not include this payment. Instead, make the estima-Bad check or payment. The penalty for writing a bad check to the IRS is \$25

Link2Gov Corporation 1-888-PAY-1040TM www.PAY1040.com (1-888-729-1040)

For the latest details on how to pay by phone, go to www.irs.gov/e-pay.

tax when it is due would cause you an tension of time to pay by filing Form 1127 by April 15, 2014. An extension undue hardship, you can ask for an ex-

Extension of time to pay. If paying the

Agreement."

Pay by Check or Money Order

and social security number (SSN) on full amount due. Do not send cash. Do Write "2013 Form 1040" and your your payment. If you are filing a joint return, enter the SSN shown first on Make your check or money order payable to "United States Treasury" for the name, address, daytime phone number, not attach the payment to your return. your tax return.

generally will not be granted for more than 6 months. If you pay after April 15, 2014, you will be charged interest on the tax not paid by April 15, 2014. You must pay the tax before the extension runs out. If you do not, penalties may be

> ter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not en-To help us process your payment, ening the instructions on that form and enclose it in the envelope with your tax re-Then, complete Form 1040-V followter "\$ XXX-" or "\$ XXX1/10").

TIP

urn and payment.

held from your pay by filing a You may need to (a) increase new Form W-4, (b) increase the tax withheld from other income by filing the amount of income tax with-Form W-4P or W-4V, or (c) make esti mated tax payments for 2014. See Income Tax Withholding and Estimated fax Payments for 2014 under General information, later.

What If You Cannot Pay?

If you cannot pay the full amount shown on line 76 when you file, you can ask

 An installment agreement, or An extension of time to pay.

stallment agreement, you can pay all or quest to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the 15, 2014. You Installment agreement. Under an inpart of the tax you owe in monthly installments. However, even if your remust also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before tax not paid by April

requesting an installment agreement, you should consider other less costly al-

an installment

2013 Form 1040—Lines 76 and 77

ternatives, such as a bank loan or credit

card payment.

you can apply online or use Form 9465. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment

To ask for an installment agreement

Line 77

imposed.

Estimated Tax Penalty

• Line 76 is at least \$1,000 and it is more than 10% of the tax shown on your You may owe this penalty if:

• You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund. return, or

For most people, the "tax shown on and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8885, and 8919. Also subtract from line 61 any tax cise tax on insider stock compensation lected social security and Medicare or your return" is the amount on your 2013 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, on an excess parachute payment, any exof an expatriated corporation, any uncol-RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount ment taxes only if line 62 is more than zero or you would owe the penalty even on line 61, include household employ-

ty if your 2012 tax return was for a tax Exception. You will not owe the penalyear of 12 full months and either of the f you did not include those taxes. following applies.

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Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS.gov.

You had no tax shown on your 2012 return and you were a U.S. citizen or resident for all of 2012.

tax shown on your 2012 return (110% of that amount if you are not a The total of lines 62, 63, and 69 on your 2013 return is at least 100% of farmer or fisherman, and your adjusted 2012 return was more than \$150,000 (more than \$75,000 if married filing separately for 2013)). Your estimated tax payments for 2013 must have been made on time and for the required gross income (AGI) shown on your the

(line 27 only), 8885, and 8919. Also cess parachute payment, any excise tax social security and Medicare or RRTA tax on tips or group-term life insurance, look-back interest due under section would have owed the estimated tax penalty for 2012 even if you did not include For most people, the "tax shown on 2012 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, and 70 and Forms 8828, 4137, 5329 subtract from line 61 any tax on an exon insider stock compensation of an expatriated corporation, any uncollected 167(g) or 460(b), and any write-in tax household employment taxes only if line 62 is more than zero or you your 2012 return" is the amount on your (Parts III through VIII only), 8801 ncluded on line 60 from Form 8885 figuring the amount on line 61, include When f any

Figuring the Penalty

alty yourself, use Form 2210 (or 2210-F for farmers and fishermen). If the Exception just described does not apply and you choose to figure the pen-

Enter any penalty on line 77. Add the penalty to any tax due and enter the total on line 76.

ment on line 73, subtract the penalty from the amount you would otherwise However, if you have an overpayenter on line 74a or line 75. Lines 74a, 75, and 77 must equal line 73.

payment on line 73, enter -0- on lines 74a and 75. Then subtract line 73 from If the penalty is more than the over-74a and 75. Then subtract line 73 fro line 77 and enter the result on line 76.

turn unless Form 2210 indicates that you Do not file Form 2210 with your remust do so. Instead, keep it for your re-

the penalty and send you a bill. We will cated, you can leave line 77 blank and the IRS will figure not charge you interest on the penalty if you pay by the date specified on the bill. for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210. Because Form 2210 is compli-If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions

Third Party Designee

box in the "Third Party Designee" area friend, a family member, or any other person you choose to discuss your 2013 tax return with the IRS, check the "Yes" of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her per-If you want to allow your preparer, sonal identification number (PIN).

authorizing the IRS to call the designee to answer any questions that may arise If you check the "Yes" box, you, and your spouse if filing a joint return, are · Give the IRS any information that during the processing of your return. You are also authorizing the designee to: is missing from your return,

the processing of your return or the sta- Call the IRS for information about tus of your refund or payment(s),

· Respond to certain IRS notices cripts related to your return, upon re- Receive copies of notices or tranquest, and

about math errors, offsets, and return

preparation.

to receive any refund check, bind you to liability), or otherwise represent you before the IRS. If you want to expand the You are not authorizing the designee anything (including any additional tax designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2014 tax return. This is April 15, 2015, for most people.

Sign Your Return

Form 2848. If you are filing a joint return as a surviving spouse, see *Death of* cally authorizes the representative to Form 1040 is not considered a valid return unless you sign it. If you are filing a oint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have power of attorney attached that specifisign your return. To do this, you can use a Taxpayer, later.

Conservator, Guardian, or Court-Appointed Other Fiduciary

al who has to file Form 1040, sign your name for the individual and file Form If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individu-

Child's Return

minor If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By for signature), parent child." (your

Daytime Phone Number

return without mailing you a letter. If Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit, credit for child and dependent care expenses, etc. If you answer our questions over the phone, we may be able to continue processing your you are filing a joint return, you can enter either your or your spouse's daytime phone number

Electronic Return Signatures!

you must use a Self-Select PIN. If you are filing electronically using a tax prac-If you are filing online using software, titioner, you can use a Self-Select PIN or must sign the return electronically using a personal identification number (PIN) To file your return electronically, a Practitioner PIN.

Click on "Request an Electronic Filing

PIN." Or you can call 1-866-704-7388.

Practitioner PIN. The Practitioner PIN

method allows you to authorize your tax

method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as Self-Select PIN. The Self-Select PIN your electronic signatures.

A PIN is any combination of five dig-

its you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail-not even your Forms

enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave ber (IP PIN) from the IRS, enter it in the Protection Personal Identification Num-IP PIN spaces provided below your daytime phone number. You must correctly For 2013, if you received an cable. Do not use your AGI from an amended return (Form 1040X) or a math 1040EZ, line 4. If you do not have your 2012 income tax return, call the IRS at prompted to enter your adjusted gross income (AGI) from your originally filed 2012 federal income tax return, if applierror correction made by IRS. AGI is the line 38; Form 1040A, line 22; or Form amount shown on your 2012 Form 1040

year. Enter the latest IP PIN you received. IP PINs for 2013 New IP PINs are issued every ax returns generally were sent in Desember 2013.

ber (SSN) appears first on the tax return If you are filing a joint return and ooth taxpayers receive an IP PIN, only the taxpayer whose social security numshould enter his or her IP PIN. However

> prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2012 return.) You will also be prompted to enter your date of birth (DOB).

Forms W-2G and 1099-R to the front of

Form 1040 if tax was withheld.

if you are filing electronically, both taxpayers must enter their IP PINs. You cannot use the Self-Select PIN method if you are a PIN method if you are a first-time filer under age 16 at

it, call 5 Tour-CP01A-Notice. If you received an If you need more information or answers to frequently asked questions how to use the IP PIN, go IP PIN, go www.irs.gov/Individuals/Understand -800-908-4490, extension 245. misplaced PIN but

> If you cannot locate your prior year AGI or prior year PIN use the Electronic Filing PIN Request. This can be found at IRS.gov.

TIP

he end of 2013.

Paid Preparer Must Sign Your Return

your

PIN. The practitioner can provide you

with details.

practitioner to enter or generate

Form 8453 if you have to attach certain

Form 8453. You must send in a paper forms or other documents that cannot be

Preparer Tax Identification Number parer must give you a copy of the return Generally, anyone you pay to prepare your return must sign it and include their (PTIN) in the space provided. The prefor your records. Someone who prepares your return but does not charge you should not sign your return.

see

For details,

filed.

electronically

Form 8453.

Assemble Your Return

Identity Protection

To verify your identity, you will be

right corner of the schedule or form. If tach a copy of Forms W-2 and 2439 to a Form W-2c (a corrected Form W-2), ment Sequence No." shown in the upper you have supporting statements, arrange or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Atthe front of Form 1040. If you received attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Assemble any schedules and forms benind Form 1040 in order of the "Attachthem in the same order as the schedules

hese spaces blank.

1-800-908-9946 to get a free transcript

of your return or visit IRS.gov and click on "Order a Return or Account Transcript." (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your ÷

	Head of a house- hold		903	908	928 83	953 943	963 973 878	8 8 8 8		1,008 1,008 1,013 1,018 1,028 1,038	1,048	1,063 1,073 1,078	1,083		1,108	1,128 1,138 1,138	1,143	817.7	1,188	(mued)		Nood more information or forms? Visit IRS aov
ا	Married He filing a h sepa-	_	808	972 983 980	963 945	968 975 990	98	8 5 5 5 5		1,086 1,080 1,080 1,095 1,095	5211 132 143 143 143 143 143 143 143 143 143 143	84.1.15 84.1.15 84.1.15 84.1.15 84.11 84.1	1,185		22,22,28	£ 4 5 5	1268 1275 1283	83.88.88	1,328 1,343 1,343	(Continued)		
And you are—	Married Ma filing filing jointly* sep		903	913	8 8 8 8	943 953 958	963 973 878	88 88 88	i	1,008 1,008 1,013 1,023 1,028	1,048	1,063 1,068 1,073	1,083		1,108 1,108 1,113 1,118	25 25 25 25 25 25 25 25 25 25 25 25 25 2	1,143	21.15 88 57.17 87.17 87.17	1,183 1,188 1,193 1,198			
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	Head At At Icase least	Your tax is— 3,338 2,891 3,338 3,146 3,345 2,899 3,345 3,154	3,350 <u>2,906</u> 3,353 3,161 3,360 <u>2,914</u> 3,360 3,169	3,000 3,100 3,150 3,150		Married Head of filing a house-sepa-hold rately	Your tax is—	204 204 204 204 204 204 204 204 204 204	214 214 214 216 216 216 216	2	962 962 962 962 172 142 147 174 174 174 174 174 1	249 249 249 249 251 251 251 251 254 254 254 254 256 256 256 256	259 259 259 259 261 261 261 261 264 264 264 264 266 266 266 266	269 269 269 269 271 271 271 271	274 274 274 274 274 2774 276 276 276 276 276 279 279 281 281 281 281 281 281 281 281 281 281	286 286 286 289 289 289 281 291 291 291 291 291 291 291 291 291 29	294 294 294 294 296 296 296 299 299 299		0.05'S 0.05'S 0.05'S		This column	
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	Single Married Married Head incomers in fining filing of a At filing filing of a At sepa- house- least least	Your tax is— Your 200 25,250 3,338 2,891 3,338 3,146	3,350 <u>2,906</u> 3,353 3,161 3,360 <u>2,914</u> 3,360 3,169	3,150 3,150 3,150		Single Manied Manied Head of filing a house- pinny, sepa- hold	00 You'taxis—	2,050 204 204 204 204 204 204 204 204 204 20	2,150 214 214 214 214 2175 216 216 216 216 216	2	2,400 259 259 259 259 245 241 241 241 244 244 244 244 244 244 244	2,500 249 249 249 249 249 249 249 255 255 255 255 255 256 256 256 256 256	2,600 259 259 259 259 259 259 259 250 250 250 250 250 250 250 250 250 250	2,700 269 269 269 269 269 2,725 271 271 271 271	2,776 277 277 277 277 277 277 277 277 277	2,875 286 286 286 286 286 286 289 289 289 289 289 289 289 289 289 289	2,450 224 234 234 234 234 234 3,000 239 239 239 239 239		0.065'S 0.006'S 0.006'S 0.065'S		'This column	
Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		S And you are-	At But Single Manied Manied Head of Reast less fing fing a house-portly sees hold	2,000 Vour tax is—	2,025 2,090 204 204 204 204 204 204 204 204 204 20	2,130 2,175 216 216 216 216 216	2.225 2.23 2.24 2.24 2.24 2.24 2.24 2.24 2.24	2478 24879 248 258 258 258 258 258 247 247 247 248 241 244 244 244 244 244 244 244 244 244	2475 2500 249 249 249 249 249 250 2500 2550 251 251 251 251 251 251 251 251 251 251	2575 2,800 259 259 259 259 259 259 259 259 259 259	2,676 2,700 269 269 269 269 271 271 271 271	2755 2750 274 274 274 274 2774 2775 2750 275 275 275 275 275 275 275 275 275 275	2,850 2,875 256 256 256 256 256 256 256 256 256 25	2,975 2,980 294 294 294 294 294 295 296 296 296 296 296 296 296 296 296 296		085'9 006'9 006'9		This odumn	
ımust Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		filtre 43 And you are— (taxable And you are— income) is—	led Head of At But Single Manied Manied Head of a house-less! less ling ling a house-less than than long ling a language hold ling a language ling ling a language ling ling a language ling a language ling ling a language ling ling ling a language ling ling ling ling ling ling ling ling	2,000 You'tay's-	104 2055 2069 204 204 204 204 106 106 2050 205 206 206 206 206 206 206 206 206 206 206	114 2,130 2,175 216 216 216 216 116 2,130 2,175 216 216 216 216 216 216 216 216 216 216	2,178 2,200 2,125 2,100	138 2.375 2.400 289 289 289 189 141 2.400 2.405 241 241 241 241 241 241 241 241 241 241	149	159	169 2,675 2,700 269 269 269 269 171 2,700 2,725 271 271 271 271	734 2.756 2.756 2.754 2.744 7.74 7.74 7.74 7.74 7.74 7.75 2.750 2.75 2.7	186 2,850 2,875 296 286 286 286 191 191 291 291 291 291 291 291 291 291	194 2,925 2,930 254 254 254 254 254 254 199 299 2,930 2,937		006'S 006'S 006'S 008'S		This obtumn	
ımust Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		filtre 43 And you are— (taxable And you are— income) is—	Married Head of Head o	2,000 You'tay's-	104 104 2005 2,000 204 204 204 105 105 105 105 105 105 105 105 105 105	114 114 2,125 2,150 2,11 2,1 2,1 1,1 1,1 1,1 1,1 1,1 1,1 1,	111 2.117 2.200 2.	139 139 1237 2,400 2,425 241 241 241 144 144 144 144 144 144 12,435 2,446 2,44	149 149 2475 2,500 249 249 249 249 249 149 141 1	159 159 2575 2,800 259 259 259 259 259 159 151 151 151 2,800 255 259 259 259 259 159 151 151 151 151 151 151 151 151 1	169 169 2,675 2,700 269 269 269 269 77 171 171 2,700 2,725 271 271 271 271	174 174 2728 2750 274 274 274 274 175 175 2750 276 2	186 186 2880 2,875 2,970 289 289 289 289 289 289 289 289 289 289	194 194 2,952 2,990 254 254 254 199 199 199 2,977 3,000 229 299 299 299		086'9 006'9 006'9		This column	
ımust Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		S And you are-	Married Married Head of At But Single Married Married Head of Flore filling almose-portry seque hold the filling almose fillin	Your tax is— 2,000 1,	104 104 104 20.55 20.80 204 204 204 204 104 104 104 104 20.55 20.80 205 205 105 105 105 105 105 205 205 205 205 205 205 205 205 205 2	114 114 114 2,100 2,150 214 214 214 214 114 114 116 116 2,150 2,175 2,160 2,16 2,16 2,16 2,16 2,16 2,16 2,16 2,16	119 119 119 2175 2200 2155 219 219 219 219 219 219 219 219 219 219	139 139 1237 2,400 2,425 241 241 241 144 144 144 144 144 144 12,435 2,446 2,44	149 149 149 2475 2,800 2.49 249	159 159 159 159 2,575 2,800 2.59 259	169 169 169 2,675 2,700 269 269 269 269 [174 174 174 275 2750 274 274 274 274 275 275 276	186 186 2880 2,875 2,970 289 289 289 289 289 289 289 289 289 289	154 154 154 2575 2550 254 254 254 254 155 155 155 155 155 155 155 155 155 1		086'9 006'9 006'9		This chimmin	
ımust Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		file 43 And you are— (taxable And you are— income) is—	Single Married Married Head of At But Single Married Married Head of H	Your taxis— Your taxis— Your taxis— 12,000 100 100 100 100 100 100 100 100 100	104 104 104 104 2002 2,000 204	114 114 114 2,100 2,115 21 21 21 21 11 11 11 11 11 11 11 11 11	19 119	139 139 139 139 139 139 139 139 139 139	149 149 149 149 2475 2,500 249 249 249 249 249 249 249 249 249 249	159 159 159 159 2,575 2,800 2.59 2.	169 169 169 169 169 2,675 2,700 269 269 269 269 269 171 171 171 171 2,700 2,725 271 2	174 174 174 174 2775 2780 274 274 274 274 275 27	186 186 186 186 2 280 2 286 286 286 286 286 186 189 189 189 2 200	154 154 154 154 2,590 2,510 254 254 254 254 155 156 156 156 156 156 156 156 156 156		086'S 006'S 006'S		. This column	
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	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		file 43 And you are— (taxable And you are— income) is—	Single Married Married Head of At But Single Married Married Head of H	00 2,000 2,000 304 304 304 304 304 304 304 304 304	1,550 104 104 104 12,025 2,155 20 20 20 20 20 107 107 107 107 107 107 107 107 107 10	1,520 141 141 141 141 2,125 2,150 241 214 214 214 141 141 141 2,125 2,150 241 214 214 214 214 214 214 214 214 214	1200 119 119 119 119 119 119 12,175 2,200 225 225 226 226 226 226 226 226 226 226	139 139 139 139 139 139 139 139 139 139	1,500 149 149 149 149 149 2,475 2,500 249 249 249 249 249 249 249 1,526 151 151 151 151 151 152 2,530 2,535 251 251 251 251 151 151 151 151 151 15	1,800 159 159 159 159 2,575 2,800 259 259 259 259 259 159 150 150 150 150 150 150 150 150 150 150	1,700 169 169 169 169 2,575 2,700 2,69 2,89 2,89 2,89 1	1,776 176 174 174 174 2,725 2,750 274 274 274 274 1775 176 176 176 176 176 2,756 2,775 2,705 276 276 276 1,000 175 179 179 179 179 2,775 2,000 279 279 279 276 276 1,000 175 179 189 189 189 189 189 189 189 189 189 18	1,875 186 186 186 186 2,530 2,875 2,900 289 289 289 189 189 189 189 189 189 189 189 189 1	154 154 154 154 2,590 2,510 254 254 254 254 155 156 156 156 156 156 156 156 156 156		086'S 006'S 006'S		. This column	
See the instructions for line 44 to see if you must use the Table Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		If line 45 And you are— (taxable lincome) is— And you are—	At But Singe Manied Manied Head of At But Singe Manied Head of	1,000 100 101 101 101 101 101 101 101 10	1,000 1,000	1,100 1,125 1150 114 114 114 114 2,125 2,100 2,14 2,14 2,14 114 114 114 2,125 2,14 2,14 2,14 114 114 114 2,125 2,14 2,14 2,14 2,14 2,14 2,14 2,14 2,14	1,200 119 119 119 119 2,175 2,200 2,155 2,150 2,	1,339 1,301 30 100 100 100 100 100 100 100 100 1	1,475 1,500 149 149 149 149 2475 2,500 249 249 249 249 249 249 249 149 149 149 149 240 250 249 249 249 249 249 249 249 249 249 249	1,575 1,600 159 159 159 159 2,775 2,800 259 259 259 259 259 159 159 159 159 2,600 2,	1,675 1,700 169 169 169 2,675 2,700 269 269 269 289 1,700 1,726 1,	1,725 1,756 174 174 174 174 2,755 2,759 2,74 274 2,74 2,74 1,75 1,50 1,75 1,75 1,75 1,75 1,75 1,75 1,75 1,75	1,890 1,875 199 199 199 199 2,805 2,	1,955 1,560 194 194 194 2,955 2,950 2,975 2,960 2,975 2,966		085'9 005'9 006'9		. This column	
See the instructions for line 44 to see if you must use the Table Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	Your tax is— You 25,250 3,338 2,891 3,338 3,146 25,300 3,345 2,899 3,345 3,154	25,300 25,350 3,360 2,914 3,360 3,161 25,350 2,161			Head of At But Single Married Head of At But Single Married Head of He	1,000 2,000	4 1,025 1,025 1,025 1,01 1,01 1,01 1,01 1,02 2,03 2,03 2,04 2,04 2,04 2,04 2,04 2,04 2,04 2,04	14 1,125 1,150 114 114 114 2,125 2,150 24 214 214 214 114 114 114 2,125 2,150 2,14 2,14 2,14 2,14 2,14 2,14 2,14 2,14	(178 1200 1205 120 120 120 120 120 120 120 120 120 120	39 1,375 1,475 1,476 139 139 139 139 2,475 2,400 2,425 24 24 244 244 44 44 44 44 44 44 44 44 4	40 1,475 1,500 149 149 149 149 2475 2,500 249 249 249 249 249 249 249 249 249 249	59 1,575 1,600 159 159 159 159 2,575 2,600 259 259 259 259 259 259 259 259 259 259	69 1,570 1,700 169 169 169 169 2,575 2,700 2,69 269 269 269 770 171 171 171 171 2,700 2,725 271 271 271 271 271 271 271 271 271 271	74 1725 1736 174 174 174 174 275 2750 274 274 274 274 775 176 175 176 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 176 175 175 175 175 175 175 175 175 175 175	86 1,4800 1,925 191 191 191 191 191 191 2,5400 2,825 291 291 291 291 291 291 291 291 291 291	96 1,595 1,500 154 154 154 154 154 2,235 2,590 254 254 254 254 254 255 256 256 256 256 256 256 256 256 256		086'9 006'9 008'9			
See the instructions for line 44 to see if you must use the Table Sample Table	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		If line 45 And you are— (taxable lincome) is— And you are—	Municol Head of At But Singe Married Head of At But Singe Married Head of At But Singe Married Head of Image a house- step hold that of that that that the set of the but Singe Married Head of Image a house- step hold that of the but of the bu	1,000 1,000 2,000	4 1,025 1,025 1,025 1,01 1,01 1,01 1,01 1,02 2,03 2,03 2,04 2,04 2,04 2,04 2,04 2,04 2,04 2,04	14 14 1,125 1,156 1,157	14 (1775 2470 1170 1170 1170 1170 1170 1170 1170 1	39 38 1,375 1,400 1,420 1,411 1,41 1,41 1,41 1,41 1,42 1,430 2,435 2,41 2,44 2,44 1,44 1,44 1,44 1,44 1,44	49 49 1,475 1,500 149 149 149 149 2,475 2,500 249 249 249 249 249 549 549 549 549 549 549 549 549 549 5	59 58 1,575 1,800 159 159 159 159 159 2,400 2,825 269 259 259 259 159 159 159 159 159 159 2,800	69 69 1675 1,700 169 169 169 24,675 2,700 269 269 269 269 77 77 77 1,700 1,726 1,721 171 171 171 171 171 271 271 271 271	74	86 86 1,480 1,670	56 96 1,575 2,000 199 199 199 199 199 199 2,975 2,000 2,000 2,000		085'9 005'9 006'9			
See the instructions for line 44 to see if you must sample. Table	At But Sropie Married Head Married Head Head Head Head Head Head Head He	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169			Married Married Head of At But Strige Married Married Head of At But Strige Married Head of Head of Illing Illing all thouse least test pointy sepa- hold than than India Illing Illing all thought than India Illing Illing all than Illing Illing all than Illing Illing Illing all than Illing Il	Your taxis	4 4 4 4 4 1,025 1,000 1,00 1,00 1,00 1,00 1,00 1,00 1,	14 14 14 1,128 1,130 1,14 14 14 14 2,128 2,130 2,175 2,16 2,18 2,18 2,18 14 2,14 2,14 2,14 2,14 2,14 2,14 2,14 2	19 19 14 1,755 1,200 19 19 19 19 19 19 2,175 2,200 2,155 2,150 2,1	39 39 39 41,375 41,400 1,405 41,410 1,411 141 141 2,446 2,459 2,46 2,46 2,46 2,46 2,46 2,46 2,46 2,46	49 49 49 49 1,475 1,500 1,49 1,49 1,49 1,49 2,775 2,500 2,99 2,49 2,49 2,49 2,49 2,49 2,49 2,49	59 59 59 64 1,575 1,600 1,59 159 159 159 2,575 2,600 2.99 2.99 2.99 2.99 2.99 2.99 2.99 2.	89 69 89 289 289 289 289 89 89 89 89 89 89 89 89 89 89 89 89 8	74	86 88 88 1,875 1,900 1,890 1,891 1,991 1,991 1,991 1,991 1,991 1,991 1,990 1,992 1,993 2,9	56 96 1,575 2,000 199 199 199 199 199 199 2,975 2,000 2,000 2,000		086'9 006'9 008'9			
See the instructions for line 44 to see if you must sample Table use the Table below to finane your tax.	At But Sropie Married Head Married Head Head Head Head Head Head Head He	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169		Hine 43 Hine 43 Hine 43 Hine 43 Hine 45 Hazable And you are— (Tazable And you are— (Tazable Income) is— Income) is— Hine 43 Hine	Singe Married Married Head of At But Singe Married Married Head of At But Singe Married Head of At But Singe Married Head of Head of Illing all nose-filling al	Your taxis— Your taxis— Your taxis— 0 0 0 1,000 2,000 1 1 1,000 2,000 2,000	4 4 4 4 4 1,000 1,	14 14 14 14 1,125 115 114 114 114 2,125 2,135 2,15 2,16 2,16 2,16 114 116 116 116 2,135 2,175 2,15 2,16 2,16 2,16 2,16 2,16 2,16 2,16 2,16	19 19 19 10 1,175 1,200 1,200 1,000	39 39 39 39 1,375 1,475	49 49 49 49 1475 1,500 149 149 149 149 149 2,475 2,500 2,49 249 249 249 249 249 249 249 249 249 2	39 59 59 59 1475 1,800 159 159 159 159 159 2,775 2,800 2.99 2.99 2.99 2.99 2.99 2.99 2.99 2.	65 69 69 69 69 169 169 169 169 169 245 2,700 2,89 289 289 289 171 171 171 171 171 171 171 171 171 17	74 74 74 74 775 175 176 175 176 175 176 174 174 174 2735 275 276 276 276 276 276 276 276 276 276 276	86 86 86 86 88 1,580 1,675 1,800 1,88 186 186 186 188 189 2,900 2,	96 99 99 99 199 199 199 199 199 199 2475 3,000 2.975 2.00 2.97 2.99 2.99		085'9 005'9 006'9			
See the instructions for line 44 to see if you must sample Table use the Tay Table below to finure vour tax	At But Single Married Married Head Least Less fing fing fing of a At jorthy' sepa- house- least less tatky hold	25,200 25,250 3,338 2,891 3,338 3,146	26,300 25,360 3,363 (2,906) 3,353 3,161 26,350 25,400 3,360 2,914 3,360 3,169			Married Married Head of At But Strige Married Married Head of At But Strige Married Head of Head of Illing Illing all thouse least test pointy sepa- hold than than India Illing Illing all thought than India Illing Illing all than Illing Illing all than Illing Illing Illing all than Illing Il	Your lax is	50 4 4 4 4 4 4 4 4 4 4 1,000	190 14 14 14 14 14 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16	19 19 19 19 19 11,775 1200 110 110 110 110 110 1245 2240 2256 22	400 38 38 38 38 1,375 1,475 1,	500 49 49 49 49 1475 1500 149 149 149 149 149 240 2475 2500 249 <td>600 55 56 56 56 1575 1,600 159 159 159 159 2,775 2,700 259 259 259 259 259 259 259 259 259 259</td> <td>700 69 69 69 69 1,675 1,700 169 169 169 69 2,675 2,700 2,89 2,89 2,89 2,89 2,89 2,89 2,89 2,89</td> <td>759 76 74 74 74 74 77 77 74 77 77 77 77 77 77</td> <td>875 88 88 88 88 88 1480 475 188 188 188 188 189 247 240 289 289 289 289 289 289 289 289 289 289</td> <td>975 96 96 96 96 97 1,975 2,000 199 199 199 199 199 2,975 3,000 2.99 2.99 2.99 2.99 2.99 2.99 2.99 2</td> <td></td> <td>086'9 006'9 008'9</td> <td></td> <td>This column must also be used by a qualifying widowide).</td> <td></td>	600 55 56 56 56 1575 1,600 159 159 159 159 2,775 2,700 259 259 259 259 259 259 259 259 259 259	700 69 69 69 69 1,675 1,700 169 169 169 69 2,675 2,700 2,89 2,89 2,89 2,89 2,89 2,89 2,89 2,89	759 76 74 74 74 74 77 77 74 77 77 77 77 77 77	875 88 88 88 88 88 1480 475 188 188 188 188 189 247 240 289 289 289 289 289 289 289 289 289 289	975 96 96 96 96 97 1,975 2,000 199 199 199 199 199 2,975 3,000 2.99 2.99 2.99 2.99 2.99 2.99 2.99 2		086'9 006'9 008'9		This column must also be used by a qualifying widowide).	

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| 2013 Tax Table—Continued | are— | ъ. | | 3,608
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3274

 | 328
328
3296
3304

 | | 3,311
3,319
3,326
3,334
 | 3,341
3,349
3,356
3,364
 | 3,371
3,379
3,386
3,394

 | 3,401
3,409
3,416
3,424
 | 3,431
3,439
3,446
3,454
 | | 3,461
3,469
3,476
3,484 | 3,491
3,499
3,506
3,514
 | 3,521
3,529
3,536
3,544 | 3,551
3,559
3,566
3,574 | 3,581
3,589
3,596
3,604 | | | rms? V |
| 3 Tax | | Single A | | 3,608
3,615
3,623
3,630 | 3,645
3,653
3,663
3,660

 | 3,668
3,675
3,683
3,690

 | 3,698
3,705
3,713
3,720

 | 3,728
3,735
3,743
3,750

 | | 3,758
3,765
3,773
3,780
 | 3,788
3,795
3,803
3,810
 | 3,818
3,825
3,833
3,840

 | 3,848
3,855
3,863
3,870
 | 3,878
3,885
3,900
 | | 3,908
3,915
3,923
3,930 | 3,938
3,945
3,953
 | 3,968
3,983
3,983 | 3,998
4,013
4,020 | 4,028
4,043
4,043
4,050 | | | n or fo |
| 2013 | | But
less
fhan | 9 | 27,050
27,100
27,150
27,200 | 27,250
27,300
27,350
27,400

 | 27,450
27,500
27,550
27,600

 | 27,650
27,700
27,750
27,800

 | 27,850
27,900
27,950
28,000

 | 9 | 28,050
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 | 28,250
28,300
28,350
28,400
 | 28,450
28,500
28,550
28,600

 | 28,650
28,700
28,750
28,800
 | 28,850
28,900
28,950
29,000
 | 8 | 29,050
29,100
29,150
29,200 | 29,250
29,300
29,350
29,400
 | 29,450
29,500
29,550
29,550 | 29,650
29,700
29,750
29,800 | 29,850
29,900
29,950
30,000 | | | rmatio |
| | If line 43
(taxable
income) is- | At
least | 27,000 | 27,000
27,050
27,100
27,150 | 27,200
27,250
27,300
27,350

 | 27,400
27,450
27,500
27,550

 | 27,600
27,650
27,700
27,750

 | 27,800
27,850
27,900
27,950

 | 28,000 | 28,000
28,050
28,100
28,150
 | 28,200
28,250
28,300
28,350
 | 28,400
28,450
28,500
28,550

 | 28,600
28,650
28,700
28,750
 | 28,800
28,850
28,900
28,950
 | 29,000 | 29,000
29,050
29,100
29,150 | 29,200
29,250
29,300
29,350
 | 29,400
29,450
29,500
29,550 | 29,600
29,650
29,700
29,750 | 29,800
29,850
29,900
29,950 | | | re info |
| | | | | 966
974
989 | 996

 | 88 8 8

 | 3,056

 | 86 2 5 5

 | | 3,136
3,138
3,138
 | 8 2 2 2
 | 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5

 | 22 24 62 23 24 62 62 62 62 62 62 62 62 62 62 62 62 62
 | 25 25 4
 | | , 266
, 274
, 289 | 334 538
 | 88 8 8 8 | 3,356
3,364
3,373 | 394 409 409 | | | Need more information or forms? Visit IRS.gov. |
| | | ed Head of
a house-
hold | | |

 |

 | 3248 3
3255 3
3263 3
3270 3

 |

 | |
 |
 | 3,368 3
3,375 3
3,383 3

 |
 |
 | | | | | | |
 | | 3,548
3,555
3,563
3,570
3,570 | | | | ~ |
| | And you are— | arried Married ng filing ntly sepa- rately Your tax is— | | |

 |

 | 2,801 3,
2,809 3,
2,816 3,
2,824 3,

 |

 | |
 |
 | 2,921 3,
2,929 3,
2,936 3,
2,944 3,

 |
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 | | | | | | |
 | | 3,101
3,109
3,116
3,124
3,124 | | | | |
| | 4 | W III io | | |

 |

 | 3,248
3,255
3,263
3,270

 |

 | |
 |
 | 3,368
3,375
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 | | 3,548
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3,570
3,570 | | | | -77- |
| | | Single | | |

 |

 | 24,650
24,700
24,750
24,800

 |

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 |
 | 25,850
25,900
26,000
 | | | | | | |
 | | 26,650
26,700
26,750
26,800 | | | | |
| | If line 43
(taxable
income) is— | But
less
than | 24,000 | |

 |

 | 24,600 2
24,650 2
24,700 2
24,750 2

 |

 | 18 |
 |
 |

 |
 | 25,800 2
25,850 2
25,900 2
25,950 2
 | 18 | | | | | |
 | | 26,600 2
26,650 2
26,700 2
26,750 2 | | | | |
| | (tax iii | At least | | |

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 | L |
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| | | Head of
a house-
hold | | |

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 | 8 2,606
5 2,614
3 2,621
0 2,629

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 | |
 |
 | 8 2,726
5 2,734
3 2,741
0 2,749

 |
 |
 | | | | | | |
 | | 8 2,906
5 2,914
3 2,921
0 2,929 | | | | |
| | And you are— | Married
filing
sepa-
rately | | |

 |

 | 2,798
2,805
2,813
4 2,820

 |

 | |
 |
 | 7 2,918
79 2,925
76 2,933
74 2,940

 |
 |
 | | | | | | |
 | | 3,098
3,105
4 3,120 | | | g widow(er). | |
| | And | Married
filing
jointly* | | |

 |

 | 98 2,351
05 2,359
13 2,366
20 2,374

 |

 | |
 |
 | 2,918 2,471
2,925 2,479
2,933 2,486
2,940 2,494

 |
 |
 | | | | | | |
 | | 98 2,651
05 2,659
13 2,666
20 2,674 | | | y a qualify ir | |
| | | Single | | |

 |

 | 50 2,798
700 2,805
750 2,813
700 2,820

 |

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 |

 |
 |
 | | | | | | |
 | | 50 3,098
700 3,105
50 3,113
800 3,120 | | | so be used t | |
| | If line 43
(taxable
income) is— | But
less
than | 21,000 | 00 21,050
50 21,100
00 21,150
50 21,200 |

 |

 | 00 21,650
50 21,700
00 21,750
50 21,800

 |

 | 22,000 |
 |
 | 22,450
50 22,500
00 22,550
50 22,600

 |
 |
 | 23,000 | |
 | | 00 23,650
50 23,700
00 23,750
50 23,800 | | | This column must also be used by a qualifying widow(er). | |
| | incom | At
least | 7 | ដ៏ដីដីដី | 2222

 | 21,400
21,450
21,500
21,550

 | 21,600
21,650
21,700
21,750

 | 21,800
21,850
21,900
21,950

 | 7 | និនិនិនិ
 | ######################################
 | 22,400
22,450
22,500
22,550

 | ងីងីងីងីង
 | * * * * * * * * * * * * * * * * * * *
 | 7 | 8 8 8 8 | 2222
 | 8 8 8 8 8 | 23,650
23,650
23,700
23,750 | 23, 23, 23, 23, 23, 23, 24, 25, 25, 25, 25, 25, 25, 25, 25, 25, 25 | | . This co | |
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| | | Head of
thouse-
nold | | 2,066 | 2,2,2,2,2,10,4,11,12,12,13,13,13,13,13,13,13,13,13,13,13,13,13,

 | 2, 134
2, 134
2, 14 13

 | 2,156
2,154
2,173

 | 2,186
2,204
2,209
2,209

 | | 2,216
2,224
2,231
2,239
 | 2,246
2,254
2,261
2,261
2,269
 | 2,276
2,284
2,291
2,299

 | 2,306
2,321
2,321
2,329
 | 2,336
2,344
2,351
2,359
 | | 2,366
2,374
2,381
2,389 | 2,238
2,404
2,411
2,413
 | 2,426 | 2,456
2,464
2,471
2,479 | 2,486
2,494
2,501
2,509 | timued | | |
| | are— | Married Head of a house-sepa- hold alely kis- | | |

 |

 | 2,348 2,156
2,355 2,164
2,363 2,171
2,370 2,179

 |

 | |
 |
 | 2,468 2,276
2,475 2,284
2,483 2,291
2,490 2,299

 |
 |
 | | |
 | | 2,648 2,456
2,655 2,464
2,663 2,471
2,670 2,479 | | (Continued) | | |
| | And you are— | Married
filing
sepa-
rately
tax is— | | 2,258
2,265
2,273
2,280 | 2,288
2,295
2,303
2,310

 | 2,318
2,325
2,333
2,340

 |

 | 2,378
2,385
2,400

 | | 2,408
2,415
2,423
2,430
 | 2,438
2,445
2,460
 |

 | 2,498
2,505
2,513
2,520
 | 2,528
2,535
2,543
2,550
 | | 2,558
2,558
2,573
2,580 | 2,588
2,595
2,603
2,610
 | 2,625
2,625
2,633 | | 2,678
2,685
2,693
2,700 | (Continued) | | |
| | And you are— | Married Married filing jointly sepa- | | 1,811 2,258
1,819 2,265
1,826 2,273
1,834 2,280 | 1,841 2,288
1,849 2,295
1,856 2,303
1,864 2,310

 | 1,871 2,318
1,879 2,325
1,886 2,333
1,894 2,340

 | 2,348
2,355
2,363
2,370

 | 1,931 2,378
1,939 2,385
1,946 2,393
1,954 2,400

 | | 1,961 2,408
1,969 2,415
1,976 2,423
1,984 2,430
 | 1,991 2,438
1,999 2,445
2,006 2,453
2,014 2,460
 | 2,468
2,475
2,483
2,490

 | 2,051 2,498
2,059 2,505
2,066 2,513
2,074 2,520
 | 2,081 2,528
2,089 2,535
2,096 2,543
2,104 2,550
 | | 2,111 2,558
2,119 2,565
2,126 2,573
2,134 2,580 | 2,141 2,588
2,149 2,595
2,156 2,603
2,164 2,610
 | 2,171 2,618
2,179 2,625
2,186 2,633
2,194 2,640 | 2,648
2,655
2,663
2,670 | 2,231 2,678
2,239 2,685
2,246 2,693
2,254 2,700 | (Continued) | | |
| | And you are— | Single Married Married Married filing filing jointly. Septe- | | 1,811 2,258
1,819 2,265
1,826 2,273
1,834 2,280 | 2298 1,841 2,288
2295 1,849 2,295
2,303 1,856 2,303
2,310 1,864 2,310

 | 1,871 2,318
1,879 2,325
1,886 2,333
1,894 2,340

 | 2,348 1,901 2,348
2,355 1,909 2,355
2,363 1,916 2,363
2,370 1,924 2,370

 | 2,378 1,931 2,378 2,385 2,385 2,393 1,946 2,393 2,400 1,954 2,400

 | 00 | 2,408 1,961 2,408
2,415 1,969 2,415
2,423 1,976 2,423
2,430 1,984 2,430
 | 2,438 1,391 2,438
2,445 1,399 2,445
2,453 2,006 2,453
2,460 2,014 2,460
 | 2,468 2,021 2,468
2,475 2,029 2,475
2,483 2,036 2,483
2,490 2,044 2,490

 | 2,498 2,051 2,498
2,505 2,059 2,505
2,513 2,066 2,513
2,520 2,074 2,520
 | 2,081 2,528
2,089 2,535
2,096 2,543
2,104 2,550
 | 00 | 2,558 2,111 2,558
2,565 2,119 2,565
2,573 2,126 2,573
2,580 2,134 2,580 | 2588 2,141 2,588
2,595 2,149 2,595
2,603 2,156 2,603
2,610 2,164 2,610
 | 2,618 2,171 2,618
2,625 2,179 2,625
2,633 2,186 2,633
2,640 2,194 2,640 | 2,201 2,648
2,209 2,655
2,216 2,663
2,224 2,670 | 2,678 2,231 2,678 2,685 2,239 2,685 2,693 2,700 2,254 2,700 | (Continued) | | |
| | | But Single Married Married limg limg limg sepa- joinly sepa- rately | 18,000 | 18,050 2,258 1,811 2,258 18,100 2,265 1,819 2,285 18,150 2,273 1,826 2,773 18,200 2,280 1,834 2,280 | 18,250 2,288 1,841 2,288 18,300 2,295 1,849 2,295 18,360 2,003 1,866 2,303 18,400 2,310 1,864 2,310

 | 18,450 2,318 1,871 2,318 18,500 2,225 1,879 2,225 18,550 2,333 1,886 2,333 18,600 2,340 1,894 2,340

 | 2,348 1,901 2,348
2,355 1,909 2,355
2,363 1,916 2,363
2,370 1,924 2,370

 | 18,850 2,378 1,931 2,378 18,900 2,385 1,999 2,385 18,950 2,393 1,946 2,393 19,000 2,400 1,954 2,400

 | 19,000 | 19,050 2,408 1,961 2,408 19,100 2,415 1,969 2,415 19,150 2,423 1,976 2,423 19,200 2,430 1,384 2,430
 | 19,250 2,438 1,991 2,438 19,300 2,445 1,999 2,445 19,360 2,453 2,006 2,453 19,400 2,460 2,014 2,460
 | 19,450 2,468 2,021 2,488 19,500 2,475 2,029 2,475 19,550 2,483 2,036 2,483 19,600 2,490 2,044 2,490

 | 19,650 2,498 2,051 2,498 19,700 2,505 2,059 2,505 19,700 2,513 2,066 2,513 19,700 2,520 2,074 2,520
 | 2,528 2,081 2,528 2,535 2,543 2,096 2,543 2,550 2,104 2,550
 | 2 | 20,050 2,558 2,111 2,558 20,100 2,555 2,119 2,555 20,150 2,573 2,126 2,573 20,200 2,580 2,134 2,580 | 20,250 2,588 2,141 2,588 20,300 2,595 2,149 2,595 20,300 2,603 2,156 2,603 20,400 2,610 2,164 2,610
 | 20,450 2,618 2,171 2,618 20,500 2,625 2,179 2,625 2,635 2,050 2,633 2,186 2,633 20,600 2,640 2,194 2,640 | 2,648 2,201 2,648 2,205 2,655 2,209 2,655 2,209 2,655 2,216 2,663 2,670 2,224 2,670 | 20,850 2,678 2,231 2,678 20,900 2,685 2,239 2,685 20,950 2,693 2,246 2,693 21,000 2,700 2,254 2,700 | (Continued) | | |
| | If line 43 (taxable income) is— | At But Single Married Married Image Illing I | | 18,000 18,050 2258 1,811 2,258
18,050 18,100 2265 1,819 2,265
18,100 18,150 2273 1,826 2,273
18,150 18,200 2,280 1,834 2,280 | 18,200 18,250 2288 1,841 2,288 18,250 18,300 2295 1,849 2,295 18,300 18,350 2,303 1,856 2,303 18,350 18,400 2,310 1,864 2,310

 | 18,400 18,450 2,218 1871 2,318 18,450 18,500 2,225 1,879 2,225 18,500 18,550 18,550 2,333 1,886 2,333 18,550 18,550 18,600 2,340 1,894 2,340

 | 18,600 18,650 2,248 1,901 2,248 1,805 1,80

 | 18,800 18,850 2,378 1,931 2,378 1,836 1,836 1,830 2,385 1,830 18,900 18,900 2,383 1,946 2,393 18,950 18,950 18,900 1,954 2,400

 | 19,000 | 19,000 19,050 2408 1,961 2,408 19,050 19,050 19,100 2415 1,999 2,415 19,100 19,150 2,423 1,976 2,423 19,150 19,150 19,200 2,430 1,984 2,430 | 19,200 19,250 2,438 1,991 2,438 1,920 19,300 19,300 2,445 1,999 2,445 19,300 19,300 2,465 2,006 2,453 19,380 19,400 2,460 2,014 2,460 2,463

 | 19,400 19,450 2,468 2,021 2,468 19,550 19,550 2,475 2,029 2,475 19,550 19,550 2,483 2,036 2,483 19,550 19,650 2,490 2,044 2,490
 | 19,600 19,650 2,498 2,051 2,498 19,050 19,000 2,505 2,009 2,505 19,700 19,700 2,513 2,006 2,513 19,750 19,750 2,520 2,074 2,520
 | 19,800 19,800 2,528 2,081 2,528
19,800 19,900 2,535 2,089 2,535
19,900 19,900 2,543 2,096 2,543
19,950 20,000 2,550 2,104 2,550

 | 2 | 20,000 20,050 2,558 2,111 2,558 20,000 20,050 2565 2,119 2,565 20,100 20,150 2,573 2,126 2,573 20,150 2,520 2,134 2,590 | 20,200 20,250 2,588 2,141 2,588 20,200 20,300 2,595 2,149 2,595 20,300 20,300 2,695 2,166 2,603 20,300 20,300 2,610 2,610 2,610 | 20,400 20,450 2,618 2,171 2,618 20,440 20,500 2,625 2,179 2,625 20,450 20,500 2,833 2,186 2,633 20,550 2,849 2,184 2,640 2,184 2,640
 | 20,600 20,650 2648 2201 2648 20,000 20,650 20,700 2,655 2209 2,655 20,700 20,750 2,655 20,750 2,6750 | 20,800 20,850 2,678 2,231 2,678 2,035 20,850 20,900 20,900 2,695 2,299 2,695 20,900 20,900 2,700 2,254 2,700 | (Continued) | | |
| | If line 43
(taxable
income) is— | At But Singe Married M | 18,000 | 1,616 18,000 18,050 2.256 1,811 2.258 1,812 1,825 1,83 | 1,646 18,200 18,240 2.288 1,841 2.288 1,641 1,842 2.295 1,849 2.295 1,661 1,849 2.395 1,865 2,303 1,868 1,843 1,840 1,824 2,310 1,884 2,310

 | 1,676 18,400 18,450 2.318 1,871 2,318 1,871 1,871 1,871 1,871 1,871 1,872 1,873 1,87

 | 1,706 18,600 18,650 2,348 1,901 2,348 1,729 1,729 1,729 1,729 18,700 18,70 2,355 1,909 2,355 1,729 18,700 18,70 2,353 1,916 2,355 1,729 18,750 18,800 2,370 1,924 2,370

 | 1,736 18,800 18,840 2,378 1,391 2,378 1,717 18,800 18,900 2,383 1,946 2,385 1,751 18,900 18,900 2,393 1,946 2,393 1,759 18,900 18,900 2,400 1,954 2,400

 | 19,000 | 1,766 19,000 19,050 2,408 1,981 2,408 1,774 19,050 19,100 2,415 1,989 2,415 1,778 19,100 19,190 2,423 1,789 19,100 19,200 2,430 1,984 2,430 | 1,796 19,200 19,250 2,438 1,991 2,438 1,804 19,250 18,000 2,445 1,999 2,445 1,811 19,300 19,360 2,453 2,006 2,453 1,819 18,350 19,400 2,460 2,014 2,460

 | 1,826 19,400 19,450 2,468 2,021 2,468 18,450 19,540 19,540 19,540 2,475 2,029 2,475 1,841 19,540 19,550 2,493 2,036 2,483 1,849 19,550 19,600 2,490 2,044 2,490
 | 1,856 19,600 19,650 2,438 2,051 2,438 1,864 19,650 19,700 2,505 2,039 2,505 2,505 1,877 19,700 2,513 2,062 2,513 2,
 | 1,896 19,800 19,800 19,800 2,528 2,081 2,528 1,894 19,800 19,900 2,535 2,089 2,535 1,901 19,900 19,900 2,533 2,086 2,443 1,909 19,900 2,000 2,530 2,104 2,560 1,909 19,900 2,000 2,550 2,104 2,550

 | 2 | 1916 20,000 20,050 2,556 2,111 2,558 1,924 20,050 20,100 2,565 2,119 2,565 1,881 20,100 20,190 2,575 2,785 2,787 20,100 20,190 2,575 2,787 20,190 20,190 20,190 2, | 1,946 20,200 20,256 2,588 2,141 2,588 1,954 20,256 2,585 2,141 2,586 1,954 20,256 2,030 2,893 2,149 2,595 1,961 20,300 2,030 2,166 2,603 2,603 1,969 20,359 20,400 2,610 2,164 2,610 1,969 20,359 20,400 2,610 2,610 2,610 | 1,976 20,400 20,450 2,618 2,171 2,618 1,994 20,450 2,625 2,179 2,625 1,991 2,625 2,179 2,625 1,991 2,991 2,991 20,600 2,640 2,194 2,640 2,194 2,640 2,194 2,640 2,194 2,640 2,194 2,640 2,194 2,640 2,194 2,640 2,194 2,640
 | 2,006 20,600 20,550 2,648 2,201 2,648 2,014 20,550 20,14 20,550 20,700 20,750 2,023 2,16 2,655 2,035 20,750 20,750 20,750 20,550 2,5 | 2,036 20,880 20,850 2,678 2,239 2,685 2,685 2,034 20,890 20,895 2,239 2,285 2,895 2,995 2, | (Continued) | | |
| | If line 43
(taxable
income) is— | Marred Head of At But Single Marred Marred Barred Marred Single Bing Single Bi | 18,000 | 1808 1,616 18,000 18,000 2,558 1,811 2,258 1,815 1,824 18,000 18,00 2,255 1,819 2,265 1,823 1,821 18,100 18,100 18,100 2,220 1,839 1,830 1 | 1868 1,646 18,200 18,200 2288 1,641 2,288 1,645 1,654 1,820 18,300 20,555 1,89 2,295 1,855 1,655

 | 1,878 1,676 18,400 18,450 2,318 1,671 2,318 1,671 1,3450 18,500 18,500 2,325 1,879 2,325 1,890 1,850 18,500 18,500 1,850

 | 1,898 1,706 118,600 18,650 2,348 1,901 2,348 1,905 1,719 1,850 1,700 2,835 1,900 2,335 1,900 1,721 18,700 18,700 2,833 1,900 2,335 1,900 1,721 18,750 18,750 2,831 1,900 1,904 2,370

 | 1,228 1,736 18,800 18,850 2,778 1,921 2,378 1,921 1,52

 | 19,000 | 1,958 1,776 19,000 19,000 2,408 1,961 2,408 1,961 1,961 1,774 19,000 19,00 2,415 1,989 2,415 1,977 1,789 19,000 19,100 19,100 2,420 2,420 1,789 1,789 19,000 19,000 1,994 2,420 | 1,988 1,796 19,200 19,250 2,438 1,991 2,438 1,995 1,995 2,445 2,000 19,300 19,300 2,445 2,000 19,300 19,300 2,445 2,400 18,300 19,400 2,460 2,004 2,445 2,000 18,300 19,400 2,460 2,004 2,440
2,440 2,
 | 2018 1266 19,400 19,450 2,468 2,021 2,468 2,022 2,475 2,020 2,475 2,020 2,475 2,020 2,475 2,020 2,475 2,020 2,475 2,020 2,475 2,020 2,475 2,020 2,483 2,493
 | 2,048 1,856 19,600 19,650 2,498 2,051 2,498 2,052 1,052 2,052
2,052 2,05 | 2.078 1,886 19,800 19,850 2,528 2,081 2,528 2.065 1,887 1,980 1,990 2,528 2,089 2,535 2.065 1,891 1,990 1,990 2,643 2,096 2,643 2.070 1,990 1,990 2,643 2,643 2,644 2,543 2.07 1,990 1,990 2,643 2,644 2,543 2,644 2,543 2.07 1,990 1,990 2,643 2,644 2,550 2,104 2,550

 | 2 | 2,108 1,916 20,000 20,000 2558 2,111 2,558 2,115 1,525 2,119 2,555 2,119 2,555 2,119 2,555 2,119 2,555 2,119 2,555 2,119 2,555 2,119 2,550 2,109 2,573 2,120 2,573 2,120 2,573 2,120 2,573 2,120 2,573 2,120 2,573 2,120 2,573 2,120 2,573 2,120 2,573 2,120 | 2,138 1,946 20,200 20,250 2,558 2,141 2,558 2,145 2,558 2,145 1,954 20,250 20,300 2,555 2,149 2,555 2,555 2,165 2,000 20,300 20,500 2,156 2,600 2,160 2,000 2,160 | 2,168 1,976 20,400 20,460 2,618 2,177 2,618 2,175 1,984 20,450 2,820 2,820 2,821 2,921 2,921 2,921 2,921 2,931 2,932 2,932 2,932 2,932 2,932 2,932 2,933
2,933 2,9 | 235 2006 20,600 20,600 20,600 20,600 20,600 20,000 | 2228 2006 20,800 20,850 2678 2,231 2,678 2,225 2,045 2,085 2,226 2,285 2,085 2,285 2,285 2,885 2,285 2,885 2,285 2,885 2,285 2,885 2 | (Continued) | | |
| | | Named Maried Head of At But Single Maried Maried find find find find find find find fin | 18,000 | 1,503 1,808 1,616 18,000 18,000 2256 1,811 2,258 1,511 2,258 1,512 1,524 | 1,223 1,528 1,546 18,200 18,250 2,288 1,941 2,286 1,528 1,538 1,530 1,554 18,300 18,350 2,303 1,556 2,303 1,558 1,550 1,558 1,550 1,558 1,550 1,558 1,550 1,

 | 1,540 1,688 1,676 18,400 18,460 2,316 1,671 2,316 1,571 2,316 1,571 2,325 1,572 1,772 1,77

 | 1,562 1,589 1,706 18,600 18,650 2,348 1,301 2,348 1,301 1,

 | 1,588 1,298 1,736 18,800 18,869 2,378 1,391 2,378 1,391 1,39

 | 19,000 | 1,603 1,988 1,796 19,000 18,000 2,408 1,961 2,408 1,608 1,905 1,774 19,000 18,100 2,423 1,909 2,415 1,618 1,909 1,738 19,100 18,150 2,423 1,979 2,423 1,618 1,909 1,738 18,500 1,894 2,439 1,994 2,439
 | 1,623 1,988 1,796 19,200 19,200 2,438 1,991 2,438 1,688 1,995 1,804 19,250 19,300 2,445 1,999 2,445 1,682 2,000 1,919 19,300 19,300 2,453 2,000 2,453 1,688 2,010 1,819 19,300 19,300 2,540 2,600 2,014 2,440
 | 1,643 2,018 1,826 19,400 19,460 2,468 2,021 2,468 1,648 2,025 1,824 19,460 19,460 2,468 2,021 2,468 1,658 2,025 1,834 19,540 19,550 1,850 2,483 2,463 2,483 1,658 2,049 1,849 18,550 18,550 2,493 2,494 2,493

 | 1,663 2,048 1,856 19,600 19,650 2,498 2,051 2,498 1,683 2,055 1,854 19,600 18,700 2,052 2,093 2,055 <td< th=""><th>1,682 2,078 1,880 19,800 19,860 2,528 2,081 2,528 1,688 2,005 1,894 19,800 18,900 2,535 2,089 2,535 1,682 2,003 1,501 1,900 19,900 19,900 2,543 2,086 2,543 1,688 2,100 1,509 19,590 2,000 2,543 2,086 2,543 1,688 2,100 1,509 19,590 2,000 2,543 2,000 2,644 2,550</th><th>2</th><th>1,703 2,108 1,816 20,000 20,000 2,556 2,111 2,558 1,708 2,115 1,524 20,000 20,000 2,556 2,110 2,556 1,100 2,557 1,708 2,120 1,538 20,100 20,100 2,573 2,120 2,573 1,708 2,130 1,539 2,130</th><th>1,723 2,138 1,946 20,200 20,290 2,598 2,141 2,588 1,728 2,145 2,595 2,149 2,595 1,738 2,145 2,595 2,149 2,595 1,738 2,159 1,999 20,399 20,390 2,150 2,150 2,500 1,738 2,150 1,999 20,390 20,400 2,510 2,144 2,510</th><th>1,743 2.168 1,976 20,400 20,430 26.68 2,771 2,618 1,748 2,175 1,984 20,446 20,450 26,52 2,779 2,625 1,733 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,840 2,</th><th>1,783 2,198 2,006 20,600 20,609 2,648 2,201 2,648 1,788 2,205 2,014 20,680 20,780 2,655 2,780 2,655 1,778 2,20 2,02 2,03 2,780</th><th>1,783 2,228 2,006 20,800 20,805 2678 2,231 2,678 2,789 2,789 2,789 2,789 2,789 2,885 2,789 2,885
2,885 2,885</th><th>(Continued</th><th></th><th>-76-</th></td<> | 1,682 2,078 1,880 19,800 19,860 2,528 2,081 2,528 1,688 2,005 1,894 19,800 18,900 2,535 2,089 2,535 1,682 2,003 1,501 1,900 19,900 19,900 2,543 2,086 2,543 1,688 2,100 1,509 19,590 2,000 2,543 2,086 2,543 1,688 2,100 1,509 19,590 2,000 2,543 2,000 2,644 2,550
 | 2 | 1,703 2,108 1,816 20,000 20,000 2,556 2,111 2,558 1,708 2,115 1,524 20,000 20,000 2,556 2,110 2,556 1,100 2,557 1,708 2,120 1,538 20,100 20,100 2,573 2,120 2,573 1,708 2,130 1,539 2,130 | 1,723 2,138 1,946 20,200 20,290 2,598 2,141 2,588 1,728 2,145 2,595 2,149 2,595 1,738 2,145 2,595 2,149 2,595 1,738 2,159 1,999 20,399 20,390 2,150 2,150 2,500 1,738 2,150 1,999 20,390 20,400 2,510 2,144 2,510
 | 1,743 2.168 1,976 20,400 20,430 26.68 2,771 2,618 1,748 2,175 1,984 20,446 20,450 26,52 2,779 2,625 1,733 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,186 2,833 2,840 2, | 1,783 2,198 2,006 20,600 20,609 2,648 2,201 2,648 1,788 2,205 2,014 20,680 20,780 2,655 2,780 2,655 1,778 2,20 2,02 2,03 2,780 | 1,783 2,228 2,006 20,800 20,805 2678 2,231 2,678 2,789 2,789 2,789 2,789 2,789 2,885 2,789 2,885 | (Continued | | -76- |
| | If line 43
(taxable
income) is— | Single Married Married Head of Al But Single Married M | 18,000 | 1,808 1,803 1,808 1,816 18,000 18,000 2,258 1,811 2,258 1,815 1,820 1,83 | 1,688 1,628 1,688 1,644 145,200 148,240 2,235 1,641 2,236 1,645 1,628 1,628 1,638 1,

 | 1,898 1,545 1,898 1,676 18,400 18,405 2,325 1,871 2,318 1,877 1,548 1,877 1,889 1,59

 | 1,588 1,586 1,586 1,706 18,600 18,645 2,348 1,901 2,348 1,901 2,348 1,901 1,501 1,

 | 1,228 1,528 1,228 1,736 14,800 16,840 2,378 1,391 2,378 1,391 1,

 | | 1,556 1,603 1,558 1,774 19,000 19,09 2,415 1,991 2,408 1,597 1,599 1,598 1,597 1,599 | 1,986 1,622 1,986 1,796 19,200 19,245 2,438 1,991 2,438 1,995 2,438 1,995 2,438 1,995 2,438 1,995 2,438 1,995 2,438 1,995 2,438 1,995 2,438 2,000 1,638 2,000 1,930 19,300 2,453 2,000 2,453
2,000 2,453 2,000 2,0
 | 2016 1,643 2016 1826 19,400 19,469 2,468 2021 2,468 2022 2,475 2029 2,475 2029 2,475 2029 2,475 2029 2,475 2029 2,475 2029 2,475 2029 2,475 2029 2,475 2,429
 | 2.048 1,665 2,048 1,655 1,656 1,660 2,468 2,051 2,468 2,055 1,668 2,055 2,905 2,055 2,0
 | 2.078 1,683 2,078 1,686 14,800 14,860 2,528 2,081 2,538 2.085 1,684 1,894 1,896 2,835 2,089 2,835 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,643 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2

 | 2 | 2.106 1,702 2,106 1,914 20,000 20,059 2,556 2,111 2,558 2,115 2,555 2,115 1,702 2,115 1,804 20,100 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,575 2,110 2,1 | 2.138 1,722 2.138 1,946 20,200 20,209 20,298 2,141 2.588 2.145 1,946 20,200 20,209 20,598 2,141 2,598 2.145 1,758 2,146 1,949 20,000 2,598 2,141 2,598 2.149 1,758 2,153 1,949 2,000 2,000 2,148 2,598 2.159 1,778 2,153 1,949 2,000 2,149 2,109 2,000 2.160 1,778 2,169 1,369 2,000 2,164 2,109 2,109 | 2.168 1,748 2,158 1,976 20,400 20,440 2,618 2,171 2,618 2,175 1,044 20,0450 20,520 2,179 2,625 2,189 1,782 2,189 1,782 2,189
2,189 2 | 2.198 1,782 2,196 2,006 20,600 20,509 2,618 2,201 2,648 2,205 2,205 2,205 1,778 2,175 2,014 2,007 2,00 2,179 2,605 2,205 2,00 2,005 2,007 | 2228 1,782 2228 2,044 30,800 20,850 2,678 2,731 2,678 2,725 1,789 2,225 2,044 30,800 20,340 2,059 2,895 2,995 2,99 | (Continued | | -76- |
| | If line 43 (taxable taxable income) is— | But Single Married Married Head of At But Single Married Marri | 18,000 | 15,000 1,808 1,503 1,808 1,616 1,800 18,090 2,256 1,811 2,258 1,510 1, | 15,240 1,623 1,623 1,623 1,624 16,41 2,208 1,641 2,208 1,641 2,208 1,641 2,208 1,641 2,208 1,641 2,208 1,641 2,208 1,641 2,208 1,641 1,641 1,641 2,208 1,641 2,208 2,003 2,003 1,641 2,003 2,003 1,641 2,003 <t< th=""><th>15,440 1,540 1,542 1,542 1,543 1,543 1,544 <t< th=""><th>15,650 1,886 1,766 18,600 18,660 2,348 1,901 2,348 15,700 1,906 1,888 1,704 1,810 18,705 1,80 2,835 1,90 2,335 15,700 1,906 1,507 1,901 1,207 1,901 2,835 1,90 2,835 15,700 1,507<!--</th--><th>15.860 1,268 1,586 1,786 1,786 1,786 1,881 1,892 1,892 <t< th=""><th>000</th><th>16.00 1,928 1,603 1,728 1,774 19,000 18,000 24.05 1,961 2,408 1,961 2,408 1,962 1,774 1,960 1,974 1,978 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,423 2,415 1,982 2,423 1,982 2,423
 2,423 <</th><th>16,250 1,888 1,622 1,920 19,200 19,200 1,991 2,438 16,300 1,985 1,688 1,986 1,991 1,243 1,991 2,445 2,455 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 <th< th=""><th>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</th><th>16,650 2,048 1,656 2,048 1,656 19,600 19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>16,860 2,078 1,682 2,078 1,683 2,078 1,680 2,528 2,061 2,528 16,900 2,005 1,684 1,894 1,840 1,840 2,83 2,081 2,53 1,690 2,005 1,684 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,840 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,890 2,007 2,543 2,096 2,543</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</th><th>17,860 2.228 1,783 2.228 2.004 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800 20,800
 20,800 20,800</th><th>(Continued</th><th></th><th></th></t<></th></t<></th></th<></th></t<></th></th></t<></th></t<> | 15,440 1,540 1,542 1,542 1,543 1,543 1,544 <t< th=""><th>15,650 1,886 1,766 18,600 18,660 2,348 1,901 2,348 15,700 1,906 1,888 1,704 1,810 18,705 1,80 2,835 1,90 2,335 15,700 1,906 1,507 1,901 1,207 1,901 2,835 1,90 2,835 15,700 1,507<!--</th--><th>15.860 1,268 1,586 1,786 1,786 1,786 1,881 1,892 1,892 <t< th=""><th>000</th><th>16.00 1,928 1,603 1,728 1,774 19,000 18,000 24.05 1,961 2,408 1,961 2,408 1,962 1,774 1,960 1,974 1,978 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,423 2,415 1,982 2,423 1,982 2,423 <</th><th>16,250 1,888 1,622 1,920 19,200 19,200 1,991 2,438 16,300 1,985 1,688 1,986 1,991 1,243 1,991 2,445 2,455 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 <th< th=""><th>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</th><th>16,650 2,048 1,656 2,048 1,656 19,600 19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>16,860 2,078 1,682 2,078 1,683 2,078 1,680 2,528 2,061 2,528 16,900 2,005 1,684 1,894 1,840 1,840 2,83 2,081 2,53
 1,690 2,005 1,684 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,840 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,890 2,007 2,543 2,096 2,543</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Continued</th><th></th><th></th></t<></th></t<></th></th<></th></t<></th></th></t<>
 | 15,650 1,886 1,766 18,600 18,660 2,348 1,901 2,348 15,700 1,906 1,888 1,704 1,810 18,705 1,80 2,835 1,90 2,335 15,700 1,906 1,507 1,901 1,207 1,901 2,835 1,90 2,835 15,700 1,507 </th <th>15.860 1,268 1,586 1,786 1,786 1,786 1,881 1,892 1,892 <t< th=""><th>000</th><th>16.00 1,928 1,603 1,728 1,774 19,000 18,000 24.05 1,961 2,408 1,961 2,408 1,962 1,774 1,960 1,974 1,978 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,423 2,415 1,982 2,423 1,982 2,423 <</th><th>16,250 1,888 1,622 1,920 19,200 19,200 1,991 2,438 16,300 1,985 1,688 1,986 1,991 1,243 1,991 2,445
1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 2,455 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 <th< th=""><th>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</th><th>16,650 2,048 1,656 2,048 1,656 19,600 19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>16,860 2,078 1,682 2,078 1,683 2,078 1,680 2,528 2,061 2,528 16,900 2,005 1,684 1,894 1,840 1,840 2,83 2,081 2,53 1,690 2,005 1,684 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,840 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,890 2,007 2,543 2,096 2,543</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Continued</th><th></th><th></th></t<></th></t<></th></th<></th></t<></th>
 | 15.860 1,268 1,586 1,786 1,786 1,786 1,881 1,892 1,892 <t< th=""><th>000</th><th>16.00 1,928 1,603 1,728 1,774 19,000 18,000 24.05 1,961 2,408 1,961 2,408 1,962 1,774 1,960 1,974 1,978 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,423 2,415 1,982 2,423 1,982 2,423 <</th><th>16,250 1,888 1,622 1,920 19,200 19,200 1,991 2,438 16,300 1,985 1,688 1,986 1,991 1,243 1,991 2,445 2,455 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 <th< th=""><th>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</th><th>16,650 2,048 1,656 2,048 1,656 19,600
19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>16,860 2,078 1,682 2,078 1,683 2,078 1,680 2,528 2,061 2,528 16,900 2,005 1,684 1,894 1,840 1,840 2,83 2,081 2,53 1,690 2,005 1,684 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,840 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,890 2,007 2,543 2,096 2,543</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Continued</th><th></th><th></th></t<></th></t<></th></th<></th></t<>
 | 000 | 16.00 1,928 1,603 1,728 1,774 19,000 18,000 24.05 1,961 2,408 1,961 2,408 1,962 1,774 1,960 1,974 1,978 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,423 2,415 1,982 2,423 1,982 2,423 < | 16,250 1,888 1,622 1,920 19,200 19,200 1,991 2,438 16,300 1,985 1,688 1,986 1,991 1,243 1,991 2,445 2,455 2,445 1,991 2,445 1,991 2,445
1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 <th< th=""><th>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</th><th>16,650 2,048 1,656 2,048 1,656 19,600 19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>16,860 2,078 1,682 2,078 1,683 2,078 1,680 2,528 2,061 2,528 16,900 2,005 1,684 1,894 1,840 1,840 2,83 2,081 2,53 1,690 2,005 1,684 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,840 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,890 2,007 2,543 2,096 2,543</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Continued</th><th></th><th></th></t<></th></t<></th></th<>
 | 16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485
 | 16,650 2,048 1,656 2,048 1,656 19,600 19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>16,860 2,078 1,682 2,078 1,683 2,078 1,680 2,528 2,061 2,528 16,900 2,005 1,684 1,894 1,840 1,840 2,83 2,081 2,53 1,690 2,005 1,684 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,840 1,940
 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,890 2,007 2,543 2,096 2,543</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Continued</th><th></th><th></th></t<></th></t<> | 16,860 2,078 1,682 2,078 1,683 2,078 1,680 2,528 2,061 2,528 16,900 2,005 1,684 1,894 1,840 1,840 2,83 2,081 2,53 1,690 2,005 1,684 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,840 1,940 1,840 2,43 2,096 2,543 1,700 2,107 1,696 2,107 1,890 2,007 2,543 2,096 2,543

 | 20,00 | 17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Continued</th><th></th><th></th></t<> | 17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2, | 17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649 2,649
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| | If line 43
(taxable
income) is— | Single Married Married Head of Al But Single Married M | 18,000 | 15,000 1,808 1,503 1,808 1,616 1,800 18,090 2,256 1,811 2,258 1,510 1, | 15,240 1,623 1,623 1,623 1,624 16,41 2,208 1,941 2,208 15,300 1,645 1,623 1,644 1,623 1,624 1,630 1,641 2,205 1,841 2,205 2,205 2,205 2,205 2,205 2,205 2,005 2,005 1,641 2,205 2,005 2

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2,035 <t< th=""><th>2.078 1,683 2,078 1,686 14,800 14,860 2,528 2,081 2,538 2.085 1,684 1,894 1,896 2,835 2,089 2,835 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,643 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>2.198 1,782 2,196 2,006 20,600 20,509 2,618 2,201 2,648 2,205 2,205 2,205 1,778 2,175 2,014 2,007 2,00 2,179 2,605 2,205 2,00 2,005 2,007</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Сопіпшед</th><th></th><th></th></t<></th></t<></th></th<></th></t<></th></t<>
 | 1,588 1,586 1,586 1,706 18,600 18,645 2,348 1,901 2,348 1,901 2,348 1,901 1,501 1,

 | 15.860 1,268 1,586 1,786 1,786 1,880 <t< th=""><th>000</th><th>16.00 1,928 1,603 1,728 1,774 19,000 18,000 24.05 1,961 2,408 1,961 2,408 1,962 1,774 1,960 1,974 1,978 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,423 2,415 1,982 2,423 1,982 2,423 <</th><th>16,250 1,888 1,622 1,920 19,200 19,200 1,991 2,438 16,300 1,985 1,688 1,986 1,991 1,243 1,991 2,445 2,455 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 <th< th=""><th>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</th><th>16,650 2,048 1,656 2,048 1,656 19,600 19,660
2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>2.078 1,683 2,078 1,686 14,800 14,860 2,528 2,081 2,538 2.085 1,684 1,894 1,896 2,835 2,089 2,835 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,643 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>2.198 1,782 2,196 2,006 20,600 20,509 2,618 2,201 2,648 2,205 2,205 2,205 1,778 2,175 2,014 2,007 2,00 2,179 2,605 2,205 2,00 2,005 2,007</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Сопіпшед</th><th></th><th></th></t<></th></t<></th></th<></th></t<>
 | 000 | 16.00 1,928 1,603 1,728 1,774 19,000 18,000 24.05 1,961 2,408 1,961 2,408 1,962 1,774 1,960 1,974 1,978 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,415 1,982 2,423 2,415 1,982 2,423 1,982 2,423 < | 16,250 1,888 1,622 1,920 19,200 19,200 1,991 2,438 16,300 1,985 1,688 1,986 1,991 1,243 1,991 2,445 2,455 2,445 1,991 2,445 1,991 2,445 1,991
2,445 1,991 2,445 1,991 2,445 1,991 2,445 1,991 <th< th=""><th>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</th><th>16,650 2,048 1,656 2,048 1,656 19,600 19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>2.078 1,683 2,078 1,686 14,800 14,860 2,528 2,081 2,538 2.085 1,684 1,894 1,896 2,835 2,089 2,835 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,643 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2,089 2,543 2</th><th>20,00</th><th>17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>2.198 1,782 2,196 2,006 20,600 20,509 2,618 2,201 2,648 2,205 2,205 2,205 1,778 2,175 2,014 2,007 2,00 2,179 2,605 2,205 2,00 2,005 2,007</th><th>17,860 2.228 1,783 2.228 2.004 20,800
20,800 20,800</th><th>(Сопіпшед</th><th></th><th></th></t<></th></t<></th></th<> | 16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485
 | 16,650 2,048 1,656 2,048 1,656 19,600 19,660 2,498 2,051 2,498 16,700 2,055 1,688 2,655 1,884 1,860 13,700 2,505 2,035 <t< th=""><th>2.078 1,683 2,078 1,686 14,800 14,860 2,528 2,081 2,538 2.085 1,684 1,894 1,896 2,835 2,089 2,835 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535 2,089 2,535
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 | 20,00 | 17,080 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 1,703 2,108 2,108 2,108 2,108 2,108 2,108 2,508 2,111 2,558 2,111 <t< th=""><th>17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2,</th><th>17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649</th><th>2.198 1,782 2,196 2,006 20,600 20,509 2,618 2,201 2,648 2,205 2,205 2,205 1,778 2,175 2,014 2,007 2,00 2,179 2,605 2,205 2,00 2,005 2,007</th><th>17,860 2.228 1,783 2.228 2.004 20,800</th><th>(Сопіпшед</th><th></th><th></th></t<> | 17,250 2,138 1,366 20,200 20,200 20,280 2,141 2,588 17,300 2,145 7,728 2,145 1,944 20,220 20,330 2,595 2,149 2,586 17,300 2,145 1,728 2,145 1,844 2,032 2,149 2,585 17,300 2,153 1,728 2,146 1,844 2,032 2,149 2,585 2,149 2, | 17,440 2,168 1,742 2,168 1,743 2,168 1,743 2,173 2,040 20,440 20,440 2,616 2,171 2,618 17,500 2,175 1,744 2,175 1,944 2,044 2,044 2,255 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,044 2,044 2,256 2,179 2,625 17,500 2,183 2,183 2,189 1,949 2,199 2,634 2,649 2,649
2,649 | 2.198 1,782 2,196 2,006 20,600 20,509 2,618 2,201 2,648 2,205 2,205 2,205 1,778 2,175 2,014 2,007 2,00 2,179 2,605 2,205 2,00 2,005 2,007 | 17,860 2.228 1,783 2.228 2.004 20,800 | (Сопіпшед | | |
| | If line 43 (taxable taxable income) is— | But Single Married Married Head of At But Single Married Marri | 18,000 | 15,000 15,000 1,008 1,003 1,008 1,616 18,000 18,000 2,258 1,811 2,258 15,00 15,00 1,816 1,508 1,815 1,528 1,810 1,816 1, | 15,200 15,201 1588 1,523 1588 1,544 16,200 16,203 2,235 1,541 2,236 15,500 1,545 1,525

 | 16,400 15,450 1,888 1,547 1,888 1,576 18,400 18,400 2,225 1,872 2,325 1,872 1,876 15,500 1,875 1,876 1,875 1,876 1,876 1,876 1,877 1,876 1,877 1

 | 15,650 1,886 1,766 18,600 18,660 2,348 1,901 2,348 15,700 1,906 1,888 1,704 1,810 18,705 1,80 2,835 1,90 2,335 15,700 1,906 1,507 1,901 1,207 1,901 2,835 1,90 2,835 15,700 1,507 </td <td>15,800 15,860 1,928 1,368 1,268 1,736 16,800 18,840 2,378 1,301 2,378 1,500 15,500 1</td> <td>000</td> <td> 16,000 16,000 1,903 1,003 1,903 1,706</td> <td>16,200 16,230 1,988 1,623 1,988 1,796 19,200 19,243 2,438 1,991 2,438 16,200 16,300 1,893 1,806 1,996 2,435 1,991 2,435 1,993 2,445 1,993
 2,445 1,993 2,445 1,993 2,445 <</td> <td>16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485</td> <td> 16,800 16,650 2,048 1,665 2,048 1,856 19,600 19,640 2,498 2,051 2,498 1,670 </td> <td> 16,800 16,830 2.078 1,832 2.078 1,836 19,800 19,840 2,228 2.081 2,528 16,800 2,636 2,536 1,930 2,536 2,536 2,536 1,930 2,536 </td> <td>20,00</td> <td>17,000 17,000 2116 1708 2116 1824 20,000 20,000 20,000 2,556 2111 2,558 1710 07,00 2115 1708 2115 1824 20,000 20,100 2,555 2119 2,555 1710 07,100 21,15 1,700 21,20 1,700 20,100 2,0</td> <td>17,200 17,250 2138 1,723 2,138 1,946 20,200 20,326 2,586 2,141 2,588 17,250 17,300 2,145 1,728 2,145 2,145 2,545 17,250 17,300 2,145 1,728 2,145 1,728 1,145 1,728 2,145 1,728</td> <td>17,400 17,400 2175 1,746 2175 1,894 20,20,400 20,440 2,618 2,171 2,618 17,700 17,500 2,175 1,746 2,175 1,894 20,00,0,3250 2,825 2,179 2,825 17,700 17,500 2,175 2,179
2,179 2,</td> <td>17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688</td> <td>17,800 17,860 2228 1,789 2228 2,006 20,000 20,000 20,000 20,000 2258 1,789 2259 2,044 20,000</td> <td>(Continued)</td> <td></td> <td></td> | 15,800 15,860 1,928 1,368 1,268 1,736 16,800 18,840 2,378 1,301 2,378 1,500 15,500 1

 | 000 | 16,000 16,000 1,903 1,003 1,903 1,706 | 16,200 16,230 1,988 1,623 1,988 1,796 19,200 19,243 2,438 1,991 2,438 16,200 16,300 1,893 1,806 1,996 2,435 1,991 2,435 1,993 2,445 1,993
2,445 1,993 2,445 1,993 2,445 1,993 2,445 1,993 2,445 <
 | 16,450 2.018 1,637 2.018 1,826 1,826 19,400 19,400 19,480 2,468 2,021 2,468 16,550 2.025 1,683 2.025 1,834 18,540 18,540 2,475 2,029 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,039 2,485 2,485 2,485 2,485 2,485
 | 16,800 16,650 2,048 1,665 2,048 1,856 19,600 19,640 2,498 2,051 2,498 1,670
 1,670 | 16,800 16,830 2.078 1,832 2.078 1,836 19,800 19,840 2,228 2.081 2,528 16,800 2,636 2,536 1,930 2,536 2,536 2,536 1,930 2,536
2,536
 | 20,00 | 17,000 17,000 2116 1708 2116 1824 20,000 20,000 20,000 2,556 2111 2,558 1710 07,00 2115 1708 2115 1824 20,000 20,100 2,555 2119 2,555 1710 07,100 21,15 1,700 21,20 1,700 20,100 2,0 | 17,200 17,250 2138 1,723 2,138 1,946 20,200 20,326 2,586 2,141 2,588 17,250 17,300 2,145 1,728 2,145 2,145 2,545 17,250 17,300 2,145 1,728 2,145 1,728 1,145 1,728 2,145 1,728 | 17,400 17,400 2175 1,746 2175 1,894 20,20,400 20,440 2,618 2,171 2,618 17,700 17,500 2,175 1,746 2,175 1,894 20,00,0,3250 2,825 2,179 2,825 17,700 17,500 2,175 2,179
2,179 2, | 17,560 2,108 1,753 2,198 2,006 20,660 20,660 20,660 20,680 2,698 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 2,001 2,688 | 17,800 17,860 2228 1,789 2228 2,006 20,000 20,000 20,000 20,000 2258 1,789 2259 2,044 20,000 | (Continued) | | |
| per | files 43 files 43 | Head of Head of At But Single Married Married Head of At But Single Married Married Married Head of At But Single Married Ma | 15,000 | 1203 15,000 15,000 1,808 1,500 1,808 1,616 18,000 18,000 2,258 1,811 2,258 1208 15,000 15,000 1,809 1,805 1,809 1,80 | 1223 15,200 15,200 1,828 1,823 1,838 1,646 14,200 16,201 2,208 1,641 2,208 1,520 15,300 1,530 1,
 | 1246 15,400 15,400 15,400 15,400 15,400 15,400 15,400 15,500
15,500 15,500 <th>15,800 15,650 1,888 1,565 1,888 1,706 16,800 18,805 2,348 1,901 2,348 1,500 15,700 1,505 1,500 2,355 1,704 18,700 15,700 1,505 1,500</th> <th>1286 15,800 15,800 1,828 1,838 1,928 1,736 18,800 16,850 2,378 1,931 2,378 1,931 1,530 1,5</th> <th>000</th> <th> 1316 16,000 16,000 1,958 1,900 1,958 1,704 19,000 19,000 2,405 1,991 2,405 1,501 1,5</th> <th>1,346 16,200 1,620 1,620 1,828 1,828 1,786 1,786 1,980 1,829 1,980 1,980 1,820 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 2,445 1,991 <t< th=""><th> 16,400 16,450 2.018 1,643 2.018 1,826 19,400 19,405 2,468 2,021 2,468 1,640 2,475 2,029 2,475 </th><th>1,406 16,600 16,660 2,048 1,663 2,048 1,866 19,600 19,650 2,408
2,05 2,048 2,05 2,048 2,05 2,07 2,05 2,07<</th><th>1,456 16,800 6,800 2,007 1,680 2,078 1,896 19,800 19,800 2,228 2,081 2,528 1,441 16,800 1,800 2,085 1,680 1,890 1,890 1,890 2,803 <td< th=""><th>20,00</th><th>1,486 17,000 17,000 2,106 1,700 2,108 1,916 20,000 20,000 22,556 2,119 2,556 1,474 1,747 17,000 17,100 2,100 1,710</th><th>1,496 17,200 1,726 2,138 1,726 2,138 1,726 2,138 2,148 2,030 20,200 20,256 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,142 2,558 2,141 2,558 2,143 2,558 2,143 2,558 2,149 2,558</th><th>1,556 17,400 17,440 2,188 1,749 2,188 1,976 20,440 20,440 20,450 2,261 2,171 2,618 1,740 17,740 2,173</th><th>Tripino Tripino <t< th=""><th>1,586 17,380 17,880 2.228 1,783 2.228 2,044 20,800 20,805 20,805 2.859 2.851 2.678 1,501 17,500 17,500 2.253 1,785 2.405 2.805 20,44 20,805 20,905 2.8</th><th>(Continued)</th><th>ridow(er).</th><th></th></t<></th></td<></th></t<></th>
 | 15,800 15,650 1,888 1,565 1,888 1,706 16,800 18,805 2,348 1,901 2,348 1,500 15,700 1,505 1,500 2,355 1,704 18,700 15,700 1,505 1,500

 | 1286 15,800 15,800 1,828 1,838 1,928 1,736 18,800 16,850 2,378 1,931 2,378 1,931 1,530 1,5

 | 000 | 1316 16,000 16,000 1,958 1,900 1,958 1,704 19,000 19,000 2,405 1,991 2,405 1,501 1,5 | 1,346 16,200 1,620 1,620 1,828 1,828 1,786 1,786 1,980 1,829 1,980 1,980 1,820 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 1,980 2,445 1,991 <t< th=""><th> 16,400 16,450 2.018 1,643 2.018 1,826 19,400 19,405 2,468 2,021 2,468 1,640 2,475 2,029 2,475 </th><th>1,406 16,600 16,660 2,048 1,663 2,048 1,866 19,600 19,650 2,408 2,05 2,048 2,05 2,048 2,05 2,07 2,05 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07
 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07 2,07<</th><th>1,456 16,800 6,800 2,007 1,680 2,078 1,896 19,800 19,800 2,228 2,081 2,528 1,441 16,800 1,800 2,085 1,680 1,890 1,890 1,890 2,803 <td< th=""><th>20,00</th><th>1,486 17,000 17,000 2,106 1,700 2,108 1,916 20,000 20,000 22,556 2,119 2,556 1,474 1,747 17,000 17,100 2,100 1,710</th><th>1,496 17,200 1,726 2,138 1,726 2,138 1,726 2,138 2,148 2,030 20,200 20,256 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,142 2,558 2,141 2,558 2,143 2,558 2,143 2,558 2,149 2,558</th><th>1,556 17,400 17,440 2,188 1,749 2,188 1,976 20,440 20,440 20,450 2,261 2,171 2,618 1,740 17,740 2,173</th><th>Tripino Tripino <t< th=""><th>1,586 17,380 17,880 2.228 1,783 2.228 2,044 20,800 20,805 20,805 2.859 2.851 2.678 1,501 17,500 17,500 2.253 1,785 2.405 2.805 20,44 20,805 20,905 2.8</th><th>(Continued)</th><th>ridow(er).</th><th></th></t<></th></td<></th></t<> | 16,400 16,450 2.018 1,643 2.018 1,826 19,400 19,405 2,468 2,021 2,468 1,640 2,475 2,029 2,475
 2,475
 | 1,406 16,600 16,660 2,048 1,663 2,048 1,866 19,600 19,650 2,408 2,05 2,048 2,05 2,048 2,05 2,07 2,05 2,07<
 | 1,456 16,800 6,800 2,007 1,680 2,078 1,896 19,800 19,800 2,228 2,081 2,528 1,441 16,800 1,800 2,085 1,680 1,890 1,890 1,890 2,803 <td< th=""><th>20,00</th><th>1,486 17,000 17,000 2,106 1,700 2,108 1,916 20,000 20,000 22,556 2,119 2,556 1,474 1,747 17,000 17,100 2,100 1,710</th><th>1,496 17,200 1,726 2,138 1,726 2,138 1,726 2,138 2,148 2,030 20,200 20,256 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,142 2,558 2,141 2,558 2,143 2,558 2,143 2,558 2,149 2,558</th><th>1,556 17,400 17,440 2,188 1,749 2,188 1,976 20,440 20,440 20,450 2,261 2,171 2,618 1,740 17,740 2,173
2,173 2,173</th><th>Tripino Tripino <t< th=""><th>1,586 17,380 17,880 2.228 1,783 2.228 2,044 20,800 20,805 20,805 2.859 2.851 2.678 1,501 17,500 17,500 2.253 1,785 2.405 2.805 20,44 20,805 20,905 2.8</th><th>(Continued)</th><th>ridow(er).</th><th></th></t<></th></td<> | 20,00 | 1,486 17,000 17,000 2,106 1,700 2,108 1,916 20,000 20,000 22,556 2,119 2,556 1,474 1,747 17,000 17,100 2,100 1,710
 | 1,496 17,200 1,726 2,138 1,726 2,138 1,726 2,138 2,148 2,030 20,200 20,256 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,141 2,558 2,142 2,558 2,141 2,558 2,143 2,558 2,143 2,558 2,149 2,558 | 1,556 17,400 17,440 2,188 1,749 2,188 1,976 20,440 20,440 20,450 2,261 2,171 2,618 1,740 17,740 2,173 | Tripino Tripino <t< th=""><th>1,586 17,380 17,880 2.228 1,783 2.228 2,044 20,800 20,805 20,805 2.859 2.851 2.678 1,501 17,500 17,500 2.253 1,785 2.405 2.805 20,44 20,805 20,905 2.8</th><th>(Continued)</th><th>ridow(er).</th><th></th></t<> | 1,586 17,380 17,880 2.228 1,783 2.228 2,044 20,800 20,805 20,805 2.859 2.851 2.678 1,501 17,500 17,500 2.253 1,785 2.405 2.805 20,44 20,805 20,905 2.8 | (Continued) | ridow(er). |
|
| Sontinued | If line 43 (taxable taxable income) is— | Head of A But Single Married Married Head of A But Single Married Marr | 15,000 | 1,200 1,338 1,203 15,00 15,00 15,00 1,500 | 1222 1388 1223 155.00 15.201 15.201 15.20 15.00 15.20 1508 1504 16.20 200 16.20 1500 16.20 15.00 15.20 15.00 15.20 15.00 15.20 15.00 15.20 15.00 15.20 15.00 15.20

 | 1248 1446 1245 15400 15,400 15,400 15,400 15,400 15,400 15,400 15,500 1,500

 | 1,283 1,448 1,283 15,800 15,650 1,888 1,888 1,888 1,706 18,650 18,850 2,348 1,901 2,348 1,802 1,803 1,

 | 1288 1478 1286 15,800 15,800 1328 1328 1328 1736 18,800 16,850 2378 1391 2,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 1391 12,378 13,378

 | 000 | 1,300 1,508 1,316 1,600 16,000 16,000 1,509 1,603 1,603 1,908 1,706 19,000 19,000 2,415 1,909 2,415 1,909 1,500 1, | 1323 1538 1536 16,200 16,230 1,398 1,823 1,988 1,776 19,200 19,245 2,438 1,991 2,458 1,394 15,301 16,300 1,530 1,395 1,300 1,811 1,930 1,300 1,830
1,830 1,8
 | 1343 1588 1376 164.00 164.50 2.056 1,648 2.057 1834 184.00 194.50 2.468 2.021 2.468 1375 1584 165.00 2.025 1225 168 2.025 1834 184.50 185.00 2.025 1834 184.50 185.00 2.025 1834 184.50 185.00 2.025 1835 1835 1835 1835 1835 1835 1835 183
 | 1363 1538 1406 116,800 16,630 2,046 1,638 2,048 1,856 19,600 19,630 2,438 2,051 2,498 13,51 14,51 16,52 14,52
14,52 14,5 | 1,380 1,628 1,436 16,800 16,850 2,078 1,865 2,078 1,865 1,894 1,895 2,525 2,081 2,525 1,995 2,525 1,995 2,525 1,995 2,525 1,995 2,525 1,995 2,525 2,995 2,525
 2,525 2,
 | 20,00 | 1,402 1,558 1,466 17,000 17,003 2,106 1,708 2,106 1,000 20,000 20,000 2,558 2,111 2,558 1,410 1,710 | 1,422 1688 1,486 171,200 17,280 2,138 1,722 2,138 1,946 20,200 20,245 2,288 2,141 2,588 1,423 1,532 1,532 2,143 2,143 2,143 2,143 2,143 2,144 2, | 1448 1778 1556 17,400 17,400 2,176 17,80 2,176 17,80 2,176 1,000 20,40 20,40 2,618 2,171 2,618 1,72 1,73 1,73 1,73 1,73 1,73 1,73 1,73 1,73
 | 1483 1748 1566 17,800 17,800 17,80 2305 1788 2306 2014 2016 2018 2011 2648 1478 1756 1756 1770 2305 1778 2301 2018 2014 2018 2014 2018 2014 2018 2014 2018 2014 2018 2014 2018 2014 2018 2014 2018 2018 2018 2018 2018 2018 2018 2018 | 1,483 1,778 1,586 17,800 17,850 2,228 1,785 2,228 2,006 20,800 20,850 2,517 2,518 2,518 2,518 1,180 1, | (Continued) | . qualifying wickwier). | |
| ble—Continued | files 43 files 43 | Married Head of At But Single Married Married Head of At But Single Married Ma | 15,000 | 1,556 1,200 1,558 1,200 15,000 15,000 1,50 | 1,386 1,222 1,388 1,228 1,520 1,52,00 1,52,00 1,53 1,53 1,56 1,56 1,56 1,57 1,58 1,57 1,58 1,57 1,58 1,58 1,58 1,58 1,58 1,58 1,58 1,58
 | 1418 1249 1418 1249 12540 15440 15540 1588 1514 1589 1576 164400 16440 2.378 1577 2.378 1577 1574 1574 1574 1574 1574 1574 1774
 1774

 | 1,448 1,288 1,448 1,288 15,860 18,689 1,588 1,708 18,680 18,680 18,690 18,690 18,690 18,708 1,708 14,80 1,708 14,80 1,708 14,80 1,708 14,80 1,708 1,709 1,800 1,808 1,900 1,704 18,000 18,700 2,335 1,909 2,335 1,409 1,709 1,

 | 1,478 1,280 1,478 1,580 <th< th=""><th>16,000</th><th> 1,506 1,508 1,506 1,506 1,600 1,60</th><th>1,538 1,528 1,538 1,534 1,620 16,230 16,389 1,088 1,088 1,09</th><th>1,556 1,346 1,558 1,377 1,554 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558
1,558 1,558</th><th> 1,586 1,586 1,486 1,446 16,540 16,550 2,048 1,685 2,048 1,586 1,5460 </th><th> 1,523 1,528 1,428 1,444 1,5540 1,6540 2,078 1,686 2,078 1,586 1,9860 1,9400 </th><th>20,00</th><th> 1,555 1,402 1,553 1,466 1,700 17,000 17,000 2,105 1,700 2,105 1,700 2,105 1,500 1,400 1,500 1,400 1,500 1,400 1,500 1,400 1,500 1,400 1,</th><th>1,686 1,422 1,686 1,446 17,240 17,250 2,158 1,722 2,158 1,946 20,250 2,158 2,141 2,588 1,722 1,724 17,724 1</th><th>1,776 1,448 1,778 1,534 1,7460 17,450 2,178 1,742 2,178 1,974 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,174 2,174 1,895 1,746 1,878 2,178 2,178 2,188 2,174 2,174 1,895 1,744 1,895
1,744 1,895 1,744 1,89</th><th>1,746 1,485 1,746 1,556 1,7560 1,7560 2,186 1,755 2,186 2,006 2,004 2,046 2,056 2,011 2,648 1,755 1,486 1,755 1,486 1,757 1,750 1,750 2,205 1,778 2,17</th><th>1,778 1489 1,778 1,586 17,800 17,859 2,228 1,789 2,228 2,008 20,080 2,097 2,09</th><th>(Continued</th><th>De used by a qualifying widowler).</th><th></th></th<> | 16,000 | 1,506 1,508 1,506 1,506 1,600 1,60 | 1,538 1,528 1,538 1,534 1,620 16,230 16,389 1,088 1,088 1,09

 | 1,556 1,346 1,558 1,377 1,554 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558
 | 1,586 1,586 1,486 1,446 16,540 16,550 2,048 1,685 2,048 1,586 1,5460
 | 1,523 1,528 1,428 1,444 1,5540 1,6540 2,078 1,686 2,078 1,586 1,9860 1,9400
 | 20,00 | 1,555 1,402 1,553 1,466 1,700 17,000 17,000 2,105 1,700 2,105 1,700 2,105 1,500 1,400 1,500 1,400 1,500 1,400 1,500 1,400 1,500 1,400
1,400 1, | 1,686 1,422 1,686 1,446 17,240 17,250 2,158 1,722 2,158 1,946 20,250 2,158 2,141 2,588 1,722 1,724 17,724 1 | 1,776 1,448 1,778 1,534 1,7460 17,450 2,178 1,742 2,178 1,974 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,175 1,894 2,174 2,174 1,895 1,746 1,878 2,178 2,178 2,188 2,174 2,174 1,895 1,744 1,89 | 1,746 1,485 1,746 1,556 1,7560 1,7560 2,186 1,755 2,186 2,006 2,004 2,046 2,056 2,011 2,648 1,755 1,486 1,755 1,486 1,757 1,750 1,750 2,205 1,778 2,178
2,178 2,17 | 1,778 1489 1,778 1,586 17,800 17,859 2,228 1,789 2,228 2,008 20,080 2,097 2,09 | (Continued | De used by a qualifying widowler). | |
| ax Table—Continued | files 43 files 43 | Married Married Head of At But Single Married Married Head of At But Single Married Ma | 15,000 | 1,556 1,200 1,558 1,200 15,000 15,000 1,50 | 1,386 1,222 1,388 1,228 1,520 1,52,00 1,52,00 1,53 1,53 1,56 1,56 1,56 1,57 1,58 1,57 1,58 1,57 1,58 1,58 1,58 1,58 1,58 1,58 1,58 1,58
 | 1418 1249 1418 1249 12540 15440 15540 1588 1514 1589 1576 164400 16440 2.378 1577 2.378 1577 1574 1574 1574 1574 1574 1574 1774
 1774

 | 12,660 1,448 1263 1,448 1,263 15,800 15,850 1,888 1,565 1,888 1,706 1,408 18,700 18,700 1,405 18,700 1,405 18,700 1,405 18,700 1,405 1,700 1,405 1,700 1,405 1,700 1,405 1,700 1,405 1,700

 | 12,860 1,478 1288 1,478 12,860 15,800

 | 16,000 | 13,000 1,508 1,308 1,508 1,518 16,000 16,000 1,908 1,608 1,908 1,774 19,000 19,00 19,00 1,708 1,909 1,774 19,00 1,419 1,909 1,419 1, | 13,240 1,538 1,223 1,528 1,346 16,240 16,250 1,988 1,628 1,988 1,796 19,240 19,

 | 13,440 1,568 1,347 1,568 1,568 1,575 1,589 1,575 1,589 1,575 1,589 1,575 1,589 1,580 <t< th=""><th>13,650 1,586 1,863 1,586 1,406 16,500 16,530 2,048 1,665 2,048 1,865 19,048 1,865 18,040 19,540 2,498 2,045 2,048 1,045</th><th>13.80 1.82 1.83 1.43 16.80 16.80 2.078 1.88 2.078 1.89 1.89 19.80 1.82 2.08 2.08 2.08 2.53 13.90 1.65 1.88 1.89 2.08 2.08 2.09 2.53</th><th>17,000</th><th>14,050 1,655 1,403 1,638 1,486 1,724 1,730 1,740 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703</th><th>14,260 1688 1423 1688 1446 17,200 17,200 17,200 17,200 21/38 1346 20,200 20,326 244 2.588 144 2.588 14,200 1685 143 17,200 17,300 2445 17,728 2145 1844 20,200 20,300 23,500 20,300 2,505 2449 2.585 144,000 1,710 14,88 170 1,510
1,510 1,510 1,510 1,510 1,510 1,510 1</th><th>14,490 1,778 1,443 1,778 1,526 1,534 17,490 17,490 2,175 1,749 2,175 1,740 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,740 2,175 1,749 2,1</th><th>14,550 1,745 1,453 1,746 1,556 17,500 17,500 2,006 1,758 2,006 2,014 2,006 2,016 2,016 2,016 2,017 2,014 1,750 1,755 1,469 1,755 1,469 1,755 1,469 1,755 1,469 1,755 1,469 1,750 1,7</th><th>14,860 1,778 1,483 1,778 1,586 1,78 1,580 1,780 1,780 2,228 1,788 2,228 2,006 2,009 2,000 2,009 2,000</th><th>(Сопіпшед</th><th>imas also be used by a qualifying widowler).</th><th></th></t<> | 13,650 1,586 1,863 1,586 1,406 16,500 16,530 2,048 1,665 2,048 1,865 19,048 1,865 18,040 19,540 2,498 2,045 2,048 1,045
 | 13.80 1.82 1.83 1.43 16.80 16.80 2.078 1.88 2.078 1.89 1.89 19.80 1.82 2.08 2.08 2.08 2.53 13.90 1.65 1.88 1.89 2.08 2.08 2.09 2.53
 | 17,000 | 14,050 1,655 1,403 1,638 1,486 1,724 1,730 1,740 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703
1,703 | 14,260 1688 1423 1688 1446 17,200 17,200 17,200 17,200 21/38 1346 20,200 20,326 244 2.588 144 2.588 14,200 1685 143 17,200 17,300 2445 17,728 2145 1844 20,200 20,300 23,500 20,300 2,505 2449 2.585 144,000 1,710 14,88 170 1,510 1 | 14,490 1,778 1,443 1,778 1,526 1,534 17,490 17,490 2,175 1,749 2,175 1,740 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,740 2,175 1,749 2,1 | 14,550 1,745 1,453 1,746 1,556 17,500 17,500 2,006 1,758 2,006 2,014 2,006 2,016 2,016 2,016 2,017 2,014 1,750 1,755 1,469 1,755 1,469 1,755 1,469 1,755 1,469 1,755 1,469 1,750
1,750 1,7 | 14,860 1,778 1,483 1,778 1,586 1,78 1,580 1,780 1,780 2,228 1,788 2,228 2,006 2,009 2,000 2,009 2,000 | (Сопіпшед | imas also be used by a qualifying widowler). | |
| 2013 Tax Table—Continued | files 43 files 43 | But Snrige Married Mar | 15,000 | 12,000 1,386 1,203 1,338 1,203 1,509 15,000 15,000 1,508 1,503 1,508 1,505 1,508 1,505 1,509 1,5 | 12,240 1,386 1,223 1,386 1,223 1,386 1,223 1,586 1,529 1,580 1,529 1,586 1,529 1,586 1,529 1,586 1,529 1,589 1,581 2,286 1,539
 | 12,440 1,416 1,216 1,416 1,216 1,416
 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 1,416 <t< td=""><td>12,660 1,448 1263 1,448 1,263 15,800 15,850 1,888 1,565 1,888 1,706 1,408 18,700 18,700 1,405 18,700 1,405 18,700 1,405 18,700 1,405 1,700 1,405 1,700 1,405 1,700 1,405 1,700 1,405 1,700</td><td>12,860 1,478 1288 1,478 1288 1,478 1288 1,478 1,589 1,589 1,588 1,589 1</td><td>16,000</td><td>13,000 1,508 1,308 1,508 1,518 16,000 16,000 1,908 1,608 1,908 1,774 19,000 19,00 19,00 1,708 1,909 1,774 19,00 1,419 1,909 1,419 1,</td><td>13,240 1,538 1,223 1,528 1,346 16,240 16,250 1,988 1,628 1,988 1,796 19,240 19,</td><td>1,556 1,346 1,558 1,377 1,554 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558</td><td>13,650 1,586 1,863 1,586 1,406 16,500 16,530 2,048 1,665 2,048 1,865 19,048 1,865 18,040 19,540 2,498 2,045 2,048 1,045
1,045 1,045</td><td>14,860 1,628 1,883 1,883 1,886 1,896 1,896 1,896 1,896 2,078 1,886 2,078 1,896 <t< td=""><td>20,00</td><td>14,050 1,655 1,403 1,638 1,486 1,724 1,730 1,740 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703</td><td>14,260 1688 1423 1688 1446 17,200 17,200 17,200 17,200 21/38 1346 20,200 20,326 244 2.588 144 2.588 14,200 1685 143 17,200 17,300 2445 17,728 2145 1844 20,200 20,300 23,500 20,300 2,505 2449 2.585 144,000 1,710 14,88 170 1,510 1</td><td>14,490 1,778 1,443 1,778 1,526 1,534 17,490 17,490 2,175 1,749 2,175 1,740 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,740 2,175 1,749 2,1</td><td>1,746 1,485 1,746 1,556 1,7560 1,7560 2,186 1,755 2,186 2,006 2,004 2,046 2,056 2,011 2,648 1,755 1,486 1,755 1,486 1,757 1,750 1,750 2,205 1,778 2,178
2,178 2,17</td><td>14,860 1,778 1,483 1,778 1,586 1,78 1,580 1,780 1,780 2,228 1,788 2,228 2,006 2,009 2,000 2,009 2,000</td><td>(Сопіпшед</td><td>This column mistalso be used by a qualifying widow(er).</td><td>Need more information or forms? Visit IRS.gov.</td></t<></td></t<> | 12,660 1,448 1263 1,448 1,263 15,800 15,850 1,888 1,565 1,888 1,706 1,408 18,700 18,700 1,405 18,700 1,405 18,700 1,405 18,700 1,405 1,700 1,405 1,700 1,405 1,700 1,405 1,700 1,405 1,700

 | 12,860 1,478 1288 1,478 1288 1,478 1288 1,478 1,589 1,589 1,588 1,589 1

 | 16,000 | 13,000 1,508 1,308 1,508 1,518 16,000 16,000 1,908 1,608 1,908 1,774 19,000 19,00 19,00 1,708 1,909 1,774 19,00 1,419 1,909 1,419 1, | 13,240 1,538 1,223 1,528 1,346 16,240 16,250 1,988 1,628 1,988 1,796 19,240 19,

 | 1,556 1,346 1,558 1,377 1,554 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558 1,557 1,558
 | 13,650 1,586 1,863 1,586 1,406 16,500 16,530 2,048 1,665 2,048 1,865 19,048 1,865 18,040 19,540 2,498 2,045 2,048 1,045
 | 14,860 1,628 1,883 1,883 1,886 1,896 1,896 1,896 1,896 2,078 1,886 2,078 1,896 <t< td=""><td>20,00</td><td>14,050 1,655 1,403 1,638 1,486 1,724 1,730 1,740 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703</td><td>14,260 1688 1423 1688 1446 17,200 17,200 17,200 17,200 21/38 1346 20,200 20,326 244 2.588 144 2.588 14,200 1685 143 17,200 17,300
2445 17,728 2145 1844 20,200 20,300 23,500 20,300 2,505 2449 2.585 144,000 1,710 14,88 170 1,510 1</td><td>14,490 1,778 1,443 1,778 1,526 1,534 17,490 17,490 2,175 1,749 2,175 1,740 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,740 2,175 1,749 2,1</td><td>1,746 1,485 1,746 1,556 1,7560 1,7560 2,186 1,755 2,186 2,006 2,004 2,046 2,056 2,011 2,648 1,755 1,486 1,755 1,486 1,757 1,750 1,750 2,205 1,778 2,17</td><td>14,860 1,778 1,483 1,778 1,586 1,78 1,580 1,780 1,780 2,228 1,788 2,228 2,006 2,009 2,000 2,009 2,000</td><td>(Сопіпшед</td><td>This column mistalso be used by a qualifying widow(er).</td><td>Need more information or forms? Visit IRS.gov.</td></t<> | 20,00 | 14,050 1,655 1,403 1,638 1,486 1,724 1,730 1,740 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703 2,103 1,703
1,703 | 14,260 1688 1423 1688 1446 17,200 17,200 17,200 17,200 21/38 1346 20,200 20,326 244 2.588 144 2.588 14,200 1685 143 17,200 17,300 2445 17,728 2145 1844 20,200 20,300 23,500 20,300 2,505 2449 2.585 144,000 1,710 14,88 170 1,510 1 | 14,490 1,778 1,443 1,778 1,526 1,534 17,490 17,490 2,175 1,749 2,175 1,740 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,749 2,175 1,740 2,175 1,749 2,1 | 1,746 1,485 1,746 1,556 1,7560 1,7560 2,186 1,755 2,186 2,006 2,004 2,046 2,056 2,011 2,648 1,755 1,486 1,755 1,486 1,757 1,750 1,750 2,205 1,778 2,178
2,178 2,17 | 14,860 1,778 1,483 1,778 1,586 1,78 1,580 1,780 1,780 2,228 1,788 2,228 2,006 2,009 2,000 2,009 2,000 | (Сопіпшед | This column mistalso be used by a qualifying widow(er). | Need more information or forms? Visit IRS.gov. |

penu		Head of a house hold		6,116 6,124 6,131 6,139	6,146 6,154 6,161	6,176 6,184 6,191	6,206 6,214 6,221 6,229	6,236 6,244 6,251 6,259		6,266 6,274 6,281 6,289	6,296 6,304 6,311 6,319	6,326 6,334 6,341 6,349	6,356 6,364 6,371 6,379	6,386 6,394 6,401 6,409		6,416 6,424 6,431 6,439	6,446 6,454 6,461	6,484 6,484 6,491	6,506 6,514 6,521 6,529	6,536 6,544 6,551 6,559	(Continued)		S.gov.
-Cont	Į.	ж .		7,185 7,198 7,223	7,235	7,285	7,335 7,348 7,373	7,385 7,398 7,410 7,423		7,435 7,448 7,460 7,473	7,485 7,498 7,510 7,523	7,535 7,548 7,560	7,585 7,598 7,610 7,623	7,635 7,648 7,660 7,673		7,685 7,698 7,710 7,723	7,735	7,785	7,835 7,848 7,860	7,885 7,898 7,910 7,923	(Cont		isit IR.
2013 Tax Table—Continued	And you are—	Married Marrie filing filing sepa-jointly* sepa-rately		5,861 5,869 5,876 5,884	5,899 5,906 5,906	5,921 5,929 5,936 5,936	5,951 5,959 5,966 5,974	5,981 5,989 6,004		6,011 6,019 6,026 6,034	6,041 6,049 6,056 6,064	6,071 6,079 6,086 6,086	6,101 6,109 6,116 6,124	6,131 6,139 6,146 6,154		6,161 6,169 6,176 6,184	6,191 6,199 6,206	6.229 6.229 6.236	6251 6259 6266 6274	6281 6289 6296 6304			ms? V
Tax		Single Mili		7,185 7,198 7,210 7,223	7,235	7,285	7,348 7,348 7,373	7,385 7,398 7,410		7,435 7,448 7,460 7,473	7,485 7,498 7,510 7,523	7,535 7,548 7,560 7,573	7,585 7,598 7,610 7,623	7,635 7,648 7,660 7,673		7,685 7,698 7,710 7,723	7,735	7,785	7,835 7,848 7,860 7,873	7,885 7,898 7,910 7,923			ı or foı
2013				45,050 45,100 45,150 45,200	45,250 45,350	45,450 45,500 45,550 45,600	45,650 45,700 45,750 45,800	45,850 45,950 46,000		46,050 46,100 46,150 46,200	46,250 46,300 46,350 46,400	46,450 46,500 46,550	46,650 46,700 46,750 46,800	46,850 46,900 46,950 47,000		47,050 47,100 47,150 47,200	47,250 47,300 47,350	47,550 47,550 47,550	47,650 47,700 47,750 47,800	47,850 47,900 47,950 48,000			mation
	If line 43 (taxable income) is—	But less than	45,000	45,000 45,050 45,100 45,150			45,600 45,650 45,700 45,750		46,000	46,000 46,050 46,100 46,150			46,600 46,650 46,700 46,750		47,000				47,600 47,650 47,700 47,750				e infor
	# # .u	At																			1		Need more information or forms? Visit IRS.gov.
		Head of a house- hold				5,726							5,906 5,914 5,914 5,929						6,056 6,064 6,079 6,079				Nea
	And you are—	Married filling sepa- rately				6,535							6,835 6,848 6,860 6,873						7,085				
	And	Married filling jointly *				5,471							5 5,651 8 5,659 0 5,666 3 5,674						5 5,801 8 5,809 0 5,816 3 5,824				-62-
		Single				6,548 0 6,548 0 6,560 0 6,560							6,835 0 6,848 0 6,860 0 6,873						7,085				.,
	<u>,</u>	But less than	42,000			42,550			43,000				43,650 43,700 43,700 43,800		18				44,650				
	If line 43 (taxable income) is—	At least	45	42,000 42,050 42,100 42,150	42,250 42,250 42,300 42,300	42,400 42,450 42,500 42,550	42,600 42,650 42,700 42,750	42,800 42,850 42,900 42,950	43	43,000 43,050 43,100 43,150	43,260 43,390 43,350	43,400 43,500 43,550	43,650 43,700 43,750	43,850 43,850 43,950	44	44,050 44,100 44,150	4 4 4 5	4444	44,600 44,650 44,700 44,750	44,850 44,900 44,900 44,950			
		Head of a house- hold		5,216 5,224 5,231 5,239	5,246 5,254 5,261 5,261	5.276 5.284 5.299	5,306 5,314 5,321 5,329	5,336 5,344 5,351 5,359		5,366 5,374 5,381 5,389	5,396 5,404 5,411 5,419	5,426 5,434 5,441	5,456 5,464 5,471 5,479	5,486 5,494 5,501 5,509		5,516 5,524 5,531 5,539	5,546 5,554 5,561 5,561	5,576 5,584 5,591	5,606 5,614 5,621 5,629	5,636 5,644 5,651 5,659			
	F	ъ		5,685 5,688 5,710 5,723	5,735	5,738	5,885 5,848 5,860 5,873	5,885 5,910 5,923		5,985 5,948 5,960 5,973	5,985 5,988 6,010 6,023	6,035	6,085 6,086 6,110 6,123	6,135 6,148 6,160 6,173		6,185 6,198 6,210 6,223	6,286	6,288	6,386	6,385 6,388 6,410 6,423		w(er).	
	And you are-	Married Marrie filing sepa- joinfly sepa- rately rately		4,961 4,969 4,976 4,984	4,991 5,006 5,006	5,021	5,051 5,059 5,066 5,074	5,081 5,089 5,096 5,104					5,201 5,209 5,209 5,224						5,351 5,350 5,366 5,374			ii fying wido	
		Single Militing		5,686 5,698 5,710 5,723	5,738	5,786	5,88 8,88 8,88 8,88 8,88 8,88 8,88 8,88	5,930		5,936 5,948 5,960 5,973	5,985 6,010 6,023	6,036 6,048 6,060 6,060	6,086 6,088 6,110 6,123	6,138 6,148 6,173		6,186 6,198 6,210 6,223	6,248 6,248 6,280	6,286	6,38 6,38 6,38 6,33 6,33 6,33	6,386 6,398 6,410 6,423		used by a qualifying widow(er)	
				39,050 39,100 39,150 39,200	39,250 39,300 39,350	39,450 39,550 39,550	39,650 39,700 39,750 39,800	39,850 39,900 39,950 40,000		40,050 40,100 40,150 40,200	40,250 40,300 40,350 40,400	40,450 40,500 40,550	40,650 40,700 40,750 40,800	40,850 40,900 40,950 41,000	_	41,050 41,100 41,150	1,300	1,450	41,650 41,700 41,750	41,850 41,900 41,950 42,000		st also be us	
	If line 43 (taxable income) is—	But less than	39,000			39,400 39,450 39,500			40,000	40,000 40,050 40,100 40,150					lĕ	11,000			41,600 41,650 41,700 41,750			i column mu	
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		Head of a house- hold		4,766 4,774 4,781 4,789	4,796 4,804 4,811	4,826 4,834 1,849 1,849	4,856 4,864 4,871 4,879	4,886 4,901 4,909		4,916 4,924 4,931 4,939	4,946 4,954 4,961 4,969	4,976 4,984 4,991 4,999	5,006 5,014 5,021 5,020	5,036 5,044 5,051 5,059		5,066 5,074 5,089 5,089	5,096	5,128 5,134 5,141 6,141	5,156 5,156 171,2 171,2	5,186 5,194 5,201 5,209	ntinued)		
	u are—	Married filing sepa- rately tax is—		4,958 4,965 4,973 4,980	4,988 4,998 5,010	5,048	5,085 5,098 5,110 5,123	5,135 5,148 5,160 5,173		5,185 5,198 5,210 5,223	5,235 5,248 5,260 5,273	5,285 5,298 5,310 5,323	5,335 5,348 5,360 5,373	5,385 5,388 5,410 5,423		5,435 5,448 5,460 5,473	5,485	5,535	5,585 5,588 5,610 5,623	5,635 5,648 5,660 5,673	(Co)		
	And you are-	Married filling jointly*		4,511 4,519 4,526 4,534	4,541 4,549 4,556 4,564	4586 4586 4586	4,601 4,609 4,616 4,624	2,639 1,639 1,646 1,654 1,654		4,669 4,676 4,684	4,691 4,706 4,714	4,729 4,736 4,74	4,751 4,759 4,766 4,774	4,781 4,789 4,796 4,804		4,811 4,826 4,834	4,849 4,856 4,856	4,879 4,886 4,886	4,901 4,909 4,924	4,931 4,946 4,946 4,954			
		Single		4,958 4,965 4,973 4,980	4,988 4,998 5,010	5,048				5,185 5,198 5,210 5,223	5,235 5,248 5,260 5,273	5,285 5,298 5,310 5,323	5,335 5,348 5,360 5,373	5,385 5,388 5,410 5,423		5,435 5,448 5,460 5,473	5,485	5,535	5,585 5,588 5,610 5,623	5,635 5,648 5,660 5,673			
		But less than	8	36,050 36,100 36,100 36,200	36,250 36,300 36,350	36,450 36,500 36,550 36,600	36,650 36,700 36,750 36,800	36,850 36,900 36,950 37,000	8	37,050 37,100 37,150 37,200	37,250 37,300 37,350 37,400	37,450 37,500 37,550 37,550	37,650 37,700 37,750 37,800	37,850 37,900 37,950 38,000	8	38,050 38,100 38,150 38,200	38,250	38,450 38,500 38,550	38,650 38,700 38,700 38,800	38,850 38,900 38,950 39,000			
	If line 43 (taxable income) is—	At least	36,000	36,000 36,050 36,100 36,150	36,200 36,250 36,300	36,400 36,450 36,500 36,500	36,600 36,650 36,700 36,750	36,800 36,850 36,900 36,950	37,000	37,000 37,050 37,100 37,150	37,200 37,250 37,300 37,350	37,400 37,450 37,500 37,550	37,600 37,650 37,700 37,750	37,800 37,850 37,900 37,950	38,000	38,000 38,050 38,100 38,150	38,200 38,250 38,300	38,400 38,450 38,500 38,550	38,600 38,650 38,700 38,750	38,800 38,850 38,900 38,950			
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		d Head of a house hold																					
	And you are-	Married filling sepa- rately ur tax is—				21 4,568 29 4,575 36 4,583 44 4,583							01 4,748 09 4,755 16 4,763 24 4,770						51 4,898 59 4,905 66 4,913 74 4,920				
	And	Married filing joinfly *				58 4,121 53 4,129 63 4,136 64 136							18 4,301 55 4,309 53 4,316 70 4,324						98 4,451 05 4,459 03 4,466 00 4,474				-78-
		Single				4,568 00 4,568 00 4,583 00 4,583							4,748 00 4,755 00 4,763 00 4,703						4,898 00 4,905 00 4,913 00 4,920				Ċ
	<u>.</u> . <u>k</u>	But less than	33,000			33,500 33,500 33,500			18	34,050 34,100 34,150 34,200					18				35,650 35,700 35,750 35,800				
	If line 43 (taxable income) i	At least	33	33,00 33,05 33,10 33,13	8888	33,400 33,500 33,550	33,60 33,75 33,75	33,800 33,850 33,900 33,950	34,	34,000 34,050 34,100 34,150	\$ \$ \$ \$ \$ \$ \$ \$	8 8 8 8 8 8 8 8	8 8 8 8	8, 38, 38, 38, 38, 38, 38, 38, 38, 38, 3	35,	35,00 35,05 35,10 35,13	35,25,25	35,45	35,600 35,650 35,700 35,750	35,86 35,85 35,90 35,95			.gov.
		Head of a house- hold		3,866 3,874 3,881 3,889	3,896	3,926	3,956 3,964 3,971	3,986 3,994 4,001 4,009		4,016 4,024 4,031 4,039	4,046 4,054 4,061 4,069	4,076 4,084 4,091	4,106 4,114 4,121	4,136 4,151 4,151		4,166 4,174 4,181 4,189	4,196	4,24,4,4,4,28,4,4,24,4,24,4,24,4,24,4,2	4,256 4,256 4,271 4,279	4,286 4,294 4,301 4,309			sit IRS
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tinue	And you are-					3,679							3,851						4,001 4,009 4,024 4,024			fying widow	or for
Col		Ma injoi				4,4,4,4,4,125 1,4,125 1,4,133 1,4,133							4,208 4,313 6,320 8						4444 4455 4470 44444			əd by a quali	nation
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2013 Tax Table—Continued	-43 5e 1e) is—	But less than	30,000			30,400 30,450 30,500 30,550 30,550			18	31,000 31, 31,050 31, 31,100 31, 31,150 31,					12				32,600 32, 32,650 32, 32,700 32, 32,750 32, 32,750 32, 32, 32, 32, 32, 32, 32, 32, 32, 32,			olumnmust	Need more information or forms? Visit IRS.gov
201	If line 43 (taxable income) is-	At least	(7)	8888	8888	ි ස්ස්ස්ස්	8888	8888	(7)	ਲੇ ਲੇ ਲੇ ਲੇ	ਲੱਲੋਂ ਲੋ ਲੋ	ਲੱਲੋਂ ਲੱਲ	ੱਲੋਂ ਲੋਂ ਲੋਂ ਲੋਂ ਜੋ ਲੋਂ ਲੋਂ ਲੋਂ	8 8 8 8	(")	8888	8888	ម្រង់ស្ត្	្រុសស្តី ស្ត្រីស្តីស្តី	8 8 8 8		* This co	Neea
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8.345 8.</td> <td> 1889 8.385 6.385 6.389 8.280 8.280 9.155 7.001 9.155 7.707 55.800 7.007 9.145 7.707 55.800 9.146 7.721 55.800 9.148 7.721 55.800 9.148 7.721 55.800 9.148 7.721 55.800 9.148 7.721 55.800 9.148 7.724 9.580 9.140 7.724 9.580 9.140 7.724 9.580 9.140 7.724 9.580 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.725 9.880</td> <td>53,000</td> <td>8.45 6618 8.445 7.000 8.30,000 8.31,000 9.108 7.005 9.106 7.779 955, 8.440 6.105 8.440 7.002 8.30,100 8.31,100 9.108 7.005 9.108 7.779 955, 8.440 6.105 8.440 7.002 8.31,100 8.31,100 9.108 7.007 9.20 7.704 9.51,100 8.31,100 9.108 7.005 9.20 7.704 9.51,100 8.31,100 9.20 7.007 9.20 7.704 9.51,100 8.32,100 9.20 7.007 9.20 7.007 9.30 8.440 8.440 7.005 9.32,100 8.32,100 8.32,100 9.32 7.007 9.32 7.00</td> <td>8,523 6,664 8,523 7,096 8,540 9,273 7,114 9,273 7,246 56,50 8,540 8,546 7,121 9,286 7,729 9,586 7,721 9,586 7,899 86,400 8,548 6,679 8,548 7,721 8,586 7,729 9,288 7,729 9,288 7,721 56,450</td> <td>8.590 6.086 8.590 7.734 8.5300 8.5380 9.370 7.156 9.370 7.884 85.500 8.535 8.536 8.5</td> <td>8.610 6,716 8,610 7,184 83,700 83,700 7,166 8,500 7,594 85,700 8,620 6,734 8,732 7,744 8,737 7,744 8,737 7,749 8,740 8,7</td> | 64.00 81.72 6.844 87.73 7.346 81.850 81.440 8.00 8.02 6.73 81.80 81.40 81.73 7.346 81.430 81.400 8.00 8.02 8.73 8.73 7.346 8.73 7.349 81.430 81.400 8.00 8.02 8.73 8.73 8.740 81.400 81.400 81.400 81.400 81.400 81.400 81.400 81.400 81.400 81.400 81.400 81.400 81.400 81.400
 81.400 | 1,200 1,20 | 150 | \$5,000 \$1.66 6.461 \$1.65 6.773 \$2,000 \$2.00 \$3.25 \$6.11 \$3.05 \$7.20 \$5.00 \$3.00
 \$3.00 \$3 | 8.185 6.461 8.185 6.779 8.2000 8.2000 8.935 6.911 8.935 7.529 85500 8.20 | 6.246 6,4499 6,224 6,524 72,240 22,330 9,101 6,526 9,101 75,11 55,200 6,539 8,300 8,330 8,300 8,330 8,300 8,330 8,300 8,330 8, | 6,225 0,526 1,526 0,525 0,526 1,524,500 1,524, | 8.356 6.556 8.356 6.399 8.22400 8.2450 9.085 7.001 9.085 7.659 85.500 8.345
8.345 8. | 1889 8.385 6.385 6.389 8.280 8.280 9.155 7.001 9.155 7.707 55.800 7.007 9.145 7.707 55.800 9.146 7.721 55.800 9.148 7.721 55.800 9.148 7.721 55.800 9.148 7.721 55.800 9.148 7.721 55.800 9.148 7.724 9.580 9.140 7.724 9.580 9.140 7.724 9.580 9.140 7.724 9.580 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.880 9.725 9.725 9.880 | 53,000 | 8.45 6618 8.445 7.000 8.30,000 8.31,000 9.108 7.005 9.106 7.779 955, 8.440 6.105 8.440 7.002 8.30,100 8.31,100 9.108 7.005 9.108 7.779 955, 8.440 6.105 8.440 7.002 8.31,100 8.31,100 9.108 7.007 9.20 7.704 9.51,100 8.31,100 9.108 7.005 9.20 7.704 9.51,100 8.31,100 9.20 7.007 9.20 7.704 9.51,100 8.32,100 9.20 7.007 9.20 7.007 9.30 8.440 8.440 7.005 9.32,100 8.32,100 8.32,100 9.32 7.007 9.32 7.00 | 8,523 6,664 8,523 7,096 8,540 9,273 7,114 9,273 7,246 56,50 8,540 8,546 7,121 9,286 7,729 9,586 7,721 9,586 7,899 86,400 8,548 6,679 8,548 7,721 8,586 7,729 9,288 7,729 9,288 7,721 56,450 | 8.590 6.086 8.590 7.734 8.5300 8.5380 9.370 7.156 9.370 7.884 85.500 8.535 8.536 8.5 | 8.610 6,716 8,610 7,184 83,700 83,700 7,166 8,500 7,594 85,700 8,620 6,734 8,732 7,744 8,737 7,744 8,737 7,749 8,740
8,740 8,7 |

And you are— (Intent) Intent Single Married Married Head of At But Single Married Intent	Your tax is— Your	1486 10814 14740 13,259	14,735 10,664 14,796 13,209 78,200 78,246 15,485 11,414 15,506 14,748 10,675 14,749 10,275 12,327 78,230 78,320 15,520 11,429 15,620 14,429 11,426 15,620 14,429 11,426 11,429 11,426 11,429 11	75,460 14,785 10,714 14,882 13,389 78,400 78,440 15,535 11,464 15,892 14,109 78,550 14,109 13,785 11,476 15,700 14,129 17,785 14,109 17,789 10,789 18,800 18,894 18,800 18,894 11,476 15,700 14,129 17,899 17,894 18,995 18,894 18,896 18	14,855 10,764 14,908 13,409 72,600 78,650 15,556 11,514 15,748 15,429 11,544 15,724 14,909 13,421 78,700 78,750 15,501 11,509 15,770 14,800 10,781 14,900 13,446 78,750 78,750 15,501 11,551 15,500	14,885 10,814 14,964 13,469 72,8,800 78,850 15,625 11,564 15,804 14,389 10,805 14,397 78,900 78,390 15,626 11,564 15,870 14,390 10,839 14,392 13,447 78,900 78,390 15,600 11,569 15,870 11,569 11,569 15,870 11,569 15,870 11,569 15,870 11,569 15,870 11,569 1	79,00	78,000 14,005 10,004 15,000 13,009 78,000 78,000 15,005 11,614 15,000 14,029 78,000 78,000 15,005 11,626 15,004 14,027 78,000 78	14980 10286 15,004 15,005 15,0	15,056 10,964 15,152 15,879 17,440 17,445 15,775 17,74 15,972 15,646 10,267 17,450 17,756 17,74 15,972 15,646 17,850 17,850 17,756 15,966 17,850 17,850 15,960 17,850 17,850 15,774 15,774 15,460 17,850 15,850 17,751 16,014	15,006 11,014 15,188 13,669 73,600 73,650 15,505 11,764 16,028 15,008 11,010 15,009 15,010 11,764 16,028 15,000 13,000 15,000 11,764 16,028 15,000 13,000 15,000 11,764 16,000 15,000 11,764 16,000 15,000 11,000 16	15,135 11,054 15,244 13,779 73,980 73,850 15,865 11,814 16,094 15,142 11,076 15,228 13,271 73,807 73,900 15,900 11,809 11,806 16,098 11,816 11,098 15,272 13,744 73,900 73,949 15,907 11,809 16,172 15,747 11,001 15,227 11,801 15,007 11,809 10,000 15,227 11,801 16,187	80,00	15,186 11,114 15,000 13,779 80,000 80,000 15,905 11,864 16,140 15,190 11,150 11	15,225 11,164 15,356 13,809 80,200 80,320 15,985 11914 16,196 15,248 11,176 15,370 13,821 80,230 80,330 15,989 11,986 16,21 15,248 11,370 15,344 80,330 80,350 16,070 11,399 16,224 15,373 11,371 13,373 11,381 80,330 80,400 16,072 11,591 16,238	15,205 11,214 15,412 13,859 80,400 80,401 16,005 11,964 16,226 15,426 13,871 80,450 80,300 16,048 11,976 16,226 15,370 13,894 80,300 80,300 16,000 11,999 16,220 16,330 1,430 16,330 81,330 16,330 81,330 16,330 11,999 16,230 16,330 16,	1,5322 1,1264 15,482 13,599 00,400 10,500 15	77,789 15.285 11341 15.244 13.289 80,800 80,800 15.145 12.054 15.284 47,785 15.285 11341 15.244 13.289 80,800 80,800 15.485 12.054 15.289 14.727 17.580 15.289 11326 15.289 13.877 80,800 80,800 15.48 12.076 15.289 14.727 17.580 15.289 12.285 12.287 15.289 15.289 14.727 17.580 15.289 15.289 15.289 15.289 14.728 14.729 15.289 15.289 15.289 14.729 14.729 14.729 15.289		mustalso be used by a qualifying widow(er).
If the 43 (taxable income) is— At But least less than	75,000	75,000 75,050 75,100 75,100	75,200 75,250 75,300 75,350	75,400 75,450 75,500 75,550	75,600 75,650 75,700 75,750	75,800 75,850 75,900 75,900	76,000	76,000 76,050 76,100 76,150	76,250 76,300 76,350	76,400 76,450 76,500 76,550	76,600 76,650 76,700 76,750	76,800 76,850 76,900 76,950	000'22	77,000 77,050 77,100 77,150	77,200 77,250 77,300 77,350	77,400 77,450 77,500 77,500	065,17 065,17 07,17 075,77	77,800 77,850 77,900 77,900	# P	* This column musi
Single Married Head of filing a house- jointly separ hold	Your tax is—	9,911 13,935 9,919 13,948 9,926 13,960 9,934 13,973	9,941 13,985 9,949 13,998 9,956 14,010 9,964 14,023	14,035 9,971 14,035 12,609 14,048 9,979 14,048 12,621 14,060 9,989 14,060 12,634 14,073 10,001 14,073 12,646	10,014 14,085 10,026 14,098 10,039 14,110 10,051 14,123	10,064 14,135 10,076 14,148 10,089 14,160 10,101 14,173		14,185 10,114 14,185 12,759 14,198 10,126 14,198 12,771 14,210 10,139 14,210 12,784 14,223 10,151 14,223 12,796	10,104 14,230 10,176 14,250 10,189 14,264 10,201 14,278	10,226 14,306 10,226 14,306 10,239 14,320 10,251 14,334	10,264 14,348 10,276 14,362 10,289 14,376 10,301 14,390	10,314 14,404 10,326 14,418 10,339 14,432 10,351 14,446		10,364 14,460 10,376 14,474 10,389 14,488 10,401 14,502	10,414 14,516 10,426 14,530 10,439 14,544 10,451 14,558	10,464 14,572 10,476 14,586 10,489 14,600	10,526 14,628 10,526 14,642 10,539 14,656 10,539 14,656	14,635 10,535 14,600 13,135 14,648 10,576 14,688 13,220 14,668 10,589 14,712 13,234 14,673 10,601 14,726 13,246	(Continued)	
- 1 %		72,050 72,100 72,150		2,400 72,450 2,450 72,500 2,500 72,550 2,550 72,600			0	3,000 73,050 3,050 73,100 3,100 73,150 3,150 73,200				73,800 73,850 73,850 73,900 73,900 73,950 73,950 74,000	0					74,850 74,850 74,850 74,900 74,900 74,950 74,950 75,000		
(taxable income) is— At But least less than	72,000	72,000 72,050 72,100 72,150	22222			2222													, ,	
uuare— (trazbie irrome) is a buse bold a hold rately filling a house- least separa hold rately	Your tax is— 72,000	9,461 13,185 11,759 72,000 9,489 13,188 11,771 72,050 9,476 13,210 11,784 72,100 9,484 13,223 11,796 72,150	9,491 13,235 11,809 9,499 13,248 11,821 9,506 13,260 11,834 9,514 13,273 11,846	9,521 13,285 11,859 9,529 13,298 11,871 9,536 13,310 11,884 9,544 13,323 11,896	13,335 11,909 13,348 11,921 13,360 11,934 13,373 11,946	9,581 13,385 11,959 9,589 13,398 11,971 9,596 13,410 11,984 9,604 13,423 11,996		9,611 13,435 12,009 9,619 13,448 12,021 9,626 13,460 12,024 9,634 13,473 12,046	9,644 13,548 12,039 9,656 13,510 12,084 9,664 13,523 12,096	9,671 13,535 9,679 13,548 9,686 13,560 9,694 13,573	9,701 13,585 9,709 13,598 9,716 13,610 9,724 13,623	13,635 13,648 13,673		9,761 13,685 9,769 13,698 9,776 13,710 9,784 13,723	9,791 13,735 9,799 13,748 9,806 13,760 9,814 13,773	9,821 13,785 9,829 13,798 9,836 13,810	9,851 13,835 9,859 13,848 9,866 13,860	13,675 9,604 13,873 12,440 13,886 9,881 13,888 12,471 13,910 9,896 13,910 12,484 13,923 9,904 13,923 12,484		

2013 Tax Computation Worksheet—Line 44



See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Garn faw Worksheet, the Schedule I at Worksheet, Schedule I, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the twithat applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is Single. Complete the row below that applies to you

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$183,250	89	× 28% (.28)	\$	\$ 6,706.75	s
Over \$183,250 but not over \$398,350	89	× 33% (.33)	\$	\$ 15,869.25	s
Over \$398,350 but not over \$400,000	59	× 35% (.35)	\$	\$ 23,836.25	s
Over \$400,000	\$	× 39.6% (.396)	\$	\$ 42,236.25	8

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$146,400	89	× 25% (.25)	\$	\$ 8,142.50	89
Over \$146,400 but not over \$223,050	\$	× 28% (.28)	\$	\$ 12,534.50	S
Over \$223,050 but not over \$398,350	\$	× 33% (.33)	\$	\$ 23,687.00	s
Over \$398,350 but not over \$450,000	89	× 35% (.35)	\$	\$ 31,654.00	89
Over \$450,000	\$	× 39.6% (.396)	\$	\$ 52,354.00	\$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$111,525	\$	× 28% (.28)	\$	\$ 6,267.25	\$
Over \$111,525 but not over \$199,175	5 9	×33% (.33)	S	\$ 11,843.50	↔
Over \$199,175 but not over \$225,000	\$	×35% (.35)	\$	\$ 15,827.00	\$
Over \$225,000	S	× 39.6% (.396)	\$	\$ 26,177.00	\$

Section D—Use if your filing status is Head of household. Complete the row below that applies to you

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least \$100,000 but not over \$125,450	\$	× 25% (.25)	\$	\$ 5,497.50	\$
Over \$125,450 but not over \$203,150	\$	× 28% (.28)	\$	\$ 9,261.00	S
Over \$203,150 but not over \$398,350	\$	×33% (.33)	\$	\$ 19,418.50	S
Over \$398,350 but not over \$425,000	\$	×35% (.35)	\$	\$ 27,385.50	\$
Over \$425,000	S	× 39.6% (.396)	S	\$ 46,935.50	\$

The IRS Mission. Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. nformation

General

How To Avoid Common

Mistakes

Mistakes can delay your refund or result in notices being sent to you.

is a qualifying child for the child tax credit, make sure you checked the box in name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who Make sure you entered the correct line 6c, column (4).

 Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for ex-emptions, taxable income, total tax, federal income tax withheld, and refund or

 Be sure you used the correct method to figure your tax. See the instrucamount you owe. tions for line 44.

· Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your so-cial security card.

 Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.

to include your apartment number in If you live in an apartment, be sure

• If you are taking the standard deduction, see the instructions for line 40 to be sure you entered the correct to be sure you entered your address.

box on line 13.
 If you are taking the EIC, be sure you used the correct column of the EIC

• If you received capital gain distributions but were not required to file Schedule D, make sure you checked the

Fable for your filing status and the number of children you have.

· Remember to sign and date Form 1040 and enter your occupation(s).

 Attach your Form(s) W-2 and other required forms and schedules. Put all orms and schedules in the proper order. See Assemble Your Return, earlier.

· If you owe tax and are paying by check or money order, be sure to include ment. See the instructions for line 76 for all the required information on your pay-

 Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

Income Tax Withholding

and Estimated Tax Payments for 2014

What Are Your Rights as a Taxpayer?

see You have the right to be treated fairly, ly by IRS employees. Our goal at the RS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each professionally, promptly, and courteousstep of the tax process. For details, Pub. 1.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold ou liable for the tax. You may also

In some cases, Form 8857 may need to but did not file a joint return and are be filed within 2 years of the date on mation, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office qualify for relief if you were a married now liable for an underpaid or understawhich the IRS first attempted to collect the tax from you. Do not file Form 8857 ted tax. File Form 8857 to request relief. with your Form 1040. For more infortoll-free at 1-855-851-2009.

you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2014 pay. For de-Pub. 505. If you have pension or annuity have tax tails on how to complete Form W-4, see income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social withheld from those payments by giving If the amount you owe or the amount security benefits), you can the payer Form W-4V.

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ing Calculator at www.irs.gov/ You can use the IRS Withhold-Individuals/IRS-Withholding-

W-4P, to determine whether you need to estimated tax payments if you expect that your 2014 Form 1040 will show a Calculator, instead of Pub. 505 or the worksheets included with Form W-4 or In general, you do not have to make tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2014 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make have your withholding increased or de-

estimated tax payments. For more details, see Pub. 505.

-87

86

Records from Identity Secure Your Tax

your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use Identity theft occurs when someone uses your SSN to get a job or may file a tax return using your SSN to receive a re-

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
 - · Be careful when choosing a tax preparer.

identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the If your tax records are affected by IRS notice or letter. For more information, see Pub. 4535. If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, etc., contact the IRS Identity Protection Specialized Unit at 1-800-908-4490 or submit Form

access to TTY/TDD equipment can call

1-866-653-4261.

solved through normal channels, may be cate helpline at 1-877-777-4778. People periencing economic harm or a systemic problem, or are seeking help in resolveligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS who are deaf, hard of hearing, or have a speech disability and who have access to call ing individuals can also contact the IRS Service available at Victims of identity theft who are exing tax problems that have not been reby calling the National Taxpayer Advo-1-800-829-4059. Deaf or hard-of-hearthrough relay services such as the Federeduipment www.gsa.gov/fedrelay. Relay TTY/TDD

common form is sending an email to a Protect yourself from suspicious emails or phishing schemes. Phishing sites designed to mimic legitimate busi-The most is the creation and use of email and webemails and websites.

ed legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity user falsely claiming to be an establishheft.

You may be able to deduct this

gift on your 2014 tax return.

TIP

IRS does not initiate contacts with taxpayers via emails. Also, the IRS for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial acdoes not request detailed personal information through email or ask taxpayers The

sheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, on your home) as long as they are nee-

Keep a copy of your tax return, work-

How Long Should Records Be Kept?

> If you receive an unsolicited email message to phishing@irs.gov. You may logo, forms, or other IRS property to the Freasury Inspector General for Tax Ad-People who are deaf, hard of hearing, or have a speech disability and who have 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or cono (1-877-438-4338). People who are deaf, hard of hearing, or claiming to be from the IRS, forward the also report misuse of the IRS name. ministration toll-free at 1-800-366-4484. access to TTY/TDD equipment can call have a speech disability and who have them at www.ftc.gov/idtheft 1-877-IDTHEFT tact

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs.

Amended Return see chapter 1 of Pub. 17.

> "identity theft" in the search box to learn more about identity theft and how to reduce Visit IRS.gov and enter your risk.

Need a Copy of Your

Tax Return?

See Pub. 556 for details.

Fo Reduce Debt Held By How Do You Make a Gift the Public?

If you need a copy of your tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are loarea, this fee will be waived. If you want

> can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax may owe. See the instructions for 76 for details on how to pay any tax If you wish to do so, make a check paya-You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you ble to "Bureau of the Fiscal Service." owe. ine 7 you

for information on how to make this www.publicdebt.treas.gov/index1.htm type of gift online. you

ministrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to top of the return. If this information is file a return but had tax withheld, a remust be filed to get a refund. The person who files the return must enter taxpayer's name, and the date of death across the not provided, it may delay the processthe deceased ing of the return. "Deceased," tritt

come for all of 2013. Enter "Filing as sign the return. If someone else is the personal representative, he or she must If your spouse died in 2013 and you did not remarry in 2013, or if your spouse died in 2014 before filing a re-A joint return should show your spouse's 2013 income before death and your insurviving spouse" in the area where you turn for 2013, you can file a joint return. also sign.

> keep property records (including those ded to figure the basis of the original or replacement property. For more details,

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social setax years after the year of death, except for curity number should not be used for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

cated in a federally declared disaster

a free transcript of your tax return or ac-

For more details, use TeleTax topic 356 or see Pub. 559.

Past Due Returns

Use Form 4506-T or 4506T-EZ,
Visit IRS.gov and click on "Order

Return or Account Transcript," or

If you or someone you know needs to file past due tax returns, use TeleTax uals for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2010 return in 2014, use the address at the end of these instructions. WWW. Irs. gov. topic 153 or go to

> If a taxpayer died before filing a return for 2013, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, ad-

Death of a Taxpayer Call us at 1-800-908-9946.

tus option. The IRS issues more than 9 out of 10 refunds in less than 21 days. • Check the status of your 2013 refund with the Where's My Refund? application on IRS.gov or download the Using these applications, you can start checking on the status of your return within 24 hours after we receive your paper return. You will also be given a personalized refund date as soon as the proves your refund. The IRS updates usually overnight, so you only need to IRS2Go app and select the Refund Stae-filed return or 4 weeks after you mail a IRS processes your tax return and ap-Where's My Refund? every 24 hours, check once a day. However, if you got an IRS notice, mail

(ITA) to research your tax questions. No need to wait on the phone or stand in lay, 7 days a week, and provides you credits, and income. When you reach the response screen, you can print the entire Use the Interactive Tax Assistant ine. The ITA is available 24 hours a with a variety of tax information related to general filing topics, deductions, interview and the final response for your records. New subject areas are added on a regular basis.

which includes an international subject index. You can use the IRS Tax Map to search publications and instructions by Map, they will be provided with links to Answers not provided through ITA may be found in <u>Tax Trails</u>, one of the Tax Topics on IRS.gov which contain general individual and business tax informatopic or keyword. The IRS Tax Map inegrates forms and publications into one research tool and provides single-point When the user searches the IRS Tax related content in existing IRS publications, forms and instructions, questions access to tax law information by subject. tion or by searching the IRS Tax

or by calling return and tax diately view and print for free all 5 types of individual federal tax transcripts (tax script. You can also ask the IRS to mail a return or an account transcript to you. Only the mail option is available by choosing the Tax Records option on the This filing season, you can immewage and income statement, and certification of non-filing) using Get Tranreturns, tax account, record of account 1-800-908-9946.

How To Get Tax Help

paring your tax return or a need for a free publication or form, get the help you need the way you want it: online, with a smart phone, or by calling or walking into an IRS office or volunteer Whether it's help with a tax issue, site near you.

English ductions you may be entitled to claim. In pare their own return with help from an RS-certified volunteer. To find the nearest VITA or TCE site, you can use Free help with your tax return. You ing for the Elderly (TCE) program helps free electronic filing and all volunteers addition, some VITA and TCE sites provide taxpayers the opportunity to predownload the IRS2Go app, or call can get free help preparing your returr nationwide from IRS-certified volunteers. The Volunteer Income Tax Assishelps low-to-moderate income, elderly, people proficient taxpayers. The Tax Counseltaxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer will let you know about credits and dethe VITA Locator Tool on IRS.gov, (VITA) program with disabilities, and limited 1-800-906-9887. tance

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide www.aarp.org/money/taxarae or cau 1-888-227-7669. For more information on these programs, go to IRS.gov and site, visit AARP's website enter "VITA" in the search box.

Internet. IRS.gov and IRS2Go are ready when you are-24 hours a day, 7 days a week.

and answers, and Tax Topics.

 Download the free IRS2Go app leased to the public, subscribe to filing feed, @IRSnews, to get the latest federal tax news, including information about tax from the iTunes app store or from Google Play. Use it to check your refund status, order transcripts of your tax returns or tax account, watch the IRS YouTube channel, get IRS news as soon as it's reseason updates or daily tax tips, and follaw changes and important IRS low the IRS Twitter news

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account transcripts are generally availafor the current year and the past 3

- Determine if you are eligible for the EIC and estimate the amount of the IRS credit with the Earned Income Understanding Your • Visit
- Votice or Letter to get answers to questions about a notice or letter you re-Time Homebuyer Credit, you can use the First up tool for information on your repaybuyer Credit Account Look If you received the First ments and account balance. ceived from the IRS.
- Check the status of your amended Where's My Amended Return? in the your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date Make a payment using one of sevyou mailed it to show up in our system. Go to IRS.gov and search box. You can generally return using Where's My Return.
- lect the Payment tab on the front page of ment options available on IRS.gov. Seeral safe and convenient electronic pay-IRS.gov for more information.
 - Determine if you are eligible and if you owe more tax than you can pay apply for an online payment agreement, today.
- Figure your income tax withholding with the IRS Withholding Calculator on IRS.gov. Use it if you've had too much or too little withheld, your personal situation has changed, you're starting Determine if you might be subject to the Alternative Minimum Tax by usyou're having the right amount withheld. a new job or you just want to see Alternative Minimum ing the Alternative Assistant on IRS.gov.
- Request an Electronic Filing PIN by going to IRS.gov and entering *Electronic Filing PIN* in the search box. • Download forms, instructions

and

ver-Locator tool on IRS.gov, or choose the Contact Us option on the IRS2Go app and search Local Offices. An employee can answer questions about your tax ac-Locate the nearest Taxpayer Assiscount or help you set up a payment plan. 3efore you visit, check the Office Locapublications, including accessible sions for people with disabilities. tance Center (TAC) using the

tor on IRS.gov, or Local Offices under Contact Us on IRS2Go to confirm the address, phone number, days and hours ability, you can request an appointment. Call the local number listed in the Office Locator, or look in the phone book un-der United States Government, Internal If you have a special need, such as a disof operation, and the services provided Revenue Service.

- tion Number (EIN). Go to IRS gov and enter Apply for an EIN in the search Apply for an Employer Identificabox.
 - Read the Internal Revenue Code, regulations, or other official guidance.
- al tax news and more by email. Just click on "subscriptions" above the search box on IRS.gov and choose from Sign up to receive local and nation- Read Internal Revenue Bulletins. a variety of options.

cary it in your pocket with the the iTunes app store or from Google IRS2Go app on your smart phone or tablet. Download the free IRS2Go app from Phone. You can call the IRS, Play. can

- Call to locate the nearest volunteer help site, 1-800-906-9887 or you can use the VITA Locator Tool on IRS.gov, ple with disabilities, and limited English proficient taxpayers can get free help with their tax return from the nationwide Volunteer Income Tax Assistance (VITA) program. The Tax Counseling for the Elderly (TCE) program helps free electronic filing. Some VITA and TCE sites provide IRS-certified volunteers who can help prepare your tax return. Through the TCE program, AARP call 1-888-227-7669 to find the nearest app. Low-to-moderate income, elderly, peotaxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer offers the Tax-Aide counseling program; the IRS2Go download or
 - fund? information hotline to check the status of your 2013 refund 24 hours a If you e-file, you can start checking on the status of your return within 24 hours after the IRS receives your tax return or 4 weeks after you've mailed a paper return. The IRS issues more than 9 out of 10 refunds in less than 21 days. Where's My Refund? will give you a personalized Call the automated Where's My Reday, 7 days a week at 1-800-829-1954. Fax-Aide location.

whole dollar amount of your refund. The IRS updates Where's My Refund? every 24 hours, usually overnight, so you only above information is for our automated hotline. Our live phone and walk-in assistors can research the status of your refund only if it's been 21 days or more since you filed electronically or more refund date as soon as the IRS processes your tax return and approves your re-Before you call this automated hotline, have your 2013 tax return handy so you can enter your social security number, your filing status, and the exact need to check once a day. Note, the than 6 weeks since you mailed your paper return.

1-866-464-2050, to check the status of expect your amended return to be processed up to 12 weeks from the date we receive it. It can take up to 3 weeks from the date you mailed it to show up in our Call the Amended Return Hotline, your amended return. You can generally

1201 N. Mitsubishi Motorway Bloomington, IL 61705-6613

Internal Revenue Service

your request is received.

1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, publications, and ted to 5 years). You should receive your instructions (limiorder within 10 business days. prior-year forms and

 Call TeleTax, 1-800-829-4477, to listen to pre-recorded messages covering See What Is TeleTax later, for a list of call general and business tax information. the topics covered. If, between January and April 15, you still have questions about the Form 1040, 1040A, or 1040EZ (like filing requirements, dependents, credits, Schedule D, pensions and IRAs taxes), self-employment 1-800-829-1040. or

tions using TTY/TDD equipment. The TTY/TDD telephone number is for people who are deaf, hard of hearing, or have a speech disability. These individuals can also contact the IRS through re- Call 1-800-829-4059 to ask tax questions or order forms and publicalay services such as the Federal Relay

You can find a selection of blications and services — in forms, publications and services Walk-in.

post offices, libraries, and IRS offices to pick up certain forms, instructions, and ries, and city and county government Products. You can walk into some publications. Some IRS offices, libra-

Language websites. Taxpayers can find information on IRS.gov in the folowing languages: have a collection of products available to photocopy from reproduci-Services. You can walk into your

Spanish

local TAC for face-to-face tax help. An employee can answer questions about your tax account or help you set up a payment plan. Before visiting, use the choose the Contact Us option on the

- Vietnamese.
- Korean. Russian.

or

Office Locator tool on IRS.gov,

IRS2Go app and search Local Offices for days and hours of operation, and

nterest and Penalties want. We will send you a bill

with your payment, identify and enter the amount in the bottom margin of

A frivolous return is one that does not contain information needed to figure the correct tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a

correct tax or shows a substantially in-

Frivolous return. In addition to any ty of \$5,000 for filing a frivolous return.

tion to interest charges on late payments. other penalties, the law imposes a penal-

Interest

www.IRSvideos.gov contains video and audio presentations on topics of interest to small businesses, individuals, and tax professionals. You will find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone fo-

Video

The

RS Videos IRS

on the We will charge you interest on taxes not sion of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, ments, substantial understatements of penalty from the due date of the return paid by their due date, even if an extenfraud, substantial valuation misstatetax, and reportable transaction understatements. Interest is charged including extensions).

Late filing. If you do not file your reamount due for each month or part of a sions), the penalty is usually 5% of the turn by the due date (including extennonth your return is late, unless

> provide telephone interpreter service in over 170 languages, and the service is

available free to taxpayers.

Over-the-phone interpreter service. The IRS Taxpayer Assistance Centers

do, include it with your return. The pen-

alty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty part of a month the tax is not paid. The will be \$135 or the amount of any tax Late payment of tax. If you pay your taxes late, the penalty is usually # of 1% of the unpaid amount for each month or penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addiyou owe, whichever is smaller.

for any You do not have to figure the amount of Because figuring these amounts can be complicated, we will do it for you if you any interest or penalties you may owe. amount due.

for

Mail. You can send your order

services provided.

forms, instructions, and publications to

the address below. You should receive a response within 10 business days after If you include interest or penalties other than the estimated tax penalty) Form 1040, page 2. Do not include inerest or penalties (other than the estimated tax penalty) in the amount you owe on line 76.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous re-

2010-17 IRB/ar13.html.

available

list of positions identified as frivolous,

see Notice 2010-33, 2010-17 I.R.B. 609

www.irs.gov/irb

Penalties

For taxpayers whose native language is

Tax Information in Other

rums.

Languages

not English, we have the following

sources available.

be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

penalties may fund claim,

and

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Collection

202

204

Refund Information

where's my Visit IRS.gov refund and click on Where's My

Refund? 24 hours a day, 7 days a week. Information about your return will genweeks after you mail a paper return. But allow 14 weeks (11 weeks if you filed erally be available within 24 hours after the IRS receives your e-filed return, or 4 electronically) before checking your reif you filed Form 8379 with your return, fund status.



have a copy of your tax return To use Where's My Refund? handy. You will need to enter the following information from your re-

• Your social security number (or individual taxpayer identification numturn:

• The exact whole dollar amount of · Your filing status, and

and walk-in assistors can research the status of your refund only if it's been 21

days or more since you filed electroni-

ted refund information. Our live phone

unless asked to do so. approved, and (3) refund sent. Where's sonalized refund date as soon as the IRS Where's My Refund? includes a tracker displays progress through three stages: (1) return received, (2) refund My Refund? will provide an actual per-



made once a day - usually at Updates to refund status are night.

processes your tax return and approves

your refund.

If you do not have Internet access, many services are available by phone:

• You can check the status of your refund on the free IRS2Go phone app. • You can call 1-800-829-1954 24 hours a day, 7 days a week, for automa-

cally or more than 6 weeks since you mailed your paper return. Do not send in a copy of your return

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions). Where's My Refund? does not track refunds that are claimed on an amended tax return.

in Spanish at www.irs.gov/Spanish and 1-800-829-1954. Refund information also is available

Fopic No.

101

102

103 104 105

TeleTax? What Is

Recorded tax information is available 24 **Recorded Tax** Information

hours a day, 7 days a week. Select the

Then, call 1-800-829-4477. Have paper number of the topic you want to hear. and pencil handy to take notes.

TeleTax topics are also available at **Topics by Internet** www.irs.gov/taxtopics.

Additional tax on early distributions from retirement plans, other than IRAs Net Investment Income Tax Individual retirement arrangements Tax and credits figured by the IRS Employee business expenses Casualty, disaster, and theft losses (including federally declared Traders in securities (information for Form 1040 filers) Additional tax on early distributions from traditional and Business travel expenses Business entertainment expenses Canceled debt—Is it Taxable or Not? Moving expenses Student loan interest deduction Tuition and fees deduction Passive activities-Losses and Medical and dental expenses Deductible taxes Educator expense deduction Alternative minimum tax Adjustments to Income Charitable contributions Miscellaneous expenses Home mortgage points Business use of home Itemized Deductions Educational expenses Self-employment tax Receipt of stock in a Alimony paid Bad debt deduction Standard deduction Business use of car Fax Computation Should I itemize? alization interest expense disaster areas) Stock options 401(k) plans (IRAs) 424 425 427 430 558 559 431 451 452 453 455 456 457 457 501 502 503 504 504 508 508 508 511 511 511 513 515 515 551 552 553 554 556 556 How to choose a tax return preparer Self-select PIN signature method for online registration When, where, and how to file Checklist of common errors when preparing your tax return Extensions of time to file your tax -The general rule and the Bartering income Scholarship and fellowship grants Social security and equivalent railroad retirement benefits Disclosure authorizations Qualified tuition programs (QTPs) Rental income and expenses Renting residential and vacation Rollovers from retirement plans Which form—1040, 1040A, or 1040EZ? Power of attorney information Unemployment compensation Recordkeeping Penalty for underpayment of Alternative Filing Methods Amended returns Roth IRA contributions Coverdell education savings Farming and fishing income Earnings for clergy Gambling income and losses p-sum distributions Capital gains and losses Pensions and annuities Subject General Information Which Forms to File Dishonored payments Backup withholding Substitute tax forms Wages and salaries Types of Income simplified method Interest received Business income estimated tax Decedents Pensionsroperty Topic No. 206 356 416 417 419 420 420 423 253 254 255 304 305 307 308 309 310 311 312 313 352 301 411 tax return Form W-2 and Form 1099-R (What programs, and identity theft Tax assistance for individuals with disabilities and the deaf and hard of Taxpayer Advocate Service—Your voice at the IRS What to do if you haven't filed your get a copy) Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Ensuring proper credit of payments Prior year(s) Form W-2 (How to Offers in compromise Innocent spouse relief (Including separation of liability and equitable relief) Change of address—How to notify the IRS Tax payment options Refund offsets for unpaid child support, certain federal and state debts, and unemployment Tax help for small businesses and to do if incorrect or not received) Forms and publications—How to Copy of your tax return-How to Armed Forces tax information Tax relief in disaster situations All topics are available in Spanish. IRS services—Volunteer tax assistance, toll-free telephone walk-in assistance, outreach Subject The collection process IRS Help Available TeleTax Topics the self-employed Your appeal rights IRS Procedures

154 155 156 157

151 152 153

92

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your refund.

Calling the IRS

Foreign tax credit Individual taxpayer identification number (ITIN)—Form W-7 Subject Alien tax clearance 856 857 858 (EIN)—How to apply Employment taxes for household Employer identification number employees Forms 941 and 944—Deposit Subject

755 756 757 758

eleTax Topics

(Continued) Topic No. 999

Fax Information for Residents of Puerto Rican sources required to file a U.S. federal income tax is a person with income from Puerto Rico 901 From 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return

taxpayers with Puerto Rican source income that is exempt from U.S. tax Federal employment tax in Puerto Credits and deductions for 902 903

Reporting and deposit requirements

92 761 762 763

credit Repayment of the first-time

611

610

homebuyer credit

IRS Notices

Form 940—Employer's Annual Federal Unemployment (FUTA)

759

assistance programs
Excess social security and RRTA tax withheld Retirement savings contributions

Child and dependent care credit Adoption credit and adoption

601 607 809

Earned income credit

Additional Medicare Tax Subject

-Filing and deposit

Fax Return—

for agricultural employers Tips—Withholding and reporting

Fips—Withholding and ref Independent contractor vs.

Tax assistance for residents of Puerto Rico 904

Topic numbers are effective January 1, 2014.

employee Highlights of the Affordable Care Act of 2010

Electronic Media Filers—1099

Notice of underreported income—CP 2000 IRS notices and bills, penalties, and

Notices-What to do

651 652 653

call us for assistance. See Making the Call. You will not be charged for the call unless your phone company charges you for toll-free calls. Our normal hours of operation are Monday through Friday from 7:00 a.m. to 7:00 p.m. local time. Assistance provided to callers from Alaska and Hawaii will be based on the hours of operation in the Pacific If you cannot find the answer to your question in these instructions or online, please time zone. Callers from Puerto Rico will receive assistance from 8:00 a.m. to 8:00 p.m. local time.

If you want to check the status of your 2013 refund, see Refund Information, earlier.

Your personal identification num-

ber (PIN) if you have one.

ing individuals can also contact the IRS through relay services such as the Feder-

1-800-829-4059. Deaf or hard-of-hear-

Service available at /fedrelay. Our menu allows

al Relay

keypad to select a menu option. After receiving your menu selection, the system

will direct your call to the appropriate

you to speak your responses or use your

agreement to pay your tax, you will be asked for the highest amount you can pay each month and the date on which you can pay it. If you are asking for an installment The numbers in your street address. Your date of birth. Your ZIP code.

The tax form, schedule, or notice to

 The facts about your particular situation. The answer to the same question er because of differences in their age, income, whether they can be claimed as a often varies from one taxpayer to anothor other source of information that you To maintain your account security, formation, which you should also have you may be asked for the following

Your social security number

The amount of refund and filing

Before You Hang Up our telephone service. One method is to

IRS uses several methods to evaluate

Evaluation of services provided. The

ses only. A random sample of recorded calls is selected for review through the

ods include listening to live calls in progress and random selection of customers

for participation in a customer satisfac-

tion survey.

quality assurance process. Other meth-

record telephone calls for quality purpo-

sentative may not fully understand your question, our representative needs to know this. He or she will be happy to If you do not fully understand the answer you receive, or you feel our repretake additional time to be sure your question is answered fully.

ing your share of federal income tax. If Should this occur, however, you will not By law, you are responsible for paywe should make an error in answering your question, you are still responsible for the payment of the correct tax. be charged any penalty.

Before You Cal

ty of the service provided to you, our customer. You can help us provide accurate, complete answers to your questions by having the following information IRS representatives care about the qualiavai lable.

which your question relates.

dependent, etc.

Fest files and combined federal and

state filing Electronic filing of information

Tax Information for Aliens and

Resident and nonresident aliens

851

Form W-4—Employee's Withholding Allowance Certificate

withholding rates Form W-2—Where, when, and **Employer Tax Information** Social security and Medicare

how to file

U.S. Citizens Living Abroad

Who must file information returns Series and Related Information Returns

801

Basis of Assets, Depreciation, and

interest charges

Applications, forms, and Waivers and extensions

802 803 805

Sale of your home

Basis of assets Sale of Assets

26420

Installment sales

Depreciation

 The name of any IRS publication used to look for the answer.

The "Caller ID Number" shown at

the top of any notice you received.

deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call

Call 1-800-829-1040. People who are

Making the Call

-95

-9

Quick and Easy Access to Tax Help and Tax Forms and Publications



Internet

You can access IRS.gov 24 hours a day, 7 days a week. Online services and help. Go to IRS gov to obtain information

- on:

 Free File—Use free tax software to prepare and e-file your tax return at www.irs.gov/freefile
 - Interactive Tax Assistant—Provides answers to tax law questions using a probe and response process.
- Online Services—Conduct business with the IRS electroni-
- Taxpayer Advocate Service-Helps taxpayers resolve problems with the IRS.
- Where's My Refund-Your refund status anytime from • Where's My Amended Return—Check the status of your anywhere.
 - amended return.
- Free Tax Return Preparation-Locate the site nearest you.
- Tax information for Innocent Spouses Recent Tax Changes
 - Disaster Tax Relief
- Online Payment Agreement Application Identity Theft and Your Tax Records
 - Applying for Offers in Compromise

View and download tax forms and publications. Click on Forms & Pubs" or go to www.irs.gov/formspubs to:

 View or download current and previous year tax forms and publications, or

Order current year tax forms and publications online.

Online ordering of tax forms and publications. To order tax formspubs. For current year tax forms and publications, click on "Forms and publications by U.S. mail." forms and publications delivered by mail, go to www.irs.gov/

To get information, forms, and publications in Spanish, go to www.irs.gov/Spanish.



Phone

that when we ask you for information we must first tell you our legal right to ask

for the information, why we are asking

for it, and how it will be used. We must also tell you what could happen if we do is voluntary, required to obtain a benefit,

not receive it and whether your response

tion. Call 1-800-829-4477. See the earlier list of TeleTax information - 24 hour tax informatax topic numbers and details.

1-800-TAX-FORM publications. Call and Tax forms

tions, and publications. You should receive your order within 10 Tax help and questions. Call 1-800-829-1040. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at (1-800-829-3676) to order current and prior year forms, instrucworking days.

also applies to any questions we need to ask you so we can complete, correct, or

process your return; figure your tax; and

collect tax, interest, or penalties.

Our legal right to ask for information 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 renumber on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone

is Internal Revenue Code sections 6001,

This notice applies to all papers you file with us, including this tax return. It

or mandatory under the law.

National Taxpayer Advocate helpline. Call 1-877-777-4778. www.gsa.gov/fedrela



Walk-In

You can walk in to some post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, ces have a collection of forms, instructions, and publications libraries, and city and county government offiavailable to photocopy from reproducible proofs.

quires you to provide your identifying

Mai



tions by completing the order blank, later. You You can order forms, instructions, and publicashould receive your order within 10 business days after we receive your request.

Other ways to get help. See How To Get Tax Help, earlier.

The IRS Restructuring and Reform Act of or delay any refund. Interest may also be to hear from you. You can send us com-1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

tax laws, both civil and criminal, and to needed to determine the amount of or to collect the tax you owe. We may disclose Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section we may disclose your tax information to the Department of Justice to enforce the cities, states, the District of Columbia, close your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining for and the repayment of loans. We may countries under a tax treaty, to federal and state agencies to enforce federal nontax 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, and U.S. commonwealths or possessions to carry out their tax laws. We may disyour tax information to committees of entitlement for benefits or the eligibility also disclose this information to other criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

cords. It may help you if we ask you for Please keep this notice with your reother information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

ject to the Paperwork Reduction Act untrol number. Books or records relating to

You are not required to provide the information requested on a form that is subless the form displays a valid OMB cona form or its instructions must be retained as long as their contents may become material in the administration of any Internal

ing burden.

tional averages and do not necessarily re-

Reported time and cost burdens are na-

We Welcome Comments on Forms

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect

Revenue law.

We try to create forms and instructions is difficult to do because our tax laws are from wages, filling in the nesses, pensions, stocks, rental income, or that can be easily understood. Often this very complex. For some people with informs is easy. For others who have busiother investments, it is more difficult. come mostly

> If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to crimi-

the right amount of tax.

If you have suggestions for making these forms simpler, we would be happy

deductions, or adjustments shown on the tax return. This could make the tax higher

nal prosecution. We may also have to disallow the exemptions, exclusions, credits, -94

Click on "More Information" and then on tions." Or you can send your comments to Internal Revenue Service, Tax Forms and "Comment on Tax Forms and Publica-Publications Division, 1111 Constitution 20224. Do not send your return to this address. Instead, see the addresses at the end Washington, DC Ave. NW, IR-6526,

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions. of these instructions.

Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of November 2013, for taxpayers filing a 2013 Form 1040, 1040A, or 1040EZ tax return. Time spent and rately. Time burden is broken out by taxpayer activity, with recordkeeping repre-Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filout-of-pocket costs are presented sepalargest the

perience lower than average burden, with taxpayer burden varying considerably by ing a Form 1040, 1040A, or 1040EZ is 12 the average burden for taxpayers filing Form 1040A is about 7 hours and \$90; flect a "typical" case. Most taxpayers extaxpayer type. For instance, the estimated average time burden for all taxpayers filhours, with an average cost of \$210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 15 hours and \$280;

66

and the average for Form 1040EZ filers is

For example, nonbusiness taxpayers are expected to have an average burden of about 7 hours and \$120, while business significant variation in taxpayer activity. Within each of these estimates there is

taxpayers are expected to have an average burden of about 24 hours and \$430. Simi-

larly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional

preparer used, and the geographic loca-

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under We Welcome Comments on Forms. Estimated Average Taxpayer Burden for Individuals by Activity

Publications

Order Form for Forms and

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

For faster ways of getting the items you need, go to www.irs.gov/formspubs.

Print or type your name and address Do not send your tax return to the accurately in the space provided below to address shown here. Instead, see the addresses at the end of these instructions.

Internal Revenue Service 1201 N. Mitsubishi Motorway Bloomington, IL 61705-6613 Mail Your Order Form To:

P

Circle the items you need on the ord form below. Use the blank spaces to ord How To Use the Order

Average Cost (Dollars)**

₽

Submission

Tax Planning

Record Keeping

Total Time* 12

Percentage of Returns

Primary Form Filed or Type of Taxpayer

100

Primary forms filed

All taxpayers 1040

Form Completion and

Average Time Burden (Hours)

\$210

Form consult delivery of your order. Enclored the items you need on the order form in an envelope and mai form below. Use the blank spaces to order the IRS address shown here. You items not listed. If you need more space, days after we receive your request. days after we receive your request.

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In here	Save Mon	r order these o	
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Daytime phone number

Circle the forms and publications you need. The you order will be included

instructions for any form

Use the blank spaces to order items not listed.

Foreign country

****You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You

are considered a "nonbusiness" filer if you do not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

International postal code

ZIP code

State

City

Postal mailing address

Order Form Please print.

120 430

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Nonbusiness*** Business***

Type of taxpayer 1040EZ 1040A

*Detail may not add to total time due to rounding.

Dollars rounded to the nearest \$10. *Rounds to less than 1 hour.

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523 525 Pub. Pub. 8959 8960 4868 5405 1040-V 1040X Schedule H (1040) Schedule F (1040) Schedule A (1040) 1040

4681

Pub.

972

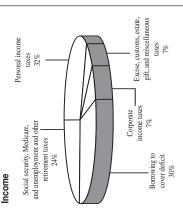
Pub.

554 583 Pub. 587 Pub. Pub. Pub. 529 526 527 Pub. Pub. Pub. Pub. 334 Pub. 17 Pub. 1 8283 6251 9098 2106 2441 3903 Schedule R (1040A or 1040) Schedule J (1040) Schedule C (1040) Schedule B

Pub. 590 Pub. 596 Pub. 970 Pub. 946 Pub. 535 547 550 Pub. 551 Pub. Pub. Pub. Pub. 463 Pub. 505 501 Pub. 502 Pub. 8822 8829 8863 8917 4506-T 4506 4562 4684 Schedule SE (1040) 1040-ES (2014) 1040EZ 1040A Schedule D (1040) Schedule C-EZ (1040) Schedule EIC (1040A or 1040) Schedule E (1040) Form 8949

Major Categories of Federal Income and Outlays for Fiscal Year 2012

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2012.



interest on the National defense, veterans, and foreign affairs² 24% enforcement and general government 2% Social security, Medicare, and other retirement¹ Outlays

Outlays On or before the first Monday in February

following October. The budget plan sets lays, and surplus or deficit. Next, individ-ual spending and revenue bills that are forth the President's proposed receipts, tion as well as recommendations to of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the the Federal Government. The plan includes recommendations for new legislater receipt of the President's proposal, the changes. It first passes a budget resolution consistent with the goals of the budget spending, and the surplus or deficit for change, eliminate, and add programs. Af-Congress reviews the proposal and makes setting its own targets for receipts, out-

In fiscal year 2012 (which began on October 1, 2011, and ended on September

30, 2012), Federal income was \$2.45 tril-lion and outlays were \$3.537 trillion, leaving a deficit of \$1.087 trillion.

Footnotes for Certain Federal

1. Social security, Medicare, and vide income support for the retired and 2. National defense, veterans, and foreign affairs: About 19% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 3% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign other retirement: These programs prodisabled and medical care for the elderly.

countries and the maintenance of U.S. embassies abroad.

ment; transportation; aid for elementary credit, and community development; and ty development: These outlays were for agriculture; natural resources; environtance to college students; job training; deposit insurance, commerce and housing Physical, human, and communiand secondary education and direct assisspace, energy, and general science programs.

Social programs: About 14% of and related programs; and the remaining total outlays were for Medicaid, food families, supplemental security income, stamps, temporary assistance for needy lic health programs, unemployment compensation, assisted housing, and social outlays were for health research and pub-

2013 Sche

Physical, human, and

development community

debt

The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.

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Schedules	algo		
Schedule X-If y	Schedule X—If your filing status is Single		
If your taxable		The tax is:	
income is:			of the
,	But not		amount
Over-	over-		over-
\$0	\$8,925	10%	\$0
8,925	36,250	\$892.50 + 15%	8,925
36,250	87,850	4,991.25 + 25%	36,250
87,850	183,250	17,891.25 + 28%	87,850
183,250	398,350	44,603.25 + 33%	183,250
398,350	400,000	115,586.25 + 35%	398,350
400,000		116,163.75 + 39.6%	400,000

Schedule Y-1-If your filing status is Married filing jointly or Qualifying widow(er)

programs⁴ 21%

Social

If your taxable		The tax is:	
income is:			of the
Over-	But not over-		amount over—
\$0	\$17,850	10%	\$0
17,850	72,500	\$1,785.00 + 15%	17,850
72,500	146,400	9,982.50 + 25%	72,500
146,400	223,050	28,457.50 + 28%	146,400
223,050	398,350	49,919.50 + 33%	223,050
398,350	450,000	107,768.50 + 35%	398,350
450,000		125,846.00 + 39.6%	450,000

Schedule Y-2-If your filing status is Married filing separately

	of the amount over—	\$0	8,925	36,250	73,200	111,525	199,175	225,000
The tax is:		10%	\$892.50 + 15%	4,991.25 + 25%	14,228.75 + 28%	24,959.75 + 33%	53,884.25 + 35%	62,923.00 + 39.6%
	But not over-	\$8,925	36,250	73,200	111,525	199,175	225,000	
If your taxable	income is:	\$0	8,925	36,250	73,200	111,525	199,175	225,000

Schedule Z - If your filing status is Head of household

	The tax is:	of the	amount	over-	10% \$0	\$1,275.00 + 15% 12,750	6,652.50 + 25% 48,600	25,865.00 + 28% 125,450	47,621.00 + 33% 203,150	112,037.00 + 35% 398,350	121,364.50 + 39.6% 425,000
•			But not	over-	\$12,750	48,600 \$1,	125,450 6,	203,150 25,	398,350 47,	425,000 112,	121,
	If your taxable	income is:		Over-	\$0	12,750	48,600	125,450	203,150	398,350	425,000

흔

Work. The preventages shown here exclude undstributed offseting reverpix, which were \$104 billion in fixed year 2012, in the budget, those receipts are offset against spending, in figuring the outlay totals shown above. These receipts are for the U.S. Governments share of its employer extinement programs, rents and regards on the Outer Continental Shelf, and proceeds from the sale of assets.

ë

V Voluntear Income Tree Antichene Become	Wages 20 What's new 5 When's new 5 Who must file 2 \(\frac{3}{2}\) Who should file 2 Whitholding, federal income tax \(\frac{39}{2}\) Witholding, federal income tax \(\frac{39}{2}\) Witholding, federal income tax \(\frac{39}{2}\) Witholding, federal income fax \(\frac{39}{2}\) Without file 3 Who should file 3 Who should file 3 Who should file 4 Who should file 4 Who should file 4 Who should file 5 Who should file 6 Who should file 6 Who should file 6 Who should file 7 Who should file 6 Who should file 7 Who should file 6 W	
Other taxes: Alternative minimum tax 44 IR As and other trackword accounts 48 I most of distributions 56	Recapture 48 Tax computation worksteet 26 Tax computation worksteet 26 Tax rate scheduled [10] Tax rate scheduled [10] Tax rate scheduled [20] Tax rate scheduled [20] Telephone assistance Februla mitiomation 52 Telefax 93.94 Third party designee 22 Tip income 33.48 Third party designee 22 Tip income 33.48 Traition and less 37 Tuition and less 37 Tuition program earnings 28.48 U U U U U U U U U U U U U U U U U U	-103-
Roth IRAs 24, 32 Rounding off to whole dollars 20	Saver's credit 44 Suboar's credit 44 Suboar's credit 45 Suboar's credit 53 Suboar's credit 53 Suboar's credit 57 Suboar's credit 57 Suboar's credit 52 Suboar's credi	
	Living abroad, U.S. citizens and resident dates 6.20 Lump-sum distributions 26 Lump-sum distributions 26 Lump-sum distributions 26 Lump-sum distributions 21 Filing joint returns 13 Filing speart enemts 13 Filing speart enemts 13 Living speart 14 Medicare tax, additional 48 Milleage rates, standard 2 Milleage rates, s	
	Edderly persons: Cordiford: 10 4 10 63 12 13 8 Sundard deduction 29 Exertive vehicles 41 10 63 12 13 8 Extension of time to file 6 68 Filing requirements 10 Forms W2, 1098, and 1099—where to report ecrtain times from 10 Form W2, 21 Forms W2, 1098, and 1099—where to report ecrtain times from 10 Form W2, 21 Edderly way 69 Golden parachute payments 23, 32, 34 Golden parachute payments 23, 32, 34 Health insurance deduction, self-employed 30 Health savings acounts 23, 32, 34 Golden parachute file 68 Health savings acounts 23, 32, 34 Household employment taxes 48 Household employment taxes 48 Household employment taxes 48 Household employment taxes 48 Household employment file 69 Cordi for contributions to (file 3) 24, 32, 34 Individual reterment arrangement (file 7) Somethings from times 13 and 15) Jury duty pay 28, 32 Life instructions or standard deduction 27–32 Life instructions or standard deduction 37–32 Life instructions for Form 1040 73	-102-
Index to Instructions	A Additional Medicare Tax 48 Additional Medicare Tax 48 Additional Medicare Tax 48 Additional Medicare and Adjusted gross income 20-27 Adjusted gross income 20-27 Adoption expenses: Employer provided benefits for 29 Adoption taxpaper identification number 17 Alicon y paid 32 Alimony paid 32 Archer MSA 28-48 Ammunities 23.26 Archer MSA 28-48 Archer MSA 28-48 Archer MSA 28-48 Archer MSA 28-48 Business income or loss 23 Capital agian divisibutions 21 Confected debt 28 Confected debt 28 Confected gross credit confort and dependent care expenses, credit of for 44 and dependent care benefits 20 Daycane center expenses 44 Beath of source 15 88 Dependent care benefits 20 Confirmations for reduce debt hield by the public 88 Corrective distributions 21 Daycane center expenses 44 Beath of source 15 88 Dependent care benefits 20 Community property states 20 Combust pay, nontaxable 23 Browced parents 21 Combust pay, nontaxable 23 Exercition 22 Expenses 32 Expenses 33 Expenses 33 Expenses 33 Expenses 34 Expe	

8824, see the instructions for those forms

See Pub. 544 and Pub. 550 for more

on Forms 6252, 4797, 4684, 6781, and

For more information about reporting

situations.



Where Do You

below that applies to you. If you want to use a private delivery service, see Private Delivery Services under Filing Mail your return to the address shown Requirements, earlier.

envelope may need additional postage if it Envelopes without enough postage will be contains more than five pages or is oversized (for example, it is over $\frac{1}{4}$ " thick). returned to you by the post office. Your Also, include your complete return address.



Instructions for Form 8949

Sales and Other Dispositions of Capital Assets

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

Are enclosing a check or

Are not enclosing a check or

money order...

THEN use this address if you:

money order...

enacted after they were published, go to developments related to Form 8949 and its instructions, such as legislation For the latest information about

What's New

Charlotte, NC 28201-1214

Internal Revenue Service

Department of the Treasury

nternal Revenue Service

Florida, Louisiana, Mississippi, Texas

IF you live in..

Austin, TX 73301-0002

P.O. Box 1214

2013, you may be able to combine certain transactions on Form 8949. For additional transactions and report the totals directly on Schedule D. If you choose to do that, Direct reporting on Schedule D. For information, see Exception 3 under the you do not need to include these instructions for line 1.

San Francisco, CA 94120-7704

Internal Revenue Service

Department of the Treasury

Alaska, Arizona, California, Colorado, Hawaii, Idaho,

Nevada, New Mexico, Oregon, Utah, Washington,

Wvoming

Internal Revenue Service

Fresno, CA 93888-0002

P.O. Box 7704

Cincinnati, OH 45280-2501

Internal Revenue Service

Department of the Treasury

Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio,

Oklahoma, South Dakota, Wisconsin

Internal Revenue Service

Fresno, CA 93888-0002

P.O. Box 802501

transactions that, in previous years, would have been reported by estates and trusts on Schedule D or Schedule D-1 must be reported on Form 8949 if they have to be reported on a 2013 form. 8949 by estates and trusts is new. Many Estates and trusts. The use of Form

ouisville, KY 40293-1000

Kansas City, MO 64999-0002

Department of the Treasury

Internal Revenue Service

Alabama, Georgia, Kentucky, Missouri, New Jersey, North Carolina, South Carolina, Tennessee, Virginia

Internal Revenue Service

P.O. Box 931000

Internal Revenue Service Hartford, CT 06176-7008 Internal Revenue Service

P.O. Box 37008

Kansas City, MO 64999-0002

Department of the Treasury

Internal Revenue Service

A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, 4563,

or 8891, or are a dual-status alien

Austin, TX 73301-0215

Department of the Treasury

Internal Revenue Service

Maryland, Massachusetts, New Hampshire, New York

Connecticut, Delaware, District of Columbia, Maine,

Pennsylvania, Rhode Island, Vermont, West Virginia

General Instructions

the return you are filing. This includes Schedule D of Forms 1040, 1041, 1065, File Form 8949 with the Schedule D for 120-RIC, 1120-SF, and certain Forms 1065-B, 8865, 1120, 1120S, 1120-C, 1120-IC-DISC, 1120-L, 1120-ND, 1120-PC, 1120-PCL, 1120-REIT, 120-F, 1120-FSC, 1120-H

Charlotte, NC 28201-1303

P.O. Box 1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

Complete Form 8949 before you complete line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Purpose of Form

amounts that were reported to you and the basis shown on that form (or statement) in column (e). If any correction or adjustment you report on your return. If you received exchanges of capital assets. Form 8949 statement), always report the proceeds statement) in column (d) of Form 8949. substitute statement) with the amounts Form 1099-B (or substitute statement) shows that the cost or other basis was Form 1099-B or 1099-S (or substitute reported to the IRS, always report the allows you and the IRS to reconcile (sales price) shown on that form (or Use Form 8949 to report sales and IRS on Form 1099-B or 1099-S (or

column (g). See How To Complete Form 8949, Columns (f) and (g), later, for details about these adjustments.

the instructions for line 1.

To report your share of a gain or (loss)

Individuals. Individuals use Form 8949 to report:

 The sale or exchange of a capital asset not reported on another form or schedule, Gains from involuntary conversions capital assets not held for business or (other than from casualty or theft) of

statement) showing basis was reported to the IRS and for which you have no

adjustments, as explained under

Exception 3, later.

To report transactions reported to you

on a Form 1099-B (or substitute

lype of gain or (loss) on Form 8949.)

Individuals, estates, and trusts also use

long-term capital gains from Form 2439.

Schedule D to report undistributed Additional information. See the instructions for the Schedule D you are

filing for detailed information about the

Other forms you may have to file.

following.

The definition of capital asset.

as many copies of Form 8949 as you need to report all of your and your spouse's transactions. You and your spouse may list your transactions on separate forms or If you are filing a joint return, complete you may combine them. However, you must include on your Schedule D the totals from all Forms 8949 for both you

Corporations and partnerships use Form

main home, the sale of capital assets held

for personal use, or the sale of a

partnership interest.

Capital losses, nondeductible losses,

and losses from wash sales.

undistributed capital gains, the sale of a

Reporting capital gain distributions,

The sale or exchange of a capital asset

not reported on another form or schedule, Nonbusiness bad debts, and
 Undistributed long-term capital gains from Form 2439.

Corporations also use Form 8949 to

completing Form 8949 has been provided. See Exception 2 under the instructions for meeting certain criteria, an exception to For corporations and partnerships some of the normal requirements for line 1.

Schedule D. Use Schedule D for the

 To report a gain from Form 6252 or Part l of Form 4797.

To report a gain or loss from Form

Basis is the amount of your investment in

Basis and Recordkeeping

property for tax purposes. The basis of

effectively connected capital gain

1040NR, line 14).

from a partnership, S corporation, estate, or trust. (However, corporations report this distributions not reported directly on Form To report a capital loss carryover from the previous tax year to the current tax all substitute statements) show basis was If all Forms 1099-B you received (and reported to the IRS and if no correction or adjustment is needed, you may not need to file Form 8949. See Exception 3 under

profit, and

Nonbusiness bad debts

and your spouse.

Corporations and partnerships. 8949 to report:

report their share of gain or (loss) from a partnership, estate, or trust.

 Any other rollover of gain, such as gain from the sale of publicly traded securities.

Exclusion or rollover of gain from the

companies.

Demutualization of life insurance

Gain or loss from options. Traders in securities.

Short sales.

Installment sales.

sale of qualified small business stock.

Exclusion of gain from the sale of DC Zone assets or qualified community

use Form 8949 to report the sale or exchange of a capital asset not reported Estates and trusts. Estates and trusts on another form or schedule.

 Special reporting rules for corporations partnerships, estates, and trusts in certair

Certain other items that get special

treatment.

 To figure the overall gain or loss from transactions reported on Form 8949. following purposes.

 To report capital gain distributions not reported directly on Form 1040, line 13 (or 4684, 6781, or 8824.

Cat. No. 59421Z

Dec 10, 2013

to these amounts is needed, make it in

Exception 3 directly on either line 1a or 8a of Schedule D, whichever applies. Report

Exception 2, you can use both (Exception 3 plus either Exception 1 or Exception 2)

Report the transactions that qualify for

If you qualify to use Exception 3 and

also qualify to use Excep

more information, see the Schedule D

need to know your basis to figure any gain or loss on the sale or other disposition of property you buy is usually its cost. You property. Your records should show the purchase price, including commissions; improvements; and decreases to basis, increases to basis, such as the cost of such as depreciation, nondividend distributions on stock, and stock splits. the property. You must keep accurate records that show the basis and, if applicable, adjusted basis of your

For more information on basis, see the instructions for column (e), later, and these publications.

Expenses (Including Capital Gains and Pub. 550, Investment Income and Losses)

Pub. 551, Basis of Assets.

determine your basis in securities, contact your broker for help. If you receive a Form broker may have reported your basis for If you lost or did not keep records to 1099-B (or substitute statement), your these securities in box 3.

The IRS partners with companies that can import trades from many brokerage firms and accounting software that can help you keep track of your adjusted basis in securities. To find out that offer Form 8949 software more, go to www.irs.gov/efile.

Short Term or Long Term

according to how long you held or owned Separate your capital gains and losses the property.

Form 8949 (or line 1a of Schedule D if you ion 3 under the instructions gains and losses is 1 year or less. capital gains and losses is 1 year or le Report these transactions on Part I of The holding period for short-term Form 8949, line 1). can use Excel for Form 8949

The holding period for long-term capital Form 8949 (or line 8a of Schedule D if you ion 3 under the instructions gains and losses is more than 1 year. Report these transactions on Part II of Form 8949, line 1). can use Exce for Form 894

counting on the day after you received the property and include the day you disposed you determine whether the gain or loss is substitute statement), box 1c may help To figure the holding period, begin of it. If you receive a Form 1099-B (or short-term or long-term.

the disposition as a long-term gain or loss Generally, if you disposed of property that you acquired by inheritance, report regardless of how long you held the property.

treated as a short-term capital loss. See Pub. 550 for what qualifies as a A nonbusiness bad debt must be

'n

nonbusiness bad debt and how to enter it on Part I of Form 8949.

Losses from Partnerships, Corporation's Gains and Estates, or Trusts

net short-term capital gain or (loss) on Part (with box C checked) and a net long-term capital gain or (loss) on Part II (with box F applies; enter the gain or (loss) in column Schedule K-1 (Form 1065)," "From Schedule K-1 (Form 1065-B)," or "From appropriate Part of Form 8949. Report a Schedule K-1 (Form 1041)," whichever Report a corporation's share of capital (h); and leave all other columns blank. checked). In column (a), enter "From gains and losses from investments in partnerships, estates, or trusts on the

received, report each on a separate row. Include additional identifying information, If more than one Schedule K-1 is such as "Partnership X."

Rounding Off to Whole Dollars

dollars, round all amounts. To round, drop You can round off cents to whole dollars increase cent amounts over 49 cents to on Form 8949. If you do round to whole the next dollar. For example, \$1.49 becomes \$1 and \$1.50 becomes \$2. cent amounts under 50 cents and

Specific Instructions

Report short-term gains and losses on Part I. Report long-term gains and losses

Line 1

Schedule D or on Form 4684, 4797, 6252, 6781, or 8824). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the assets, including stocks, bonds, and real transaction. However, if the property you estate (if not reported on line 1a or 8a of Enter all sales and exchanges of capital sold was your main home, see *Sale of* Your Home in the Instructions for Schedule D (Form 1040).

Enter the details of each transaction on on a separate row described later applies Exceptions to reporting each transaction a separate row (unless one of the to you)

Part I. Use a separate Part I for each type of short-term transaction described in the text for one of the boxes (A, B, or C) at the you check box A in one Part I, include on that Part I only short-term transactions reported to you on a statement showing basis was reported to the IRS. Complete transactions described in the text for the top of Part I. Include on each Part I only box you check (A, B, or C). Check only one box on each Part I. For example. if

f box 6b of Form 1099-B is not checked) see Box as many copies of Part I as you need to report all transactions of each type (A, B,

was not reported to the IRS (for example, if box 6b of Form 1099-B is not checked), Report on a Part I with box A shown for cost or other basis unless the statement indicates that amount was not shows cost or other basis but indicates it substitute statement) with an amount reported to the IRS. If your statement reported to you on Form 1099-B (or checked all short-term transactions see Box B, below. Box A.

1099-B (or substitute statement) or to your

ong-term) reported to you on Form

box D checked, you do not have to include those transactions on Form 8949. Instead,

normally would report on Form 8949 with

gain or loss for any transactions you

099-B (or substitute statement) or to your box A checked, you do not have to include If you do not need to make any adjustments to the basis or type those transactions on Form 8949. Instead normally would report on Form 8949 with you can report them directly on Schedule D. For more information, see of gain or loss (short-term or gain or loss for any transactions you ong-term) reported to you on Form Exception 3, later.

to the IRS. If your statement shows cost or reported to the IRS (for example, if box 6b

other basis for the transaction was

of Form 1099-B is checked), see Box D. Box F. Report on a Part II with box F

checked all long-term transactions for

which you cannot check box D or E because you did not receive a Form

shown for cost or other basis or showing

substitute statement) without an amount that cost or other basis was not reported

reported to you on Form 1099-B (or

checked all long-term transactions

to the IRS. If your statement shows cost or reported to the IRS (for example, if box 6b Box B. Report on a Part I with box B substitute statement) without an amount shown for cost or other basis or showing that cost or other basis was not reported of Form 1099-B is checked), see Box A, checked all short-term transactions reported to you on Form 1099-B (or other basis for the transaction was above.

case, complete and file either Part I or Part

I and check the box that describes the

You do not need to complete and file

1099-B (or substitute statement).

an entire copy of Form 8949 (Part I and

Part II) if you can check a single box to

describe all your transactions. In that

separate Part I or Part II for each categor Include on your Schedule D the totals

transactions. Otherwise, complete a

of your transactions, as described above

Box C. Report on a Part I with box C checked all short-term transactions for which you cannot check box A or B because you did not receive a Form 1099-B (or substitute statement).

type of long-term transaction described in the text for one of the boxes (D, E, or F) at the box you check (D, E, or F). Check only one box on each Part II. For example, if you check box D in one Part II, include on that Part II only long-term transactions only transactions described in the text for as many copies of Part II as you need to basis was reported to the IRS. Complete the top of Part II. Include on each Part II reported to you on a statement showing Part II. Use a separate Part II for each

row of Part I or Part II, you can report them

each of your transactions on a separate

Exception 1. Instead of reporting

the same information as Parts I and II and

in a similar format (i.e., description of

property, dates of acquisition and

disposition, proceeds, basis, adjustment and code(s), and gain or (loss)). Use as many attached statements as you need. Enter the combined totals from all your

on an attached statement containing all

Report on a Part II with box D shows cost or other basis but indicates it was not reported to the IRS (for example, shown for cost or other basis unless the statement indicates that amount was not substitute statement) with an amount reported to the IRS. If your statement reported to you on Form 1099-B (or checked all long-term transactions Box D.

For example, report on Part I with box B

attached statements on Parts I and II with

the appropriate box checked.

you on a statement showing basis was not reported to the IRS. Enter the name of the

rom transactions your broker reported to

checked all short-term gains and losses

that apply in columns (d), (e), (g), and (h) all of them in column (f). Enter the totals columns (b) and (c) blank. Enter "M" in If you have statements from more than one broker, report the totals from each

adjustments to the basis or type

of gain or loss (short-term or

If you do not need to make any

the rest of your transactions as explained **E-file.** If you *e-file* your return but choose not to report each transaction on a in Exception 1 or Exception 2, whichever applies. details of each transaction on Part I or II or and summary totals in lieu of reporting the Do not enter "Available upon request"

each transaction on a separate row of Part Exception 2. You may enter summary totals instead of reporting the details of You must report more than five or II or on attached statements if:

Report on a Part II with box E

attached statements.

Schedule D. For more information, see

you can report them directly on

corporation or exempt organization, under Regulations section 1.6045-1(c)(3)(i)(B) 1065-B or are a taxpayer exempt from 2. You file Form 1120S, 1065, or receiving Form 1099-B, such as a transactions for that Part, and

Enter the top of Part I even if the summary totals check box F at the top of Part II even if the described in the text for box D or E. Enter "Available upon request" in column (a). Leave columns (b) and (c) blank. Enter for box A or B. For long-term transactions include transactions described in the text If this exception applies to you, enter short-term transactions, check box C at apply, enter all of them in column (f). En the totals that apply in columns (d), (e), 'M" in column (f). If other codes also summary totals include transactions the summary totals on line 1. For (g), and (h).

Do not use a separate row for the totals single row of Part I (with box C checked) summary totals from all brokers on a from each broker. Instead, enter the or Part II (with box F checked).

exceptions to the rule that you must report

each of your transactions on a separate

row of Part I or Part II.

tion on a separate row. There are three

Exceptions to reporting each transac-

8949 and Schedule D explain how to do

this.

from all your Parts I and Parts II. Form

required for certain transactions. You may (for short-term transactions) or line 8a (for (other than sales of collectibles) for which and report them directly on either line 1a be able to aggregate those transactions This option applies only to transactions long-term transactions) of Schedule D. substitute statement) that shows basis You received a Form 1099-B (or Exception 3. Form 8949 is not

adjustments to the basis or type of gain or loss (short-term or long-term) reported on Form 1099-B (or substitute statement), or was reported to the IRS and does not show a nondeductible wash sale loss in You do not need to make any box 5, and

If you choose to report these to your gain or loss.

transactions directly on Schedule D, you do not need to include them on Form 8949 and do not need to attach a statement. For

column (f). If other codes also apply, enter broker followed by the words "see broker on a separate row. separate row on the electronic retum, you appropriate form in the Form 8453 series) attach one or more statements containing statements are in a format similar to Form must either (a) include Form 8949 as a attach Form 8949 to Form 8453 (or the and mail the forms to the IRS. You can all the same information as Form 8949, instead of attaching Form 8949, if the PDF attachment to your return or (b) 8949.

attachment, a statement, nor Form 8453 is transactions that qualify for Exception 2 or Exception 3. In those cases, neither an However, this does not apply to required.

beneficiary of a charitable gift annuity and amount in box 3, report the box 3 amount Charitable gift annuity. If you are the "Form 1099-R" in column (a). Enter the on a Part II with box F checked. Enter receive a Form 1099-R showing an box 3 amount in column (d). Also complete column (h).

capital gain from line 4 of Form 2438 on a short-term capital gain from Form 2438, column (h), and leave all other columns Form 2438. Enter any net short-term line 4" in column (a), enter the gain in Part I with box C checked. Enter "Net

(a), enter the amount of the gain in column (h), and leave all other columns blank. Enter any amount from line 12 of Form designated (from Form 2438)" in column Enter "Undistributed capital gains not 2438 on a Part II with box F checked.

long-term capital gains from Form 2439 on a Part II with box F checked. Enter "From Form 2439" in column (a), enter the gain in long-term capital gains from Form 2439 on Estates and trusts report those amounts column (h), and leave all other columns on line 11 of Schedule D (Form 1041). blank. Individuals report undistributed line 11 of Schedule D (Form 1040). partnerships report undistributed Form 2439. Corporations and

Nondividend distributions.

return of your cost (or other basis) are not taxed until you recover your cost (or other Distributions from a corporation that are a

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Enter the name of the payer of any taxable nondividend distributions in column (a) on these distributions, but not below zero After you have recovered your entire cost a Part I with box C checked or Part II with you held the stock). Enter the taxable par Reduce your cost (or other basis) of the distribution in columns (d) and (h). Each payer of a nondividend distribution should send you a Form 1099-DIV box F checked (depending on how long (or other basis), any later nondividend distribution is taxable as a capital gain.

price or basis is not known. If you have another gain or loss for which you do not column (a) on a Part I with box C checked on how long you held the property). If you (h). If you have a loss, enter it in columns (e) and (h). Complete any other columns or Part II with box F checked (depending know the sales price or basis (such as a long-term capital gain from Form 8621), enter a description of the gain or loss in have a gain, enter it in columns (d) and Other gains or losses where sales you can.

Column (a)—Description of Property

You can use stock ticker symbols or abbreviations to describe the property as long as they are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement). For stock, include the number of shares.

executor of the estate made the election to ile Form 8939, also enter "INH-2010" in If you inherited the property from someone who died in 2010 and the column (a).

Column (b)—Date Acquired

Enter in this column the date you acquired the property. Enter the trade date for lender to close the short sale. For property exchange or over-the-counter market. For a short sale, enter the date you acquired the property delivered to the broker or you previously elected to treat as having stocks and bonds you purchased on an been sold and reacquired on January 1, tradeable stock), enter the date of the (or January 2, 2001, for readily deemed sale and reacquisition. 2001

1099-S (or substitute statement), enter the correct proceeds in column (d). This might

nappen if, for example, box 4 on Form

1099-S is checked.

disposed of property that you acquired by checked (D, E, or F). Enter "INHERITED" inheritance, report the sale or exchange Inherited property. Generally, if you on a Part II with the appropriate box in column (b).

purchases, you may report the sale on one row and enter "VARIOUS" in column (b). However, you still must report the Stock acquired on various dates. If you that you acquired through several different sold a block of stock (or similar property)

Part I and the long-term gain or (loss) on short-term gain or (loss) on the sale on

ö Column (c)—Date Sold

The basis of property you buy is usually its cost, including the purchase price and any costs of purchase, such as commissions. You may not be able to use the actual cost

Column (e)—Cost or Other

exchange or over-the-counter market. For a short sale, enter the date you delivered Enter in this column the date you sold or disposed of the property. Use the trade date for stocks and bonds traded on an the property to the broker or lender to close the short sale.

exchange or involuntary conversion or in connection with a "wash sale." If you do

not use the actual cost, attach an

explanation of your basis.

as the basis if you inherited the property, got it as a gift, or received it in a tax-free

Column (d)—Proceeds (Sales Price)

showing the amount of the distribution in

box 3.

Follow the instructions below that apply to your transaction(s).

1099-S (or substitute statement). If you did not receive a Form 1099-B or 1099-S broker's fees, commissions, and state and option and it was exercised, you must also (or substitute statement) for a transaction, enter in column (d) the net proceeds. The adjust the sales price of the property sold under the option for any option premiums Options in the instructions for Schedule D You did not receive a Form 1099-B or net proceeds equal the gross proceeds minus any selling expenses (such as local transfer taxes). If you sold a call as instructed in Gain or Loss From Form 1040)).

price or fair market value, whichever applies, on the date of the deemed sale and reacquisition, whether the deemed sale resulted in a gain or an unallowed oss. 550 You received a Form 1099-B or 1099-S

For more details, see Pub. 551 or Pub.

adjustments (increases and decreases) to exchange, or other disposition of property, depreciation, amortization, and depletion Adjustments to basis. Before you can the basis of the property. Increase the figure any gain or loss on a sale, basis of your property by capital you usually must make certain improvements. Decrease it by

price) shown on the form or statement you

enter in column (d) the proceeds (sales

received a Form 1099-B or 1099-S (or substitute statement) for a transaction,

(or substitute statement). If you

received. If there are any selling expenses on the form or statement you received (by

or option premiums that are not reflected

basis shown), enter "E" in column (f) and the necessary adjustment in column (g).

Adjustments to Gain or Loss, later.

See the example under Column

If the proceeds you received were

more than shown on Form 1099-B or

an adjustment to either the proceeds or

distributions you received before the sale.
Also adjust your basis for any stock splits.
See Pub. 550 for details. If you sold stock, adjust your basis by subtracting all the nondividend

instrument by the amount of OID that you Increase the cost or other basis of an have included in gross income for that instrument. See Pub. 550 for details. If you elect to currently include in original issue discount (OID) debt

increase the basis of the bond by the market discount that has been included in income the market discount on a bond, income for that bond. See Pub. 550 for details.

transaction merely representing the return

1099-B (or substitute statement) for a

You should not have received a Form

offset to interest income or as a deduction. Reduce the basis of a taxable bond by any bond premium amortization that has been permitted for that bond as either an basis of a tax-exempt bond by any bond permitted for that bond as an offset to interest. See Pub. 550 for details. See Pub. 550 for details. Reduce the premium amortization that has been

substitute statement) in both columns (d)

But if you did, report the proceeds (sales price) shown on Form 1099-B (or

savings bond or a certificate of deposit.

nontransferable obligation, such as a

of your original investment in a

be shown in box 3 of the Form 1099-B (or your broker. Generally, a covered security substitute statement) you received from If a charitable contribution deduction is contributed based on the fair market value property to a charitable organization, you must allocate your basis in the property allowable because of a bargain sale of between the part sold and the part of each. See Pub. 544 for details.

(or substitute statement) in column (e). If substitute statement) is not correct, see the basis shown on Form 1099-B (or the property sold was not a covered security.

different prices and left them in an account

to each other, you acquired them at

They are shares in a mutual fund (or

with a custodian or agent, and either: other regulated investment company

Shares are identical if they have the same

CUSIP number, except that shares of

2010 and the executor made the election

to file Form 8939, see Pub. 4895.

you inherited from someone who died in

connection with a dividend reinvestment

plan (DRP)

You acquired them after 2010 in

(RIC)), or

hands of the donor. The basis of inherited property is generally the fair market value details. However, if you sold property that

at the date of death. See Pub. 551 for

The basis of property acquired by gift generally the basis of the property in the stock in a DRP are not identical to shares of stock that are not in a DRP, even if they

have the same CUSIP number. If you are

using the average basis method and

basis in the property is its closing market

property held on January 1, 2001, your

If you elected to recognize gain on

Column (f)—Code

statement) in column (e), and see How To

statement) that shows an incorrect basis

enter "B" in column (f), enter the basis received a Form 1099-B (or substitute

shown on Form 1099-B (or substitute

and figuring average basis, see Pub. 550

or Regulations section 1.1012-1(e).

later. For details on making the election

was a covered security, its basis should

Form 1099-B. If the property you sold

(d) on line 10 of Schedule D (Form 1040),

\$100,000 in column (e), (\$220,000) in

column (g), and -0- in column (h).

\$220,000). If this is your only transaction

to show it is negative. In column (h), enter -0- (\$320,000 – \$100,000 – on this Part II, enter \$320,000 in column

adjustments to gain or loss. Enter negative amounts in parentheses. Also enter a Enter in this column any necessary

adjustment. See How To Complete Form code in column (f) to explain the 8949, Columns (f) and (g), later.

(\$1,000), enter \$4,000 (\$5,000 – \$1,000). more than one code in column (f) on the same row, enter the net adjustment in More than one code. If you entered adjustment is \$5,000 and another is column (g). For example, if one

selling expenses + \$200,000 exclusion) as Form 8949, Part II, check box F at the top. Complete columns (a), (b), and (c). Enter \$320,000 in column (d) and \$100,000 in Example. You sold your main home in Schedule D (Form 1040), you can exclude the entire \$200,000 gain from income. On Sale of Your Home in the Instructions for a negative number. Put it in parentheses 2013 for \$320,000 and received a Form 1099-S showing the \$320,000 gross proceeds. The home's basis was \$100,000. You had selling expenses of column (e). Enter "EH" in column (f). In \$20,000. Under the tests described in column (g), enter \$220,000 (\$20,000

investment company, or acquired through is stock acquired after 2010 (after 2011 if If box 6a on Form 1099-B is checked, in a mutual fund or other regulated a dividend reinvestment plan).

Average basis. You can use the average

shares of stock if the shares are identical

basis method to determine the basis of

How To Complete Form 8949, Columns (f) Enter the basis shown on Form 1099-B and (q), later, for the adjustment you must

(or substitute statement), enter the correct If no basis is shown on Form 1099-B basis of the property in column (e).

or loss in column (g), enter the appropriate code(s) in column (f). See How To In order to explain any adjustment to gain Complete Form 8949, Columns (f) and (g). separate the codes by a space or comma. later. If more than one code applies, enter all the codes that apply in alphabetical order (for example, "BOQ"). Do not

Column (g)—Adjustments to Gain or Loss

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	AND	Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in column (g). See the Schedule D instructions for more information about wash sales. If you received a Form 1099-B (or substitute statement) and the amount of	nondeductible wash sale loss shown (box 5 of Form 1099-B) is incorrect, enter the correct amount of the nondeductible loss as a positive number in column (g). If the amount of the nondeductible loss is less than the amount shown on Form 1099-B (or substitute statement), attach a statement explaining the difference. If no part of the loss is a nondeductible loss from a wash sale transaction, enter-0-in column (g). Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in	for Schedule D (Form 1040). Enter in column (d) the proceeds shown on the form or statement you received. Enter in column (e) any cost or other basis shown on Form 1099-B (or substitute of the processor).	statementy. It could be as a negative futnion (in parentheses) any selling expenses and option nemium that you paid (and that are not reflected on the form or statement you received) and enter as a positive number any option premium that you received (and that is not reflected on the form or statement you received). For more information about option premiums, see <i>Gain or Loss From Options</i> in the Instructions for Schedule D (Form 1040).	See Small Business (Section 1244) Stock in the Schedule D (Form 1040) instructions.	Enter -0- in column (g). Report the disposition on Form 8949 as you would report any sale or exchange.	See Exception 1 and Exception 2 under Exceptions to reporting each transaction on a separate row. Enter-0- in column (g) unless an adjustment is required because of another code. Enter the appropriate adjustment amount in column (g).	Ctions		ment. Column (d) \$100, but you receive a roint 1093-b tilat. \$2,000, and shows your basis is \$900 and shows your broker reported that basis to the IRS.
	THEN enter this code in column (f)		> -		ш	v	O	≥ 0	Leave columns (f) and (g) blank.	Example 1—gain. Column (d) is \$6,000 and column (e) is \$2,000. Enter \$4,000 in column (h). Example 2—loss. Column (d) is \$6,000 and column (e) is \$8,000. Enter (\$2,000) in column (h).	Example 3—adjustment. Column (d) is \$6,000, column (e) is \$2,000, and -7-
	∄	You have a nondeductible loss from a wash sale	You have a nondeductible loss other than a loss indicated by code W	You received a Form 1099-B or 1099-S (or substitute statement) for a transaction and there are selling expenses or option	periminal that are not reflected on the form or statement by an adjustment to either the proceeds or basis shown	You had a loss from the sale, exchange, or worthessness of small business (section 1244) stock and the total loss is more than the maximum amount that can be treated as an ordinary loss	You disposed of collectibles (see the Schedule D instructions)	You report multiple transactions on a single row as described in Exception 1 or Exception 2 under Exceptions to reporting each transaction on a separate row You have an adjustment not explained earlier	is colum	Column (h)—Gain or (Loss) Figure gain or loss on each row. First, \$6.0 Subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Then take into account any adjustments in column (g). Enter the gain (\$2.)	<u>.s</u>
. Columns (f) and (g)		AND	• If box B is checked at the top of Part I or if box E is checked at the top of Part II, enter the correct basis in column (e), and enter-0- in column (g). • If box A is checked at the top of Part I or if box D is checked at the top of Part I, enter the basis shown on Form 1099-B (or substitute statement) in column (e), even though that basis is incorrect. Correct the error by entering an adjustment in column (g). To figure the adjustment needed, see the Worksheet for Basis Adjustment in explanation of the part of t		Report the transaction on Form 8949 as you would if you were the actual owner, but also enter any resulting gain as a negative adjustment (in parentheses) in column (g) or any resulting loss as a positive adjustment in column (g). As a result of this adjustment, the amount in column (g) should be zero. However, if you received capital gain distributions as a nominee, report them instead as described under Capital Gain Distributions in the	Instructions for Schedule D (Form 1040). Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of excluded (nontaxable) gain as a negative number (in parentheses) in column (g). See the example in the		Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion and enter the amount of the exclusion as a negative number (in parentheses) in column (g). However, if the transaction is reported as an installment sale, see Gain from an installment sale of QSB stock in the instructions for Schedule D (Form 1040).	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in polymory.	Report the sale or exchange on Form 8949 as you would if you were not making the election. Then enter the amount of postponed gain as a negative number (in parentheses) in column (g).	
How To Complete Form 8949. Columns	columns (f) and (g) 9-S (or substitute st ain other situations.	THEN enter this code in column	۵	F	Z	I		ø	×	Œ	ф
How To Con	For most transactions, you do not need to complete columns (f) and (g) if you got a Form 1099-B or 109 capital gain, if you have a disallowed loss, or in cert in column (f), see <i>More than one code</i> in the instruc	F	You received a Form 1099-B (or substitute statement) and the basis shown in box 3 is incorrect	You received a Form 1099-B (or substitute statement) and the type of gain or loss (short-term or long-term) shown in box 1c is incorrect.	You received a Form 1099-B or 1099-S (or substitute statement) as a nominee for the actual owner of the property	You sold or exchanged your main home at a gain, must report the sale or exchange on Part II of Form 8949 (as explained in Sale of Your Home in the Instructions for Schedule D	(Form 1040)), and can exclude some or all of the gain	You sold or exchanged qualified small business stock and can exclude part of the gain	You can exclude all or part of your gain under the rules explained in the Schedule D instructions for DC Zone assets or qualified	You are electing to postpone all or part of your gain under the rules explained in the Schedule D instructions for any rollover of gain (for example, rollover of gain from QSB stock or publicly traded securities)	

blank and enter \$800 (\$900 – \$100) as a Enter \$900 on line 1 of the Worksheet for \$100 on line 2 of the worksheet. Since line 1 is larger than line 2, leave line 3

Worksheet for Basis Adjustments in Column (g)

checked at the top. Enter "B" in column (f).
Enter \$1,000 in column (d) and \$900 in
column (e). To figure your gain or loss, in column (g) of a Part I with box A

result, \$100, with the \$800 adjustment in column (g). Your gain is \$900 (\$100 + \$800). Enter \$900 in column (h).

Keep for Your Records

• If the basis was reported to the IRS, enter the reported basis shown on Form 1099-18 (or substitute statement) in column (e) and use this worksheet to figure the • If the basis was not reported to the IRS, enter the correct basis in column (e) and enter -0- in column (g) (unless you must make an adjustment for some other 3. If line 1 is larger than line 2, leave this line blank and go to line 4. If line 2 is larger than line 1, subtract line 1 from line 2. Enter 4. If line 1 is larger than line 2, subtract line 2 from line 1. Enter the result here and in column (g) as a positive number If the basis shown on Form 1099-B (or substitute statement) is not correct, do the following. Enter the cost or other basis shown on Form 1099-B (or substitute statement) result here and in column (g) as a negative number (in parentheses) Enter the correct cost or other basis adjustment to include in column (g).

of Schedule D. For example, the total of the amounts in column (h) of line 2 of all your Forms 8949 with box A checked should equal the amount you get by the amount you get by combining columns (d), (e), and (g) on the corresponding line line 2 of all your Forms 8949 should equal The total of the amounts in column (h) of

combining columns (d), (e), and (g) on line 1b of Schedule D. The total of the

amounts in column (h) of line 2 of all your Forms 8949 with box E checked should equal the amount you get by combining columns (d), (e), and (g) on line 9 of Schedule D.

Internal Revenue Service Department of the Treasury

2013 Instructions for Schedule 8812 **Child Tax Credit**

Use Part I of Schedule 8812 to document that any child for whom you entered an ITIN on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom you also checked the box in column 4 of that line, is a resident of the United States because the child meets the substantial presence test and is not otherwise treated as a nonresident alien.

Use Parts II-IV of Schedule 8812 to figure the additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax. States is eligible to obtain a social security number (SSN). Use an

Note. A child who is a lawful permanent resident of the United SSN to identify the child even if you obtained an ITIN for the child

Section references are to the Internal Revenue Code unless otherwise

noted.

6 ю. To meet the substantial presence test, a child identified with an ITIN generally must be physically present in the United States on at

For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were

Future Developments

published, go to www.irs.gov/schedule8812.

General Instructions Who Should Use Part I

before the child became a lawful permanent resident.

31 days during 2013, and

2. 183 days during the 3-year period that includes 2013, 2012, and 2011, counting:

a. All the days your child was present in 2013, and

You only need to complete Part I if you are claiming the child tax

credit for a child identified by an IRS individual taxpayer identifications with regard to children identified by an ITIN; you do not need to

tion number (ITIN). When completing Part I, only answer the ques-

complete Part I of Schedule 8812 for any child that is identified by a

social security number (SSN) or an IRS adoption taxpayer identifica-

tion number (ATIN).

umn 4 of line 6c on your Form 1040 or Form 1040A or column 4 of line 7c on your Form 1040NR are identified by an SSN or an ATIN, you do not need to complete Part

∃

If all the children for whom you checked the box in col-

b. 1/3 of the days your child was present in 2012, and

1/6 of the days your child was present in 2011.

Not all days that your dependent is physically present in the United States count as days of presence for the substantial presence test. See Days of Presence in the United States in Pub. 519. AUTION N

A child who is present in the United States for less than one-half of 2013 also must not have a closer connection to a foreign country. See Pub. 519 for more information. Also, see the chart, Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test, later.

Additional Child Tax Credit (Parts II-≥

Parts II-IV are unrelated to Part I. Parts II-IV help you figure your ad-

Who Should Use Parts II-IV

I of Schedule 8812.

ditional child tax credit. Generally, you should only complete Parts II-

fy for the additional child tax credit. Before completing Parts II-IV of Schedule 8812, complete the Child Tax Credit Worksheet that applies line 33; or Form 1040NR, line 48. If you meet the condition given in the TIP at the end of the Child Tax Credit Worksheet, complete Parts If any of your dependents is a qualifying child for purposes of the child tax credit (whether identified by an ITIN or not), you may qualito you. See the instructions for Form 1040, line 51; Form 1040A, II-IV of this schedule to figure the amount of any additional child tax credit you can claim. IV if you are instructed to do so after completing the Child Tax Credit

If all your children are identified by an SSN or an ATIN

Worksheet in your tax return instructions or Publication 972.

and you are not claiming the additional child tax credit,

you do not need to complete any part of Schedule 8812.

Effect of Credit on Welfare Benefits

and additional child tax credit, the child must be a citizen, national, or resident of the United States. Use Part I of Schedule 8812 to document that any child for whom an IRS Individual Taxpayer Identification line 6c; or Form 1040NR, line 7c; and for whom the box in column 4

Number (ITIN) was entered on Form 1040, line 6c; Form 1040A

In general, to be a qualifying child for purposes of the child tax credit

Substantial Presence Test (Part I)

Any refund you receive as a result of taking the additional child tax one else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These credit cannot be counted as income when determining if you or anyprograms include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental

÷ of that line was also checked, meets the substantial presence test and

s not otherwise treated as a nonresident alien.

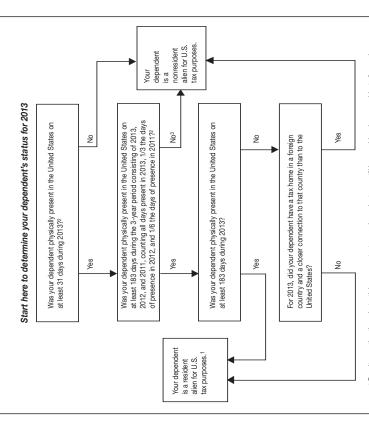
Cat. No. 59790P

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Nov 18, 2013

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Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test?



Despite meeting the substantial presence test, your dependent may still be considered a nonresident alien under an income tax treaty between the U.S. and your country. Check the provisions of the treaty carefully.

See Days of Presence in the United States in Pub. 519 for days that do not count as days of presence in the

United States

If your dependent was present in the United States for at least 31 consecutive days in 2013 and meets the substantial presence test for 2014, see *First-Year Choice* under *Dual Status Ailens* in P.D. 519 to determine if your dependent may be considered to be a resident of the United States for part of 2013 under this rule. An individual may make an election for a child who is a dependent if the individual may make the election on his or her own behalf, the child qualifies to make the election, and the child is not required to file a United States income tax return for the year for which the election is effective.

mining eligibility, the refund cannot be counted as a resource for at Nutrition Assistance Program (food stamps). In addition, when deterleast 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

Specific Instructions

Part

Lines A through D. If you identified any of your dependents using an ITIN on your Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and you also checked the box in column (4) of that

dent alien. Complete Line A for the first dependent listed on your credit by checking the box in column (4). Use a separate line for each line for that dependent, you must determine if that dependent meets the substantial presence test and is not otherwise treated as a nonresi-Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN and that you indicated qualified for the child tax additional child identified by an ITIN for whom you checked the box in column (4).

Do not complete a line in Part I for a child if:

 You identified that child with an SSN or adoption taxpayer identification number on the tax return, or

• You did not check the box in column 4 of line 6c on your Form 1040 or Form 1040A, or line 7c of your Form 1040NR.

If you only check "No" on any line in Part I, your child tax credit or additional child tax credit may be reduced or eliminated.

Child otherwise treated as a nonresident alien. Even if your child meets the substantial presence test, your child may still be treated as a nonresident alien due to a tax treaty or because the child has a closer connection to another country. See Pub. 519 for more details.

If you must complete Part I for a child and that child meets the substantial presence test, but is still treated as a nonresident alien, check the "No" box for that child. Special circumstances. Even if your child does not meet the substantial presence test, your child may meet an exception or be treated as a resident of the United States in certain circumstances. If your child does not meet the substantial presence test, but one of the following special circumstances applies, check both the "Yes" and "No" boxes for that child.

· First-year election. If your child was present in the United States for at least 31 consecutive days in 2013 and meets the substantial presence test for 2014, your child may be considered a resident of the United States for part of 2013 if you make a valid election. See First-Year Choice under Dual Status Aliens in Pub. 519.

 Child adopted by U.S. citizen or national. A child legally adopted by you or lawfully placed with you for legal adoption is not required to meet the substantial presence test if you are a citizen or na-

Earned Income Chart — Line 4a

tional of the United States, and, for your tax year, the child has the same main home as you and is a member of your household. More than four children. If you must complete Part I for more than four children, check the box following Line D. Use page 1 of another Schedule 8812 and reletter Lines A-D in Part I as E-H. Complete the additional Part I of Schedule 8812 and attach it to your Schedule 8812.

Parts II through IV

Line 4b - Nontaxable Combat Pay. Enter on line 4b the total Line 4a — Earned Income Chart. Use the chart, later, to determine the amount to enter on line 4a.

amount of nontaxable combat pay that you, and your spouse if filing

jointly, received in 2013. This amount should be shown in Form W-2

box 12, with code Q.

Line 7 — Additional Medicare Tax and Tier 1 RRTA Tax. Use the Line 7 Worksheet to figure the amount to enter on line 7 if your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA tax.

Line 10-1040A Filers. If you, or your spouse if filing jointly, had more than one employer for 2013 and total wages of over \$113,700. figure any excess social security and tier 1 RRTA taxes withheld. See Pub. 505. Include any excess on Schedule 8812, line 10.

IF you	AND you	THEN enter on line 4a
have net earnings from self-employment	have net earnings use either optional method to from self-employment figure those net earnings,	the amount figured using Pub. 972 (even if you are also taking the EIC).
are taking the EIC on Form 1040, line 64s, or Form 1040A, line 38a	completed Worksheet B of the EIC instructions in your Form 1040 instructions,	your earned income from Worksheet B. line 4b, plus all of your nontazable combut pay if you did not electrio include it in earned income for the EIC. If you were a member of the elexy, soluted (i) the rental value of a home or the nontazable pertition of an allowance for the more formed in the plus and the plus value of inside and objeging provided to you, your spouse, and your dependents for unitingly, and (e) the value of inside and objeging provided to you, your spouse, and your dependents for your employer's convenience.
	did not complete Worksheet B or filed Form 1040A,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.
	were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee.	the amount figured using Pub. 972.
	are not self-employed or filing Schedule SE, C, or C-EZ for the above reasons,	your earned income figured as follows: Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR.
are not taking the EIC		Subtract, if included on line 7 (line 8 for Form 1040NR), any: - Tauchle scholarship or fellowship grant not reported on a Form W-2. - Amount received for work performed while an immule in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or 1040A (line 8 for Form 1040NR)).
		 Amount received as a pension or annuity from a nonquulified deferred compensation plan or a nongovernmental section 457 plan (pur "DFC" and the amount submetted in the space next to live 7 of Ferral 1040 or Ferral 1040 (live 8 for Ferral 1040 per form 1040 per form who the standard views for the 7 or 10 per form who. 2. If you received such an amount without 11 is hank, contact your employer for the amount received as a persion or amonity. Amount from Ferral 2555, line 43, or Form 2555-EZ, line 18.
		Add all your nomaxable combat pay from Form(s) W-2, box [2, with +
		Earned Income =

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Line 7 Worksheet

Keep for Your Records

you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 7 5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) 7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, 2. Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax 4. Add lines 1, 2, and 3 1. Enter the social security tax withheld (Form(s) W-2, box 4) 3. Enter the Additional Medicare Tax, if any, on wages (Form 8959, line 7) Social security tax, Medicare tax, and Additional Medicare Tax on Wages. Additional Medicare Tax on Self-Employment Income. If your employer withheld or line 13)

Tier I RRTA taxes as an employee of a railroad (enter amounts on lines 8, 9, 10, and 11) or employee representative (enter amounts on lines 12, 13, 14, and 15). Do not include amounts in Form W-2, box 14 that are identified as Additional Medicare Tax or Tier 2 ax. Do not include amounts 10. 12. 13. 4. 15. 10. Enter the Additional Medicare Tax, if any, on RRTA compensation as an employee (Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for both this line 10 and line 14 9. Enter the Medicare Tax (Form(s) W-2, box 14) 13. Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2 for all 4 quarters of 2013) 12. Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1 for all 4 quarters of 2013) Enter one-half of the Additional Medicare Tax, if any, on RRTA compensation as an employee representative (one-half of Form 8959, line 17). Do not use the same amount from Form 8959, line 17 for both this line 14 and shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax 11. Add lines 8, 9, and 10 15. Add lines 12, 13, and 14

Department of the Treasury Internal Revenue Service

2013 Instructions for Schedule A Form 1040)

Deductions temized

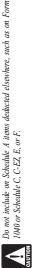
Jse Schedule A (Form 1040) to figure your itemized deductions. In most cases, your ederal income tax will be less if you take the larger of your itemized deductions or If you itemize, you can deduct a part of your medical and dental expenses and unreour standard deduction.

imbursed employee business expenses, and amounts you paid for certain taxes, inter-

est, contributions, and miscellaneous expenses. You can also deduct certain casualty

and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2013, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.



plete Section C if you are claiming a theft loss deduction due to a Ponzi-type investment scheme and are using Revenue Procedure 2009-20, as modified by on Form 4684 for 2013. You must com-

> Future Developments. For the latest information about developments related to Schedule A (Form 1040) and its instructions, such as legislation enacted af-

Revenue Code unless otherwise noted Section references are to the Internal

To the extent you were not reimbursed, Dental Payments You Can Examples of Medical and Deduct

and dental care, including premiums for qualified long-term care insurance conyou can deduct what you paid for: Revenue Procedure 2011-58. Section C of Form 4684 replaces Appendix A in Revenue Procedure 2009-20. You do not need to complete Appendix A.

to

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were published,

they ier.

Insurance premiums for medical

tracts as defined in Pub. 502. But see Limit on long-term care premiums you can deduct, later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Form 1040, line 29. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not inyou are a retired public safety officer,

Medical and Dental Expenses

ning January 1, 2013, you can deduct only the part of your medical and dental expenses that exceeds 10% of your adjusted gross income (7.5% if either you

or your spouse was born before January

Medical and dental expenses. Begin-

16.

16. Add lines 6, 7, 11, and 15. Enter here and on Schedule 8812, line 7

Line 7 Amount

What's New

1040, line 38. However, if either you or medical and dental expenses that exceeds 7.5% of the amount on Form of your medical and dental expenses that exceeds 10% of the amount on Form your spouse was born before January 2, 1949, you can deduct the part of your 1040, line 38. See the instructions for You generally can deduct only the part

> ning January 1, 2013, itemized deductions for taxpayers with adjusted gross incomes above \$150,000 may be re-Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 24 cents per mile. 56.5 cents per mile. The 2013 rate for use of your vehicle to do volunteer work for certain charitable organizations re-

duced. See the instructions for line 29.

Limit on itemized deductions. Begin-

you cannot deduct any premiums you paid to the extent they were paid for

with a tax-free distribution from your re-

tirement plan.

cluded in box 1 of your Form(s) W-2. If

Pub. 502 discusses the types of expenses you can and cannot deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.

The business standard mileage rate is



If you received a distribution from a health savings account in 2013, see Pub. 969 to figure your deor a medical savings account

If, during 2013, you were an ment TAA (RTAA) recipient, or Pension any amounts used to figure the health coverage tax credit. See the instructions for Line 1. eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemploy-Benefit Guaranty Corporation (PBGC) pension recipient, you must reduce your insurance premiums by

Prescription medicines or insulin

Form 4684. There is a new Section C

Ponzi-type investment schemes on

mains at 14 cents per mile.

Cat. No. 53061X

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Dec 16, 2013

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A-3

- tists, eye doctors, medical doctors, occutrists, psychoanalysts (medical care on- Acupuncturists, chiropractors, denpational therapists, osteopathic doctors, physical therapists, podiatrists, psychialy), and psychologists.
- full-body scan, pregnancy test, or blood Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered. as snch Diagnostic tests,
 - Nursing help (including your share paid someone to do both nursing and housework, you can deduct only the cost of the employment taxes paid). If you of the nursing help. sugar test kit.
- Hospital care (including meals and Qualified long-term care services lodging), clinic costs, and lab fees.
- The supplemental part of Medicare (see Pub. 502).
- The premiums you pay for Mediinsurance (Medicare B).
- A program to stop smoking and for prescription medicines to alleviate nicocare Part D insurance. ine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for
- braces, Medical aids such as eyeglasses, crutches, wheelchairs, and guide dogs, Surgery to improve defective vision, such as laser eye surgery or radial including the cost of maintaining them. contact lenses, hearing aids, drug or alcohol addiction.
 - Lodging expenses (but not meals) while away from home to receive medi-
- cal care in a hospital or a medical care facility related to a hospital, provided sonal pleasure, recreation, or vacation in the travel. Do not deduct more than \$50 there was no significant element of pera night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 24 cents per mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub taxpayer. 502 for details. Deceased

502) depends on the age, at the end of 2013, of the person for whom the premi-Limit on long-term care premiums you can deduct. The amount you can deduct for qualified long-term care insurance contracts (as defined in Pub. ums were paid. See the following chart for details.

penses by any payments received from

insurance or other sources. See Reim-

bursements, later.

tal expenses, after you reduce these ex-

Enter the total of your medical and den-

Medical and Dental

Line 1

Expenses

IF the person was, at the end of 2013, age	THEN the most you can deduct is
40 or under	\$360
41–50	089\$
51-60	\$ 1,360
61–70	\$ 3,640
71 or older	\$ 4,550

Examples of Medical and **Dental Payments You**

Form 8885 before completing Sched-ule A, line I. When figuring the amount tive TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension pension recipient, you must complete Benefit Guaranty Corporation (PBGC) of insurance premiums you can deduct · Cosmetic surgery unless it was necessary to improve a deformity related The cost of diet food. Cannot Deduct

 Any qualified health insurance pre- Any amounts you included niums you paid to Form 8885, line 4 from an accident or trauma, or a disfig-Life insurance or income protec-

rring disease. tion policies.

 The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household

ou

on Schedule A, do not include:

to a congenital abnormality, an injury

 Any health coverage tax credit advance payments shown in box 1 of Form U.S. Treasury—HCTC," or

paid in 2013 for anyone who was one of the folyou include? You can include owing either when the services were Whose medical and dental expenses provided or when you paid for them. medical and dental bills you can

1949, but not entitled to

ary 2, 1

I I

If you were born before Janusocial security benefits, you can deduct premiums you voluntarily

employment taxes.

Yourself and your spouse.

But you may be able to take a credit for the amount you paid. See the instruc-

· Nursing care for a healthy

paid for Medicare A coverage.

baby.

- All dependents you claim on your
- Your child whom you do not claim as a dependent because of the rules for children of divorced or separated pa-

· Imported drugs not approved by

Illegal operations or drugs.

ions for Form 2441.

the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufac-Nonprescription medicines, other

that person received \$3,900 or more of Any person you could have claimed as a dependent on your return except gross income or filed a joint return

mng

han insulin, (including nicotine

and certain nicotine patches).

tured without FDA approval.

þe ed as a dependent except that you, or Any person you could have claimcan jointly, as a dependent on your spouse if filing else's 2013 return.

Travel your doctor told you to take

Funeral, burial, or cremation costs.

for rest or a change.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of \$3,900 in 2013. You can include on line 1 any medical and dental

ers an individual who is not your de-pendent (for example, a nondependent can enter on line 1 the full amount of expenses you paid in 2013 for your Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covchild under age 27). You cannot deduct any premiums attributable to this individual, unless they are such a person deexpenses can you include, earlier. However, if you had family coverage when you added this individual to your policy and your premiums did not increase, you your medical and dental insurance premiums. See Pub. 502 for more informascribed under Whose medical

medical and dental care. But if

Form 1040,

on

deduction

amount on line 29.

line 29, surance

If, during 2013, you were an eligible trade adjustment assistance (TAA) recipient, alterna-

ance premiums you paid for vou claimed the self-employed health inreduce the premiums by the

Do not forget to include insur-

the amount that remained, include on line 1 only the amount you paid. If you for you deducted the expenses in the earlier for medical or dental expenses you paid in 2013, reduce your 2013 expenses by this ment in 2013 for prior year medical or insurance part of your expenses, and you paid only amount. If you received a reimbursedental expenses, do not reduce your 2013 expenses by this amount. But if year and the deduction reduced your tax. company paid the provider directly received a reimbursement in 2013 Reimbursements. If your

Cafeteria plans. Do not include on line I insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is in-Cafeteria plans. Do not include cluded in box 1 of your Form(s) W-2.

Multiply line 2 by 10%. But, if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5%. The 7.5% rate applies whether you file a joint or separate return as long as one spouse was born before January 2, 1949.



make ing separately or head of household, and you were not born before January If you are claiming the 7.5% threshold amount for medical sure you check the appropriate box(es) on line 39a of Form 1040 for your situation. If your filing status is married fil-2, 1949, attach a statement to your return indicating that you are taking the 7.5% threshold because your spouse and dental expenses, neets the requirements.

Taxes You Paid

Federal income and most excise

Taxes You Cannot Deduct

taxes.

tion.

State or local income tax refund or

Do not reduce your deduction by any:

credit you expect to receive for 2013, or

- federal unemployment (FUTA), and railroad re- Social security, Medicare, tirement (RRTA) taxes. Customs duties.
 - Federal estate and gift taxes. see the instructions for *Line 28*.

But

• Certain state and local taxes, including: tax on gasoline, car inspection you ees fees, assessments for sidewalks or other improvements to your property, tax paid for someone else, and license (marriage, driver's, dog, etc.).

Line 5

You can elect to deduct state and local general sales taxes instead of state and local income taxes. You cannot deduct both.

income on Form 1040, line 21. See Pub. 502 for details on how to figure the

amount to include.

you must include the reimbursement in

State and Local Income Taxes

come taxes, you must check box a on line 5. Include on this line the state and If you elect to deduct state and local inlocal income taxes listed next.

 State and local income taxes withneld from your salary during 2013. Your Form(s) W-2 will show these amounts. W-2G, 1099-G, 1099-R,

1099-MISC may also show state and local income taxes withheld.

- State and local income taxes paid in 2013 for a prior year, such as taxes State and local estimated tax paycome tax return. Do not include penalments made during 2013, including any paid with your 2012 state or ties or interest.
- part of a prior year refund that you chose to have credited to your 2013 state or lo- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation cal income taxes.
- Alaska, California, New Jersey, or Penn- Mandatory contributions to sylvania state unemployment fund.
- Jersey Family Leave Insurance (FLI) Mandatory contributions to state family leave programs, such as the New program and the California Paid Family Leave program.

 Refund of, or credit for, prior year state and local income taxes you actually received in 2013. Instead, see the instructions for Form 1040, line 10.

State and Local General Sales Taxes

If you elect to deduct state and local general sales taxes, you must check box you can use either your actual expenses b on line 5. To figure your deduction, or the optional sales tax tables.

Actual Expenses

cluding compensating use taxes) you sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vesales tax rate, you can deduct only the Generally, you can deduct the actual state and local general sales taxes (inpaid in 2013 if the tax rate was the same as the general sales tax rate. However, hicle at a rate higher than the general amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motorand

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cles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any for a leased motor vehicle. Do not include sales taxes paid on items used in state and local general sales taxes paid your trade or business.



You must keep your actual receipts showing general sales taxes paid to use this method.

al sales taxes in 2013 for amounts paid in 2013, reduce your actual 2013 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2013 for prior year purchases, do not reduce your 2013 state and local general sales taxes this amount. But if you deducted tion reduced your tax, you may have to Refund of general sales taxes. If you received a refund of state or local generyour actual state and local general sales taxes in the earlier year and the deducinclude the refund in income on Form 1040, line 21. See Recoveries in Pub 525 for details. À

Optional Sales Tax Tables

Certain Local Sales Tax Table and the of these instructions to figure your state You may also be able to add the state you can use the 2013 Optional State and 2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions at the end and local general sales tax deduction. and local general sales taxes paid on cer-Instead of using your actual expenses tain specified items.

Sales Tax Deduction Worksheet or use the Sales Tax Deduction Calculator on To figure your state and local general tax deduction using the tables, complete the State and Local General IRS website at www.irs.gov/ Individuals/Sales-Tax-Deductionsales the

Calculator

If your filing status is married spouse elects to use the optional sales tax tables, you almust use the tables to figure your filing separately, both you and spouse elect to deduct state and local general sales tax deduc sales taxes, and your your So

Instructions for the State and Local General Sales Tax Deduction Worksheet

\$400 x 122/365=

State B:

Line 1. If you lived in the same state for all of 2013, enter the applicable amount, based on your 2013 income and exemptions, from the 2013 Optional State and Certain Local Sales Tax Table for your state. Read down the "At least-But less than" columns for your state and find the line that includes your 2013 income. If married filing separately, do not include your spouse's income. Your 2013 income is the amount shown on your Form 1040, line 38, plus any nontaxable items, such as the following.

State B worksheet.

Tax-exempt interest.

- Nontaxable combat pay.
- Nontaxable part of social security and railroad retirement benefits. Workers' compensation.

> Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.

The exemptions column refers to the number of exemptions claimed on Form Public assistance payments. 1040, line 6d. What if you lived in more than one state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The state during 2013, look up the table ted earlier. If there is no table for your plete a separate worksheet for each state you lived in and enter the prorated amount for each state using the rules stanumerator of the fraction is the number of days you lived in the state during 2013 and the denominator is the total number of days in the year (365). Enter the total of the prorated table amounts for each state on line 1. However, if you also lived in a locality during 2013 that imposed a local general sales tax, do not enter the total on line 1. Instead, comstate? If you lived in more than amount for that state on line 1.

January 1 through August 31, 2013 (243) The table amount for State B is \$400. You would figure your state general sales tax as follows. Example. You lived in State A from days), and in State B from September 1 through December 31, 2013 (122 days). The table amount for State A is \$500.

Locality 1: Locality 2: Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet. If none of the localities in which you \$467

= \$117 20 $$100 \times 243/365 = 67 \$150 x 122/365 =

Otherwise, check the "Yes" box and include on line 3 only the part of the the "No" box if your combined state and local general sales tax rate is 7.5000%. Line 3. If you lived in California, check

State and Local General Sales Tax Deduction Worksheet—Line 5b

your worksheet. Otherwise, complete a

eral sales tax, enter \$467 on line 1 of separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$134 on line 1 of the

Keep for Your Records Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS gov.

State B worksheet.	
Line 2. If you checked the "No" box,	Before you begi
enter -0- on line 2, and go to line 3. If	
you checked the "Yes" box and lived in	
the same locality for all of 2013, enter	
the applicable amount, based on your	
2013 income and exemptions, from the	1. Enter your state gen
2013 Optional Local Sales Tax Tables	
for Certain Local Jurisdictions for your	Next. If, for all of 2
locality. Read down the "At least-But	Massachusetts, Mic
less than" columns for your locality and	10 1116 2.
find the line that includes your 2013 in-	2. Did you live in Alas
come. See the instructions for line 1 of	Carolina, Tennessee
the worksheet to figure your 2013 in-	No. Enter -0-
come. The exemptions column refers to]
the number of exemptions claimed on	

amount for each locality using the rules stated earlier. If there is no table for general sales tax rate was the same for each locality, enter the total of the prora-What if you lived in more than one locality during 2013, look up the table ered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the tor is the total number of days in the year (365). If you lived in more than one locality in the same state and the local ted table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each proralocality? If you lived in more than one your locality, the table amount is considlocality during 2013 and the denominated table amount on line 2 of the appli-Form 1040, line 6d. cable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2013 tember 1 through December 31, 2013 (243 days), and in Locality 2 from Sep-(122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows.

igan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general ca, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Missouri, New York, North Carolina, South Utah, Virginia, or West Virginia in 2013? 113, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check box b on Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2013, see the instructions for line 3 of the Did your locality impose a local general sales tax in 2013? Residents of California and Nevada, see the instructions for line 3 of the worksheet. Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the eral sales taxes from the 2013 Optional State and Certain Local Sales Tax Table percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) Yes. Enter your base local general sales taxes from the 2013 Optional Local n: See the instructions for line 1 of the worksheet if you: ✓ Lived in more than one state during 2013, or √ Had any nontaxable income in 2013. No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7. during 2013, see the instructions for line 6 of the worksheet Sales Tax Tables for Certain Local Jurisdictions No. Skip lines 4 and 5 and go to line 6. 4. Did you enter -0- on line 2 above? 6. Did you enter -0- on line 2 above? No. Multiply line 2 by line 3 worksheet that line

A-4

A-5

than more æ. that rate combined e the Otherwise, check the "Yes" box and include on line 3 only the part of the comcal general sales tax rate is 6.8500% "No" box if your combined state and bined rate that is more than 6.8500%. you lived in Nevada, check

tax general sales tax rate changed during 2013, figure the rate to enter on line 3 as of days the rate was in effect during 2013 and the denominator is the total changed during 2013? If you follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number the total of the prorated tax rates on checked the "Yes" box and your local number of days in the year (365). Enter What if your local general sales rate

31, 2013 (92 days). You would enter Example. Locality 1 imposed a 1% through September 30, 2013 (273 days). from October 1 through December The rate increased to 1.75% for the perilocal general sales tax from January "1.189" on line 3, figured as follows. р

 $1.00 \times 273/365 = 0.748$ = 1.189 $1.75 \times 92/365 = 0.441$ September 30: December 31: October 1 fanuary 1-Fotal

Complete a separate worksheet for lines through 6 for each locality in your in the same state during 2013 and What if you lived in more than one locality in the same state during 2013? each locality did not have the same local state if you lived in more than one localgeneral sales tax rate. Ξź

on general sales tax rate by a fraction. The in which you lived (except a locality for which you used the 2013 Optional Local risdictions to figure your local general sales tax deduction), multiply the local line 3 of the worksheet for each locality Sales Tax Tables for Certain Local Junumerator of the fraction is the number days you lived in the locality during 2013 and the denominator is the total To figure the amount to enter number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2013 (243 days), and in Locality 2 from Sep-

ember 1 through December 31, 2013 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter worksheet and "0.585" for the Locality "0.666" on line 3 for the Locality 2 worksheet, figured as follows. $1.00 \times 243/365 = 0.666$ $1.75 \times 122/365 = 0.585$ Locality 1: Locality 2:

6 for any other locality within that state in which you lived during 2013. If you Line 6. If you lived in more than one you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the locality in the same state during 2013, first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

clude the amount of tax you would have vehicle, sport utility vehicle, truck, van, state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only in- A motor vehicle (including a car, motorcycle, motor home, recreational and off-road vehicle). Also include any paid at the general sales tax rate.

tax 2. An aircraft or boat, if the tax rate was the same as the general sales

tial addition to or major renovation of a 3. A home (including a mobile home, but only if the tax rate was the rate and home or prefabricated home) or substanas the general sales tax any of the following applies. same rate.

a. Your state or locality imposes a general sales tax directly on the sale of a nome or on the cost of a substantial addition or major renovation.

build a home or substantial addition or to perform a major renovation and paid b. You purchased the materials the sales tax directly.

2

tractor is considered your agent in the c. Under your state law, your con-

9-Y

the contractor is authorized to act in tions on construction decisions. In this renovation. The contract must state that your name and must follow your direccase, you will be considered to have purchased any items subject to a sales tax construction of the home or substantial addition or the performance of a major and to have paid the sales tax directly.

o items used in your trade or business. If you received a refund of state or local general sales taxes in 2013, see Refuna Do not include sales taxes paid of general sales taxes, earlier.

Real Estate Taxes Line 6

received assistance under a State Housing Finance Agency If you are a homeowner who gency Homeowners' Loan program, see Hardest Hit Fund program or an Emer-Pub. 530 for the amount you can deduct on line 6.

or governmental you paid on real estate you own that was es are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for Include taxes (state, local, or foreign) not used for business, but only if the taxpurposes. Pub. 530 explains the deductions homeowners can take community general

ducted the real estate taxes in the earlier

See Recoveries in Pub. 525 for details on how to figure the amount to include

year and the deduction reduced your tax.

Do not include the following amounts on line 6.

Itemized charges for services to ple, a \$20 monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a lospecific property or persons (for examcal ordinance).

erty taxes you paid, but only if the taxes

Example. You paid a yearly

posed on a yearly basis.

Enter the state and local personal propwere based on value alone and were im-

Personal Property Taxes

Line 7

an assessment to The cost of a Charges for improvements that tend to increase the value of your propproperty improvement is added to the basis of the property. However, a charge tain an existing public facility in service is deductible if it is used only to main-(for example, a charge to repair an existing sidewalk, and any interest included build a new sidewalk). (for example, erty

If your mortgage payments include your real estate taxes, you can deduct

you paid to a foreign country or U.S.

.⊟

paid to the taxing authority

actually 1

only the amount the mortgage company

time, the dollar amounts in (1) and (2)

had more than one home at the same



any

If you sold your home in 2013,

for the foreign tax instead of a You may want to take a credit deduction. See the instructions for Form 1040, line 47, for details.

Interest You Pai

This amount is

1099-S you received.

considered a refund of real estate taxes. estate taxes you paid at closing should

See Refunds and rebates, later. Any real

should be shown on your settlement

estate tax charged to the buyer

statement and in box 5 of any Form

Whether your interest expense is treated or business interest depends on how and as investment interest, personal interest, when you used the loan proceeds. Pub. 535 for details.

> You must look at your real estate tax bill to decide if any

be shown on your settlement statement.

nondeductible itemized charges, such as those listed earlier, are in-

2013 that applies to any period after 2013, you can deduct only amounts that In general, if you paid interest apply for 2013.

ty (or lender) does not furnish you a

cluded in the bill. If your taxing authori-

copy of your real estate tax bill, ask for

Home Mortgage Interest Lines 10 and 11

refund or rebate in 2013 of real estate duction by the amount of the refund or rebate. If you received a refund or rebate in 2013 of real estate taxes you paid in duction by this amount. Instead, you

taxes you paid in 2013, reduce your de-

Refunds and rebates. If you received a

а If you are a homeowner who State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct received assistance under on line 10 or 11. Ē

> an earlier year, do not reduce your demust include the refund or rebate in income on Form 1040, line 21, if you de-

cured by your main home or second home. It includes first and second mort-A home mortgage is any loan that is serefigages, home equity loans, and nanced mortgages.

um, cooperative, mobile home, boat, or similar property. It must provide basic A home can be a house, condominiliving accommodations including sleeping space, toilet, and cooking facilities. \pm balance of the old mortgage, treat the excess as a mortgage taken out after Ocrowed after October 13, 1987, on a date are treated as a mortgage taken out But if you refinanced for more than the you took out any mortgages after October 13, 1987, your deduction may be limited. Any additional amounts borline-of-credit mortgage you had on that nanced a mortgage you had on October 13, 1987, treat the new mortgage as takyou refien out on or before October 13, 1987. Limit on home mortgage interest. after October 13, 1987. Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct

based

only the part of the fee that was

on the car's value.

See Pub. 936 to figure your deduction if either (1) or (2) next applies. If you ober 13, 1987.

on line 5, 6, or 7, list the type and amount of tax. Enter only one total on line 8. Include on this line income tax

If you had any deductible tax not listed

Other Taxes Line 8

apply to the total mortgages on both for purposes other than to buy, build, or improve your home, and all of these time during 2013. The limit is \$50,000 if married filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bills, 1987, totaled over \$1 million at any time If the total amount of all mort-You took out any mortgages after October 13, 1987, and used the proceeds mortgages totaled over \$100,000 at any You took out any mortgages after October 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, during 2013. The limit is \$500,000 married filing separately. buy a car, or pay tuition. .≘ See

gages is more than the fair market value of the home, additional limits apply. See Pub. 936.

gage, and the interest was reported on Enter on line 10 mortgage interest and points reported to you on Form 1098. If your Form 1098 shows any refund of overpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortthe other person's Form 1098, report your share of the interest on line 11 (as explained in the line 11 instructions). Line 10

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement to your paper return explaining the difference and enter "See attached" to the right of line 10.

If you are claiming the mort-

it certificates issued by state or local line 3, from the total deductible interest gage interest credit (for holders of qualified mortgage credgovernmental units or agencies), subtract the amount shown on Form 8396, you paid on your home mortgage. Enter the result on line 10.

Ą-7

erest and it was not reported to you on If you paid home mortgage insurance in-Form 1098, report your deductible mortgage interest on line 11.

name, identifying number, and address on the dotted lines next to line 11. If the ing number is his or her social security number (SSN). Otherwise, it is the emalso let the recipient know your SSN. If you do not show the required information about the recipient or let the recipient know your SSN, you may have to If you paid home mortgage insurance interest to the person from whom you bought the home, write that person's recipient of your home mortgage interest payment(s) is an individual, the identifyployer identification number. You must pay a \$50 penalty.

Enter the qualified mortgage insurance surance contract issued after December quisition debt that was secured by your irst or second home. Box 4 of Form 1098 may show the amount of premiums ou paid in 2013. If you and at least one

Mortgage Insurance

Line 13

Premiums

premiums you paid under a mortgage in-31, 2006, in connection with home ac-

> son's Form 1098, attach a statement to your paper return listing the name and address of that person. To the right of If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the home mortgage interpaid was reported on the other perine 11, enter "See attached." est

Line 12

Points Not Reported on Form 1098

al Housing Administration, or the Rural Housing Service (or their successor organizations), and private mortgage insurance (as defined in section 2 of the Homeowners Protection Act of 1998 as

mortgage insurance provided by the Department of Veterans Affairs, the Feder-

mortgage

Qualified

Points paid for other purposes, such as Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Pub. 936 to figure the amount you can deduct. for a lender's services, are not deductible.

Mortgage insurance provided by the Department of Veterans Affairs and the known as a funding fee and guarantee fee respectively. These fees can be deducted fully in 2013 if the mortgage in-

in effect on December 20, 2006).

Rural Housing Service is commonly

must degage over the life of the loan. This is true even if the new mortgage is secured duct points you paid to refinance a mort-Refinancing. Generally, you by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.

ums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2013, you must allocate

Prepaid mortgage insurance premi-

nortgage is satisfied before its term, no deduction is allowed for the unamorized balance. See Pub. 936 for details. points in the year you paid off If you paid off a mortgage earthe mortgage. However, if you refily, deduct any remaining mortgage with

insurance provided by the Department The allocation rules, explained earlito qualified mortgage of Veterans Affairs or the Rural Housing Service (or their successor organizaer, do not apply ender, see Mortgage ending early in

Pub. 936 for an exception.

nanced your

tions).

if married filing separately). If the amount on Form 1040, line 38, is more and you must use the Mortgage Insurance Premiums Deduction Worksheet to Limit on amount you can deduct. You cannot deduct your mortgage insurance ine 38, is more than \$109,000 (\$54,500 than \$100,000 (\$50,000 if married filing separately), your deduction is limited premiums if the amount on Form 1040. figure your deduction.

Line 14

other person (other than your spouse if filing jointly) were liable for and paid loan, and the premiums were reported

the premiums in connection with the on the other person's Form 1098, report

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to passive activities or to securities that generate Investment interest is interest paid ax-exempt income.

ums, later, if you paid any premiums al-

locable to any period after 2013.

your share of the premiums on line 13.

See Prepaid mortgage insurance premi

Complete and attach Form 4952 to figure your deduction.

Exception. You do not have to file Form 4952 if all three of the following apply.

- 1. Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends
 - 2. You have no other deductible investment expenses.
- 3. You have no disallowed investment interest expense from 2012.

Alaska Permanent Fund dividends, including those repor-

Contact the mortgage insurance issuer to

surance contract was issued in 2013.

determine the deductible amount if it is

not included in box 4 of Form 1098.

ted on Form 8814, are not investment income.

For more details, see Pub. 550.

Gifts to Charity

Divide line 4 by \$10,000 (\$5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter

separately), increase it to the next multiple of \$1,000 (\$500 if married filing separately).

For example, increase \$425 to \$1,000, increase \$2,025 to \$3,000; or if married filing

separately, increase \$425 to \$500, increase \$2,025 to \$2,500, etc.

Mortgage insurance premiums deduction. Subtract line 6 from line 1. Enter the result here and on Schedule A,

Multiply line 1 by line 5

9

you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also de-You can deduct contributions or gifts

The premiums are treated as paid in the year to which they are allocated. If the

the

The stated term of the mortgage, or

them over the shorter of:

• 84 months, beginning with

month the insurance was obtained.

work to prevent cruelty to children or for Native Alaskan subsistence bowhead 526 duct what you gave to organizations that animals. Certain whaling captains may be able to deduct expenses paid in 2013 whale hunting activities. See Pub. To verify an organization's charitable status, you can:

to which you made the donation. The or-· Check with the organization

your contribution is not a substitute for ments if the gifts are solely for public tion, multiple sclerosis, muscular dystrozations, such as colleges, but only tuition or other enrollment fees. purposes. 78 data). You can access Exempt Organganization should be able to provide you Use our on-line search tool <u>Exempt</u> Organizations Select Check to see if an organization is eligible to receive tax-deductible contributions (Publication izations Select Check on IRS.gov. Click on "Tools" then on Exempt Organizawith verification of its charitable status.

Entities Customer Account Services at Call our Tax Exempt/Government tions Select Check

Charitable Organizations Examples of Qualified 1-877-829-5500.

zations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14

or out-of-pocket expenses you paid to do volunteer work for the kinds of organi-

Contributions can be in cash, property,

Amounts You Can Deduct

 Churches, mosques, synagogues, temples, etc.

cents a mile. Add parking and tolls to

the amount you claim under either method. But do not deduct any amounts that

> Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.

duct the amount that is more than the value of the benefit. But this rule does not apply to certain membership benefits for an annual payment of \$75 or less or to certain items or benefits of token value. For details, see merchandise, you can generally only provided in return Fraternal orders, if the gifts will be used for the purposes listed under Gifts Nonprofit hospitals, and organizations whose purpose is to find a cure for,

and

Veterans'

groups.

Pub. 526.

or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease,

hemophilia, mental illness or retarda-

dinner and the value of the dinner was Gifts of \$250 or more. You can deduct a gift of \$250 or more only if you have a Example You paid \$70 to a charitable organization to attend a fund-raising \$40. You can deduct only \$30.

statement from the charitable organiza-

Most nonprofit educational organi-

phy, tuberculosis, etc.

tion showing the information in (1) and

1. The amount of any money con-(2) next.

govern-

· Federal, state, and local

tributed and a description (but not value) 2. Whether the organization did or did not give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must sion to a religious ceremony), the organbe included. If you received only intangible religious benefits (such as admisof any property donated.

In figuring whether a gift is \$250 or more, do not combine separate dona-For example, if you gave your church \$25 each week for a total of tions.

Gifts from which you benefit. If you

were repaid to you.

urn, such as food, entertainment, or

made a gift and received a benefit in re-

ization must state this, but it does not

have to describe or value the benefit.

322.

Keep for Your Records Mortgage Insurance Premiums Deduction Worksheet—Line 13

Before you begin: 4 See the instructions for line 13 to see if you must use this worksheet to figure your deduction.

Enter the total premiums you paid in 2013 for qualified mortgage insurance for a contract issued after December 31, 2006 Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 13. Subtract line 3 from line 2. If the result is not a multiple of \$1,000 (\$500 if married filing Enter the amount from Form 1040, line 38 Is the amount on line 2 more than the amount on line 3? Do not complete the rest of this worksheet. Enter \$100,000 (\$50,000 if married filing separately) ☐ Yes. . Se

9-9

A-8

through payroll deductions, treat each 526 if you made a \$1,300, treat each \$25 payment as a separate gift. If you made donations deduction from each paycheck as a sepaseparate gift of \$250 or more through rate gift. See Pub. payroll deduction.

E E

You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Do not attach the statement to your return. Instead, keep it for your re-

See Pub. 526 to figure the amount of your deduction if any of the following Limit on the amount you can deduct. applies.

butions of ordinary income property are more than 30% of the amount on Form Your cash contributions or contri-1040, line 38.

Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.

3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts You Cannot Deduct

268

 Travel expenses (including meals home, unless there was no significant element of personal pleasure, recreation, or vaca- Dues, fees, or bills paid to country and lodging) while away from Political contributions. tion in the travel.

clubs, lodges, fraternal orders, or similar

tickets. But you may be able to deduct these expenses on line 28. See the instructions for Line 28 for more informa- Cost of raffle, bingo, or lottery tion on gambling losses.

Value of your time or services

• Value of blood given to a blood

 The transfer of a future interest in until the entire interest has been transfertangible personal property (generally red).

• Gifts to foreign organizations. But ou may be able to deduct gifts to cer-in U.S. organizations that transfer Gifts to individuals and groups that are run for personal profit.

foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details. 2

certain political activities that are of di-· Gifts to organizations engaged ect financial interest to your trade ousiness. See section 170(f)(9).

· Gifts to groups whose purpose is to obby for changes in the laws.

 Gifts to civic leagues, social and sports clubs, labor unions, and chambers

 Value of benefits received in connection with a contribution to a charitaole organization. See Pub. 526 for exceptions.

· Cost of tuition. But you may be able to deduct this as a job education exsense on line 21; as a tuition and fees deduction on Form 1040, line 34; or take an education credit (see Form 8863).

Line 16

Gifts by Cash or Check

you made in cash or by check (including Enter on line 16 the total value of gifts out-of-pocket expenses).

tribution. If you made contributions through payroll deduction, see Pub. 526 contribution made in cash, regardless of the amount, must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the confor information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your Recordkeeping. For any other tax records. you

Other Than by Cash or Line 17 Check

contributions of property other than by such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both For more details on determining the val-Enter on line 17 the total value of your cash or check. If you gave used items are aware of the conditions of the sale ue of donated property, see Pub. 561

household items (discussed next)), you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for deganization to your paper return. The orvide the required information. If your to-tal deduction is over \$5,000 (\$500 for deduction before applying any income limits that could result in a carryover of tach a statement from the charitable organization may use Form 1098-C to procertain contributions of clothing and attach Form 8283. For this purpose, the amount of your deduction" means your contributions. If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attails.

Contributions of clothing and house-

ter. However, this rule does not apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a tributions will be allowed only if the hold items. A deduction for these conitems are in good used condition or betqualified appraisal and Form 8283 with your tax return.

ure the amount of your loss to enter on

line 20.

You may be able to deduct part or all

of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive dry-

Complete and attach Form 4684 to fig-

Line 20

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location erty. For each gift of property, you should also keep reliable written records of the gift, and a description of the prop-

 How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal. that include:

income or capital gain that would The cost or other basis of the property if you must reduce it by any ordinahave resulted if the property had been sold at its fair market value. 2

 How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.

Any conditions attached to the gift.

Job Expenses and Miscellaneous **Deductions** of property is over \$500, you terest in the property, or you made a

vour records should contain additional

information. See Pub. 526 for details.

'qualified conservation contribution,

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 38.

Pub. 529 discusses the types of expenses that can and cannot be deducted.

Enter any carryover of contributions that

Carryover From Prior Year

Line 18

you could not deduct in an earlier year

exceeded your adjusted

because they

gross income limit. See Pub. 526 for details.

Examples of Expenses You **Cannot Deduct**

Political contributions.

 Legal expenses for personal maters that do not produce taxable income. Lost or misplaced cash or property

Casualty and Theft

Losses

 Expenses for meals during regular or extra work hours.

The cost of entertaining friends.

away from home if that period of employment exceeds 1 year. See Pub. 529 for an exception for certain federal em-• Commuting expenses. See Pub. 529 for the definition of commuting. Travel expenses for employment for an exception for certain federal

• Expenses of attending a seminar, convention, or similar meeting unless Travel as a form of education.

But for and you may be able to take a credit Expenses of adopting a child. is related to your employment. Club dues.

Ö

money you had in a financial institution

but lost because of the insolvency

bankruptcy of the institution.

wall. You may also be able to deduct

adoption expenses. See Form 8839 its instructions for details.

You can deduct personal casualty or

theft losses only to the extent that:

The amount of each separate casualty or theft loss is more than \$100, 2. The total amount of all losses

• Expenses of producing tax-exempt · Fines and penalties. ncome.

Line 21

during the year (reduced by the \$100 limit discussed in (1)) is more than 10%

of the amount on Form 1040, line 38.

Unreimbursed Employee Expenses

for repairs to your personal residence or sive drywall that was installed between 2001 and 2008, you may be able to deduct on line 20 those amounts paid. See Pub. 547 for details.

Corrosive drywall losses. If you paid household appliances because of corro-

your Enter the total ordinary and necessary job expenses you paid for which you employer included in box 1 of your Form W-2 are not considered reimbursewere not reimbursed. (Amounts

sary expense is one that is helpful and appropriate for your business. An extrade, business, or profession. A neces-

appraisal fees and photographs used to establish the amount of your loss.

erty loss. Examples of these costs are

Use Schedule A, line 23, to deduct the costs of proving that you had a prop-

An ordinary expense is one that is common and accepted in your field of

pense does not have to be required to be considered necessary.

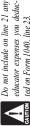
If your total deduction for gifts gave less than your entire in-

But you must fill in and attach Form 106 if either (1) or (2), next, applies.

tion, meal, or entertainment expenses for 2. Your employer paid you for any of your job expenses that you would 1. You claim any travel, transportaotherwise report on line 21.

rate, and (2) earlier, does not If you used your own vehicle, are using the standard mileage apply, you may be able to file Form 2106-EZ instead E L

each expense on the dotted line next to line 21. If you need more space, attach a If you do not have to file Form 2106 or 2106-EZ, list the type and amount of statement to your paper return showing the type and amount of each expense. Enter the total of all these expenses on



educator expenses you deducted on Form 1040, line 23.

Examples of other expenses to in-

 Safety equipment, small tools, and clude on line 21 are:

 Uniforms required by your employer that are not suitable for ordinary supplies needed for your job.

 Protective clothing required in your work, such as hard hats, safety shoes, and glasses.

 Physical examinations required by your employer.

Dues to professional organizations

 Subscriptions to professional jourand chambers of commerce. nals.

· Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not Certain business use of part of your home. For details, including limits that get a new job.

apply, use TeleTax topic 509 (see the Certain educational expenses. For details, use TeleTax topic 513 (see the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by Form 1040 instructions) or see Pub. 587.

any tuition and fees deduction you

claimed on Form 1040, line 34.

₽-1



You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details

Line 22

Tax Preparation Fees

of your tax return, including fees paid for filing your return electronically. If include the convenience fee you were Enter the fees you paid for preparation you paid your tax by credit or debit card, charged on line 23 instead of this line.

by credit or debit card. The deduction is

tax (including estimated tax payments)

claimed for the year in which the fee

was charged to your card.

Line 23

Other Expenses

Other Miscellaneous

Deductions

age or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. If you need more space, attach a statement to your paper return showing Enter the total amount you paid to produce or collect taxable income and manthe type and amount of each expense. Enter one total on line 23.

Examples of expenses to include on ine 23 are:

Certain legal and accounting fees.

include, but are not limited to, the cost of non-winning bingo, lottery, and raffle

tickets), but only to the extent of gam-bling winnings reported on Form 1040,

Gambling losses (gambling losses

one total on line 28.

- Custodial (for example, trust ac-Clerical help and office rent.
- Your share of the investment expenses of a regulated investment compacount) fees.

• Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797,

ny.

• Certain losses on nonfederally insured deposits in an insolvent or bank-

line 18a.

 Loss from other activities fron Schedule K-1 (Form 1065-B), box 2. rupt financial institution. For details, including limits that apply, see Pub. 529.

• Casualty and theft losses of proper-

 Federal estate tax on income in repremium (for example, a deduction for A deduction for amortizable bond amortizable bond premium on bonds acquired before October 23, 1986). spect of a decedent.

of

amounts under a claim of right if \$3,000 · Convenience fee charged by the card processor for paying your income

or less.

 Deduction for repayment 38b, or Form 4797, line 18a.

ty used in performing services as an employee from Form 4684, lines 32 and

 Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.

Certain unrecovered investment in

 Impairment-related work expense of a disabled person. a pension.

For more details, see Pub. 529.

Total Itemized

Deductions

Line 29

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. If you need more

Line 28

on line 29 if the amount on Form 1040 line 38, is over \$300,000 if married fil ing jointly or qualifying widow(er) \$275,000 if head of household \$250,000 if single; or \$150,000 if mar Use the Itemized Deductions Work sheet, later, to figure the amount to ente ried filing separately.

space, attach a statement showing the type and amount of each expense. Enter

Line 30

other purposes even though your itemized deductions are less than your standard deduction, check the box on line 30. If you elect to itemize for state tax or

1. Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28 2. Enter the total of the amount from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28 3. Enter the total of the amount from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses are clearly identified on the dotted lines bext to line 28. 3. Is the amount on line 2 less than the amount on line 1? 3. Is the amount on line 2 less than the amount on line 1? 3. Is the amount on line 2 less than the amount on line 1? 4. Multiply line 3 by 80% (80) 5. Enter the amount from from 1040, line 38 6. Enter 5300,000 if married filing jointly or qualifying widow(cr); \$225,000 if head of household; \$250,000 if where 0 line 6 less than the amount on line 6 less than the amount on line 5? 7. Is the amount on line 6 less than the amount on line 5 8. Multiply line 7 by 3% (13) 8.		lo door	an income in the day.
' '	9, 15, 19, 20, 27, and 28		1.
Is the amount of the transfer of the state o	4, and 20, plus any gambling and casualty or the	.	2.
Super amount Super amount No. No. Multiply lin Emer the ar Emer 5300, 5250,000 if Super amount No. No. No. Multiply lin	Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 28.		
No. Yes. Multiply lift Enter the at Enter 2300, 2250,000 if is the amount No. No. Multiply lift No.			
Multiply lii Enter the an Enter S300, 8250,000 if Is the amou	(street) Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. Do not complete the rest of this worksheet.		
Multiply lin Enter the an Enter \$300, \$250,000 if Is the amou \to No. \to No. \to No.			3.
Enter the an Enter \$300, \$250,000 if Is the amou		4	
Enter \$300, \$250,000 if Is the amou In the amou In No.		5.	
Is the amou	Jow(er); \$275,000 if head of household;	9	
No. No. Natiply lin			
Yes. Multiply lir	(500) Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 29. Do not complete the rest of this worksheet.		
		7.	
		×6	
9. Enter the smaller of line 4 or line 8			9.

Over	1750/W, 1750/W	
Exemptions	March Marc	
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Exemptions	May York 1	
Exemptions	### A 1907 22 22 22 23 24 25 25 25 25 25 25 25	
Over	Married Marr	
Exemptions	Marie Mari	
Income Exemptions Coer Exemptions	\$1,000,000,000,000,000,000,000,000,000,0	
Exemptions		
Income	100 100	
<u></u>	1880 1880	
5 S	1 1 1 1 1 1 1 1 1 1	_
	202 202 202 202 202 202 202 202 202 202	_
Over Exemptions Over 5 5 1 2 3 4 5 5	10 10 10 10 10 10 10 10	
Exemptions	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	
Over Exemptions Over 6 1 2 3 4 5 5 1 2 3 4 5 5		
Over Exemptions Exemptions 5 5 1 2 4 5 1 2 4 5	10 10 10 10 10 10 10 10	
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Exemptions Exemptions Exemptions Cover	1	
Exemptions Exemptions Exemptions Cover Cover </td <td> Column C</td> <td></td>	Column C	

Department of the Treasury Internal Revenue Service

2013 Instructions for Schedule C

From Business **Profit or Loss**

Centennial, Colorado Springs, Denver City/Denver County, Pueblo County, or any other locality

Boulder County, (County, Larimer

Adams County, Arapahoe County, County, El Paso County, Jefferson

Arkansas Arizona

Colorado

Aurora: Lakewood, or Longmon

Arvada, Boulder, Fort Collins, Greeley, Thornton, or Westminster

Any locality

Georgia Louisiana

Illinois

Any locality

Chandler, Gilbert, Peoria, Phoenix, Scottsdale, Tempe, Yuma, or any other locality

Glendale, Mesa or Tucson

AND you live in...

IF you live in the state of...

Which Optional Local Sales Tax Table Should I Use?

ш

Ascension Parish, Bossier Parish, Caddo Parish, Calcasleu Parish, East Baton Rouge Parish, Iberia Parish, Jefferson Parish, Latayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, or

Chautauqua County, Chenango County, Columbia County, Delaware County, Greene County, Hamilton County, Toga County, Wayne County, New York City, or Norwich City

Any other locality

Any locality

New York

Counties: Abany, Alegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cordand, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkinner, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nasssau, Niagara, Orbida, Orondaga, Orbario, Orange, Orleans, Oswego, Oisego, Dubran, Hanssebar, Rockland, St., Lawrence, Saratoga, Schenectady, Scholane, Schruyler, Seneca, Steuben, Sulfiver, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates

Alken County, Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lexington County, Marlboro County, Newberry County, Orangeburg County, York County, Bamberg County, Charleston County, Hampton County, Lee County, Marion County, or any other locality

or Myrtle Beach

Any other locality

Any locality

North Carolina South Carolina

a profession you practiced as a sole proprietor. An activity qualifies as a business if Use Schedule C (Form 1040) to report income or loss from a business you operated or your primary purpose for engaging in the activity is for income or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the instructions for Form 1040, line 21, or Form 1040NR, line 21. Also use Schedule C to report (a) wages and expenses you had as a statutory em-

Recipient (back of Copy B of Form 1099-MISC) for the types of income to report on oloyee, (b) income and deductions of certain qualified joint ventures, and (c) certain income shown on Form 1099-MISC, Miscellaneous Income. See the Instructions for Schedule C.

Small businesses and statutory employees with business expenses of \$5,000 or less may be able to file Schedule C-EZ instead of Schedule C. See Schedule C-EZ for deYou may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

 Schedule F (Form 1040) to report profit or (loss) from farming. Revenue Code unless otherwise noted. Section references are to the Internal

Future Developments

opments related to Schedule C (Form for the latest information about devel-(040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/schedulec.

Standard mileage rate. The business

2013 Optional Local Sales Tax Tables for Certain Local Jurisdictions

Based on a local sales tax rate of 1 percent)

Any locality

West Virginia

Any locality Any locality Any locality

Utah

Exemptions

Income

What's New

Simplified method for business use of vides a simplified method to determine your expenses for business use of a home. For more information and to determine if you can use the simplified standard mileage rate for 2013 is 56.5 home deduction. The IRS now procents per mile.

Over

Over 5

Ser 5

Over

Local Table D*

Local Table C

Local Table B

Local Table A

\$20,000

20,000 40,000 50,000 30,000

But less than

112 133

Form 4684 to report a casualty or

theft gain or loss involving property

used in your trade or business or Form 4797 to report sales,

income-producing property.

expense certain property, or to report

information on listed property.

General Instructions

117 129 141 152 162

113 125 136 147 157

± 2 8 8 8 8

118 129 139 148

186 203 218 233 246

168 197 222 222

127 139 149 159 169

164 177 190 202 213

153 166 179 200 200

146 170 181 191

137 160 170 170

126 137 147 156 165

99 106 114 120

80,000

5 139

9 103 5 2 2 4

132 46 159 182 193

133 60 110 125

method, see Line 30, later.

You May Have To File

176 195 212 229 245

170 189 205 222 237

166 231 231 231 231

45 17 20 20 20 20

249 272 292 312 330

238 279 315 315

207 243 260 260

228 248 266 283 283

214 233 249 266 280

176 192 205 219 231

153 166 178 190 200

9 15 188 201 213 271

4 75 169

120.000

100.000 120,000 140,000

8 191 129 141 152 162 172

> 160,000 180,000 200,000 200,000 or more

\$

90,000

290

Note. Local Table D is just 25% of the NY State table

192 209 224 238

loss and you have amounts invested in

allowable loss if you have a business

Form 6198 to figure your

business property.

the business for which you are not at

rental real estate and royalty income or Schedule E (Form 1040) to report (loss) that is not subject to

allowable loss from passive activities.

Form 8582 to figure your

purchases or sales of groups of assets that constitute a trade or business. Form 8594 to report certain Schedule J (Form 1040) to figure

Form 8824 to report like-kind

your tax by averaging your farming or

expenses for business use of your home. Form 8903 to take a deduction for income from domestic production Form 8829 to claim actual

> Schedule SE (Form 1040) to pay self-employment tax on income from

years. Doing so may reduce your tax.

fishing income over the previous 3

activities.

Form 3800 to claim any of the

any trade or business.

general business credits.

Single-member limited liability comassets placed in service in 2013, to claim Form 4562 to claim depreciation make an election under section 179 to (including the special allowance) on amortization that began in 2013, to

purposes. If you are the sole member of a domestic LLC, file Schedule C or However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election and the tax pany (LLC). Generally, a single-member domestic LLC is not treated as a sep-C-EZ (or Schedule E or F, if applicable). arate entity for federal income treatment of a foreign LLC.

panies (LLCs) with employees. Single-member LLCs that are disregarded as entities separate from their owner for federal income tax purposes are required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC own-Single-member limited liability comer's name and EIN. For more informaexchanges, and involuntary conversions (not from a casualty or theft) of trade or

use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Heavy highway vehicle use tax. If you

Other Schedules and Forms

 Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not related to your business.

Cat. No. 24329W

2

Dec 09, 2013

tax. See the Instructions for Form 2290 to find out if you must pay this tax and viswww.irs.gov/trucker for the most nse motor vehicle cent developments. federal highway

Information returns. You may have to to employees, certain payments of fees See Line I, later, and the 2013 General Instructions for Certain Information Returns for details and other payments that file information returns for wages paid other nonemployee compensation, interest, rents, royalties, real estate transmay require you to file a Form 1099. actions, annuities, and pensions. and

nave to file Form 8300. For details, see you received cash of more than \$10,000 in one or more related transactions in your trade or business, you may Pub. 1544.

Qualified Joint Venture

later, in the instructions for line G) as the only members of a jointly owned and operated business and you file a joint return for the tax year, you can This election, in most cases, will not increase the total tax owed on the joint return, but erage. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return. If you and your spouse filed a Form 1065 for year immediately preceding the year the If you and your spouse each materially participate (see Material participation, elect to be treated as a qualified joint it does give each of you credit for social security earnings on which retirement senefits are based and for Medicare covthe year prior to the election, the partnership terminates at the end of the tax venture instead of a partnership. election takes effect.

Note. Mere joint ownership of property that is not a trade or business does not qualify for the election.

ly own and operate an unincorporated

Generally, if you and your spouse jointbusiness and share in the profits and losses, you are partners in a partnership, whether or not you have a formal part-

Operated by Spouses

Business Owned and

this ate Schedule C, C-EZ, or F, you must enter your share of the applicable inelection, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your sepamake Lo Making the election.

must also file a separate Schedule SE to Each of you Once made, the election can be repay self-employment tax, as applicable. come, deduction, or loss.

ity property and you treat the business as sole proprietorship. See ExcepOtherwise, use Form 1065. See Pub. 541

 You and your spouse wholly own the unincorporated business as commun-

> oked only with the permission of the RS. However, the election technically remains in effect only for as long as the spouses filing as a qualified joint venture continue to meet the requirements for filing the election. If the spouses fail to meet the qualified joint venture requirements for a year, a new election vill be necessary for any future year in which the spouses meet the requirenents to be treated as a qualified joint enture.

not resince you and your spouse will file as quire that you and your spouse obtain an employer identification number (EIN) sole proprietors. However, you may need an EIN to file other returns such as employment or excise tax returns. To apply for an EIN, see the Instructions for The election generally does

· If only one spouse participates in

Report your income and deductions

as follows. the entity.

the business, all of the income from that ings of the spouse who carried on the business is the self-employment earn-For more information on qualified joint ventures, go to IRS.gov and enter 'qualified joint venture" in the search Form SS-4.

 If both spouses participate, the income and deductions are allocated to the spouses based on their distributive business.

your spouse are partners in a partnership, see • If either or both you and Pub. 541.

> Rental real estate business. If you and your spouse make the election for your

box.

real estate business, you must each report your share of income and deductions on Schedule E. Rental real estate income generally is not included in net earnings from self-employment erally is subject to the passive loss limitation rules. Electing qualified joint ven-

rental

 If you and your spouse elected to treat the business as a qualifying joint venture, see Qualified Joint Venture, earlier. The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

subject to self-employment tax and gen-

Reportable Transaction Disclosure Statement

pas-

the

of the self-employment tax or

sive loss limitation rules.

ture status does not alter the application

Use Form 8886 to disclose information for each reportable transaction in which participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your to file Form 8886 but do not do so. You statements. The following are reportable participation in the transaction. You may have to pay a penalty if you are required may also have to pay interest and penalties on any reportable transaction undertransactions. you

have

to file Form 1065 instead of Schedule C however, you may not have to file Form

nership agreement. You generally

or C-EZ for your joint business activity;

1065 if either of the following applies. · You and your spouse elect to

reated as a qualified joint venture.

Jualified Joint Venture, earlier.

Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the

þ, See

Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least \$50,000.

connected

you protax Certain transactions resulting in Certain transactions for which tection against disallowance of the or a related party have contractual

income. If

Exception—community for more details.

you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S.

tion of tax years. (At least \$50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss of at least \$2 million in any single loss flows through from an S corporatax year or \$4 million in any combination or partnership.)

> possession, you can treat your wholly-owned, unincorporated business as a

sole proprietorship, instead of a partnership. Any change in your reporting position will be treated as a conversion of

are the same or substantially similar to Certain transactions of interest entered into after November 1, 2006, that one of the types of transactions that the RS has identified by published guidance as a transaction of interest. See the Instructions for Form 8886 for more details.

blank.

Capital Construction Fund

Do not claim on Schedule C or C-EZ the deduction for amounts contributed to a chapter 535 of title 46 of the United you would otherwise enter on Form "CCF" capital construction fund set up under States Code. Instead, reduce the amount 1040, line 43, by the amount of the deand the amount of the deduction. For deduction. Next to line 43, enter tails, see Pub. 595.

Additional Information

See Pub. 334 for more information for small businesses.

Specific Instructions

to ber (SSN)." Instead, enter the employer Filers of Form 1041. Do not complete the block labeled "Social security numidentification number (EIN) issued the estate or trust on line D.

Line A

each business. Give the general field or source of income reported on line 1. If you owned more than one business, you must complete a separate Schedule C for activity and the type of product or serv-Describe the business or professional acprincipal your tivity that provided

tory items. Special rules apply to long-term contracts (see section 460 for ifying taxpayer or a qualifying small business taxpayer (see the Part III instructions), you must use the accrual method for sales and purchases of inven-In all cases, the method used must clearly reflect income. Unless you are a qualing), also give the type of customer or client. For example, "wholesale sale of ot ice. If your general field or activity is wholesale or retail trade, or services production services (mining, construction, or manufacturclient. For example, "wholesale sale hardware to retailers" or "appraisal real estate for lending institutions." with

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you ture creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for to use. Also, show amounts actually paid during the year for deductible expenses. However, if the payment of an expendi-Enter on line B the six-digit code from

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year. Accrual-basis taxpayers are put on a cash business expenses Other rules determine the timing of deowed to a related cash-basis taxpayer. ductions based on economic performbasis for deducting ance. See Pub. 538.

also may have to make an adjustment to To change your accounting method, you generally must file Form 3115. You prevent amounts of income or expense from being duplicated or omitted. This is called a section 481(a) adjustment.

are not incidental. You accrued sales in 2013. You must report those sales in Example. You change to the cash method of accounting and choose to account for inventoriable items in the same manner as materials and supplies that 2012 for which you received payment in both years as a result of changing your section 481(a) adjustment to prevent duaccounting method and must make plication of income.

ment is taken into account entirely in the year of the change. A net positive section 481(a) adjustment is generally taken into account over a period of 4 years. Include any net positive section 481(a) adjustments on line 6. If the net section A net negative section 481(a) adjust-

Line B

Activity Codes chart at the end of these the Principal Business or Profess instructions.

Line D

tion number (EIN) that was issued to Forms 1099-MISC that you received). If you do not have an EIN, leave line D you on Form SS-4. Do not enter your SSN on this line. Do not enter another taxpayer's EIN (for example, from any Enter on line D the employer identifica-

the year of the payment. See chapter 1

of Pub. 535.

to file employment, excise, alcohol, to-You need an EIN only if you have a qualified retirement plan or are required bacco, or firearms returns, or are a payer Single-member LLCs. If you are the of gambling winnings. If you need ar EIN, see the Instructions for Form SS-4.

enter on line D only the EIN issued to sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should you and in your name as a sole proleave line D blank. Do not enter on line prietor. If you do not have such an EIN, D the EIN issued to the LLC.

Line E

Include the suite or room number, if Enter your business address. Show a any. If you conducted the business from your home located at the address shown on Form 1040, page 1, you do not have to complete this line. street address instead of a box number.

Line F

accrual method, or any other method permitted by the Internal Revenue Code. Generally, you can use the cash method

ဌ

481(a) adjustment is negative, report it

For details on figuring section 481(a) ustments, see the Instructions for rm 3115, and Rev. Proc. 2006-12, ov/irb/2006-03 IRB/ Also see Rev. Proc. 2006-37, 2006-38 I.R.B. 499, available at 2006-3 I.R.B. 310, available at 2006-38 IRB/ adjustments, Form 3115, irs.gov

Line G

If your business activity was not a rental activity and you met any of the material participation tests, explained next, or the erwise, check the "No" box. If you passive activity. If you have a loss from If you have a profit from this business activity but have current year losses from other passive activities or you have osses, see the Instructions for Form exception for oil and gas applies (explained later), check the "Yes" box. Othcheck the "No" box, this business is a this business, see Limit on losses, later. prior year unallowed passive activity

participation. For purposes of the seven material participation tests listed later, participation generally in-cludes any work you did in connection with an activity if you owned an interest in the activity at the time you did the The capacity in which you did the work does not matter. However, work is treated as participation if it is work in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules. Material work. not that

Work you did as an investor in an ac-

- Preparing or compiling summaries of the activity for your own use, and statements or reports on the activity,

an owner would not customarily do

less you were directly involved in the day-to-day management or operations of the activity. Work done as an investor tivity is not treated as participation unincludes:

- Studying and reviewing financial
- or analyses of the finances or operations Monitoring the finances or operations of the activity in a nonmanagerial

spouse during the tax year in an activity you own can be counted as your participation in the activity. This rule applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return. However, this rule does not apply for purposes of determining whether you and your spouse can elect to have your business treated as a qualified joint venture instead of a partnership (see Qualified Joint Venture, Participation by your earlier) For purposes of the passive activity participated in the operation of this trade or business activity during 2013 if you met any of the folrules, you materially lowing seven tests.

activity for more than 500 hours during the tax 1. You participated in the

year.

for the tax year was substantially all of 2. Your participation in the activity the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.

for more than 100 hours during the tax year, and you participated at least as 3. You participated in the activity much as any other person for the tax year. This includes individuals who did not own any interest in the activity.

if it involves 4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities for more than 500 hours during the year. An activity is a "signifithe conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other cant participation activity" than this test 4).

You materially participated in the activity for any 5 of the prior 10 tax zears.

the fields of health, law, engineering, arperforming arts, consulting, or any other The activity is a personal service activity in which you materially participated for any 3 prior tax years. A personal service activity is an activity that involves performing personal services in chitecture, accounting, actuarial science, rade or business in which capital is not material income-producing factor.

stances, you participated in the activity on a regular, continuous, and substantial basis for more than 100 hours during the tax year. Your participation in managing in determining if you meet this test if any person (except you) (a) received compensation for performing management services in connection with the activity, or (b) spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compen-Based on all the facts and circum the activity does not count sated for the services).

Form 8582, the rental of the property is leasing or rental real estate) is a passive terially participated in a rental real estate activity as a real estate professional, it is not a passive activity. Also, if you met any of the five exceptions listed under Rental Activities in the Instructions for not treated as a rental activity and the tivities in the Instructions for Form 8582 Rental of property. Generally, a rental activity (such as long-term equipment activity even if you materially participated in the activity. However, if you ma-See Activities That Are Not Passive Acfor the definition of a real estate profesmaterial participation rules earlier apply. sional.

deductions from an oil or gas well in which you own a working interest directly or through an entity that does not est is not a passive activity, regardless of Exception for oil and gas. If you are filing Schedule C to report income and limit your liability, check the "Yes" box. The activity of owning a working interyour participation.

eign trade income. Use Form 8873 to

er, gross income does not include extra-

figure the extraterritorial income exclusion. Report it on Schedule C as exin the Instructions for Form

plained

Except as otherwise provided in the In-

Part I. Income

ternal Revenue Code, gross income includes income from whatever source derived. In certain circumstances, howevterritorial income that is qualifying forIf you were a debtor in a chapter 11

bankruptcy case during 2013, see Chaptions for Form 1040 (under Income) and the Instructions for Schedule SE (Form

ter 11 Bankruptcy Cases in the Instruc-

Limit on losses. Your loss may be limited if you checked the "No" box on line G. In this case, you may have a loss have to use Form 8582 to figure your allowable loss, if any, to enter on Schedfrom a passive activity, and you may ule C, line 31

tent of income from passive activities. For details, see Pub. 925. You can deduct losses from passive activities in most cases only to the ex-

Enter gross receipts from your trade or

Line 1

1040)

business. Include amounts you received erly shown on Forms 1099-MISC. If the box 7 of Forms 1099-MISC are more

in your trade or business that were prop

Line H

If you started or acquired this business in 2013, check the box on line H. Also check the box if you are reopening or restarting this business after temporarily

from box 1 of Form W-2 on line 1 of report your income and expenses related Enter your statutory employee income Schedule C or C-EZ and check the box care tax should have been withheld from your earnings; as a result, you do not owe self-employment tax on these earnfull-time life insurance agents, certain Statutory employees. If you received a Form W-2 and the "Statutory employee' oox in box 13 of that form was checked to that income on Schedule C or C-EZ. on that line. Social security and Medi-Statutory employees include agent or commission drivers and traveling salespersons, and certain homeworkings. closing it, and you did not file a 2012 ties, and pensions. You may also have to file an information return if you sold \$5,000 or more of consumer products to

You may have to file information returns for wages paid to employees, cer-

check the "No" box.

tain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annui-

If you had both self-employment inyou must file two Schedules C. You cannot use Schedule C-EZ or combine come and statutory employee income, these amounts on a single Schedule C. ers.

> The Guide to Information Restructions for Certain Information Returns identifies which Forms 1099 must be filed, the amounts to report, and the due dates for the required

a person on a buy-sell, deposit-commis

sion, or other similar basis for resale.

turns in the 2013 General In-

E



Forms 1099.

ployment tax on Schedule E. See Qualified Joint Venture, earlier, and the In-Qualified joint ventures should report rental real estate income not subject to self-emstructions for Schedule E.

on stallment method cannot be used to rement method, or (b) real property held ment method can be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See section 453(1)(2) (B) for details. If you make this election, include the interest in the total on Form 1040, line 60. Check box c and enter the port income from the sale of (a) personal property regularly sold under the installfor resale to customers. But the installinstallment sales. Generally, the amount of interest and "453(l)(3)" the line next to that box.

If you use the installment method, atgross profit, percentage of gross profit to tach a statement to your return. Show separately for 2013 and the 3 preceding years: gross sales, cost of goods sold, gross sales, amounts collected, and gross profit on amounts collected.

tion rules.

Line 6

amounts that were reported in

than the total you are reporting on line 1, attach a statement explaining the differ-

Report on line 6 amounts from finance reserve income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline

tax paid on fuels claimed on your 2012 Form 1040, prizes and awards related to your trade or business, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as the amount of credit for biofuel claimed on line 2 of Form 6478, the amount of credit for biodiesel and renewable diesel fuels claimed on line 8 of Form 8864. or fuel tax refunds you received in 2013 for federal credit

> If you made any payment in 2013 that would require you to file any Forms 1099, check the "Yes" box. Otherwise,

Schedule C or C-EZ for this business.

dropped to 50% or less in 2013, report on this line any recapture of excess depreciation, including any section 179 expense deduction. Use Part IV of Form 4797 to figure the recapture. Also, if the business use percentage drops to 50% or less on leased listed property (other than sion amount. See chapter 5 of Pub. 946 a vehicle), include on this line any incluto figure the amount.

If the business use percentage of any

shown on Form 1099-PATR.

listed property (defined in *Line 13*, later)

Part II. Expenses

Capitalizing costs of property. If you Purchasers of personal property acquired for resale must include part of certain inage annual gross receipts for the 3 prior tax years exceed \$10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property constructed for use in a trade or duced for sale to customers. Reduce the amounts on lines 8 through 26 and Part produced real or tangible personal property or acquired property for resale, certain expenses attributable to the property generally must be included in inventory costs or capitalized. In addition to direct costs, producers of inventory property generally must also include part of certain indirect costs in their inventory. direct costs in inventory only if the averbusiness, or noninventory property pro-V by amounts capitalized. See Pub. 538 for a discussion of uniform capitaliza-.≐

and supplies that are not incidental can Producers who account for inventoriable items in the same manner as materials currently deduct expenditures for direct abor and all indirect costs that would otherwise be included in inventory costs. Exception for certain

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Sold Part III. Cost of Goods See

ф tographer, you may be exempt from the sonal efforts must have created (or rea-For details, see Uniform Capitalization you are a freelance artist, author, or phocapitalization rules. However, your personably be expected to create) the propany expense related to printing, photographic plates, motion picture films, video tapes, or similar items. These expenses are subject to the capitalization rules erty. This exception does not apply for creative Rules in Pub. 538. Exception

Line 9

ot standard mileage rate. This is true even if you used your vehicle for hire (such as multaneously in your business (such as operating your car or truck or take the ses if you used five or more vehicles siin fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage a taxicab). You must use actual expen-You can deduct the actual expenses rate for that vehicle.

You can take the standard mileage rate for 2013 only if you:

using · Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or Leased the vehicle and are

the standard mileage rate for the

lease period.

 Multiply the number of business If you take the standard mileage rate:

Enter your deduction for depletion on

Line 12

this line. If you have timber depletion, attach Form T (Timber). See chapter 9

of Pub. 535 for details.

Line 13

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· Add to this amount your parking fees and tolls, and enter the total miles driven by 56.5 cents and

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lease payments, or your actual operating Do not deduct depreciation, rent expenses.

Depreciation and section 179 expense deduction. Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. You can also de-

If you deduct actual expenses:

Include on line 9 the business portion of expenses for gasoline, oil, re- Show depreciation on line 13 and pairs, insurance, license plates, etc., and rent or lease payments on line 20a.

Information on your vehicle. If you 463. claim any car and truck expenses, you must provide certain information on the use of your vehicle by completing one For details, see chapter 4 of Pub. of the following.

for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property

file Form 4562 for any other reason. If you used more than one vehicle during formation requested in Schedule C, Part IV, or Schedule C-EZ, Part III, for each ule C-EZ, Part III, if: (a) you are claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated, and (b) you are not required to the year, attach a statement with the inadditional vehicle. for

• Form 4562, Part V, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see <u>Line 13</u>, later).

(defined later), regardless of the date it

was placed in service; or

If you acquired depreciable property Listed property generally includes

A section 179 expense deduction.

Depreciation on listed property

service during 2013;

Line 11

lends itself to personal use, such as moportation if the nature of the property for the first time in 2013, see Pub. 946. torcycles, pickup trucks, etc.; 6,000 pounds or less; but is not limited to: payments to persons you do not treat as contractors) for services performed for your trade or business. Do not include contract labor deducted elsewhere on cludible on line 17, 21, 26, or 37. Also, Enter the total cost of contract labor for the tax year. Contract labor includes employees (for example, independent your return, such as contract labor indo not include salaries and wages paid to your employees; instead, see Line

Passenger automobiles weighing

Any other property used for trans-

ment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment); ment. tract labor payments of \$600 or more Miscellaneous Income, to report conduring the year. See the Instructions for file Form 1099-MISC Form 1099-MISC for details. must You

 Computers or peripheral equipand

Exceptions. Listed property does not include photographic, phonographic, lishment and owned or leased by the purposes of these exceptions, a portion ness establishment only if that portion 280A(c)(1) for deducting expenses for communication, or video equipment used exclusively in your trade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business estabperson operating the establishment. For of your home is treated as a regular busimeets the requirements under the business use of your home.

percentage of any listed property dropped to 50% or less in 2013. See Line 6, earlier, if the business use

> preciate improvements made to leased business property. However, stock in preciable. Depreciation starts when you first use the property in your business or

trade, inventories, and land are not de-

Line 14

fit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are acci-Deduct contributions to employee bene-

insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to complete Form 2441, Parts I and III, to figure your deductible contributions to a dependent care assistance program, that program. income. You can also elect under section 179 to expense part or all of the cost of certain property you bought in 2013 When to attach Form 4562. You must

for use in your business. See the Instructions for Form 4562 and Pub. 946 to fig-

ure the amount to enter on line 13.

made on your behalf as a self-employed You cannot deduct contributions you person for group-term life insurance.

complete and attach Form 4562 only if Depreciation on property placed in

you are claiming:

or C-EZ.

to deduct on Form 1040, line 29, or ğ butions you made on your behalf as a Form 1040NR, line 29, the amount you Do not include on line 14 any contriself-employed person to an accident and health plan. However, you may be able yourself, your spouse, and dependents, even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, paid for health insurance on behalf for details.

line 16b.

tion by the amount of any credit for See mine which expenses are eligible for the You must reduce your line 14 deduc-Form 8941 and its instructions to detersmall employer health insurance premidetermined on Form 8941. credit. nms

Any property used for entertain-

Line 15

surance on line 15. Deduct on line 14 amounts paid for employee accident and disability. For details, see chapter 6 of credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or Deduct premiums paid for business inhealth insurance. Do not deduct amounts Pub. 535.

Lines 16a and 16b

home (classify) your interest expense so it is how much interest you are allowed to cation" rules require you to allocate tax treatment. These rules could affect est are treated differently. "Interest allodeducted (or capitalized) on the correct line of your return and receives the right Interest allocation rules. The tax treatmortgage interest and investment interment of interest expense differs depend ing on its type. For example, deduct on Schedule C or C-EZ.

expense by tracing how the proceeds of the Generally, you allocate interest

535 for details

life

1040NR, line 28, not on Schedule C. If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade or business, see chapter 4 of Pub. 535 to figure the amount that is deductible on Schedule C How to report. If you have a mortgage

banks or other financial institutions for which you received a Form 1098 (or o (other than your main home), enter on line 16a the interest you paid for 2013 to similar statement). If you did not receive on real property used in your business a Form 1098, enter the interest

.≡ than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can If you paid more mortgage interest deduct the additional interest. If you can, include the amount on line 16a. Attach a statement to your return explaining the difference and enter "See attached" the margin next to line 16a.

a statement to your return showing the If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person reshare of the interest on line 16b. Attach name and address of the person who re-In the margin next to line 16b, enter "See attached." ceived the Form 1098, include ceived the Form 1098.

If you paid interest in 2013 that also applies to future years, deduct only the part that applies to 2013.

Line 17

countants and attorneys that are ordinary Include on this line fees charged by acand necessary expenses directly related to operating your business. Include fees for tax advice related to your business and for preparation of the tax forms related to your business. Also include expenses incurred in resolving asserted tax deficiencies relating to your

For more information, see Pub. or 535.

334

Line 18

Include on this line your expenses for office supplies and postage.

were used. See chapter 4 of Pub

ployees. If the plan included you as a half on Form 1040, line 28, or Form Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plan for the benefit of your emself-employed person, enter contributions made as an employer on your beIn most cases, you must file the aptain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether plicable form listed below if you mainor not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms

Form 5500-EZ. File this form if you have a one-participant retirement plan one-participant plan is a plan that covers that meets certain requirements. only you (or you and your spouse).

plan (fewer than 100 participants in ically with the Department of Labor (at Form 5500-SF. File this form electronwww.efast.dol.gov) if you have a small most cases) that meets certain requirements.

File this form electronically with the Department of Labor (at www.efast.dol.gov) for a plan that does Form 5500-EZ or Form 5500-SF. not meet the requirements Form 5500.

For details, see Pub. 560.

Lines 20a and 20b

if you leased a vehicle for a term of 30 nery, or equipment, enter on line 20a the business portion of your rental cost. But days or more, you may have to reduce your deduction by an amount called the inclusion amount. See Leasing a Car in chapter 4 of Pub. 463 to figure this If you rented or leased vehicles, machi-

Enter on line 20b amounts paid to rent or lease other property, such as office space in a building.

Line 21

erty's value or appreciably prolong its life. Do not deduct the value of your Deduct the cost of incidental repairs and maintenance that do not add to the prop-

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own labor. Do not deduct amounts spent restore or replace property; they must be capitalized.

under

Line 22

you actually consumed and used them in your business during the tax year (unless you deducted them in a prior tax year). In most cases, you can deduct the cost of materials and supplies only to the extent However, if you had incidental materials and supplies on hand for which you kept no inventories or records of use, you can purchased during the tax year, provided deduct the cost of those you actually that method clearly reflects income. of ment, etc., if you normally use them within a year. However, if their usefulyou must generally recover their ness extends substantially beyond You can also deduct the cost books, professional instruments, costs through depreciation. year,

Line 23

You can deduct the following taxes and icenses on this line.

on State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales line]

· Real estate and personal property laxes on business assets.

ses paid or incurred in connection with

family home. You cannot deduct expen-

employment away from home if that pe-

so, you cannot deduct travel expenses other individual unless that person is your employee, the travel is for a bona fide business purpose, and the expenses

would otherwise be deductible by that

person.

Do not include expenses for meals

and entertainment on this line. Instead,

see Line 24b, later.

riod of employment exceeds 1 year. Alfor your spouse, your dependent, or any

> state or local governments. But some lifor your trade or business paid each year to censes, such as liquor licenses, may have to be amortized. See chapter 8 of Licenses and regulatory fees Pub. 535 for details.

paid to match required withholding from duction by the amount shown on Form Social security and Medicare taxes your employees' wages. Reduce your de-8846, line 4.

- Federal unemployment tax paid.
- unemployment insurance fund or disability benefit fund if they are considered taxes under Federal highway use tax. Contributions to state

Do not deduct the following.

ployment tax on Form 1040, line 27, (or Form 1040NR, line 27, when covered Federal income taxes, including tax. However, you can deduct one-half of your self-emyour self-employment

ing taxes, or the costs of telegrams or You cannot use this method on any day that you use the standard meal allowance (as explained cleaning and pressing of clothing, lodginclude expenses for laundry, in Line 24b, later). telephone calls. the U.S. social security system Taxes assessed to pay for improvedue to an international social security Taxes on your home or personal

tending a convention, seminar, or simimeeting held outside the North rectly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area as within it. These rules apply to both You cannot deduct expenses for at-American area unless the meeting is diemployers and employees. Other rules apply to luxury water travel.

on the buyer that you were required to

Instead, treat these taxes as part of the State and local sales taxes imposed collect and pay over to state or local

cost of the property.

 State and local sales taxes on property purchased for use in your business.

use property.

ments, such as paving and sewers.

Estate and gift taxes.

For details on travel expenses, see chapter 1 of Pub. 463.

they a deductible expense. However, if the state or local government allowed

you to retain any part of the sales tax

you collected, you must include that

ded in gross receipts or sales nor are

governments. These taxes are not inclu-

Line 24b

Other taxes and license fees not re-

lated to your business.

amount as income on line 6.

includes expenses for meals while traveling away from home for business and meal and entertainment expenses. This for meals that are business-related enter-Enter your total deductible business tainment.

and

travel for business while away from your tax home. In most cases, your tax home is your main place of business, regardless of where you maintain your

transportation connected with overnight

Enter your expenses for lodging

Line 24a

meal expenses are deductible only if they are (a) directly related to or associated with ness, (b) not lavish or extravagant, and the active conduct of your trade or busi- (c) incurred while you or your employee Business Deductible expenses. is present at the meal

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity entertainment, amusement, or recreation. considered usually

uals subject to the DOT hours of service

limits include the following.

Certain air transportation workers

such as pilots, crew, dispatchers, mechanics, and control tower operators) who are under Federal Aviation Admin-

> clubs, and clubs operated to provide under conditions favorable to tions, professional organizations (such sers of commerce, boards of trade, and Also, you cannot deduct membership dues for any club organized for business, pleasure, recreation, or other social golf and athletic clubs, airline and hotel ousiness discussion. But it does not include civic or public service organizaas bar and medical associations), business leagues, trade associations, chamreal estate boards, unless a principal puror provide entertainment facilities for, purpose. This includes country clubs, pose of the organization is to entertain. members or their guests. meals

> > Instead of keeping records of your

actual incidental expenses, you can use an optional method for deducting incidental expenses only if you did not pay

or incur meal expenses on a day you

home. The amount of the deduction is \$5 a day. Incidental expenses include

fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. They

tax

from your

were traveling away

There are exceptions to these rules as well as other rules that apply to skybox

providers. If you qualify as a including recordkeeping requirements. ъ

Line 25

Deduct utility expenses only for your

not you can deduct the business percentage Enter the total salaries and wages for the

 Form 5884, Work Opportunity Credit, line 2;

limits, that percentage is increased to

80% for business meals consumed durwhich those limits are in effect. Individ-

ing, or incident to, any period of duty

individuals subject to the Department of Transportation (DOT) hours of service

 Form 8845, Indian Employment Employment Credit, line 2; Credit, line 4: and

for

 Form 8932, Credit for Employer Differential Wage Payments, line 2.

such as personal use of a car, benefits to your employees, do not deduct as wages the amount plicable to depreciation and other penses claimed elsewhere.

> Interstate truck operators who are Certain merchant mariners who are

stration regulations.

under DOT regulations.

business use of your home, you can use Form 8829 or you can elect to determine business use of your home, subject to Business use of your home. You may be able to deduct certain expenses for limitations. To claim a deduction for

for

on Form 1099-MISC. See Pub. 535

details and other exceptions.

actual costs, to compute the deductible family daycare provider, you can use the standard meal and snack rates, instead of cost of meals and snacks provided to eligible children. See Pub. 587 for details,

entertainment

to

tickets

and

events. See chapters 1 and 2 of Pub.

Under this method, you deduct a

ses.

your daily meals and incidental expen-

specified amount, depending on where you travel, instead of keeping records of you must still keep records to prove the time, place, and business purpose of The standard meal allowance is the federal M&IE rate. You can find these Click on "Per Diem Rates" for links to

your actual meal expenses. However,

while traveling away from home, you can use the standard meal allowance for

deducting the actual cost of your meals

meal allowance. Instead

Standard

you incurred for business that are more than the base rate of the first phone line. For example, if you had a second line, nseq deduct the base rate (including taxes) of the first phone line into your residence. But you can deduct any additional costs of the charges for that line, including the your home phone for business, do Local telephone service. If you

base rate charges. Line 26

special rules for partial days of travel.

age of inventory or product samples, by \$5. The area you use to figure your de-

You cannot use the simplified method to

duction cannot exceed 300 square feet. figure a deduction for rental use of your

tax year. Do not include salaries and wages deducted elsewhere on your return or amounts paid to yourself. Reduce your deduction by the amounts claimed

If you provided taxable fringe

In most cases, you are required to file Form W-2, Wage and Tax Statement, for each employee. See the General Instructions for Forms W-2 and W-3.

> However, you can fully deduct meals, incidentals, and entertainment furnished or reimbursed to an employee if you

under Coast Guard regulations.

Line 30

properly treat the expense as wages subject to withholding. You can also fully

ment provided to a nonemployee to the extent the expenses are includible in the gross income of that person and reported

deduct meals, incidentals, and entertain-

r or additional information about claiming this deduction, see Pub. 587. the amount of the deduction using a simplified method. **∃**E

fied method to determine the deduct for business use of a home, do not complete the additional entry spaces on line 30 for total square footage of your home and of the part of the home used for business. Just include the amount from line 35 of your Form 8829

If you are not using the simpliamount of expenses you may

trade or business.

WWW.gsa.gov.

rates on the Internet at

your travel.

locations inside and outside the conti-See chapter 1 of Pub. 463 for details on how to figure your deduction using the standard meal allowance, including Amount of deduction. In most cases, you can deduct only 50% of your business meal and entertainment expenses, including meals incurred while away from home on business. However, for

nental United States.

tion, allocation, and substantiation of actual expenses. In most cases, you will figure your deduction by multiplying the area (measured in square feet) used regularly and exclusively for business, regularly for daycare, or regularly for stor-

method is an alternative to the calcula-

method. The

Simplified on line 30.

od. You choose whether or not to use fied method to figure the deduction for the qualified business use of a home on tax return for that year. An election for a method in one year to actual expenses in the simplified method each taxable year. Make the election by using the simplia timely-filed, original federal income A change from using the simplified a succeeding taxable year, or vice-versa, is not a change in method of accounting and does not require the consent of the Electing to use the simplified methtaxable year, once made, is irrevocable • Form 8844, Empowerment Zone g 4

If you share your home with someone else who uses the home for a separate business that qualifies for this deduction, each of you may make your own election, but not for the same portion of the Commissioner.

ness that qualifies for this deduction in fied business uses of your home. You If you conduct more than one busiyour home, your election to use the simplified method applies to all your qualiare limited to a maximum of 300 square feet for all of the businesses you conduct in your home that qualify for this deduc-

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Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method

Total hours available for use during the year. See Instructions for the Daycare Facility Worksheet

used (up to the maximum 300 square feet) among your qualified business uses in any reasonable manner you choose, but you may not allocate more square feet to a qualified business use than you Allocate the actual square footage actually use in that business.

for than one business, you need to file a separate Schedule C for each business. Do not combine your deductions for each busi-ness use on a single Schedule C. used your home non more will

one home in your business (for example, you may have moved during the year). If you used more than one home for the

iness use of more than one You may have used more than

Daycare Facility Worksheet (for simplified method) 1. Multiply days used for daycare during the year by hours used per day

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Keep for Your Records

same business during 2013, you may elect to use the simplified method for



Worksheet

Keep for Your Records \$ Зс. 3b. 7 За. 4 ٥. 6a. 6b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; Allowable square footage for the qualified business use. Do not enter more than 300 square feet. See Instructions for the Simplified Method Worksheet Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4 here and include that amount on Enter the amount of the gross income limitation. See Instructions for the Simplified Method Worksheet Excess casualty losses and depreciation. Enter the amount from your 2012 Form 8829, line 43 Operating expenses. Enter the amount from your 2012 Form 8829, line 42 Carryover of unallowed expenses from 2012 that are not allowed in 2013. Multiply line 3a by line 3b and enter result to 2 decimal places Schedule C, line 30. If zero or less, enter -0-Simplified Method Worksheet Maximum allowable amount Simplified method amount Multiply line 2 by line 3c otherwise, enter 1.0 a.

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ried over to the next year that you file Form 8829 for that business use of that 8829 that were not allowed will be carone home; you must file a Form to claim a business use of the for any additional home deduction 8859

uses, see Qualifying for a Deduction in Pub. 587. pebusiness use of the home. The simplified to qualify for this deduction. For more information about qualifying business quirements to claim a deduction for method is only an alternative to the calculation, allocation, and substantiation od is not an alternative to the exclusivity and other tests that must be met in order You must still meet all the use reof actual expenses. The simplified meth-Still requirements must Other

deduct any depreciation (including any additional first-year depreciation) or section 179 expense for the portion of your home that is used in a qualified business

Depreciation of home. You cannot

home.

fied business use of the home reduced amount of your deduction is still limited the business deductions that are not related to your use of the home. If this limitation reduces the amount of your limitation. The to the gross income derived from qualideduction, you cannot carryover the difference to another tax year. income Gross à

Form 8829. If you used Form 8829 in a prior year, and you had actual expenses year, you cannot claim those expenses if Carryover of actual expenses from carryover to the next you could that

Figuring your allowable expenses for business use of the home. You will figure the deduction using Form 8829 or

simplified method worksheet, both. tþe you are using the simplified method. Instead, the actual expenses from Form

If you started or stopped using your home for daycare during the year, you must prorate the number of hours based on the number of days the home was

available for daycare. Multiply 24 hours by the number of days available and enter that result.

Line 2. If you used your home for daycare during the entire year, multiply 365 days (366 for a leap year) by 24 hours, and enter the result.

for 12 hours per day for 250 days during the year. It is also used on 50 Saturdays for 8 hours a day. Enter

If you used at least 300 square feet for daycare regularly and exclusively during the year, then you do not need to complete this worksheet. This

worksheet is only needed if you did not use the allowable area exclusively for daycare.

(1)

Line 1. Enter the total number of hours the facility was used for daycare during the year.

hours on line 4 (3,000 hours for weekdays plus 400 hours for Saturdays).

3,400 1

Example. Your home is used Monday through Friday

Use this worksheet to figure the percentage to use on line 3b of the Simplified Method Worksheet. If you do not use the area of your home exclusively for

Jaycare, you must reduce the prescribed rate before figuring your deduction using the simplified method.

Instructions for the Daycare Facility Worksheet

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You may not use the simplified method and also file Form 8829 for the same qualified business use of the same home. Using Form 8829. Use Form 8829 to figure and claim this deduction for a home if you are not or cannot use the simplified method for that home. For information about claiming this deduction using Form 8829, see the Instructions for Form 8829 and Pub. 587.

> use if you figure the deduction for the business use of your home using the simplified method. The depreciation deduction allowable for that portion of the home for that taxable year is deemed to

the Simplified Method Worksheet in the simplified method. Use these instructions to figure your deduction for a qualified business use of your home if you are electing to use the simplified method for that home. Using

> deduct section

> Although you cannot any depreciation or

> > Ē

be zero.

179 expense for the portion of

your home that is a qualified business use because you elect to use the simpliation or the section 179 expense deducture and equipment) used in the quali-

fied method, you may still claim depreci-

someone else who uses the home for a Shared use (for simplified method only). If you share your home with separate business that also qualifies for this deduction, you may not include the same square feet to figure your deduction as the other person. You must allocate the shared space between you and the other person in a reasonable manner.

furni-

tion on other assets (for example,

fied business use of your home.

are Feet roommates. Kristin uses 300 square Example. Kristin and Lindsey

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instructions for the Simplified Method Workshee

this worksheet to figure the amount of expenses you may deduct for a qualified business use of a home if you are electing to use the simplified method for home. If you are not electing to use the simplified method, use Form 8829.

Line 1. If all gross income from your trade or business is from this qualified business use of your home, figure your gross income limitation as follows.

Emer the loss (as a positive number) shown on Form 8949 (and included on Schedule D) or Form 4797 that are allocable to the business, not allocable to the use of the home B. Enter any gain derived from the business use of your home and shown on Form 8949 (and included on Schedule D) or Form 4797 A. Enter the amount from Schedule C, line 29 C. Add lines A and B

If some of the income is from a place of fusiness other than your home, you must first determine the part of your gross income (Schedule C, line 7, and gains from Form 8949, Schedule D, and Form 4797) from the business use of your home. In making list determine, consider the amount of three words at each location as well as other facts. After determining the part of your goes income from the business use of your home; subtract from that amount the your date opposite as shown on Schedule C, the "S. Ap list and Form 8949 (and included in Schedule P) or Form 4797 that are allocable to the business in which you use your flower that are not allocable to the two or first home. In the I. In the I.

Note. If you had more than one home in which you conducted this business during the year, include only the income eamed and the deductions attributable to that income during the period you owned the home for which you elected to use the simplified method.

Line 2. If you used the same area for the entire year, enter the smaller of the square feet you actually used and 300. If you and your spouse conducted the business as a qualified joint venture, split the square free the tween, you and your spouse in the same manner you split your other tax attributes. If you shared space with someone else, used the home for business for not plet of the year, or the area you used changed during theyear, see <u>Figuring your allowable expenses for husbiness use of fit home</u> before entring an amount on this line. Do not enter more than 300 square feet on this line.

Line 3b. If your qualified business use is providing daycare, you may need to account for the time that you used the same part of your home for other purposes. You used the part of your home for other purposes, they used the part of your home exclusively and exclusively and daycare, enter 10 to line 3b. If you did not use the part of your home exclusively for providing daycare, complete the <u>Daycare Facility Worklets</u> of togger what minber to enter on fire 3b.

next Line 6. Since you are using the simplified method this year, you cannot deduct the amounts you entered on lines foa and 60 this year. If you file Form 88291 year for your qualified business use of this home, you will be able to include these expenses when you figure your deduction. Figuring your allowable loss. Before

portion that they do not share, Kristin and Lindsey can both claim 50 of the 100 square feet or divide the 100 square feet between them in any reasonable use. Lindsey uses 200 square teet or their home for a separate qualified busified method and Lindsey could claim 150 square feet. for a qualified business Lindsey uses 200 square feet of business uses manner. If divided evenly, Kristin could share 100 square feet. In addition to the claim 250 square feet using the simpli-The qualified home ness use.

taxable year (for example, a seasonal ness use, your deduction is limited to the average monthly allowable square footage. You calculate the average monthly allowable square footage by adding the amount of allowable square feet you the Part-year use or area changes (for business use was for a portion of the business or a business that begins during the taxable year) or you changed the square footage of your qualified busisimplified method only). If your qualiused in each month and dividing sum by 12. fied

determining the average monthly allowable square footage, you cannot take more than 300 square feet into account for any one month. Additionally, if your qualified business use was less than 15 days in a month, you must use -0- for that month. When

On July 20, he began using 400 square feet of his home for a qualified business use. He continued to use the 400 square feet until the end of the year. Andy's age is 125 square feet (300 square feet for August through December divided by the number of months in the taxable Example 1. Andy files his federal income tax return on a calendar year basis. average monthly allowable square footyear ((0 + 0 + 0 + 0 + 0 + 0 + 0 + 0 + 300 -300 + 300 + 300 + 300/12)

square footage is 150 square feet (100 square feet for May through July and 300 square feet for August through Desis. On April 20, he began using 100 square feet of his home for a qualified business use. On August 5, he expanded square feet. Roland continued to use the 350 square feet until the end of the year. Roland's average monthly allowable Example 2. Roland files his federal the area of his qualified use to 350 income tax return on a calendar year ba-

months in the taxable year ((0 + 0 + 0 + 0 + 0 + 100 + 100 + 100 + 300 the þ divided -300 + 300/12).

of

line 2 of Once you have determined your adthe Simplified Method Worksheet. insted area, enter the result on



ment Worksheet in Pub. 587 to You can use the Area Adjusthelp you determine the adjusted area to enter on line 2 of the Simplified Method Worksheet.

Reporting your expenses for business use of the home. If you did not use the simplified method, include the amount from line 35 of Form 8829 on line 30 of the Schedule C you are filing for that business.

If you used the simplified method. If you elect to use the simplified method for the business use of a home, complete line 5 of the Simplified Method the additional entry spaces on line 30 for that home only. Include the amount from

Worksheet on line 30.

gage interest, real estate taxes, and casualty losses on Schedule A as if you did You on you itemize your deductions on Schedule A, you may deduct your mortcannot deduct any excess mortgage inor excess casualty losses not use your home for business. Schedule C for this home. Ή

business expenses that are unrelated to Use Part II of Schedule C to deduct the qualified business use of the home (for example, expenses for advertising, wages, or supplies, or depreciation of equipment or furniture).

multiple use a Form 8829 for each home or you nome and Form 8829 for any other nome. Combine the amount you figured using the simplified method and the amounts you figured on your Forms 8829, and then enter the total on line 30 of the Schedule C you are filing for that forms. If you used more than one home for a business during the year, you may use the simplified method for one ou Deduction figured ousiness. may

Line 31

Figuring your net profit or allowable loss. If your expenses (including the expenses you report on line 30) are more

if you have an excess farm loss. See the

loss on line 31 until you have ap-the excess farm loss rules, the it may be smaller than the amount you figured by subtracting line 30 from line 29. loss rules. To apply these rules, follow the instructions in Excess farm loss *rules, Line 32* in these instructions, and the Instructions for Form 8582. After applying those rules, the amount on line 31 will be your allowable loss, and at-risk rules, and the passive activity your gross income, do not plied your

Reduce your loss by your excess farm loss before applying the at-risk rules and

lations to your loss due to the at-risk

cess farm loss before figuring any limirules or the passive activity loss rules.

> If your gross income is more than your expenses (including the expenses you report on line 30), and you do not have prior year unallowed passive activity losses, subtract line 30 from line 29. The result is your net profit.

activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year unallowed you report on line 30), and you have pri-or year unallowed passive activity losses, do not enter your net profit on line 31 until you have figured the amount of prior year unallowed passive you are including prior year passive activity losses by entering "PAL" to the If your gross income is more than your expenses (including the expenses passive activity losses you may include on line 31. Make sure to indicate that left of the entry space.

you may need to include information from this schedule on that form, even if see the Instructions for Form 8582; If you checked the "No" box on line you have a net profit. Ġ,

Unless loss, you may need to file Form 8582 to figure your allowable loss. See the Inparticipated in the activity. If you have a sional, a rental real estate activity is a passive activity, even if you materially you are a qualifying real estate profes-Rental real estate activity. structions for Form 8582.

include it on Form 1040, line 12, or on

Statutory employees. Enter your net profit or allowable loss on line 31 and Form 1040NR, line 13. However, do not

include it on Form 1041, line 3.

line 2. If you were a statutory employee and you are required to file Schedule SE

report this amount on Schedule

SE,

If your tions for Schedule F for a list of those subsidies. Use one of the worksheets in Schedule C activity includes processing ing business, your deductible loss from that activity may be limited if you received certain subsidies. See the Instructhe Schedule F instructions to determine a farm commodity as part of your farm-Excess farm loss rules.

Notary public. Do not enter your net offt from line 31 on Schedule SE,

separate returns, see the Instruc-for Schedule SE before figuring self-employment tax. filing separate nstructions for Schedule F for more de-You must figure and apply your extails on how to complete the worksheets.

box 32 activity. Earned income credit. If you have a net profit on line 31, this amount is earned income and may qualify you for the earned income credit (EIC).

To figure your EIC, use the instructions for Form 1040, lines 64a and 64b. Complete all applicable steps plus Worksheet B. If you are required to file Schedule SE, remember to enter one-half of your self-employment tax in Part 1, line 1d, of Worksheet B.

loss. Once you have figured your net profit or allowable loss, report it as fol-

Reporting your net profit or allowable

passive activity loss rules.

Individuals. Enter your net profit or allowable loss on line 31 and include it

Line 32

on Form 1040, line 12. Also, include

loss on

your net profit or allowable

Schedule SE, line 2. However, if you are

a statutory employee or notary public, see Statutory employees or Notary pub-

But if you answered "No" on line G,

line 32 if line 7 is more than You do not need to complete the total of lines 28 and 30. E E

Nonresident aliens. Enter your net profit or allowable loss on line 31 and

Nonresident aliens. Enter your

You should also include this amount on Schedule SE, line 2 if you are covered under the U.S. social security system

include it on Form 1040NR, line 13.

at risk, you must complete Form 6198 to At-risk rules. In most cases, if you ted in the business for which you are not figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you have a business loss and amounts invescould actually lose in the business.

See the

Instructions for Schedule SE (Form

agreement currently in effect.

due to an international social

1040) for information on international

security

Check box 32b if you have amounts invested in this business for which you are not at risk, such as the following.

> social security agreements. However, if you are a statutory employee or notary

public, see Statutory employees or Nota-

ry public, later.

 Nonrecourse loans used to finance the business, to acquire property used in the business, or to acquire the business ness). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real that are not secured by your own property (other than property used in the busi-

net and

Trusts and estates. Enter the profit or allowable loss on line 31 or borrowed tributed to the business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss amounts used in the business (or conagreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability). property, • Cash,

.Ė

come, see the Instructions for Sched-

because of other self-employment

· Amounts borrowed for use in the 465(b)(3)(C) to a person (other than business from a person who has an interest in the business, other than as a creditor, or who is related under section you) having such an interest.

other e In-

self-employment income. See the

structions for Schedule SE.

Schedule SE because you

line 2, profit

Community income. If you and your

pouse had community income and are

determining your allowable loss, you if the loss from your business activity is limited by the at-risk rules. Follow the instructions below that apply to your All investment is at risk. If all must check box 32a or 32b to determine

plying the excess farm loss rules) is your allowable loss. The at-risk rules and the on line G, your remaining loss (after appassive activity loss rules do not apply. See *Line 31*, earlier, for how to report amounts are at risk in this business check box 32a. If you answered "Yes' your allowable loss. you may need to complete Form 8582 to loss. Be sure to attach Form 6198 to figure your allowable loss to enter on line 31. See the Instructions for Form some investment is not at risk, check box 32b; the at-risk rules apply to your Some investment is not at risk. 8582 for details.

If you answered "Yes" on line G, complete Form 6198 to figure the allowable loss to enter on line 31. The passive activity loss rules do not apply. See *Line 31*, earlier for how to report your allowable loss. your return.

for you may need to complete Form 8582 to But if you answered "No" on line G, First complete Form 6198 to figure the amount of your profit or loss for the at-risk activity, which may include amounts reported on other forms and schedules, and the at-risk amount for the Form 6198 to determine how much of your Schedule C loss will be allowed. After you figure the amount of your loss that is allowed under the at-risk rules, figure the allowable loss to enter on line 31. See the Instructions for Form the passive activity loss rules may apply. activity. Follow the Instructions 8582 for details.

If you checked box 32b because some investment is not at risk and you do not attach Form 6198, the processing of your return may be delayed. At-risk loss deduction. Any loss from this business not allowed for 2013 only because of the at-risk rules is treated as a

5

deduction allocable to the business in

see the for Form 6198 and Pub. More information. For details, Instructions

Part III. Cost of **Goods Sold**

In most cases, if you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, you must take inventories into account at the beginning and end of your tax year.

Exception for certain taxpayers. If fying small business taxpayer (discussed items in the same manner as materials costs for raw materials purchased for use tible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). Enter amounts paid for all you are a qualifying taxpayer or a qualinext), you can account for inventoriable and supplies that are not incidental. Unthis accounting method, inventory producing finished goods and merchandise purchased for resale are deducaw materials and merchandise during 2013 on line 36. The amount you can deduct for 2013 is figured on line 42. der

million or less, and (b) whose business is not a tax shelter (as defined in section Qualifying taxpayer. This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax years are \$1

years are \$10 million or less, (b) whose business is not a tax shelter (as defined in section 448(d)(3)), and (c) whose principal business activity is not an in-This is a taxpayer (a) whose average annual gross receipts for the 3 prior tax eligible activity as explained in Rev. Proc. 2002-28. You can find Rev. Proc. 2002-28 on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/ Qualifying small business taxpayer. pub/irs-irbs/irb02-18.pdf.

payer and want to change to the cash method or to account for inventoriable Form 3115 if you are a qualifying taxpayer or qualifying small business tax-Changing accounting methods.

items as non-incidental materials and

counting for inventoriable items, see the addiional guidance on this method of ac-For information. Additional following.

Line 44b

Pub. 538 discusses both excep-

• If you are a qualifying taxpayer, see Rev. Proc. 2001-10, on page 272 of Internal Revenue Bulletin 2001-2 at

ness taxpayer, see Rev. Proc. 2002-28, on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irbs/ If you are a qualifying small busiwww.irs.gov/pub/irs-irbs/irb01-02.pdf. irb02-18.pdf



Certain direct and indirect expenses may have to be capitalized or included in inventory. See Part II, earlier. See Pub. 538 for additional information

Line 33

the lower of cost or market, or any other method approved by the IRS. However, you are required to use cost if you are Your inventories can be valued at cost using the cash method of accounting.

-ine 35

result on line 35. If there is a difference counting beginning with 2013, refigure last year's closing inventory using your new method of accounting and enter the inventory and the refigured amount, attach an explanation and take it into account when figuring your section 481(a) adjustment. For details, see the example under Line If you are changing your method of acbetween last year's closing F, earlier.

Line 41

If you account for inventoriable items in olies that are not incidental, enter on ine 41 the portion of your raw materials and merchandise purchased for resale that is included on line 40 and was not sold during the year. the same manner as materials and sup-

File

Part IV. Information on Your Vehicle

tween your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the In most cases, commuting is travel be-Instructions for Form 2106.

known to be worthless. If you later collect a debt that you deducted as a bad

cluded in income and are definitely

debt, include it as income in the year

collected. For details, see Pub. 535.

Business start-up costs. If your business began in 2013, you can elect to deduct up to \$5,000 of certain business start-up costs. The \$5,000 limit is re-

Part V. Other Expenses

equipment or furniture, replacements or permanent improvements to property, or Include all ordinary and necessary business expenses not deducted elsewhere of each expense separately in the space provided. Enter the total on lines 48 and 27a. Do not include the cost of business ties paid to a government for violating on Schedule C. List the type and amount personal, living, and family expenses. Do not include charitable contributions. Also, you cannot deduct fines or penalany law. For details on business expenses, see Pub. 535.

Amortization. Include amortization in this part. For amortization that begins in 2013, you must complete and attach Form 4562.

tice 2006-52, 2006-26 IR.B. 1175, is

see section 179D, Notice 2006-52, Notice 2008-40, and Notice 2012-26. No-

You can elect to amortize such costs

- The cost of pollution-control facilias:
- ties;

 Amounts paid for research and experimentation;
- · Amounts paid to acquire, protect, expand, register, or defend trademarks Qualified revitalization expendihres:

elderly. You may be able to deduct up to \$15,000 of costs paid or incurred in 2013 to remove architectural or trans-

Deduction for removing barriers to individuals with disabilities and the

 Goodwill and certain other intangior trade names; or ples.

In most cases, you cannot amortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business.

barriers to individuals with lisabilities and the elderly. However, you cannot take both a credit (on Form 8826) and a deduction for the same ex-

from

At-risk loss deduction. Any loss

last

because of the at-risk rules is trea-

this business that was not allowed lyear because of the at-risk rules is treed as a deduction allocable to this by

debts. Include debts and partial debts from sales or services that were in-

ness in 2013.

For a complete list, see the Instruc-

ions for Form 4562, Part VI.

not allowed last year because of the excess farm loss rules is treated as a deii. cludes processing a farm commodity as part of your farming business, that was duction allocable to this business activi-Excess farm loss deduction. Any le from this business activity, which ty in 2013.

See the Instructions for Schedule F for a definition of farming business for this purpose and for more information costs. pense up to \$10,000 (\$5,000 if married Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to ex-Forestation and reforestation about excess farm losses.

the

amount by which your total start-up start-up costs can be amortized over a 180-month period, beginning with the For details, see chapters 7 and 8 of Pub. 535. For amortization that begins in 2013, you must complete and attach

duced (but not below zero) by

costs exceed \$50,000. Your remaining

month the business began.

You can elect to amortize the remainfiling separately) of qualifying reforestation costs paid or incurred in 2013.

not For see ing costs over 84 months. For amortization that begins in 2013, you must comapply to trusts, and the expense election details on reforestation expenses, chapters 7 and 8 of Pub. 535. The amortization election does loes not apply to estates and trusts. plete and attach Form 4562.

> to to

Costs of making commercial buildings deduct part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details,

Form 4562.

energy efficient. You may be able

with these laws and to allow us to figure ask for the information on Schedule C (Form 1040) and Schedule C-EZ (Form 1040) to carry out the Internal Revenue We need it to ensure that you are complying aws of the United States. You are re-Paperwork Reduction Act Notice. quired to give us the information. and collect the right amount of tax.

2008-14

Notice 2008-40,

www.irs.gov/irb/2006-26 IRB/

available at

2012-17

Notice 2012-26,

www.irs.gov/irb/2008-14 IRB/

I.R.B. 725, is available at

I.R.B. 847, is available at www.irs.gov/

subject to the Paperwork Reduction Act unless the form displays a valid OMB You are not required to provide the information requested on a form that is

ing to a form or its instructions must be become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section control number. Books or records relatretained as long as their contents may

The time needed to complete and file Schedule C (Form 1040) will vary de-The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1974 and is pending on individual circumstances. shown next.

Recordkeeping	3 hr., 36 min.
Learning about the law or the	
Prenaring the form	1 hr., 19 min.
Copying, assembling, and sending	
the form to the IRS	34 min.

The time needed to complete and file Schedule C-EZ (Form 1040) will vary The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1973 and is depending on individual circumstances. shown next.

Recordkeeping	45 min
Learning about the law or the	
form	3 min
Preparing the form	35 min
Copying, assembling, and sending the	
form to the IRS	20 min

If you have comments concerning the accuracy of these time estimates or sugwe would be happy to hear from you. See the instructions for the tax return gestions for making this form simpler, with which this form is filed.



Internal Revenue Service

2013 Instructions for Schedule D

Capital Gains

and Losses

These instructions explain how to complete Schedule D (Form 1040). Complete Form 8949 before you complete line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Use Schedule D:

- To figure the overall gain or loss from transactions reported on Form 8949,
 - To report certain transactions you do not have to report on Form 8949,
 - To report a gain from Form 2439 or 6252 or Part I of Form 4797 To report a gain or loss from Form 4684, 6781, or 8824,
- To report a gain or loss from a partnership, S corporation, estate or trust,
 To report capital gain distributions not reported directly on Form 1040, line 13 or effectively connected capital gain distributions not reported directly on Form
- To report a capital loss carryover from 2012 to 2013.

040NR. line 14), and

Additional information. See Pub. 544 and Pub. 550 for more details.

Revenue Code unless otherwise noted. Section references are to the Internal

Future Developments

2 opments related to Schedule D and its For the latest information about develinstructions, such as legislation enacted published, after they were

a. Property used in a trade or busi-

What's New

c. Oil, gas, geothermal,

mineral property; and

Form 8949. For 2013, you can combine on line 1a or 8a of Schedule D without completing Form 8949. For additional information, see the instructions for certain transactions and report the totals Lines 1a and 8a.

dividends has increased to 20% for some Tax rate on net capital gain and qualified dividends. The maximum tax rate of 15% on net capital gain and qualified sheet in these instructions reflects this taxpayers. The Schedule D Tax Worknew, higher rate.

Other Forms You May Have **General Instructions** To File

ule. Complete all necessary pages of Form 8949 before you complete line 1b, change of a capital asset (defined later) Use Form 8949 to report the sale or exnot reported on another form or sched-8b, 9, or 10 of Schedule D. See

made a mark-to-market election.

clsnc

See Traders in Securities, later

conversions of property due to casualty or theft. Lines Ia and 8a, later, for more information about when Form 8949 is needed and when it is not.

Use Form 4684 to report involuntary

Use Form 6781 to report gains and losses from section 1256 contracts and Use Form 4797 to report the follow-The sale or exchange of: Use Form 8824 to report like-kind exchanges. A like-kind exchange occurs ment property for property of a like when you exchange business or invest-

> amortizable or other

b. Depreciable and

property;

Capital Asset

sonal purposes or investment is a capital ture, car, stocks, and bonds are capital assets. A capital asset is any property asset. For example, your house, furni-Most property you own and use for perowned by you except the following.

> used in a trade or business and capital 3. The disposition of noncapital as-

assets held for business or profit.

The involuntary conversion (other than from casualty or theft) of property

d. Section 126 property.

included in inventory or held mainly for sale to customers. But see the Tip about Stock in trade or other property certain musical compositions or copy. rights, later.

ö

the ordinary course of your trade

4. Ordinary loss on the sale, exness investment company (section 1242)

change, or worthlessness of small busi-

sets other than inventory or property held primarily for sale to customers in

2. Accounts or notes receivable for the ordinary course of your trade or business, for services rendered as an employee, or from the sale of stock in trade or other property held mainly for sale to customservices performed in

ex-

change, or worthlessness of small busi-

ness (section 1244) stock.

5. Ordinary loss on the sale,

stock.

3. Depreciable property used in your trade or business, even if it is fully depreciated.

6. Ordinary gain or loss on securities or commodities held in connection with your trading business, if you previ4. Real estate used in your trade or business.

5. A copyright, literary, musical, or artistic composition, letter or memorandum, or similar property that is:

- Œ, or a. Created by your personal efforts, Prepared or produced for you case of a letter, memorandum, similar property), or
- (such as by gift) that entitle you to the basis of the person who created the Received under circumstances property or for whom the property was prepared or produced.

But see the Tip about certain musical compositions or copyrights, later.

- entitle you to the basis of someone who received the publication for less than the 6. A U.S. Government publication, including the Congressional Record, that you received from the Government for less than the normal sales price, or that you received under circumstances that normal sales price.
- financial instruments held by a dealer and connected to the dealer's activities Certain commodities derivative
 - rade or business. See section 1221(a) Certain hedging transactions entered into in the normal course of your as a dealer. See section 1221(a)(6).
- Supplies regularly used in your trade or business.

positions or copyrights you sold or exchanged. See Pub. 550 for de-You can elect to treat as capital assets certain musical com-**∃**E

Basis and Recordkeeping

Basis is the amount of your investment

You need to know your basis to figure your property. Your records should show the increases to basis, such as the cost of in property for tax purposes. The basis of property you buy is usually its cost. any gain or loss on the sale or other disposition of the property. You must keep accurate records that show the basis and purchase price, including commissions; improvements; and decreases to basis, such as depreciation, nondividend distriif applicable, adjusted basis of

For more information on basis, see Column (e)-Cost or Other Basis in the

instructions for Form 8949, and the following publications.Pub. 551, Basis of Assets.

Sale of Your Home

- Pub. 550, Investment Income and
 - Expenses (Including Capital Gains and

Report short-term gains or losses in Part Short Term or Long Term

I. Report long-term gains or losses in Part II. The holding period for Part II. The holding period for short-term capital gains and losses is 1 year or less. The holding period for long-term capital gains and losses is long-term capital gains and losses more than 1 year.

For more information about holding periods, see the instructions for Form 8949.

Capital Gain Distributions

fund (or other regulated investment company) or real estate investment trust from its net realized long-term capital gains. Distributions of net realized short-term capital gains are not treated as capital gains. Instead, they are included on Form 1099-DIV as ordinary dividends.

during the year, regardless of how long Enter on Schedule D, line 13, the total capital gain distributions paid to you you held your investment. This amount is shown in box 2a of Form 1099-DIV.

If there is an amount in box 2b, include that amount on line 11 of the Unsheet in these instructions if you comrecaptured Section 1250 Gain Workolete line 19 of Schedule D.

If there is an amount in box 2c, see Exclusion of Gain on Qualified Small Business (OSB) Stock, later.

If there is an amount in box 2d, include that amount on line 4 of the 28% Rate Gain Worksheet in these instructions if you complete line 18 of Sched-If you received capital gain distribuule D.

full amount you received and the amount you received as a nominee. See the Intions as a nominee (that is, they were one else), report on Schedule D, line 13, only the amount that belongs to you. Atpaid to you but actually belong to somestructions for Schedule B to learn about the requirement for you to file Forms 1099-DIV and 1096. the tach a statement showing

You may not need to report the sale or exchange of your main home. If you must report it, complete Form 8949 before Schedule D. Report the sale or exchange of your You cannot exclude all of your You received a Form 1099-S for tests, you can exclude up to \$250,000 of gain. If both you and your spouse meet these tests and you file a joint return, Any gain you cannot exclude is taxable. Generally, if you meet the two following main home on Form 8949 if: gain from income, or the sale or exchange.

ing on the date you sold or exchanged your home, you owned it for 2 years or you can exclude up to \$500,000 of gain (but only one spouse needs to meet the Fest 1. During the 5-year period endmore (the ownership requirement) and lived in it as your main home for 2 years ownership requirement in Test 1). or more (the use requirement). These distributions are paid by a mutual

Fest 2. You have not excluded gain on the sale or exchange of another main home during the 2-year period ending on the date of the sale or exchange of your home.

Reduced exclusion. Even if you do not you still can claim an exclusion if you sold or exchanged the home because of ces. In this case, the maximum amount of gain you can exclude is reduced. For meet one or both of the above two tests, a change in place of employment, health, or certain unforeseen circumstan-

Sale of home by surviving spouse. If your spouse died before the sale or exchange, you can still exclude up to more information, see Pub. 523. \$500,000 of gain if:

- The sale or exchange is no later than 2 years after your spouse's death,
- both spouses met the use requirement of ership requirement of *Test I*, and both Just before your spouse's death. Test 1, at least one spouse met the own-
 - You did not remarry before the sale spouses met Test 2, and or exchange.

side the United States as a Peace Corps volunteer or serve on qualified official Exceptions to Test 1. You can choose to have the 5-year test period for ownership and use in Test I suspended during any period you or your spouse serve out-

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Cat. No. 243311 급

Dec 16, 2013

Amounts received by shareholders

formed services or Foreign Service of United States as an employee of the Peace Corps. This means you may be even if, because of your service, you did not actually use the home as your main home for at least extended duty as a member of the unithe United States, as an employee of the intelligence community, or outside the the required 2 years during the 5-year period ending on the date of sale. able to meet Test

Sale of home acquired in a like-kind exchange. You cannot exclude any gain Æ You acquired your home in a like-kind exchange in which all or part

ou You sold or exchanged the home during the 5-year period beginning of the gain was not recognized, and

gain or loss is short term, report it in Part I of Form 8949 with box C How to report the sale of your main home. If you have to report the sale or exchange, report it on Form 8949. If the report it in Part II of Form 8949 with checked. If the gain or loss is long term, the date you acquired it. box F checked.

ber (in parentheses) in column (g). See the instructions for Form 8949, columns If you had a gain and can exclude part or all of it, enter "H" in column (f). Enter the exclusion as a negative num-(f), (g), and (h). Complete all columns.

the sale or exchange because you got a Form 1099-S, see *Nondeductible Losses*, If you had a loss but have to report later, for instructions about how to report it.

additional details, including how to fig-More information. See Pub. 523 ure and report any taxable gain if:

· You (or your spouse if married) used any part of the home for business There was a period of time after or rental purposes after May 6, 1997, or

transaction. Report the transaction in

Part I or Part II of Form 8949, depending on how long you owned the home.

Complete all columns. Because the loss is not deductible, enter "L" in column Enter the difference between column in column (g). Then complete column (h). For example, if you entered \$5,000 in column (d) and \$6,000 in column (e).

(d) and column (e) as a positive amount

Œ.

Partnership Interests

2008 when the home was not your main

income, collectibles gain (28% rate gain), or unrecaptured section 1250 A sale or other disposition of an interest gain. For details on 28% rate gain, see the instructions for line 18. For details unrecaptured section 1250 gain, see in a partnership may result in ordinary the instructions for line 19.

Capital Assets Held for Personal Use

Generally, gain from the sale or

Part II of this Form 8949 (depending on

how long you owned the home).

ture amount, enter "From Form 4797" in Part II of this Form 8949 (depending on change of a capital asset held for personuse is a capital gain. Report it on Form 8949 with box C checked (if the transaction is short term) or box F property to personal use, all or part of the gain on the sale or exchange of that property may have to be recaptured as income. Use Part III of Form is included on line 31 (and line 13) of Form 4797. Do not enter any gain from this property on line 32 of Form 4797. If you are not completing Part III for any column (a) of Part I of Form 8949 (if the transaction is short term) or Part II of term), and skip columns (b) and (c). In gain over the recapture amount. Leave columns (e) through (g) blank. Complete column (h). Be sure to check box C at the top of Part I or box F at the top of However, if you converted depreciable 4797 to figure the amount of ordinary income recapture. The recapture amount other properties, enter "N/A" on line 32. If the total gain is more than the recap-Form 8949 (if the transaction is long column (d), enter the excess of the total checked (if the transaction is long term) how long you held the asset). ordinary

This includes a direct or indirect sale or

Do not deduct a loss from a sale or exchange between certain related parties.

Nondeductible Losses

exchange of property between any of the

eficiary of that estate, unless the sale or exchange was to satisfy a pecuniary bequest (that is, a bequest of a sum of An executor of an estate and a ben-Loss from the sale or exchange of a capital asset held for personal use is not deductible. But if you had a loss from the sale or exchange of real estate held

A fiduciary and a fiduciary or beneficiary of another trust created by the

same trust.

same grantor.

• An individual and a tax-exempt organization controlled by the individual or the individual's family.

> for personal use for which you received a Form 1099-S, you must report the transaction on Form 8949 even though you have a loss on the sale of a vacation home that is not your main home and you received a Form 1099-S for the

sales and exchanges between related See Pub. 544 for more details

the loss is not deductible. For example,

for

ou

nondeductible loss as a positive Report a transaction that results in a nondeductible loss in Part I or Part II of Form 8949 (depending on how long you held the property). Unless you received check box C at the top of Part I or box F at the top of Part II of this Form 8949 (depending on how long you owned the property). Complete all columns. Be-cause the loss is not deductible, enter 'L" in column (f). Enter the amount of number in column (g). Complete column a Form 1099-B for the sale or exchange, columns. Be-See the instructions for Form 8949, the <u>E</u>

an investment for 5 years to your Ξ. Example 1. You sold land you held brother for \$10,000. Your basis was 8949, Part II, column (d). Enter \$15,000 deductible, enter "L" in column (f) and \$5,000 (the difference between \$10,000 and \$15,000) in column (g). In column \$5,000). If this is your only transaction on this Form 8949, enter \$10,000 on ¢ 315,000. On Part II of Form 8949, check box F at the top. Enter \$10,000 on Form in column (e). Because the loss is not Schedule D, line 10, column (d). Enter enter -0- (\$10,000 - \$15,000 \$15,000 in column (e) and \$5,000 column (g). In column (h), enter (\$10,000 - \$15,000 + \$5,000)

that exceed this limit in future years. For details, see the instructions for line 21.

and losses even if you cannot use all of

your losses in 2013.

Be sure to report all of your capital gains

amount of your capital gains plus \$3,000 You may be able to use capital losses

You can deduct capital losses up to the (\$1,500 if married filing separately).

on Form 1099-B is checked, indicating ф Form 8949, check box A or box B in Part I or box D or box E in Part II .≘ ¢ of \$1,000 and basis of \$5,000. Box 2b Because the loss is not deductible, enter Example 2. You received a Form 1099-B showing proceeds (sales price) column (d) and \$5,000 in column (e). "L" in column (f) and \$4,000 (the difference between \$1,000 and \$5,000) in colthat your loss of \$4,000 (\$1,000 \$5,000) is not allowed. On the top (whichever applies). Enter \$1,000 (g). In column (h), enter (\$1,000 - \$5,000 + \$4,000)uun

tion's stock (unless the loss is from a

 A corporation and an individual owning more than 50% of the corpora-

Members of a family.

following.

distribution in complete liquidation of a

corporation).

A grantor and a fiduciary of a trust.
 A fiduciary and a beneficiary of the

At-risk rules. If you disposed of (a) an the you have asset used in an activity to which the at-risk rules apply or (b) any part of your amounts in the activity for which you are not at risk, see the Instructions for interest in an activity to which at-risk rules apply, and Form 6198.

Passive activity rules. If the loss is allowable under the at-risk rules, it then may be subject to the passive activity for details on reporting capital gains and rules. See Form 8582 and its instructions losses from a passive activity.

tems for Special Treatment

• Transactions by a securities dealer. See section 475 and Rev. Rul. 97-39, which begins on page 4 of Internal Revenue Bulletin 1997-39 at www.irs.gov

Bonds and other debt instruments. See Pub. 550. Certain real estate subdivided for

sale that may be considered a capital as-

set. See section 1237.

columns (f), (g), and (h).

ter -0- (\$5,000 - \$6,000 + \$1,000) in

enter \$1,000 in column (g). Then en-

column (h). Be sure to check box C at the top of Part I or box F at the top of

property to a more than 50%-owned enity or to a trust of which you are a beneon the sale of depreciable

 Gain on the disposition of stock in an interest charge domestic international sales corporation. See section 995(c).

stock in certain foreign corporations. Transfer of property to a partner-· Gain on the sale or exchange See section 1248.

ing a mutual fund), which may not be taken into account in determining gain

ot

or loss on certain dispositions of

 Load charges to acquire stock in a regulated investment company (includ-

> Sales of stock received under a ship that would be treated as an investment company if it were incorporated qualified public utility dividend rein-See Pub. 541

· Transfer of appreciated property to a political organization. See section 84. vestment plan. See Pub. 550.

 Transfer of property by a U.S. person to a foreign estate or trust. See section 684.

ship, you may be treated as having sold all your property for its fair market value on the day before you gave up your ong-term U.S. residents who cease to be exceptions, and rules for reporting these If you give up your U.S. citizenlawful permanent residents. For details, deemed sales, see Pub. 519 and Form also applies This citizenship.

nized on the transfer of property from an In general, no gain or loss is recogindividual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504. 8854.

as ment of a debt instrument generally are treated as received in exchange for the Any loss on the disposition of conland that is first used for farming after long-term capital loss on Form 8949, but any gain is reported as ordinary income Amounts received on the retireverted wetland or highly erodible crop-March 1, 1986, is reported debt instrument. See Pub. 550.

(5% in the case of preferred stock) of your basis in the stock. If qualified dividends that you reported on Form 1040, line 9b, or Form 1040NR, line 10b, include extraordinary dividends, any loss on the sale or extal loss to the extent of the extraordinary dividends. An extraordinary dividend is a dividend that equals or exceeds 10% change of the stock is a long-term capion Form 4797.

shares of stock as a result of a stock split in corporate liquidations. See Pub. 550. or stock dividend. See Pub. 550.

Cash received in lieu of fractional

tion stock or an interest in a partnership or trust held for more than 1 year, which may result in collectibles gain (28% rate Gain or loss on the disposition of stock if reinvestment rights were exer- The sale or exchange of S corpora-See Pub. gain). See the instructions for line 18. securities futures contracts. cised. See Pub. 550.

certain appreciated financial positions. • Gain on the constructive sale See Pub. 550. 550.

transactions. Gain in excess of the gain you would have recognized if you had held a financial asset directly during the term of a derivative contract must be treated as ordinary income. See section 1260. If any portion of the constructive constructive Certain 2

ownership transaction was open in any

prior year, you may have to pay interest. See section 1260(b) for details, including how to figure the interest. Include the interest as an additional tax on Form 1040, line 60. Check box c and in the space next to that box, enter "Section (260(b) interest" and the amount of the include the interest as an additional tax on line 59. Check box b and, in the space next to that box, enter "Section (260(b) interest" and the amount of the interest. If you are filing Form 1040NR, interest. This interest is not deductible.

 Gain or loss from the disposition of stock or other securities in an investment club. See Pub. 550.

Nash Sales

A wash sale occurs when you sell or otherwise dispose of stock or securities within 30 days before or after the sale or (including a contract or option to acquire or sell stock or securities) at a loss and, disposition, you:

 Buy substantially identical stock or securities,

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stock or securities in a fully taxable Acquire

3. Enter into a contract or option to quire substantially identical stock or acquire substantially securities, or identical stock or securities for your individual retirement arrangement (IRA) or Roth substantially Acquire RA. You cannot deduct losses from wash sales unless the loss was incurred in the ordinary course of your business as a dealer in stock or securities. The basis of the substantially identical property (or lowed loss (except in the case of (4) contract or option to acquire such property) is its cost increased by the disalabove).

show any nondeductible wash sale If you received a Form 1099-B (or substitute statement), box 5 of that form loss if: Will

were covered securities (defined in the in-The substantially identical stock or structions for Form 8949, column (e)), The stock or securities sold and

SIP number as the stock or securities you sold and were bought in the same securities you bought had the same CUaccount as the stock or securities you However, you cannot deduct a loss from a wash sale even if it is not reported on Form 1099-B (or substitute statement) sold.

umn (f). Enter as a positive number in I or Part II (depending on how long you owned the stock or securities) of Form column (g) the amount of the loss not al-See the instructions for Form Report a wash sale transaction in Part 8949 with the appropriate box checked. Complete all columns. Enter "W" in col-For more details on wash sales, see Pub. 550. 8949, columns (f), (g), and (h). lowed.

Traders in Securities

To be engaged in business as a trader in state-You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. all of the following ments must be true. securities,

 You must seek to profit from daily market movements in the prices of se-

curities and not from dividends, interest, or capital appreciation.

 You must carry on the activity with Your activity must be substantial. continuity and regularity

ces should be considered in determining The following facts and circumstanif your activity is a business.

 Typical holding periods for securi- The frequency and dollar amount ties bought and sold.

'marked-to-market" by treating them as fair market value on the last business

curities held at the end of the year. Securities held at the end of the year are if they were sold (and reacquired) for day of the year. Generally, the election must be made by the due date (not inthe year prior to the year for which the tive for 2013, the election must have

from securities held in connection with a trading business as ordinary income (or loss), including those from se-

A trader may make an election under section 475(f) to report all gains and los-

Mark-To-Market Election for

of your trades during the year.

 The extent to which you pursue the activity to produce income for a liveliood.

cluding extensions) of the tax return for election becomes effective. To be effec-

> • The amount of time you devote to the activity.

You are considered an investor, and not a trader, if your activity does not meet the above definition of a business.

gains and losses from securities held in connection with the trading business, in-cluding securities held at the end of the

comes effective, a trader reports all

Starting with the year the election be-

been made by April 15, 2013.

year, in Part II of Form 4797. If you previously made the election, see the In-

structions for Form 4797. For details on making the mark-to-market election for 2014, see Pub. 550 or Rev. Proc. 99-17,

Proc. 99-17 starting on the bottom of

999-7 at www.irs.gov/pub/irs-irbs/ If you hold securities for investment you must identify them as such in your records on the day you acquired them (for example, by holding the securities in a separate brokerage account). Securi-

irb99-07.pdf.

1999-1 C.B. 503. You can find Rev. page 52 of Internal Revenue Bulletin

next), each transaction is reported in o It does not matter whether you call youring into account commissions and any other costs of acquiring or disposing of the securities) on Form 8949 unless one of the three exceptions described in the instructions to Form 8949 applies. Howif a trader previously made the election (explained Part II of Form 4797 instead of on Form 8949. Regardless of whether a trader reports his or her gains and losses on Form 8949 or Form 4797, the gain or loss from the disposition of securities is not taken into account when figuring net ģ abmust report each sale of securities (tak-SE. See the Instructions Schedule SE for an exception that self-employment Like an investor, a trader plies to section 1256 contracts. self a trader or a "day trader." from mark-to-market Schedule earnings ever,

expense that applies to investors does not apply to interest paid or incurred in a ng commissions and other costs of acquiring or disposing of securities) from a trading business on Schedule C (instead The limitation on investment interest trading business. A trader reports interest expense and other expenses (excludof Schedule A).

lender or deliver property that you held but did not want to transfer at the time

of the sale.

you borrowed for delivery to a buyer. At a later date, you either buy substantially identical property and deliver it to the

A short sale is a contract to sell property

Example. You think the value of XYZ stock will drop. You borrow 10

shares from your broker and sell them

for \$100. This is a short sale. You later buy 10 shares for \$80 and deliver them

to your broker to close the short sale.

Your gain is \$20 (\$100 - \$80).

A trader also may hold securities for investment. The rules for investors generally will apply to those securities. Alocate interest and other expenses between your trading business and your inestment securities.

52

stantially identical property for more any loss realized on the short sale is a sale. However, your gain when closing a the short sale but on or before the date erty used to close the short sale was held held the property eventually delivered to the broker or lender to close the short short sale is short term if you (a) held identical to the property sold short after you close the short sale. If you held subthan 1 year on the date of a short sale, long-term capital loss, even if the prop-Holding period. Usually, your holding period is the amount of time you actualyear or less on the date of the short sale, (b) acquired property substantially substantially identical property for

short sale on Form 8949 in the year it Reporting a short sale. Report any year or less. closes.

into it before 2011, report it on Form 8949 in Part I with box C checked If a short sale closed in 2013 but you sale closed." Fill in the other columns stitute statement) for it because you enor Part II with box F checked (whichever applies). In column (a), enter (for example) "100 sh. XYZ Co.-2010 short according to their instructions. Report the short sale the same way if you received a 2013 Form 1099-B (or substidid not get a 2013 Form 1099-B (or subtute statement) that does not show proceeds (sales price). tered

Gain or Loss From Options

that is not a section 1256 contract but is ter "EXPIRED" in column (e). Fill in the closing or expiration of an option "EXPIRED" in column (d). If an option a capital asset in your hands. If an option you purchased expired, enter the expiration date in column (c) and enter that was granted (written) expired, enter the expiration date in column (b) and enthe other columns according to their in-Report on Form 8949 gain or loss from 550 for details. structions. See Pub.

If a call option you sold was exer-(sales price) shown on the Form 1099-B enter the premium as a positive number cised and the option premium you received was not reflected in the proceeds (or substitute statement) you received, in column (g) of Form 8949. Enter "E"

Undistributed Capital Gains

Include on Schedule D, line 11, the amount from box 1a of Form 2439. This epresents your share of the undistribated investment company (including a ated long-term capital gains of the regumutual fund) or real estate investment If there is an amount in box 1b, include that amount on line 11 of the \overline{Un} recaptured Section 1250 Gain Worksheet if you complete line 19 of Schedule D. If there is an amount in box 1c, see If there is an amount in box 1d, in-Exclusion of Gain on Qualified Small Business (OSB) Stock, later.

clude that amount on line 4 of the 28% Rate Gain Worksheet if you complete Include on Form 1040, line 71, line 18 of Schedule D.

basis of your stock the excess of the amount included in income over the amount of the credit for the tax paid. See 0I Form 1040NR, line 67, the tax paid as shown in box 2 of Form 2439. Also check the box for Form 2439. Add to the Pub. 550 for details.

Installment Sales

not

ties held for investment are

marked-to-market. Short Sales

any payment received in 2013 from a sale made in an earlier year that you retraded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you generally must unless you elect not to. Use Form 6252 method. Also use Form 6252 to report If you sold property (other than publicly report the sale on the installment method to report the sale on the installment ported on the installment method.

9 ime, you can make the election on an od, report the full amount of the gain on Form 8949 on a timely filed return (including extensions) for the year of the sale. If your original return was filed on To elect out of the installment methunended return filed no later than

Example. For \$10, you sold Joe an option to buy one share of XYZ stock for \$80. Joe later exercised the option. The Form 1099-B you get shows the proceeds to be \$80. Enter \$80 in column (d) of Form 8949. Enter "E" in column (f) and \$10 in column (g). Complete the other columns according to the instruc-

pursuant to section 301.9100-2" at the

top of the amended return.

Demutualization of Life

Insurance Companies Demutualization of a life

months after the due date of your return

(excluding extensions). Write

annuitant of the mutual company, you may have received either stock in the company occurs when a mutual life insurance company changes to a stock company. If you were a policyholder or stock company or cash in exchange for your equity interest in the mutual company.

If the demutualization transaction

qualifies as a tax-free reorganization, no gain or loss is recognized on the exchange of your equity interest in the muriod you held an equity interest in the mutual company. If you received cash in exchange for your equity interest, you you held the equity interest for more long-term capital gain in Part II of Form 8949. If you held the equity interest for short-term capital gain in Part I of Form 8949. Be sure the appropriate box is tual company for stock. The company can advise you if the transaction is a reorganization. Your holding period for the new stock includes the pemay have to recognize a capital gain. report the gain checked at the top of Form 8949. 1 year or less, report the than 1 year, tax-free

interest for 1 year or less, report the gain If the demutualization transaction tion, you must recognize a capital gain or loss. If you held the equity interest for more than 1 year, report the gain or loss as a long-term capital gain or loss in Part II of Form 8949. If you held the equity or loss as a short-term capital gain or loss in Part I of Form 8949. Be sure the appropriate box is checked at the top of Form 8949. Your holding period for the new stock begins on the day after you does not qualify as a tax-free reorganizareceived the stock.

Small Business (Section 1244) Stock

business (section 1244) stock on Form ě exchange, or worthlessness of small 4797. However, if the total loss is more Report an ordinary loss from the sale, than the maximum amount that can

ing the election. Then enter "R" in column (f). Enter the amount of the postponed gain as a negative number in col-

treated as an ordinary loss, also report the transaction on Form 8949 as follows. In column (a), enter "Capital por-

- 2. Complete columns (b) and (c) as tion of section 1244 stock loss." you normally would.
 - the entire enter 3. In column (d),
- 4. In column (e), enter the entire basales price of the stock sold.
- the instructions for Form 8949, columns (f), 5. Enter "S" in column (f). See sis of the stock sold. (g), and (h).
- 6. In column (g), enter the loss you claimed on Form 4797 for this transaction. Enter it as a positive number.
- Complete column (h) according to its instructions.

Report the transaction in Part I or Part II of Form 8949 (depending on how long you held the stock) with the appropriate box checked.

\$50,000). Put it in parentheses to show it 1244 was years. You can claim \$50,000 of your To claim the rest of the loss on Form 8949, check the appropriate box at the top. Enter \$1,000 on Form 8949, Part II, column (d). Enter \$60,000 in column (e). Enter "S" in column (f) and \$50,000 (the ordinary loss claimed on Form 4797) in column (g). In column (h), en-+ 000'09\$ -\$60,000. You had held the stock for 3 loss as an ordinary loss on Form 4797 Your basis Example. You sold section ter (\$9,000) (\$1,000 is a negative amount. for \$1,000. stock

Qualified Small Business Exclusion of Gain on (QSB) Stock

Section 1202 allows for an exclusion of up to 50% of the eligible gain on the sale or exchange of QSB stock. The section 1202 exclusion applies only to QSB stock held for more than 5 years. The exclusion can be up to 60% for certain empowerment zone business stock. See Empowerment Zone Business Stock, lat-

To be QSB stock, the stock must meet all of the following tests.

- 1. It must be stock in a C corporation (that is, not S corporation stock).
- 2. It must have been originally issued after August 10, 1993.

leasing, investing, or similar business.

corporation. All corporations that are As of the date the stock was issued, the corporation was a domestic C corporation with total gross assets of the stock was issued. Gross assets include those of any predecessor of the members of the same parent-subsidiary \$50 million or less (a) at all times after August 9, 1993, and before the stock was issued, and (b) immediately after controlled group are treated as one corporation.

derwriter) to the corporation. In certain cases, you may meet this test if you acquired the stock from another person 4. You must have acquired the stock at its original issue (either directly or through an underwriter), either in exchange for money or other property or as pay for services (other than as an unwho met the test (such as by gift or inheritance) or through a conversion or exchange of QSB stock you held.

as an empowerment zone business during substantially all of the time you held

2. You acquired the stock after De-

the stock.

cember 21, 2000.

was stock in a corporation that qualified

The stock you sold or exchanged

5. During substantially all the time you held the stock:

a. The corporation was a C corpora-

Requirement 1 will still be met if the corporation ceased to qualify after the

5-year period that began on the date you acquired the stock. However, the gain

that qualifies for the 60% exclusion cannot be more than the gain you would date the corporation ceased to qualify.

b. At least 80% of the value of the corporation's assets were used in the active conduct of one or more qualified businesses (defined next), and tion,

that has a subsidiary that has made) a lated investment company, real estate inative, or a corporation that has made (or c. The corporation was not a foreign corporation, DISC, former DISC, reguvestment trust, REMIC, FASIT, coopersection 936 election.

1397C.

dE

entity (a partnership, S corporation, or mutual fund or other regulated investment company) that sold QSB stock, to qualify for the exclusion you must have held the interest on the date the pass-through entity acquired the QSB stock and at all times thereafter until the

If you held an interest in a pass-through

Pass-Through Entities

SSBIC. A specialized small business investment company (SSBIC) is treated as having net test 5b. Definition of qualified business. A qualified business is any business that is A business involving services performed in the fields of health, law, enginot one of the following.

 A business whose principal asset is rial science, performing arts, consulting, athletics, financial services, or brokerage

the reputation or skill of one or more A banking, insurance,

amount of the excluded gain as a nega-tive number in column (g). Put it in pa-rentheses to show it is negative. See the

instructions for Form 8949, columns (f), (g), and (h). Complete all remaining col-

enter "Q" in column (f) and enter the

umns. If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion sheet; if you excluded 60% of the gain,

A farming business (including the

 A business involving the production of products for which percentage A business of operating a hotel,

raising or harvesting of trees).

Gain from Form 1099-DIV. If you reenter b of the exclusion.

For more details about limits and ad-

motel, restaurant, or similar business.

depletion can be claimed.

ditional requirements that may apply,

see Pub. 550 or section 1202.

ceived a Form 1099-DIV with a gain in box 2c, part or all of that gain (which is also included in box 2a) may be eligible umn (a) of Form 8949, Part II, enter the was sold. In column (f), enter "Q" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate for the section 1202 exclusion. In colname of the corporation whose stock Gain Worksheet; if you excluded 60% of the gain, enter 4 of the exclusion.

You generally can exclude up to 60% of

Empowerment Zone Business

Stock

your gain if you meet the following ad-

ditional requirements.

to an interest in, or property of, certain

sent to you by the partnership and Regulations section 1.1045-1. Gain from Form 2439. If you received or all of that gain (which is also included in box 1a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, Part II, enter the name of the 밆 column (f), enter "Q" and in column (g) enter the amount of the excluded gain as ule D, enter as a positive number the amount of your allowable exclusion on a Form 2439 with a gain in box 1c, part a negative number. See the instructions If you are completing line 18 of Schedline 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter 🎙 for Form 8949, columns (f), (g), and (h). corporation whose stock was sold. of the exclusion.

For more information about empow-

erment zone businesses, see section

have had if you had sold the stock on the

Gain from an installment sale of QSB stock. If all payments are not received in the year of sale, a sale of QSB stock

that is not traded on an established securities market generally is treated as an installment sale and is reported on Form exclusion for the year by multiplying the total amount of the exclusion by a fracthe numerator of which is the amount of eligible gain to be recognized for the tax year and the denominator of which is the total amount of eligible gain. In column (a) of Form 8949, Part enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the for the year as a negative number. See the 6252. Figure the allowable section 1202 amount of the allowable exclusion ion,

> stock on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then

Report the sale or exchange of the QSB

How To Report

neering, architecture, accounting, actua-

stock was sold.

ble exclusion for the year on line 2 of the 28% Rate Gain Worksheet; if you (g), and (h). If you are completing line 18 of Schedule D, enter as a posiexcluded 60% of the gain, enter 4 of the ive number the amount of your allowaallowable exclusion for the year.

Alternative minimum tax. You must enter 7% of your allowable exclusion for

Rollover of Gain From QSB the year on line 13 of Form 6251.

asset that you acquired after 1997 and held for more than 5 years, you may be able to exclude the amount of qualified capital gain that you would otherwise include in income. The exclusion applies businesses operating in the District of DC Zone asset. A DC Zone asset is any

for filing your tax return for the tax year in which the QSB stock was sold. If ing extensions). Write "Filed pursuant to than the due date (including extensions) your original return was filed on time, you can make the election on an amended return filed no later than 6 months after the due date of your return (excludsection 301.9100-2" at the top of the

long you, or the pass-through entity, if in Part I or Part II (depending on how applicable, owned the stock) of Form 8949 as you would if you were not mak-

is negative. See the instructions for instructions for Form 8949, columns (f),

umn (g). Put it in parentheses to show it

Form 8949, columns (f), (g), and (h)

Complete all remaining columns.

If you sold or exchanged a District of Columbia Enterprise Zone (DC Zone) Exclusion of Gain From DC Zone Assets

election to postpone gain. The benefit of If a pass-through entity sold QSB stock held for more than 6 months and you held an the entity held the stock, you also can elect to postpone gain if you, rather than you can elect to postpone gain if you buy other QSB stock during the 60-day period that began on the date of the sale. A pass-through entity also can make the the postponed gain applies to your share of the entity's postponed gain if you held an interest in the entity for the entire peinterest in the entity for the entire period the pass-through entity, buy the replacement QSB stock within the 60-day period. If you were a partner in a partnership that sold or bought QSB stock, see box 11 of the Schedule K-1 (Form 1065) If you sold QSB stock (defined earlier) that you held for more than 6 months, riod the entity held the QSB stock.

is a capital asset or property used in a

of the following gains. under section 1245 tion 1250 applied to all depreciation

rather than the additional depreciation.

 Gain attributable to real property. or an intangible asset, that is not an inte-

Section 1250 gain figured as if sec-

tal gain is any gain recognized on the sale or exchange of a DC Zone asset that trade or business. It does not include any Gain treated as ordinary income

Qualified capital gain. Qualified capi-

DC Zone partnership interest.

DC Zone business stock.

of the following.

Columbia.

DC Zone business property.

You must recognize gain to the extent the sale proceeds are more than the cost of the replacement stock. Reduce the basis of the replacement stock by any postponed gain.

 Gain from a related-party transaction. See Sales and Exchanges Between

gral part of a DC Zone business.

Related Persons in chapter 2 of Pub.

You must make the election no later

change on Form 8949, Part II, as you

How to report. Report the sale or exwould if you were not taking the exclusion. Then enter "X" in column (f). Enter the amount of the exclusion as a neg-

See section 1400B for more details.

ative number in column (g). Put it in parentheses to show it is negative. See

the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining

To make the election, report the sale

ద

the statement required under Regula-

8949 a section 1202 exclusion from the eligible gain on qualified small business fied Small Business (OSB) Stock, earli-

stock (see Exclusion of Gain on Quali-

tions section 1.1(h)-1(e).

Line 19

Qualified Community Assets Exclusion of Gain From

If you sold or exchanged a qualified community asset that you acquired after 2001 and before 2010 and held for more than 5 years, you may be able to exclude the qualified capital gain that you would sion applies to an interest in, or property of, certain renewal community businessotherwise include in income. The exclues.

fied community asset is any of the fol-Qualified community asset. A

- Qualified community stock.
- Qualified community partnership nterest.
- business community Qualified property.

gain is any gain recognized on the sale or exchange of a qualified community asset but does not include any of the Qualified capital gain. Qualified capital

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
 - Gain attributable to real property, or an intangible asset, that is not an integral part of a qualified community business.

· Gain from a related-party transaction. See Sales and Exchanges Between Related Persons in chapter 2 of Pub.

See section 1400F for more details and special rules.

change on Form 8949, Part II, with the appropriate box checked, as you would Then enter "X" in column (f) and enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the How to report. Report the sale or exif you were not taking the exclusion. instructions for Form 8949, columns (f), (g), and (h). Complete all remaining col-

Publicly Traded Securities Rollover of Gain From

You can postpone all or part of any gain from the sale of publicly traded securinership interest in a specialized small business investment company during the ties by buying common stock or a part-

60-day period that began on the date of the sale. See Pub. 550. Also see the in-structions for Form 8949, columns (f), (g), and (h).

Rollover of Gain From Stock Sold to ESOPs or Certain Cooperatives

qualified replacement property. See Pub. 550. Also see the instructions for Form You can postpone all or part of any gain from the sale of qualified securities, held for at least 3 years, to an employee stock ownership plan (ESOP) or eligible worker-owned cooperative, if you buy 8949, columns (f), (g), and (h).

rentheses.

tract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Enter the gain or loss in column (h). Enter negative amounts in pa-

Figure gain or loss on each line. Sub-

Specific Instructions Rounding Off to Whole Dollars

on your Schedule D. If you do round to whole dollars, you must round all 50 cents and increase amounts from 50 è You can round off cents to whole dollars amounts. To round, drop amounts under to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 comes \$3.

this transaction on Form 8949, you can enter \$6,000 on Schedule D, line 8a, column (d), \$2,000 in column (e), and

\$4,000 (\$6,000 - \$2,000) in column (h).

Example 2 - basis not reported to the IRS. You received a Form 1099-B

and cost or other basis (in box 3) of \$2,000. Box 6b is not checked, meaning

showing proceeds (in box 2a) of \$6,000

Do not report this transaction on line 1a

that basis was not reported to the IRS.

or line 8a. Instead, report the transaction pages of Form 8949 before completing

on Form 8949. Complete all necessary line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

the amounts to figure the amount to enter on If you have to add two or more a line, include cents when adding amounts and round off only the total.

ransactions Not Reported Lines 1a and 8aon Form 8949

transactions) or line 8a (for long-term transactions) the aggregate totals from You can report on line 1a (for short-term any transactions (except sales of collectibles) for which:

substitute statement) that shows basis show a nondeductible wash sale loss in You received a Form 1099-B (or was reported to the IRS and does not You do not need to make any adbox 5, and

loss (short term or long term) reported on Form 1099-B (or substitute state-See How To Complete Form 8949, Colunns (f) and (g), in the Form 8949 instructions for details about possible adment), or to your gain or loss. justments to your gain or loss.

Lines 1b, 2, 3, 8b, 9, and 10, Column (h)—Transactions Reported on Form 8949

> them on Form 8949. You do not need to attach a statement to explain the entries return, you do not need to file Form

on lines 1a and 8a and, if you e-file your

If you choose to report these transactions on lines 1a and 8a, do not report

tamps, coins, alcoholic beverages, and

certain other tangible property.

See Capital Gain Distributions, earlier

Line 13

Include on the worksheet any gain

(but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year and attributable to unrealized appreciation of collectibles. For details, see Regulations section 1.1(h)-1. Also, attach

> If you checked "Yes" on line 17, comthese instructions if either of the follow-You reported in Part II of Form

Line 18

plete the 28% Rate

ing apply for 2013.

Enter in column (d). Then combine the result First, subtract the cost or other basis in column (e) from the proceeds (sales price) with any adjustments in column (g). En-Figure gain or loss on each line. ter the gain or loss in column (h). negative amounts in parentheses.

(d) is Enter \$6,000 and column (e) is \$2,000. Example 1 - gain. Column \$4,000 in column (h).

If you checked "Yes" on line 17, complete the Unrecaptured Section 1250 Gain Worksheet in these instructions if You sold or otherwise disposed of section 1250 property (generally, real property that you depreciated) held more You received installment payments

er).

• You reported in Part II of Form

8949 a collectibles gain or (loss). A collectibles gain or (loss) is any long-term the sale or exchange of a collectible that

any of the following apply for 2013.

from

gain or deductible long-term loss

(d) is Enter Column \$6,000 and column (e) is \$8,000. Example 2 - loss. (\$2,000) in column (h).

Example 1 – basis reported to the IRS. You received a Form 1099-B reporting the sale of stock you held for 3 years. It shows proceeds (in box 2a) of \$6,000 and cost or other basis (in box 3)

(d) is \$6,000, column (e) is \$2,000, and column (g) is (\$1,000). Enter \$3,000 Example 3 - adjustment. Column (\$6,000 - \$2,000 - \$1,000) in column

> of \$2,000. Box 6b is checked, meaning that basis was reported to the IRS. You do not need to make any adjustments to the amounts reported on Form 1099-B or enter any codes. This was your only 2013 transaction. Instead of reporting

is a capital asset.

for section 1250 property held more than

rugs, antiques, metals (such as gold, silver, and platinum bullion).

than 1 year.

art,

Collectibles include works of

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smaller loss than the loss on your 2012 Schedule D, line 16, or (b) the amount on your 2012 Form 1040, line 41 (or your 2012 Form 1040) R, Use this worksheet to figure your capital loss carryovers from 2012 to 2013 if your 2012 Schedule D, line 21, is a loss and (a) that loss is a line 39, if applicable) is less than zero. Otherwise, you do not have any carryovers.

Capital Loss Carryover Worksheet—Lines 6 and 14

If you and your spouse once filed a joint return and are filing separate returns for 2013, any capital loss carryover from the joint return can be deducted only on the return of the spouse who actually had the loss.

If you excluded canceled debt from income in 2013, see Pub. 4681.

vi 2. Enter the loss from your 2012 Schedule D, line 21, as a positive amount 1. Enter the amount from your 2012 Form 1040, line 41, or your 2012 Form 1040NR, line 39. If a loss, If line 7 of your 2012 Schedule D is a loss, go to line 5; otherwise, enter-0- on line 5 and go to 5. Enter the loss from your 2012 Schedule D, line 7, as a positive amount 3. Combine lines 1 and 2. If zero or less, enter-0enclose the amount in parentheses 4. Enter the smaller of line 2 or line 3

7. Add lines 4 and 6 enter -0-

6. Enter any gain from your 2012 Schedule D, line 15. If a loss,

other basis (in box 3) of \$2,000. Box 6b ported to the IRS. However, the basis

Example 3 - adjustment. You received a Form 1099-B showing proceeds (in box 2a) of \$6,000 and cost or is checked, meaning that basis was reshown in box 3 is incorrect. Do not reline 8a. Instead, report the transaction on Form 8949. See the instructions for

8. Short-term capital loss carryover for 2013. Subtract line 7 from line 5. If zero or less, enter-0-. If If line 15 of your 2012 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13. more than zero, also enter this amount on Schedule D, line 6

or

port this transaction on line 1a

Subtract line 5 from line 4. If zero or less, enter -0- 10. Enter any gain from your 2012 Schedule D, line 7. If a loss,

Enter the loss from your 2012 Schedule D, line 15, as a positive amount

Complete all necessary pages of Form 8949 before completing line 1b, 2, 3, 8b,

9, or 10 of Schedule D.

columns (f), (g), and (h).

Form 8949,

justments to the basis or type of gain or

10.

12. Add lines 10 and 11

15. 13.

> more than zero, also enter this amount on Schedule D, line 14 Long-term capital loss carryover for 2013. Subtract line 12 from line 9. If zero or less, enter -0-. If

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step I by any section 1250 ordinary income recapture for the sale. This is the 1 year for which you are reporting gain the installment method

Step 2. Reduce the amount figured in

line 26g of your 2013

property. The result is your total unrecaptured section 1250 gain that must be

allocated to the installment payments re-

ceived from the sale.

 You received a Schedule K-1 from You received a Form 1099-DIV or an estate or trust, partnership, or S corporation that shows "unrecaptured section 1250 gain."

Form 2439 from a real estate investment (including a mutual fund) that reports trust or regulated investment company "unrecaptured section 1250 gain."

You reported a long-term capital terest in a partnership that owned section gain from the sale or exchange of an in-1250 property.

of gain from the sale of trade or business

tured section 1250 gain figured in step 2

Step 3. Generally, the entire amount property included in each installment payment is treated as unrecaptured section 1250 gain until the total unrecap-

Instructions for the Unrecaptured Section 1250 Gain Worksheet

Lines 1 through 3. If you had more than one property described on line 1, complete lines 1 through 3 for each the total of the line 3 amounts for all property on a separate worksheet. Enter properties on line 3 and go to line 4.

Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of trade or business property held more than 1 year.

Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2013 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.

received after May 6, 1997, and before tion 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain

remaining to be reported for the sale. In-

clude this amount on line 4.

nership had transferred all of its section 1250 property in a fully taxable transac-Line 10. Include on line 10 your share 1250 gain that would result if the parttion immediately before you sold or exchanged your interest in that partnership. If you recognized less than all of the realized gain, the partnership will be treated as having transferred only a proportionate amount of each section 1250 property. For details, see Regulations section 1.1(h)-1. Also attach the statement required under Regulations section 1.1(h)-1(e). Form 4797 (or the comparable line of Form 4797 for the year of sale) for the

Line 12. An example of an amount to al property but converted to personal use prior to the sale. To figure the amount to include on line 12 is unrecaptured section 1250 gain from the sale of a vacation home you previously used as a rententer on line 12, follow the applicable instructions below. of gain treated as unrecaptured section ceived in 2013 as the smaller of (a) the (b) the amount of unrecaptured section has been used in full. Figure the amount amount from line 26 or line 37 of your 2013 Form 6252, whichever applies, or 1250 gain remaining to be reported. This 1250 gain for installment payments re-

Installment sales. To figure the amount to include on line 12, follow the property held more than 1 year for which you did not make an entry in Part steps below for each installment sale of of your Form 4797 for the year of sale.

> duced by all gain reported in prior years come recapture). However, if you chose not to treat all of the gain from payments August 24, 1999, as unrecaptured sec-

amount is generally the total unrecaptured section 1250 gain for the sale re-(excluding section 1250 ordinary in-

depreciation allowed or allowable, or (b) the total gain for the sale. This is the 2013 Form 4797 (or the comparable lines of Form 4797 for the year of sale) Step 1. Figure the smaller of (a) the smaller of line 22 or line 24 of your 2013 Form 4797 (or the comparable for the property.

*If you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Form 1040 instructions before completing this line.

clude this amount on line 12.

tured section 1250 gain for the sale retion 1250 gain, use only the amount you chose to treat as unrecaptured section duced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured sec-1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. In-

ty held more than 1 year (for which you amount by any section 1250 ordinary income recapture for the sale. This is the did not make an entry in Part I of Form preciation allowed or allowable, or (b) the total gain for the sale. This is the Other sales or dispositions of section 1250 property. For each sale of proper-4797), figure the smaller of (a) the desmaller of line 22 or line 24 of Form 4797 for the property. Next, reduce that

amount from line 26g of Form 4797 the property. The result is the total sale. Include this amount on line 12. recaptured section 1250 gain

the

for

Line 21

2013 to 2014 if you have a loss on You have a capital loss carryover from line 16 and either:

· That loss is more than the loss on line 21, or

structions for Schedule D. If you want to • The amount on Form 1040, line 41 To figure any capital loss carryover to 2014, you will use the Capital Loss Carryover Worksheet in the 2014 Infigure your carryover to 2014 now, see (or Form 1040NR, line 39, if applicable), is less than zero.

7

Jurecaptured Section 1250 Gain Worksheet—Line 19

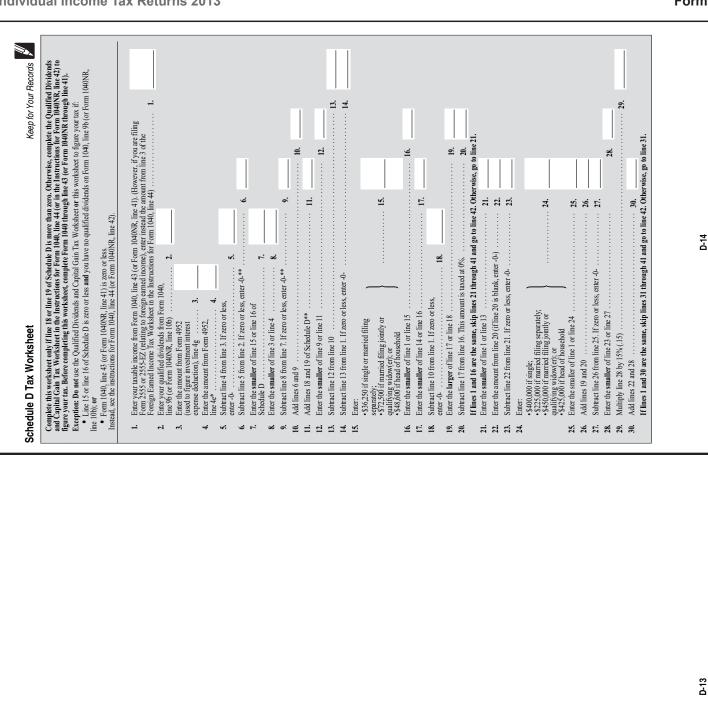
6 17. ≘ <u>8</u> Ξ 15. 13. 4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Fornics) 6252 from installment sales of the tast or business property held more than 1 year (see instructions).

5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1259 gain". 1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the smaller of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions 17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1 Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 109-910, or Form 2459 from an estate, unst, real estate investment trust, or mutual flund for other regulated investment company of in connection with a Form 1099-R. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held nor han 1 year for which you did not make an entry in Part I of form 4797 for the year of sale (see anstructions) 18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter-6. If more than zero, enter the result here and on Schedule D, line 19 10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions) If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10. 12 4. 7. Enter the smaller of line 6 or the gain from Form 4797, line 7 8. Enter the amount, if any, from Form 4797, line 8 14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the 28% Rate Gain Works heet. Otherwise, enter -0. 9. Subtract line 8 from line 7. If zero or less, enter -0-15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0- Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C* Subtract line 2 from line 1 Add lines 9 through 12 6. Add lines 3 through 5 enter -0-

• Step 2. Reduce the amount figured amount from line 26g of your 2013 Form 4797 (or the comparable line of aptured section 1250 gain that must be Step 3. Generally, the amount of in step 1 by any section 1250 ordinary income recapture for the sale. This is the Form 4797 for the year of sale) for the allocated to the installment payments reproperty. The result is your total unrecceived from the sale.

1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 is treated as unrecaptured section 1250 gain for installment payments received from line 26 or line 37 of your 2013 capital gain on each installment payment gain until the total unrecaptured section in 2013 as the smaller of (a) the amount amount is generally the total unrecapbe reported. remaining to

Keep for Your Records exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded Enter as a positive number the amount of any section 1202 exclusion you reported in column (g) of Form 8949, Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more Part II, with code "Q" in column (f), for which you excluded 50% of the gain, plus 3 of any section 1202 Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on 1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II than zero); Form 625; Form 6781, Part II; and Form 8824 If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter-0- Schedule K-1 from a partnership, S corporation, estate, or trust. Enter the total of any collectibles gain reported to you on: 28% Rate Gain Worksheet—Line 18 Schedule D, line 18 Form 1099-DIV, box 2d; Form 2439, box 1d; and 60% of the gain box 11, code C



YIP You will need a copy of your 2013 Form 1040 and Schedule D to figure your capital loss carryover to 2014.

Schedule D Tax Worksheet—Continued

31.	Subtract line 30 from line 21	
32.	Multiply line 31 by 20% (20)	_
	If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.	_
33.	Enter the smaller of line 9 above or Schedule D, line 19 33.	
34.	Add lines 10 and 19 34.	
35.	Enter the amount from line 1 above 35.	
36.	Subtract line 35 from line 34. If zero or less, enter -0 36.	
37.	Subtract line 36 from line 33. If zero or less, enter -0-	
38.	Multiply line 37 by 25% (25) 38.	
	If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.	
39.	Add lines 19, 20, 28, 31, and 37	
40	Subtract line 39 from line 1 40.	
41.	Multiply line 40 by 28% (28)	
42.	Figure the tax on the amount on line 19.1f the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet 42.	
43.	Add lines 29, 32, 38, 41, and 42	
4.	Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	
45.	Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 43 or line 44. Also include this amount on Form 1040, line 44 (or Form 1040/IR, line 42), (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the	
	Foreign Earned Income Tax Worksheet in the Form 1040 instructions)	
	*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.	
	**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040 line 44. before completing this line	

Department of the Treasury Internal Revenue Service

2013 Instructions for Schedule E (Form 1040)

ncome and Loss Supplemental

Use Schedule E (Form 1040) to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in REMICs.

You can attach your own schedule(s) to report income or loss from any of these sources. Use the same format as on Schedule E.

Enter separately on Schedule E the total income and the total loss for each part. Enlose loss figures in (parentheses).

tic LLC as a corporation. See Form 8832 for details on the election and the tax

treatment of a foreign LLC.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees actions, annuities, and pensions. You ments of fees and other nonemployee and other nonemployee compensation, interest, rents, royalties, real estate transgenerally use Form 1099-MISC, Miscellaneous Income, to report rents and paylater, and the 2013 General Instructions compensation. For details, see Line A for Certain Information Returns.

If you received cash of more than \$10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Qualified Joint Venture

tions directly on your joint return. If you If you and your spouse each materially participate (see Material participation in the Instructions for Schedule C) as the only members of a jointly owned and operated rental real estate business and you can elect to be treated as a qualified joint venture instead of a partnership. This election, in most cases, will not increase the total tax owed on the joint return. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deducand your spouse filed Form 1065 for the year prior to the election, the partnership you file a joint return for the tax year, terminates at the end of the tax year immediately preceding the year the elec-

that is not a trade or business does not qualify for the election. Note. Mere joint ownership of property

tion takes effect.

placing a new alternative motor vehicle information on listed property. your return exchanges. Standard mileage rate. The standard ment Income Tax (NIIT). NIIT is a the porations and trusts, and income from other passive activities reported on your ment Income Tax, to figure this tax. For more information on NIIT, go to IRS.gov and enter "Net Investment Inopments related to Schedule E (Form tion with your rental activities is 56.5 ning in 2013, individuals, estates, and trusts may be subject to the Net Invest-3.8% tax on the lesser of net investment threshold amount. Net investment income may include rental and royalty income, income from partnerships, S cor-Schedule E. Use Form 8960, Net Invest-For the latest information about devel-1040) and its instructions, such as legis-lation enacted after they were published, Net Investment Income Tax. Beginincome or the excess of modified adjusmileage rate for miles driven in connecmore information on NIIT, go gross income (MAGI) over go to www.irs.gov/schedulee. come Tax" in the search box. What's New cents per mile

ted

Other Schedules and Forms **General Instructions**

transactions with foreign trusts and

Dec 04, 2013

 Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not Form 3520 to report certain You May Have To File related to your business.

receipt of certain large gifts or bequests from certain foreign persons.

> Section references are to the Internal Revenue Code unless otherwise noted. **Future Developments**

assets placed in service in 2013, to claim Form 4562 to claim depreciation make an election under section 179 to expense certain property, or to report (including the special allowance) on amortization that began in 2013, to

 Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.

exchanges, and involuntary conversions (not from a casualty or theft) of trade or Form 4797 to report sales, business property.

allowable loss from an at-risk activity Form 6198 to figure your

 Form 8082 to notify the IRS of any inconsistent tax treatment for an item on

allowable loss from passive activities. Form 8824 to report like-kind Form 8582 to figure your

business for individuals with disabilities expenditures to improve access to your Form 8826 to claim a credit for

 Form 8910 to claim a credit for extraterritorial income exclusion. Form 8873 to figure your

 Form 8960 to pay Net Investment in service for business use.

pany (LLC). In most cases, a single-member domestic LLC is not treated as a separate entity for federal income Single-member limited liability comtax purposes. If you are the sole member of a domestic LLC, file Schedule E (or Schedule C, C-EZ, or F, if applicable) However, you can elect to treat a domesyour rental and other passive activities. Income Tax on certain income from

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Cat. No. 24332T

ness, check the "QJV" box on line 2 for each property that is part of the qualified .<u>±</u> this election for your rental real estate busijoint venture. You must divide all items income, gain, loss, deduction, and credit attributable to the rental real estate business between you and your spouse in accordance with your respective interests in the venture. Although you and your spouse will not each file your own Schedule E as part of the qualified joint venture, each of you must report your interest as separate properties on line 1 of Schedule E. On lines 3 through 22 for each separate property interest, you must enter your share of the applicable To come, deduction, or loss. the election.

al estate or royalty properties, complete and attach as many Schedules E as you need to list them. But fill in lines 23a through 26 on only one Schedule E. The Schedule E should be the combined to-tals for all properties reported on your If you have more than three rental refigures on lines 23a through 26 on that Schedules E.

Once made, the election can be revoked only with the permission of the emains in effect only for as long as the IRS. However, the election technically spouses filing as a qualified joint venure continue to meet the requirements to be treated as a qualified joint venture. If the spouses fail to meet the qualified oint venture requirements for a year, a new election will be necessary for any future year in which the spouses meet the requirements to be treated as a quali-Once made, the election can be fied joint venture.

Rental real estate income generally is fied joint venture status does not alter the application of the self-employment not included in net earnings from self-employment subject to self-employment tax and generally is subject to passive loss limitation rules. Electing qualitax or the passive loss limitation rules.

For more information on qualified joint ventures, go to IRS.gov and enter 'qualified joint venture" in the search

Reportable Transaction **Disclosure Statement**

box.

you participated. Form 8886 must be Use Form 8886 to disclose information for each reportable transaction in which

to file Form 8886 but do not do so. You iled for each tax year that your federal nave to pay a penalty if you are required statements. The following are reportable ncome tax liability is affected by your participation in the transaction. You may may also have to pay interest and penalies on any reportable transaction underransactions.

- by the · Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified
 - Any transaction offered to you or a related party under conditions of confi-dentiality for which you paid an advisor a fee of at least \$50,000.
 - Certain transactions for which you tection against disallowance of the or a related party have contractual benefits.

pro-tax

- in a tax year or \$4 million in any combination of tax years. (At least \$50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss of at least \$2 million in any single oss flows through from an S corpora-· Certain transactions resulting
- are the same or substantially similar to tered into after November 1, 2006, that ransactions that the IRS has identified by notice, regulation, or other form of · Certain transactions of interest ensublished guidance as transactions of intion or partnership.) terest.

See the Instructions for Form 8886 for more details.

At-Risk Rules

In most cases, you must complete Form 6198 to figure your allowable loss if you ave:

- · A loss from an activity carried on as a trade or business or for the production of income, and
 - Amounts in the activity for which

disposition of assets) you can claim to the amount you could actually lose in before 1987. They also do not apply to osses from your interest acquired before 1987 in a pass-through entity engaged in the amount of loss (including loss on the However, the at-risk rules to not apply to losses from an activity of property placed in service The at-risk rules in most cases limit you are not at risk. holding real he activity.

such activity. The activity of holding mineral property does not qualify for

In most cases, you are not at risk for Nonrecourse loans used to finance amounts such as the following.

- ing borrowed by you in connection with the activity of holding the activity, to acquire property used in the activity, or to acquire your interest in the activity that are not secured by your own property (other than property used in the activity). However, there is an exactivity of holding real property later. property). (other than mineral
 - borrowed amounts used in the activity (or contributed to the activity, or used to acquire your interest in the activity) that are proa guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability). or against loss by property, • Cash, tected
- Amounts borrowed for use in the est in the activity (other than as a credor who is related under section 465(b)(3)(C) to a person (other than activity from a person who has an interyou) having such an interest. itor)

nancing is financing for which no one is personally liable for repayment and is: by real property used in an activity of holding real property subject to the financing. ted as an amount at risk if it is secured Qualified nonrecourse financing is trea-Qualified nonrecourse Qualified nonrecourse at-risk rules.

- Borrowed by you in connection with the activity of holding real property (other than mineral property),
 - Not convertible from a debt obliga
 - tion to an ownership interest, and
- al, state, or local government, or bor-Qualified person. A qualified person is a person who actively and regularly en-Loaned or guaranteed by any federgages in the business of lending money, rowed by you from a qualified person.
- Related to you (unless the nonreand on substantially financing obtained is commerthe same terms as loans involving unreciation. A qualified person cannot be: reasonable lated persons), course

such as a bank or savings and loan asso-

 The seller of the property (or a person related to the seller), or

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c. Your overall net loss from these activities is \$25,000 or less (\$12,500 or less if married filing separately);

іуед арап from уош spouse all уеаг;

If married filing separately, you

Activities That Are Not Passive

If you were a real estate professional Activities of real 2013, any rental real estate activity in a passive activity. You were a real estate professional for the year only if you met which you materially participated is not ooth of the following conditions. estate professionals 10j

7): See

Rev. Proc. 2011-34, 2011-24

I.R.B. 875, available at www.irs.gov/irb

If you were a real estate professional for 2013, complete Schedule E, line 43. Other activities. The rental of a dwelling unit that you used as a home is not subject to the passive loss limitation

make a late election to treat all your interest in rental real estate as one activi-

turn, you may be eligible to If you did not make this election on your timely filed rerules, see the Instructions for Form 6198

For more details about the at-rish

in real property trades or businesses in services you performed in trades or busiпеззез during the уеаг were performed which you materially participated More than half of the personal

rules. See

later, to see if you

used the dwelling unit as a home.

A working interest in an oil

you materially participated. ther you or your spouse must meet both of the above conditions without taking hours of services during the уеат in real property trades or businesses in which You performed more than 750 If you are married filing jointly, ei-

well you held directly or through an en-tity that did not limit your liability is not

materially participate.

passive activity even if you

qiq Tout into account services performed by the other spouse. A real property trade or business is

not considered income from a passive

dinary course of a trade or business reported on Schedule E in most cases is

Royalty income not derived in the or-

activity.

any real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage trade or business. Services you performed as an employee are not treated as perthe stock (or more than 5% of the capital formed in a real property trade or business unless you оwned more than 5% of For more details on passive activities, see the Instructions for Form 8582 and

Pub. 925

Exception for Certain Rental Real

Estate Activities

If you meet all of the following condi-

tions, your rental real estate losses are not limited by the passive activity loss rules, and you do not need to complete Form 8582. If you do not meet all of these conditions, see the Instructions for Form 8582 to find out if you must complete and attach Form 8582 to figure any

or profits interest) in the employer. If you qualify as a real estate profesrental real estate activities in you materially participated are

losses allowed.

your only passive activities.

Rental real estate activities are You do not have any prior year unallowed losses from any passive ac-

have an overall net loss from these ac-

3. All of the following apply if you

ater) in all of the rental real estate activ

a. You actively participated (defined

are a real estate professional. You can Sional. which ticipated in your rental real estate activiseparate activity unless you elect to treat all your interests in rental real estate as one activity. To make this election, attach a statement to your original tax retum that declares you are a qualifying taxpayer for the year and you are making the election under section 469(c)(7) (A). The election applies for the year made and all later years in which you revoke the election only if your facts and circumstances materially change not passive activities. For purposes of determining whether you materially parties, each interest in rental real estate is a

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your investment in real property (or a person related to that person) A person who receives a fee due to Activities

These rules apply to losses in Parts I, II, and III, and line 40 of Schedule E. the amount of losses you can deduct Passive Activity Loss Rules The passive activity loss rules may limi

deductible under the at-risk rules are then subject to the passive activity loss subject first to the at-risk rules. Losses Losses from passive activities may be

activities in most cases only to the ex-An exception for certain rental real estent of income from passive activities tate activities (explained later) may ap-You can deduct losses from passive

A passive activity is any business activity in which you did not materially participate and any rental activity, except as explained later. If you are a limited partner, in most cases, you are not treated as having materially participated in the partnership's activities for the year.

ty is a rental activity under the passive activity loss rules in most cases, but exсерtіопз арріу. Іf уоцг гепtаl of ргорегtу is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, whether you materially participated in the activity for The rental of real or personal proper-

determine whether you materially participated in the activity and for the defi-See the Instructions for Form 8582 to

nition of "rental activity See Pub. 925 for special rules that ap

activities, and Property incidental to development Substantially nondepreciable prop

which you materially participate · Property related to activities in

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You have no current or prior year unallowed credits from passive activi-Ġ.

come (defined later) is \$100,000 or less (\$50,000 or less if married filing sepa-Your modified adjusted ь С

amines your tax return, you may be

asked to explain the items reported

item and arrive at the correct tax with a minimum of effort. If you do not have records, you may have to spend time getting statements and receipts from various sources. If you cannot produce the correct documents, you may have to pay

additional tax and be subject to penal-

Good records will help you explain any

Active participation. You can meet the active participation requirement without regular, continuous, and substantial involvement in real estate activities. But you must have participated in making management decisions or arranging for others to provide services (such as re-pairs) in a significant and bona fide sense. Such management decisions

Approving new tenants,

Approving capital or repair expen-Deciding on rental terms,

Other similar decisions.

the estate's or trust's employer identification number (EIN) in the space

enter

for "Your social security number."

Filers of Form 1041. If you are a fiduciary filing Schedule E with Form 1041

Specific Instructions

participate if, at any time during the tax se's interest) in the activity was less than 10% by value of all interests in the activity. If you are a limited partner, you pating in a partnership's rental real estate You are not considered to actively year, your interest (including your spouare also not treated as actively particiactivities.

Part I

Before you begin, see Line 3 and Line 4, later, to determine if you should report your rental real estate and royalty income on Schedule C, Schedule C-EZ, or Form

> Modified adjusted gross income. This your adjusted gross income from Form 1040, line 38, or Form 1040NR. line 37, without taking into account:

4835, instead of Schedule E.

Any allowable passive activity

Line A

If you made any payments in 2013 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the 2013 General Instructions for Certain Information Returns if you are unsure whether you

 Rental real estate losses allowed for real estate professionals (see Activities of real estate professionals, earlier), Taxable social security or tier loss,

tional IRA or certain other qualified re- Deductible contributions to a traditirement plans under section 219, railroad retirement benefits,

were required to file any Forms 1099 Also see the separate instructions for

The student loan interest deduc-

Generally, you must file Form 1099-MISC if you paid at least \$600 in rents, services, prizes, medical and health care payments, and Information Returns in the 2013 General Instructions for Certain Information Returns has more information, including the due dates for the various information

∃E

each Form 1099.

 The domestic production activities The tuition and fees deduction, tion,

of .₫ deduction for one-half The exclusion from income of self-employment tax, • The

terest from series EE and I U.S. savings

bonds used to pay higher education ex-

other income payments. The Guide to

Any excluded amounts under an employer's adoption assistance program.

Rental Real Estate and ncome or Loss From Royalties

You must keep records to support items reported on Schedule E in case the IRS nas questions about them. If the IRS ex-

Recordkeeping

Use Part I to report the following.

 Income and expenses from rental real estate (including personal property leased with real estate).

Royalty income and expenses.

 For an estate or trust only, farm rental income and expenses based on crops or livestock produced by the tenant. Estates and trusts do not use Form 4835 or Schedule F (Form 1040) for this purpose. If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

erties, line 2 and the address portion on line 1 should be left blank and you Complete lines 1 and 2 for each rental real estate property. For royalty propshould enter code "6" for royalty proper-

al estate or royalty properties, complete and attach as many Schedules E as you only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all need to list them. But answer lines A and B and fill in lines 23a through 26 on If you are also using page 2 of Sched-If you have more than three rental reproperties reported on your Schedules E. ule E, use the same Schedule E on which you entered the combined totals for Part I.

ule E to report income and expenses use Schedule C or C-EZ if you are in the sonal property if the primary purpose for renting the property is income or profit and you are involved in the rental activi-Personal property. Do not use Schedsuch as equipment or vehicles. Instead, business of renting personal property. You are in the business of renting perty with continuity and regularity. from the rental of personal

If your rental of personal property is business, see the instructions for Form 1040, lines 21 and 36, to find out how to report the income and expenses. not a

Except as otherwise provided in the Includes all income from whatever source ternal Revenue Code, gross income in-Extraterritorial income exclusion.

not include extraterritorial income that is qualifying foreign trade income under derived. Gross income, however, does

certain circumstances. Use Form 8873 to in the Instructions for Form figure the extraterritorial income exclu-Report it on Schedule E as ex-

plained

sion.

Chapter 11 bankruptcy cases. If you under Income in the Instructions for were a debtor in a chapter 11 bankruptcy case, see Chapter 11 Bankruptcy Cases Form 1040.

Line 1a

postal only, show the street address, city or town, state, and ZIP code. If the property is located in a foreign country, enter the city, For rental real estate property province or state, country, and

Line 1b

codes listed under "Type of Property" in For the type of property, enter one of the Part I of the form.

for ticipated. See Rental of Property to a self-rental if you rent property to a trade tails about the tax treatment of income or business in which you materially par-Nonpassive Activity in Pub. 925 for decode type "7" from this type of rental property. Self-rental. Enter

Other. Enter code type "8" if the property is not one of the other types listed on the form. Attach a statement to your return describing the property.

Line 2

If you rented out a dwelling unit that you also used for personal purposes during the year, you may not be able to de-'Dwelling unit" (unit) means a house, duct all the expenses for the rental part. apartment, condominium, or similar property.

For each property listed on line 1a, report the number of days in the year value and the number of days of personeach property was rented at fair rental

part of a day, that the unit was used by: A day of personal use is any day, You for personal purposes,

unit (unless rented to that person under a poses, if that person owns part of the Any other person for personal pur-"shared equity" financing agreement),

family of someone else who owns part of the unit), unless the unit is rented at a fair rental price to that person as his or · Anyone in your family (or in the

that Anyone who pays less than a fair rental price for the unit, or

· Anyone under an agreement lets you use some other unit.

stantially full time repairing and maintaining the unit, even if family members used it for recreational purposes on that Any day you spent working sub-Do not count as personal use: day, or

consecutive months at the end of which Any days you used the unit as your main home before or after renting it or offering it for rent, if you rented or tried to rent it for at least 12 consecutive months (or for a period of less than 12 you sold or exchanged it). Whether or not you can deduct ex-penses for the unit depends on whether or not you used the unit as a home in as a home if your personal use of the unit was more than the greater of: 2013. You used the unit

• 14 days, or 10% of the total days it was rented to others at a fair rental price.

exyou can deduct all your expenses for the rental part, subject to the at-risk rules If you did not use the unit as a home, and the passive activity loss rules plained earlier.

rented the unit out for fewer than 15 days in 2013, do not report the rental income and do not deduct any rental expenses. If you itemize deductions on Schedule A, you can deduct allowable If you did use the unit as a home and interest, taxes, and casualty losses.

If you did use the unit as a home and rented the unit out for 15 or more days in 2013, you may not be able to deduct all your rental expenses. You can deduct all the following expenses for the rental part on Schedule E.

Mortgage interest.

Ö

 Real estate taxes. Casualty losses.

 Other rental expenses not related to your use of the unit as a home, such as advertising expenses and rental agents' fees.

You can these expenses, you can deduct other expenses, including depreciation, up to the If any income is left after deducting carry over to 2014 the amounts you canamount of remaining income. not deduct.

You must allocate your expenses based on the number of days of personal use to you used your property for personal use for 7 days and rented it for 63 days. In most cases, 10% (7÷70) of your expenused the unit as a home, expenses related to days of personal total use of the property. For example, ses are not rental expenses and cannot use do not qualify as rental expenses Regardless of whether be deducted on Schedule E.

QJV. Check the box for "QJV" if you owned the property as a member of a qualified joint venture reporting income

See Pub. 527 for details.

not subject to self-employment tax. See

Qualified Joint Venture, earlier.

If you received rental income from real (including personal property leased with real estate), report the income on line 3. Use a separate column (A, B, or C) for each rental property. Include income received for room or other space. Line 3 estate

instead of money as rent, report the fair market value of what you received as If you received services or property rental income on line 3. If you provided significant services to the renter, such as maid service, report the rental activity on Schedule C or C-EZ, not on Schedule E. Significant services do not include the furnishing of heat and light, cleaning of public areas, trash collection, or similar services.

estate (including personal property leased with this real estate) you held for duce income. Do not use Schedule E to report income and expenses from rentals use Schedule C or C-EZ for those rentals. If you were a real estate dealer, include only the rent received from real the primary purpose of renting to proof real estate you held for sale to customers in the ordinary course of your

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use TeleTax topic 414 (see What is Telin the Instructions for Form on rental 1040), or see Pub. 527. more details For

.ﯜ Rental income from farm production crop shares. Report farm rental come and expenses on Form 4835 if:

You are an individual

 You received rental income based the on crops or livestock produced by

• You did not materially participate in the management or operation of the farm.

Line 4

or mineral properties (not including operating interests); copyrights; and patents. Use a separate column (A, B, or C) gas, Report on line 4 royalties from oil, for each royalty property.

ment by January 31, 2014, showing the amount you received. Report this If you received \$10 or more in royalties during 2013, the payer should send you a Form 1099-MISC or similar stateamount on line 4.

ployed writer, inventor, artist, etc., report your royalty income and expenses If you are in business as a self-emon Schedule C or C-EZ. You may be able to treat amounts received as "royalties" for the transfer of a posal of coal and iron ore as the sale of a Enter on line 4 the gross amount of ent and royalty income, even if state or local taxes were withheld from oil or gas patent or amounts received on the discapital asset. For details, see Pub. 544.

payments you received. Include taxes withheld by the producer on line 16.

General Instructions for Lines 5 Through 21

Enter your rental and royalty expenses for each property in the appropriate column. You can deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, management fees, agents' commissions, and depreciation.

Do not deduct the value of your own abor or amounts paid for capital investments or capital improvements.

expenses for mortgage interest (line 12), depreciation expenses and depletion (line 18), and total Enter your total

expenses (line 20) on lines 23c through 23e, respectively, even if you have only

Renting out part of your home. If you rent out only part of your home or other property, deduct the part of your expenses that applies to the rented part.

credit for eligible expenditures paid or incurred in 2013 to provide access to Credit or deduction for access expenditures. You may be able to claim a tax your business for individuals with disabilities. See Form 8826 for details.

You can also elect to deduct up to \$15,000 of qualified costs paid or incurred in 2013 to remove architectural or transportation barriers to individuals with disabilities and the elderly.

You cannot take both the credit and the deduction for the same expenditures.

Line 6

You can deduct ordinary and necessary rental activities, including 50% of meal expenses incurred while traveling away deduct your actual expenses or take the standard mileage rate. You must use actual expenses if you used more than four vehicles simultaneously in your rental activities (as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standauto and travel expenses related to your from home. In most cases you can either ard mileage rate for that vehicle.

You can use the standard mileage ate for 2013 only if you:

· Leased the vehicle and are using Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or

he standard mileage rate for the entire If you take the standard mileage rate, ease period (except the period, if any cefore 1998).

multiply the number of miles driven in connection with your rental activities by 56.5 cents per mile. Include this amount lease payments, depreciation, and your parking fees and tolls on line 6. You cannot deduct rental

or

or your actual auto expenses if vou use the standard mileage rate.

 Include on line 6 the rental activity portion of the cost of gasoline, oil, re-If you deduct actual auto expenses:

• Show auto rental or lease payments on line 19 and depreciation on line 18. license plates pairs, insurance, tires, etc., and

tual or the standard mileage rate), you If you claim any auto expenses (acmust complete Part V of Form 4562 and attach Form 4562 to your tax return. 463 for de-527 and Pub. Pub.

See

tails.

Line 10

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real estate or royalty properties.

curred to defend or protect title to property, to recover property, or to develop Do not deduct legal fees paid or incapitalize these fees and add them to the or improve property. Instead, you must property's basis.

Lines 12 and 13

proceeds and repayment. See In most cases, to determine the interest expense allocable to your rental activities, you must have records to show how were used. for allocatproceeds of each debt Specific tracing rules apply ing debt proceeds a Pub. 535 for details. the

If you have a mortgage on your rental property, enter on line 12 the amount of interest you paid for 2013 to banks or other financial institutions.

Do not deduct prepaid interest when you paid it. You can deduct it only in the year to which it is properly allocable. Points, including loan origination fees, charged only for the use of money must be deducted over the life of the loan.

on a mortgage during 2013, the recipient should send you a Form 1098 or similar statement by January 31, 2014, showing If you paid \$600 or more in interest the total interest received from you.

than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct part or all of the additional interest. If you can, enter the entire deductible amount on line 12. At-If you paid more mortgage interest ing the difference. In the space to the left of line 12, enter "See attached." tach a statement to your return explain-

See the Instructions for Form 4562 to figure the amount of depreciation to ener on line 18. cial institution or you did not receive a

Note. If the recipient was not a finan-

ar-08.html. first You must complete and attach Form 4562 only if you are claiming:

mortgage interest on

deductible

from the recipient, report

Form 1098

 Depreciation on property placed in service during 2013,

4562), including a vehicle, regardless of Depreciation on listed property (defined in the Instructions for Form the date it was placed in service, or

on the mortgage, and the other person

of the deductible interest on line 13. At-

received Form 1098, report your share tach a statement to your return showing

(other than your spouse if you file a joint return) were liable for and paid interest

If you and at least one other person

• A section 179 expense deduction or amortization of costs that began 2013.

the name and address of the person who received Form 1098. On the dotted line

next to line 13, enter "See attached."

Ξ.

See Pub. 527 for more information on depreciation of residential rental property. See Pub. 946 for a more comprehensive guide to depreciation.

> You can deduct the cost of repairs made condition. Repairs in most cases do not extend its life. Examples of repairs are Improvements that increase the value of

Line 14

to keep your property in good working

If you have an economic interest in mineral property, you may be able to take a deduction for depletion. Mineral property includes oil and gas wells, mines, and other natural deposits (including geothermal deposits). See Pub. 535 for details

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add significant value to the property

fixing a broken lock or painting a room.

as

must be capitalized and depreciated (that

replacing a roof or renovating a kitchen, is, they cannot be deducted in full in the

the property or extend its life, such

See

year they are paid or incurred).

Line 18, later.

Line 17

Separating cost of land and buildings. If you buy buildings and your cost includes the cost of the land on which they The part of the cost that you allocate to stand, you must divide the cost between the land and the buildings to figure the basis for depreciation of the buildings. each asset is the ratio of the fair market ue of the whole property at the time you value of that asset to the fair market val-

You can deduct the cost of ordinary and

necessary telephone calls related to your example, calls to the renter). However,

income (for

rental activities or royalty

the base rate (including taxes and other charges) for local telephone service for

first telephone line into your residence is a personal expense and is not

the

you can divide the cost between them real If you are not certain of the fair market values of the land and the buildings, based on their assessed values for estate tax purposes. buy it.

Line 19

Depreciation is the annual deduction

Line 18

deductible.

you must take to recover the cost or oth-

Enter on line 19 any ordinary and necessary expenses not listed on lines through 18.

on see section 179D, Notice 2006-52, Notice 2008-40, and Notice 2012-26. You line 19, part or all of the cost of modifybuildings to make them energy efficient. For details, 1175 of Internal Revenue Bulletin 2006-26 at You may be able to deduct, see section 179D, Notice 2006-52, can find Notice 2006-52 on page ing existing commercial

production of income. It ends when you

yond the tax year. Land is not deprecia-ble. Depreciation starts when you first use the property in your business or for the deduct all your depreciable cost or other

er basis of business or investment prop-erty having a useful life substantially be-

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basis or no longer use the property your business or for the production

You can find Notice 2008-40 on page 725 of Internal Revenue Bullewww.irs.gov/irb/2006-2

Notice 2012-26 on page 847 of Internal 2008-14 IRB/ar12.html. You can www.irs.gov/irb/2012-17 Bulletin Revenue

www.irs.gov/irb/

2012-17

Line 21

If you have amounts for which you are umn of Schedule E, line 21. In the space not at risk, use Form 6198 to determine the amount of your deductible loss. Enter that amount in the appropriate colto the left of line 21, enter "Form 6198." Attach Form 6198 to your return. For details on the at-risk rules, see At-Rish Rules, earlier.

Line 22

Do not complete line 22 if the amount on line 21 is from royalty properties. If you have a rental real estate loss be limited by the passive activity loss rules. You may need to complete Form 8582 to figure the amount of loss, if any, to enter on line 22. See the Instructions from a passive activity (defined earlier), the amount of loss you can deduct may for Form 8582 to determine if your loss is limited If your rental real estate loss is not from a passive activity or you meet the activities (explained earlier), you do not have to complete Form 8582. Enter the exception for certain rental real estate loss from line 21 on line 22. If you have an unallowed rental real estate loss from a prior year that after completing Form 8582 you can deduct this year, include that loss on line 22.

Parts II and III

If you need more space in Part II or III to list your income or losses, attach a umns for lines 29a and 29b, or lines 34a and 34b, as appropriate. If you also than one Schedule E, use the same Schedule E on which you entered the combined totals continuation sheet using the same format as shown in Part II or III. However, be sure to complete the "Totals" colcompleted Part I on more in Part I. S

are yon Tax preference items. If partner, a shareholder

E-7

-osses Not Allowed in Prior Years

Due to the At-Risk, Excess Farm

-oss, or Basis Limitations

Enter your total prior year

corporation, or a beneficiary of an estate or trust, you must take into account your preferences and adjustments from these entities for the alternative minimum tax on Form 6251 or Schedule I (Form 1041). share of

Part II

Income or Loss From Partnerships and S Corporations

joint venture or a shareholder in an S If you are a member of a partnership or corporation, use Part II to report your share of the partnership or S corporation income (even if not received) or loss.



If you elected to be taxed as a qualified joint venture instead of a partnership, follow the reporting rules under Qualified Joint Venure, earlier.

Sched-You should also receive a copy of the ule K-1 and its instructions will tell you ule K-1, see the instructions for Form 1040 or Form 1040NR for how to get Do not attach Schedules K-I to your return. Keep them for your records. You should receive a Schedule K-1 from the partnership or S corporation. Partner's or Shareholder's Instructions for Schedule K-1. Your copy of Schedwhere on your return to report your share of the items. If you did not receive tax forms, instructions, and publications. these instructions with your

Form 8082. If you are a partner in an If you are treating items on your tax return differently from the way the partnership (other than an electing large partnership) or S corporation reported them on its return, you may have to file electing large partnership, you must rethe the port the items shown on Schedule K-1 (Form 1065-B) on your tax return same way the partnership reported items on Schedule K-1.

Special rules that limit losses. Please note the following.

ship or S corporation that is involved in tain subsidies. You will be notified on the Schedule K-1 if the partnership or S If you have an interest in a partnera farming business, your losses may be limited if the partnership accepted cercorporation received one of these subsi-

year. See the Instructions for Schedule F for more details on how to complete the nership or S corporation that was not aldies. Use Worksheet 1 on the last page of these instructions to determine if you have an excess farm loss for the current worksheet. If you had a loss from a partlowed last year because of the excess farm loss rules, see *Line 27* later, for how to report it.



nesses requiring you to file Schedule F or any Schedule C you should use one of the worksheets in If you have other farming busiactivity of processing a farm commodity, the Instructions for Schedule F instead of Worksheet I on the last page of these instructions. If you have a current year loss, or a prior year unallowed loss, from a part-Rules and Passive Activity Loss Rules, nership or an S corporation, see At-Rish

come, expenses, deductions, and credits for each activity engaged in by the partin Part II, column (e) of Schedule E, and any deductible loss. If the activity is Partners and S corporation shareholders should get a separate statement of innership and S corporation. If you are subject to the at-risk rules for any activity, check the box on the appropriate line use Form 6198 to figure the amount of nonpassive, enter any deductible loss from Form 6198 on the appropriate line in Part II, column (h) of Schedule E. earlier.

partner or an S corporation 1ctivities, you do not have to If you have a passive activity loss. in most cases you need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II, column (f), for that activity. But if you are a shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity and you meet all of the conditions listed earlier complete Form 8582. Instead, enter your allowable loss in Part II, column (f). under Exception for Certain general Estate

complete Part II, column (g), for that ac-If you have passive activity income,

If you have nonpassive income or sses. complete Part II, columns (h) losses, complete Part II, columns through (j), as appropriate.

盎

Domestic Partnerships

items from a passive activity or income See the Schedule K-1 instructions before entering on your return other partnership or loss from any publicly traded partner-

ry and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. See Line 27, lat-You can deduct unreimbursed ordinaer, for how to report these expenses. Report allowable interest expense depending on the type of expenditure to paid or incurred from debt-financed acquisitions in Part II or on Schedule A which the interest is allocated. See Pub. 535 for details

nected with the conduct of a trade or business in the United States, report on page 4 of Form 1040NR only the income shown on Form 1042-S (if you are

> Form 1040 or Form 1040NR based on If you claimed a credit for federal tax on gasoline or other fuels on your 2012 information received from the partnership, enter as income in column (g) or column (j), whichever applies, the amount of the credit claimed for 2012.

Requirement to file Form 8865. If you are a U.S. person, you may have to file

required to file Form 1040NR).

Form 8865 if any of the following ap-You controlled a foreign partner-

> ship income or loss from the operation of the business may be considered net the amount from Schedule K-1 (Form Part or all of your share of partnerearnings from self-employment that must be reported on Schedule SE. Enter 1065), box 14, code A (or from Schedule K-1 (Form 1065-B), box 9 (code on Schedule SE, after you reduce this amount by any allowable expenses attributable to that income.

Foreign Partnerships

Follow the instructions below in addition to the instructions earlier for Domestic Partnerships.

If you are a U.S. person, you may 1099-DIV, and 1099-INT reporting your partnership in most cases are required to share of certain partnership income, because payors of income to the foreign allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1099 for the same type and source of partnership income, report only the income shown on Schedule K-1 in accordance with its

have received Forms 1042-S reporting If you are not a U.S. person, you may

8865 to report certain dispositions by a

Also, you may have to file Form foreign partnership of property you pre-

viously contributed to that partnership if you were a partner at the time of the dis-For more details, including penalties

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partnership

share of certain

come, because payors of income to the

foreign partnership in most cases are re-

quired to allocate and report payments

for failing to file Form 8865, see Form

of that income directly to each of the partners of the foreign partnership. If

you received both Schedule K-1 and ource of partnership income, report the For all income effectively connected with the conduct of a trade or busi-

Form 1042-S for the same type

income on your return as follows.

8865 and its separate instructions.

lowed losses that are now deductible on a separate line in column (h) of line 28. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.

• Enter "PYA" in column (a) of the

same line.

Prior Year Unallowed Losses From a Passive Activity Not Reported on Form 8582

basis

income, losses, and deductions) is in

ness in the United States, report only the

income shown on Schedule K-1 in ac-For all income not effectively con-

cordance with its instructions.

most cases limited to the adjusted

If you are a shareholder in an S corporation, your share of the corporation's aggregate losses and deductions (combined

S Corporations

and

of your corporate stock and any debt the corporation owes you. Any loss or de-

to the basis limitation for that year.

lowed losses now deductible because you did not have an overall loss from all passive activities or you disposed of your entire interest in a passive activity in a fully taxable transaction. Do not combine these losses with, or net them against, any current year amounts from Enter on a separate line in column (f) of line 28 your total prior year unallowed losses not reported on Form 8582. Such losses include prior year unalyour share of an aggregate loss, attach to ted basis of your corporate stock and of duction not allowed this year because of the basis limitation can be carried forward and deducted in a later year subject If you are claiming a deduction for your return a computation of the adjusany debt the corporation owes you. See the deductible amount of your aggregate the Schedule K-1 instructions for details. After applying the basis limitation,

 Enter "PYA" in column (a) of the the partnership or S corporation. same line.

> osses and deductions may be further reduced by the at-risk rules and the pas-Rules and Passive Activity Loss Rules

(that is, you owned more than a

ship (that is, you owned more 50% direct or indirect interest

the

.⊟

sive activity loss rules. See At-Risk

2. You owned at least a 10% direct

partnership).

earlier.

ship while U.S. persons controlled that

partnership.

or indirect interest in a foreign partner-

3. You had an acquisition, disposition, or change in proportional interest Increased your direct interest to at

of a foreign partnership that:

Unreimbursed Partnership Expenses

nary and necessary partnership expenses you paid on behalf of the partnership on Schedule E if you were required to pay these expenses under the partnership agreement (except amounts deductible only as itemized deductions, which you You can deduct unreimbursed ordimust enter on Schedule A). on Interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. Distributions of prior year accumulated earnings and profits of S corpora-

tions are dividends and are reported

Form 1040, line 9a.

 Enter unreimbursed partnership expenses from nonpassive activities on a separate line in column (h) of line 28. Do not combine these expenses with, or other amounts net them against, any

Your share of the net income of an S

For details, see Pub. 535.

b. Changed your direct interest by at

least a 10% interest.

You contributed property to a foreign partnership in exchange for a part-Immediately after the contribu-

4.

10% or reduced your direct interest

east

of at least 10% to less than 10%, or

corporation is not subject to self-em-

ployment tax. Line 27

Form 8582, enter the expenses related to a passive activity on a separate line in If the expenses are from a passive activity and you are not required to file column (f) of line 28. Do not combine these expenses with, or net them against from the partnership.

send you a notice of additional tax due because the amounts reported by the partnership or S corporation on Sched-

The value of the property you any other property you or any related person contributed to the partnership

ь.

contributed, when added to the value of

ule K-1 do not match the amounts you

eported on your tax return.

during the 12-month period ending on

the date of transfer, exceeds \$100,000.

low the instructions below. If you fail to follow these instructions, the IRS may

If you answered "Yes" on line 27, fol-

or indirectly,

tion, you owned, directly

æ.

nership interest if:

at least a 10% interest in the partnership,

any other amounts from the partnership.Enter "UPE" in column (a) of the same line.

е<u>-</u>

Line 28

year ordinary income or loss from the partnership or S corporation. Report each related item required to be reported on Schedule E (including items of inule K-1) in the applicable column of a sive income or losses for which you are not filing Form 8582), enter in the applicable column of line 28 your current come or loss stated separately on Schedseparate line following the line on which you reported the current year ordinary income or loss. Also enter a description of the related item (for example, deple-For nonpassive income or loss (and pastion) in column (a) of the same line.

If you are required to file Form 8582, see the Instructions for Form 8582 before completing Schedule E.

Part III

Income or Loss From Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of (Form 1041) from the fiduciary. Your copy of Schedule K-1 and its instructions will tell you where on your return not attach Schedule K-1 to your rethe income (even if not received) or loss. You should receive a Schedule K-1 to report the items from Schedule K-1. turn. Keep it for your records. o

If you are treating items on your tax return differently from the way the estate or trust reported them on its return, you may have to file Form 8082.

ment claimed" and the amount on the dotted line next to line 37. Do not in-If you have estimated taxes credited to you from a trust (Form 1041, Schedule K-1, box 13, code A), enter "ES pay-Instead, enter the amount on Form 1040, clude this amount in the total on line 37 line 63, or Form 1040NR, line 62.

the grantor of or transferor to, a foreign trust must also complete Part III of income received by the trust as a result of the transferred property if, during 2013, the trust had a U.S. beneficiary. See section 679. An individual who received a distribution from, or who was erty to a foreign trust may have to report A U.S. person who transferred propthe

the owner of a foreign trust must ensure that the trust files an annual information return on Form 3520-A. Schedule B (Form 1040A or 1040) and may have to file Form 3520. In addition,

6251, line 28. Enter "Sch Q" on the dotted line to the left of this amount on

Form 1040, line 43, and Form 6251,

line 28, if applicable.

Part IV

and trusts that hold a residual interest in a REMIC. Be sure to make the appropri-

entries on the comparable lines

Note. These rules also apply to estates

Estate Mortgage Investment Income or Loss From Real Conduits (REMICs)

to-

shown in column (c) in the

tal on Schedule E, line 39.

not include the amount

 D_0

Form 1041

ate

receive est in a REMIC, use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included Schedule Q (Form 1066) and instruc-Do not attach Schedule(s) Q to your re-If you are the holder of a residual intertions from the REMIC for each quarter in your tax year. You should turn. Keep them for your records.

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b. If you itemize your deductions,

include this amount on Schedule A

(Form 1040), line 23.

If you are treating REMIC items on the REMIC reported them on its return, you may have to file Form 8082. your tax return differently from the way

Summary

Line 42

Part V

You will not be charged a penalty for

least

Your gross farming or fishing in-

2. You file your 2013 tax return and

pay the tax due by March 3, 2014.

two-thirds of your gross income, and

come for 2012 or 2013 is at underpayment of estimated tax if:

terest in more than one REMIC, attach a If you are the holder of a residual incontinuation sheet using the same format as in Part IV. Enter the combined totals of columns (d) and (e) on Schedule E, line 39. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

REMIC income or loss is not income or loss from a passive activity.

the United States. You are required to give us the information. We need it to

ensure that you are complying with these laws and to allow us to figure and

ask for the information on this form to carry out the Internal Revenue laws of

Paperwork Reduction Act Notice. We

Note. If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received Instead, report it on Form 1040, line 8a.

information requested on a form that is

subject to the Paperwork Reduction Act

You are not required to provide the

collect the right amount of tax.

unless the form displays a valid OMB control number. Books or records relat-

ing to a form or its instructions must be

retained as long as their contents may become material in the administration of tax returns and return information are confidential, as required by section The time needed to complete and file this form will vary depending on indicircumstances. The estimated burden for individual taxpayers filing

any Internal Revenue law. Generally,

the line 2c. This is the smallest amount you come (Form 1040, line 43). It is also the Ó are allowed to report as your taxable insmallest amount you are allowed to re-6251, port as your alternative minimum taxathe total of shown on Schedule(s) ble income (AMTI) on Form line 28. Column (c). Report amounts

your AMTI would otherwise be, enter the amount from column (c) on Form (c) on Form 1040, line 43. Similarly, if enter the amount from column the amount in column (c) is larger than If the amount in column (c) is larger than your taxable income would otherwise be,

vidual

6103.

this form is included in the estimates

this form is approved under OMB control number 1545-1972 and is shown vidual income tax return. The estimated burden for all other taxpayers who file shown in the

1 hr., 34 min 1 hr., 2 min. 34 min. Learning about the law or the Copying, assembling, and Preparing the form

accuracy of these time estimates or sug-gestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return If you have comments concerning the 3 hrs., 3 min

with which this form is filed.

ending the form to the IRS

partnership or S corporation involved in Worksheet 1 — Excess farm loss from an interest in a arming business(es)

In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farm businesses. Note. When instructed in the worksheet below to enter an amount from line 30, 31, or 32 of Schedule E, include only the amount on that line that relates to farming businesses.

4		r; %			20. 21. 21. 22.
s less not mied 1.	: uo : uo	6. ere; you do not have an excess	s property 10	::::::	ately) n excess farm loss that in one farming business with na basis among those farming
Enter the amount from your 2013 Schedule(s) E, line 31. If this amount is less than \$300,000 (\$150,000 if married filing separately), stop here, you do not have an excess farm loss in 2013. If more than \$300,000 (\$150,000 if married filing separately), continue to line 2. Subtract \$300,000 (\$150,000 if married filing separately) from line 1	3. Enter the amount from your 2013 Schedule(s) E, line 30 4. Is line 3 greater than or equal to line 22 If yes, stop here; you do not have an excess farm loss in 2013. If no, continue to line 5 5. Enter your net gain/loss from the sale of farming business property reported on Form 4797 6. Enter your net gain/loss from the sale of farming business property reported on		10. Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D. If zero or less, enter -0. 11. Enter the amount from your 2011 Schedule(s) E, line 32 12. Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D. If zero or less, enter -0.	ar combined net gain/loss from the sale of farming business on your 2010 Form 4797 and Schedule D. If zero or less, amount from your 2009 Schedule(s) E, line 32 croping the gain/loss from the sale of farming business on your 2009 Form 4797 and Schedule D. If zero or less, amount from your 2008 Schedule(s) E, line 32 croping gain/loss from the sale of farming business on your 2008 Form 4797 and Schedule D. If zero or less, on your 2008 Form 4797 and Schedule D. If zero or less,	19. Combine lines 9 through 18. If zero or less, enter -0- 20. Enter the greater of line 19 or \$300,000 (\$150,000 if married filing separately) 21. Add line 8 and line 20 22. Excess farm loss, Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming businesses with businesses.



Keep for Your Records 🔀

2013 Instructions for Schedule F

From Farming Profit or Loss

Use Schedule F (Form 1040) to report farm income and expenses. File it with Form 1040, 1040NR, 1041, 1065, or 1065-B.

Your farming activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments Additional information. Pub. 225 has more information and examples to help you complete your farm tax return. It also lists important dates that apply to farmers.

Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property. Section references are to the Internal Revenue Code unless

conversions (other than from a casualty or theft) of certain farm property. Also use this form to report sales of livestock held for Form 4797 to report sales, exchanges, or involuntary Form 4835 to report rental income based on crop or draft, breeding, sport, or dairy purposes.

For the latest information about developments related to Sched-

Future Developments

otherwise noted.

ule F (Form 1040) and its instructions, such as legislation enac-

ted after they were published, go to www.irs.gov/schedulef.

livestock shares produced by a tenant if you did not materially income is not subject to self-employment tax. See Pub. 225. Form 6198 to figure your allowable loss if you have a participate in the management or operation of a farm. This

business loss and you have amounts invested in the business for which you are not at risk.

Simplified method for business use of home deduction. If

you use your home in your farming business, you may be able figure the deduction for the business use of your home using

a simplified method. See Pub. 587 for more information.

General Instructions

Standard mileage rate. The standard mileage rate for busi-

What's New

ness use of your vehicle for 2013 is 56.5 cents per mile.

Form 8582 to figure your allowable loss from passive

Form 8824 to report like-kind exchanges.

• Form 8903 to take a deduction for income from domestic production activities.

ty for federal income tax purposes. If you are the sole member of a domestic LLC engaged in the business of farming, file Schedule F (Form 1040). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the Single-member limited liability company (LLC). Generally, a single-member domestic LLC is not treated as a separate entielection.

Other Schedules and Forms You May Have

use tax. See the Instructions for Form 2290 to find out if you owe this tax and go to www.irs.gov/trucker for the latest devel-Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor trailers, or buses in your farming business, you may have to pay a federal highway motor vehicle opments.

Schedule SE (Form 1040) to pay self-employment tax on

your farm income over the previous 3 years. Doing so may

reduce your tax.

Form 4562 to claim depreciation (including the special

Form 3800 to claim any general business credits.

income from your farming business.

amortization that began in 2013, to make an election under

section 179 to expense certain property, or to report information on vehicles and other listed property.

allowance) on assets placed in service in 2013, to claim

taking care of someone else's livestock. Also use Schedule E (Form 1040), Part I, to report farm rental income and expenses

of a trust or estate based on crops or livestock produced by a Schedule J (Form 1040) to figure your tax by averaging

Schedule F (Form 1040), line 8, pasture income received from

from pastureland based on a flat charge. However, report on

Schedule E (Form 1040), Part I, to report rental income

eal estate transactions, annuities, and pensions. For details, see Line F, later, and the 2013 General Instructions for Certain In-If you received cash of more than \$10,000 in one or more related transactions in your farming business, you may have to formation Returns.

ile Form 8300. For details, see Pub. 1544.

Reportable transaction disclosure statement. If you entered into a reportable transaction in 2013, you must file Form 8886

Nov 05, 2013

ivestock held for draft, breeding, sport, or dairy purposes. See

Form 4684 to report a casualty or theft gain or loss

involving farm business property, including purchased

Cat. No. 17152R I

fected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do to disclose information if your federal income tax liability is afnot do so. You may also have to pay interest and penalties on any reportable transaction understatements. For more information on reportable transactions, see the Instructions for Form

Farm Owned and Operated By Spouses

If you and your spouse jointly own and operate a farm as an unincorporated business and share in the profits and losses, you be taxed as a partnership and file Form 1065, or you each file Schedule F (Form 1040) as a qualified joint venture.

can

Qualified Joint Venture

qualified joint venture instead of a partnership. This election in return for the tax year, you can elect to be treated as a most cases will not increase the total tax owed on the joint reof "material participation," see the instructions for Schedule C If you and your spouse each materially participate as the only members of a jointly owned and operated farm, and you file a but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return. For an explanation (Form 1040), line G, and Line E, later, in these instructions. joint turn,

Making the election. To make this election, you must divide cordance with your respective interests in the venture. Each of you must file a separate Schedule F (Form 1040). On each line share of the applicable income, deduction, or loss. Each of you all items of income, gain, loss, deduction, and credit attributable to the farming business between you and your spouse in acof your separate Schedule F (Form 1040), you must enter your must also file a separate Schedule SE (Form 1040) to pay self-employment tax, as applicable.

294

As long as you remain qualified, your election cannot be revoked without IRS consent. For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Exception—Community Income

laws of a state, foreign country, or U.S. possession, you can treat your wholly-owned, unincorporated business as a sole proprietorship, instead of a partnership. Any change in your re-If you and your spouse wholly own an unincorporated farming business as community property under the community property porting position will be treated as a conversion of the entity.

Report your income and deductions as follows.

- income from that business is the self-employment earnings of If only one spouse participates in the business, all of the the spouse who carried on the business.
 - If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see Qualified Joint Venture, earlier, for how to report income and deductions.

The only states with community property laws are Arizona, lifornia, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

Estimated Tax

If you had to make estimated tax payments for 2013, and you underpaid your estimated tax, you will not be charged a penalty if both of the following apply

 Your gross farming or fishing income for 2012 or 2013 is at least two-thirds of your gross income, and

þ • You file your 2013 tax return and pay the tax due March 3, 2014.

For details, see chapter 15 of Pub. 225

Specific Instructions

Filers of Forms 1041, 1065, and 1065-B. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate, trust, or partnership on line D.

Line B

On line B, enter one of the 14 principal agricultural activity codes listed in Part IV on page 2 of Schedule F (Form 1040). Select the code that best describes the source of most of your ncome.

ployees. Single-member LLCs that are disregarded as entities separate from their owner for federal tax purposes are required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC owner's name and EIN. For more information, see the Instructions Filers of Forms 1041, 1065, and 1065-B. Enter on line D the

Single-member limited liability companies (LLCs) with em-

line D the EIN issued to the LLC.

Line C

However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close If you use the cash method, check the box for "Cash." Complete Schedule F (Form 1040), Parts I and II. In most cases, report income in the year in which you actually or constructively received it and deduct expenses in the year you paid them. of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 2 of Pub. 225.

ed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. If you use an accrual method, check the box for "Accrual." Complete Schedule F (Form 1040), Parts II, III, and Part I, line 9. Generally, report income in the year in which you earned it and deduct expenses in the year you incurred them, even if you did not pay them in that year. Accrual basis taxpayers are put on a cash basis for deducting business expenses ow-

method of accounting. A farming syndicate may be a partner-ship, LLC, S corporation, or any other enterprise other than a C Farming syndicates. Farming syndicates cannot use the cash The interests in the business have at any time been offered corporation if:

cable to limited partners or limited entrepreneurs. A limited partner is one who can lose only the amount invested or re- More than 35% of the losses during any tax year are alloal or state agency, or

for sale in a way that would require registration with any feder-

quired to be invested in the partnership. A limited entrepreneur

7

Limit on passive losses. If you checked the "No" box and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule F (Form 1040), line 34. In most cases, you can deduct losses

sive activities or prior year unallowed passive activity losses,

see the Instructions for Form 8582.

from passive activities only to the extent of income from passive activities. For details, see Pub. is a person who does not take any active part in managing the

Line F

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you do not have an EIN,

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or if you are a payer of gambling win-Single-member LLCs. If you are a sole owner of an LLC that is not treated as a separate entity for federal income tax purpo-

nings. If you need an EIN, see the Instructions for Form SS-4.

If you made any payments in 2013 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check formation Returns if you are unsure whether you are required to file any Forms 1099. Also see the separate specific instructhe "No" box. See the 2013 General Instructions for Certain Intions for each Form 1099.



at least \$600 in rents, services, prizes, medical and Generally, you must file Form 1099-MISC if you paid health care payments, and other income payments. The Guide to Information Returns in the 2013 General Instructions for Certain Information Returns has more information including the due dates for the various information returns.

Part I. Farm Income—Cash

ses, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment enter on line D only the EIN issued to you and in your name as the sole proprietor of your farming business. If you do not have such an EIN, leave line D blank. Do not enter on

tax returns and certain excise tax returns. However, you should

Method

ceived when it is credited to your account or set aside for you 2008 are required to be included in income only in the year of In Part I, show income received for items listed on lines 1 through 8. In most cases, include both the cash actually or constructively received and the fair market value of goods or other property received for these items. Income is constructively reto use. However, direct payments or counter-cyclical payments received under the Food, Conservation, and Energy Act of actual receipt. If you ran the farm yourself and received rents based on crop shares or farm production, report these rents as income on ine 2. Sales of livestock because of weather-related conditions. If you sold livestock because of drought, flood, or other weather-related conditions, you can elect to report the income from the sale in the year after the year of sale if all of the following

tions for Schedule C (Form 1040), line G. If you meet any of

material participation tests described in those instructions,

check the "Yes" box.

the

If you are a retired or disabled farmer, you are treated as

materially participating in a farming business if you materially participated 5 or more of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming activity if he or she actively manages

Material participation. For the definition of material participation for purposes of the passive activity rules, see the instruc-

EIN issued to the estate, trust, or partnership.

Line E

Your main business is farming.

You can show that you sold the livestock only because of

 Your area qualified for federal aid. weather-related conditions.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 sankruptcy case during 2013, see Chapter 11 Bankruptcy Cases in the Instructions for Form 1040 (under Income) and the Instructions for Schedule SE (Form 1040) See chapter 3 of Pub. 225 for details.

tax rules for special valuation of farm property passed from a

qualifying decedent.

you checked "No" and you have a loss from this business, see Limit on passive losses, next. If you have a profit from this business activity but have current year losses from other pas-

the farm and the real property used for farming meets the estate

CCC-1099-G showing amounts paid to you, first determine if following chart to determine where to report the income on the amounts are to be included with farm income. Then use the CCC-1099-G amounts in the total amount reported on that line. Forms 1099 or CCC-1099-G. If you received Forms 1099 Schedule F (Form 1040). Include the Form 1099 Check the "No" box if you did not materially participate. If

Where to report	Line 3a	Line 5b	Line 6a		Line 6a	am payments Line 4a
Form	1099-PATR	1099-A	1099-MISC for crop insurance	1099-G or CCC-1099-G	for disaster payments	 for other agricultural program payments

come. In this case, report it on whichever line best describes the income. For example, if you receive a Form 1099-MISC for You may receive Form 1099-MISC for other types of incustom farming work, include this amount on line 7.

Lines 3a and 3b

If you received distributions from a cooperative in 2013, you should receive a Form 1099-PATR. On line 3a, show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemptions of nonqualified written notices of allocation and per-unit retain certificates.

amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit per-unit retain certificates, show the stated dollar amount Show patronage dividends received in cash and the dollar retains in cash, show the amount of cash. If you received qualiof the certificates. fied

you must subtract the amount of the dividend from the cost or Do not include as income on line 3b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 3a only. Because you do not report patronage dividends from these items as income, other basis of these items.

Lines 4a and 4b

Enter on line 4a the total of the following amounts.

- Direct payments.
- Counter-cyclical payments.
- Market gain from the repayment of a secured Commodity Credit Corporation (CCC) loan for less than the original loan Price support payments.
- Diversion payments.
- · Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams). Cost-share payments (sight drafts).

usually reported to you on Form 1099-G. You may also receive These amounts are government payments you received and are Form CCC-1099-G from the Department of Agriculture showing the amounts and types of payments made to you.

not report the market gain shown on Form CCC-1099-G on On line 4b, report only the taxable amount. For example, do line 4b if you elected to report CCC loan proceeds as income in the year received (see Lines 5a Through 5c, next). No gain re-

as repurchasing the commodity for the amount of the loan receeds under the election, you must report the market gain on sults from redemption of the commodity because you previous ly reported the CCC loan proceeds as income. You are treated payment. However, if you did not report the CCC loan proline 4b.

If you received a direct or counter-cyclical payment in 2013, your farm losses may be reduced. See Excess farm loss ratles in Line 35, later, for more details.

20 Lines 5a Through

loan, you can elect to report the loan proceeds as income in the year you receive them. If you make this election (or made the election in a prior year), report loan proceeds you received in 2013 on line 5a. Attach a statement to your return showing the if you pledge part or all of your production to secure a CCC Commodity Credit Corporation (CCC) loans. In most cases, you do not report CCC loan proceeds as income. However, details of the loan(s). See chapter 3 of Pub. 225.

on line 5b, even if you reported the loan proceeds as income. This Forfeited CCC loans. Include the full amount forfeited amount may be reported to you on Form 1099-A.

If you did not elect to report the loan proceeds as income, also include the forfeited amount on line 5c. If you did elect to report the loan proceeds as income, you forfeited is different from your basis in the commodity, you generally will not have an entry on line 5c. But if the amount may have an entry on line 5c.

See chapter 3 of Pub. 225 for details on the tax consequences of electing to report CCC loan proceeds as income or forfeiting CCC loans.

If you received a CCC loan in 2013, your farm losses may reduced. See Excess farm loss rules in Line 35, later, for be reduced. See Excess farm loss rules in Line 35, later,

more details.

Lines 6a Through 6d

for 2014. To make this election, check the box on line 6c and attach a statement to your return. See chapter 3 of Pub. 225 for ted as crop insurance proceeds. However, if 2013 was the year of damage, you can elect to include certain proceeds in income In most cases, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treaa description of the proceeds for which an election can be made and for what you must include in your statement.

If you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including federal crop disaster payments) from a single trade or business Enter on line 6a the total crop insurance proceeds you re-ceived in 2013, even if you elect to include them in income for Enter on line 6a the total crop insurance proceeds you

Enter on line 6b the taxable amount of the proceeds you received in 2013. Do not include proceeds you elect to include in income for 2014.

ceeds you received in 2012 and elected to include in income for 2013. Enter on line 6d the amount, if any, of crop insurance pro-

Enter on line 8 income not otherwise reportable on lines 1 through 7. This includes the following types of income.

- Illegal federal irrigation subsidies. See chapter 3 of Pub.
- Bartering income.
- union canceled or forgave a debt you owed of \$600 or more, it is canceled or forgiven, you must include the canceled amount should send you a Form 1099-C, or similar statement, by Janu-However, you may be able to exclude the canceled debt from Income from cancellation of debt. In most cases, if a debt in income. If a federal agency, financial institution, or credit ary 31, 2014, showing the amount of debt canceled in 2013. income. See Pub. 4681 for details.
 - State gasoline or fuel tax refunds you received in 2013.
- The amount of credit for biofuel claimed on line 2 of Form 6478.
 - The amount of credit for biodiesel and renewable diesel fuels claimed on line 8 of Form 8864.
- The amount of credit for federal tax paid on fuels claimed on your 2012 Form 1040. For information on including the credit in income, see chapter 2 of Pub. 510.
- use percentage of that property decreased to 50% or less in 2013. Use Part IV of Form 4797 to figure the recapture. See the ty, including any section 179 expense deduction, if the business instructions for Schedule C (Form 1040), line 13, for the defi- Any recapture of excess depreciation on any listed propernition of listed property.
 - The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 50% or less. See chapter 5 of Pub. 946 to figure the amount.
- Any recapture of the deduction or credit for clean-fuel vehicle refueling property or alternative fuel vehicle refueling property used in your farming business. For details on how to figure recapture, see Regulations section 1.179A-1.
- · Any income from breeding fees, or fees from renting teams, machinery, or land that is not reported on Schedule E (Form 1040) or Form 4835.

tracts if the contracts were made to protect you from price changes. These are a form of business insurance and are con- The gain or loss on the sale of commodity futures considered hedges. If you had a loss in a closed futures contract, enclose the amount of the loss in parentheses.



lished, you must clearly identify on your books and For property acquired and hedging positions estabrecords both the hedging transaction and the item(s) or aggregate risk being hedged.

futures with the hope of making a profit due to favorable price changes, report the profit or loss on Form 6781 instead of this Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or sold commodity

Part II. Farm Expenses

Do not deduct the following.

 Personal or living expenses (such as taxes, insurance, or epairs on your home) that do not produce farm income.

 Expenses of raising anything you or your family used. The value of animals you raised that died

Inventory losses.

Personal losses.

ble personal property or acquired property for resale, certain expenses must be included in inventory costs or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, If you were repaid for any part of an expense, you must sub-Capitalizing costs of property. If you produced real or tangiract the amount you were repaid from the deduction.

1. Producing any plant that has a preproductive period of 2 hese rules generally do not apply to expenses of: years or less,

- 2. Raising animals, or
- 3. Replanting certain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, pests, or

farming syndicates, partnerships, or corporations re-Exceptions (1) and (2) do not apply to tax shelters, quired to use the accrual method of accounting under section 447 or 448(a)(3).

ine 32f (to indicate a negative amount) and enter "263A" in tions on lines 10 through 32e by the capitalized expenses. Instead, enter the total amount capitalized in parentheses on If you capitalize your expenses, do not reduce your deducthe space to the left of the total. See <u>Preproductive period</u> evpenses, later, for details.

ze the expenses of producing a plant with a preproductive peri-But you may be able to currently deduct rather than capitalod of more than 2 years. See Election to deduct certain preproductive period expenses, next.

You are If the preproductive period of any plant you produce is more than 2 years, you can elect to currently deduct the expenses rather than capitalize them. But you cannot make this election for the costs of planting or growing citrus or almond groves incurred before the end of the fourth tax year beginning with the treated as having made the election by deducting the preproductive period expenses in the first tax year for which you can nake this election and by applying the special rules, discussed Election to deduct certain preproductive period expenses. tax year you planted them in their permanent grove. ater.



In the case of a partnership or S corporation, the election must be made by the partner, shareholder, or member. This election cannot be made by tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).

for the first tax year in which you engage in a farming business Jnless you obtain IRS consent, you must make this election tion rules. You cannot revoke this election without IRS coninvolving the production of property subject to the capitaliza

Special rules. If you make the election to deduct preproductive expenses for plants:

- income up to the amount of the preproductive expenses Any gain you realize when disposing of the plants is ordiyou deducted, and nary
- The alternative depreciation rules apply to property placed in service in any tax year your election is in effect.

For details, see Uniform Capitalization Rules in chapter 6 of

Pub. 225

Prepaid farm supplies. In most cases, if you use the cash method of accounting and your prepaid farm supplies are more tion for those supplies may be limited. Prepaid farm supplies than 50% of your other deductible farm expenses, your deducinclude expenses for feed, seed, fertilizer, and similar farm supplies not used or consumed during the year.

They also include the cost of poultry that would be allowable as a deduction in a later tax year if you were to:

- farming business and deduct it ratably over the lesser of 12 1. Capitalize the cost of poultry bought for use in your months or the useful life of the poultry, and
- Deduct the cost of poultry bought for resale in the year you sell or otherwise dispose of it.

If the limit applies, you can deduct prepaid farm supplies that do not exceed 50% of your other deductible farm expenses in the year of payment. You can deduct the excess only in the year you use or consume the supplies (other than poultry, which is deductible as explained above). For details and exceptions to these rules, see chapter 4 of Pub. 225. Whether or not this 50% limit applies, your expenses for livestock feed paid during the year but consumed in a later year may be subject to the rules explained in the line 16 instructions

Line 10

farming business (such as in fleet operations). You cannot use penses if you used five or more vehicles simultaneously in your You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. You must use actual exactual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

- Owned the vehicle and used the standard mileage rate for You can take the standard mileage rate for 2013 only if you:
- Leased the vehicle and are using the standard mileage rate the first year you placed the vehicle in service, or for the entire lease period.
- If you take the standard mileage rate:
- Multiply the number of business miles driven by 56.5 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 10.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

- If you deduct actual expenses:
- for Show depreciation on line 14 and rent or lease payments • Include on line 10 the business portion of expenses gasoline, oil, repairs, insurance, license plates, etc., and
- on line 24a.

ard mileage rate), you must provide the information requested on Form 4562, Part V. Be sure to attach Form 4562 to your re-If you claim any car or truck expenses (actual or the standturn.

For details, see chapter 4 of Pub. 463

-ine 12

paid to conserve soil and water for land used in farming, to prevent erosion of land used for farming, or for endangered species recovery. These expenses include (but are not limited to) Deductible conservation expenses generally are those that are costs for the following.

- The treatment or movement of earth, such as leveling, grading, conditioning, terracing, contour furrowing, and the re-storation of soil fertility.
 - The construction, control, and protection of diversion channels, drainage ditches, irrigation ditches, earthen dams, watercourses, outlets, and ponds.
- The eradication of brush.
- The planting of windbreaks.

• The achievement of site-specific management actions recommended in recovery plans approved pursuant to the Endangered Species Act of 1973.

rable state agency. You cannot deduct the expenses if they were paid or incurred for land used in farming in a foreign with a conservation plan approved by the Natural Resources Conservation Service of the Department of Agriculture or a recovery plan approved pursuant to the Endangered Species Act of 1973, for the area in which your land is located. If no plan exists, the expenses must be consistent with a plan of a compa-These expenses can be deducted only if they are consistent country. Do not deduct expenses you paid or incurred to drain or fill wetlands, or to prepare land for center pivot irrigation systems.

as farm machinery and land). If your conservation expenses are more than the limit, the excess can be carried forward and deducted in later tax years. However, the amount deductible for any one year cannot exceed the 25% gross income limit for that Your deduction cannot exceed 25% of your gross income from farming (excluding certain gains from selling assets such ear.

For details, see chapter 5 of Pub. 225

Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment).

If all of the above apply, you can deduct the prepaid feed when paid, subject to the overall limit for <u>Prepaid farm sup-</u>

Deducting the prepayment will not materially distort your

plies explained earlier. If all of the above do not apply, you can deduct the prepaid feed only in the year it is consumed ment you operated yourself. Instead, report those amounts on Do not include amounts paid for rental or lease of equip-

Line 1

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a perma-

Do not include the cost of transportation incurred in purchasing livestock held for resale as freight paid. Instead, add these costs

ings due to sickness or disability are not deductible. For details, Deduct on line 15 amounts paid for employee accident and health insurance. Amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earn-Deduct on this line premiums paid for farm business insurance to the cost of the livestock. see chapter 6 of Pub. 535. Line 2

Lines 21a and 21b

For information about depreciation and the section 179 deduction, see Pub. 946 and chapter 7 of Pub. 225. For details on

the special depreciation allowance, see chapter 3 of Pub. 946.

See the Instructions for Form 4562 for information on when

you must complete and attach Form 4562.

Line 15

You can also elect under section 179 to expense a portion of

or other property in your inventory.

the cost of certain property you bought in 2013 for use in your farming business. The section 179 election is made on Form

Do not deduct depreciation on your home, furniture or other personal items, land, livestock you bought or raised for resale,

nent nature.

These rules could affect how much interest you are allowed to pense differs depending on its type. For example, home mort-"Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the interest allocation rules. The tax treatment of interest exgage interest and investment interest are treated differently. correct line of your return and receives the right tax treatment. deduct on Schedule F (Form 1040).

If you paid interest on a debt secured by your main home In most cases, you allocate interest expense by tracing how the proceeds of the loan are used. See chapter 4 of Pub. 535 for farmand any of the proceeds from that debt were used in your

> life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 23. Examples are accident and health plans, group-term ing business, see chapter 4 of Pub. 535 to figure the amount to How to report. If you have a mortgage on real property used in your farming business (other than your main home), enter on cial institutions for which you received a Form 1098 (or similar line 21a the interest you paid for 2013 to banks or other finanstatement). If you did not receive a Form 1098, enter the interinclude on lines 21a and 21b.

er, you may be able to deduct on Form 1040, line 29 (or on

ance on behalf of yourself, your spouse, and dependent(s) even if you do not itemize your deductions. See the instructions for

Contributions you made on your behalf as a self-employed

person to an accident and health plan or for group-term life insurance are not deductible on Schedule F (Form 1040). Howev-Form 1040NR, line 29), the amount you paid for health insur-

Parts I and III, to figure your deductible contributions to that

a dependent care assistance program, complete Form 2441

the additional interest. If you can, include the amount on line 21a. Attach a statement to your return explaining the dif-If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct ference and enter "See attached" in the margin next to line 21a.

You must reduce your line 15 deduction by the amount of

Form 1040, line 29, or Form 1040NR, line 29, for details.

any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to de-

termine which expenses are eligible for the credit.

est on line 21b.

if you file a joint return) were liable for and paid interest on the your share of the interest on line 21b. Attach a statement to your return showing the name and address of the person who If you and at least one other person (other than your spouse mortgage and the other person received the Form 1098, include eceived the Form 1098. In the margin next to line 21b, "See attached."

> If you use the cash method, you cannot deduct when paid the cost of feed your livestock will consume in a later year unless The payment was for the purchase of feed rather than a

all of the following apply.

Do not deduct interest you prepaid in 2013 for later years; nclude only the part that applies to 2013.

not

• The prepayment had a business purpose and was

made merely to avoid tax.

7

Line 22

include by the amounts paid to yourself. Reduce your deduction Enter the amounts you paid for farm labor. Do not amounts claimed on:

- Form 5884, Work Opportunity Credit, line 2;
- Form 8844, Empowerment Zone Employment Credit
- Form 8932, Credit for Employer Differential Wage Pay-Form 8845, Indian Employment Credit, line 4;

ments, line 2.

Include the cost of boarding farm labor but not the value of any products they used from the farm. Include only what you paid household help to care for farm laborers.



ployees, such as personal use of a car, do not include If you provided taxable fringe benefits to your emin farm labor the amounts you depreciated or deducted elsewhere.

Line 23

profit-sharing, or annuity plans. If the plan included you as a self-employed person, enter contributions made as an employer Enter your deduction for contributions to employee pension. on your behalf on Form 1040, line 28 (or on Form 1040NR line 28), not on Schedule F (Form 1040)

you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the In most cases, you must file the applicable form listed next current tax year. There is a penalty for failure to timely these forms.

Form 5500-EZ. File this form if you have a one-participant pant plan is a plan that covers only you (or you and your retirement plan that meets certain requirements. A one-partici-

Form 5500-SF. File this form electronically with the Department of Labor (at www.efast.dol.gov) if you have a small plan (fewer than 100 participants in most cases) that meets certain

Form 5500. File this form electronically with the Department [loov] for a plan that does not mee the requirements for filing Form 5500-EZ or Form 5500-SF. of Labor (at www.efast.do.

For details, see Pub. 560.

Lines 24a and 24b

ter on line 24a the business portion of your rental cost. But if If you rented or leased vehicles, machinery, or equipment, enyou leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an inclusion amount. See Leasing a Car in chapter 4 of Pub. 463 to figure this amount.

Enter on line 24b amounts paid to rent or lease other propersuch as pasture or farmland.

of farm buildings, machinery, and equipment that do not add to Enter amounts you paid for incidental repairs and maintenance the property's value or appreciably prolong its life.

Do not deduct repairs or maintenance on your home.

Line 29

You can deduct the following taxes on this line.

 Real estate and personal property taxes on farm business assets.

 Social security and Medicare taxes you paid to match employees' wawhat you are required to withhold from farm

- Federal unemployment tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state Federal highway use tax.

Do not deduct the following taxes on this line.

 Federal income taxes, including your self-employment tax. However, you can deduct one-half of self-employment tax on Form 1040, line 27 or Form 1040NR, line 27.

 Taxes assessed for improvements, such as paving and Estate and gift taxes. ewers.

Taxes on your home or personal use property.

 State and local sales taxes on property purchased for use in your farming business. Instead, treat these taxes as part of

 Other taxes not related to your farming business. the cost of the property.

the base rate for the first phone line. For example, if you had a the first telephone line into your residence, even if you use it for your farming business. But you can deduct expenses you paid for your farming business that are more than the cost of second phone line, you can deduct the business percentage of Enter amounts you paid for gas, electricity, water, and other utilities for business use on the farm. Do not include personal utilities. You cannot deduct the base rate (including taxes) of the charges for that line, including the base rate charges.

Lines 32a Through 32f

fice supplies, etc. Do not include fines or penalties paid to a Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F (Form 1040), such as advertising, ofgovernment for violating any law. At-risk loss deduction. Any loss from this activity that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this activity in 2013.

Bad debts. See chapter 10 of Pub. 535.

Business start-up costs. If your farming business began in 2013, you can elect to deduct up to \$5,000 of certain business start-up costs. The \$5,000 limit is reduced (but not below zero)

180-month period, beginning with the month the farming busi-ness bearn For details. see chapters 4 and 7 of Pub. 225. For remaining start-up costs can be amortized over a the amount by which your start-up costs exceed \$50,000. amortization that begins in 2013, you must complete and attach ness began. For details, see chapters 4 and 7 of Pub.

tions. You may also be able to use a simplified method to figure your deduction. Use the appropriate worksheets in Pub. 587 tain expenses for business use of your home, subject to limita-Business use of your home. You may be able to deduct certo figure your allowable deduction. Do not use Form 8829.

Excess farm loss deduction. Any loss from this activity that was not allowed last year because of the excess farm loss rules is treated as a deduction allocable to this activity in 2013. Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified property, you can elect to expense up to \$10,000 (\$5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2013. timber

You can elect to amortize the remaining costs over 84 For amortization that begins in 2013, you must complete and attach Form 4562. months.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 4 and 7 of Pub.

Legal and professional fees. You can include on this line fees charged by accountants and attorneys that are ordinary and related to your farming business. Also include expenses incurnecessary expenses directly related to your farming business. Include fees for tax advice and for the preparation of tax forms red in resolving asserted tax deficiencies related to your farming business.

Tools. You can deduct the amount you paid for tools that have a short life or cost a small amount, such as shovels and rakes. Travel, meals, and entertainment. In most cases, you can deduct expenses for farm business travel and 50% of your business meals and entertainment. But there are exceptions and limitations. See the instructions for Schedule C (Form 1040), lines 24a and 24b.

riod expenses in 2013 that you are capitalizing, enter the total of these expenses in parentheses on line 32f(to indicate a negative amount) and enter "263A" in the space to the left of the to-Preproductive period expenses. If you had preproductive pe-

For details, see Capitalizing costs of property, earlier, Uniform Capitalization Rules in chapter 6 of Pub. 225.

and

Line 33

If line 32f is a negative amount, subtract it from the total of lines 10 through 32e. Enter the result on line 33.

sive activity loss rules. To apply these rules, follow the instruc-After applying these rules, the amount on line 34 will be your allowable loss, and it may be smaller than the amount figured Figuring your net profit or allowable loss. If line 33 is more han line 9, do not enter your loss on line 34 until you have apblied the excess farm loss rules, the at-risk rules, and the pastions for lines 35 and 36, and the Instructions for Form 8582. by subtracting line 33 from line 9.

unallowed passive activity losses, subtract line 33 from line 9. If line 9 is more than line 33, and you have prior year unal-If line 9 is more than line 33, and you do not have prior year The result is your net profit.

owed passive activity losses, do not enter your net profit on line 34 until you have figured the amount of prior year unallowed passive activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year un-Make sure to indicate that you are including prior year passive activity losses by entering "PAL" to the left of the entry space. allowed passive activity losses you may include on line

for Form 8582; you may need to include information from this Partnerships. Subtract line 33 from line 9. If the amount is a loss, the partners may need to apply the excess farm loss ules, the at-risk rules, and the passive activity loss rules to deschedule on that form, even if you have a net profit.

If you checked the "No" box on line E, see the Instructions

Reporting your net profit or allowable loss. Once you have igured your net profit or allowable loss, report it as follows. termine the amount of their allowable loss.

on ine 34 and on Form 1040, line 18, and Schedule SE (Form net profit or allowable loss Enter your Individuals. 1040), line 1a.

Nonresident aliens. Enter the net profit or allowable loss on line 34 and on Form 1040NR, line 19. You should also enter this amount on Schedule SE (Form 1040), line 1a if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE (Form 1040) for information on international social security agreements

farm loss rules are applied at the partner level, the partnership Partnerships. Enter the net profit or loss on line 34 and on Form 1065, line 5 (or Form 1065-B, line 7). Because the excess will notify each partner on the Schedule K-1 if the partnership should complete one of the excess farm loss worksheets to dereceived one of the subsidies discussed later. Each partner ermine if there is an excess farm loss. Enter the net profit or allowable loss on ine 34 and on Form 1041, line 6. Trusts and estates.

income and are filing separate returns, see the Instructions for Earned income credit. If you have a net profit on line 34, this Community income. If you and your spouse had community Schedule SE (Form 1040) before figuring self-employment tax. amount is earned income and may qualify you for the earned

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See the instructions for Form 1040, lines 64a and 64b, for details. credit if you meet certain conditions.

tion to CRP payments, the CRP payments are not subject to self-employment tax. You will deduct these payments from Conservation Reserve Program (CRP) payments. If you received social security retirement or disability benefits in addifarm profit or loss on Schedule SE (Form 1040) line 1b. Do not make any adjustment on Schedule F (Form your net 1040).

Line 35

later), and not just for the farming activities reported on this Schedule F. You may also have reported farming activities on Answer line 35 with respect to your farming business (defined another Schedule F or on Form 4835. Check the "Yes" box if you received one of the following subsidies in 2013.

- Any direct or counter-cyclical payments under title I of the Food, Conservation, and Energy Act of 2008 (or any payment you elected instead of this payment).
- You are considered to have received one of these subsidies in 2013 if you are a partner or shareholder in a partnership or S corporation that received one of these subsidies during 2013. Check the "No" box if you did not receive one of these subsi- Any Commodity Credit Corporation loan. dies in 2013.

you checked the "Yes" box, your farm loss may be reduced. You must apply the excess farm loss rules, discussed

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If you checked the "No" box, you do not have excess farm loss.

farm loss is not an allowable loss. Instead, excess farm loss is listed above, part of your loss may be excess farm loss. Excess Excess farm loss rules. If you received one of the subsidies carried forward to the next year and treated as a deduction.

your total deductions from your farming businesses exceed plus a threshold amount. The threshold amount is the greater of \$300,000 (\$150,000 if your filing status is married filing sepa-Your excess farm loss for a year is the amount by which rately) or your total net profit or loss from farming businesses for the last five years (2008-2012), including for each of those your total gross income or gain from your farming businesses, years any net gain from the sale of property used in your farm-

nuts, or other crops, or ornamental trees, such as evergreen Farming business defined. A farming business generally is the trade or business of farming, including operating a nursery or sod farm or raising or harvesting of trees bearing fruit trees, if they are cut within the first 6 years.

For purposes of calculating your excess farm loss for the year, a farm business also includes the following.

- A trade or business of processing a farm commodity, even if it is not incidental to your farm.
- Participating in a cooperative that processes a farm com-

Any interest in a partnership or S corporation involved in

Figuring your excess farm loss. To figure your excess farm loss, you can use one of the excess farm loss worksheets, later. You may need to adjust your income or deductions before figuring your excess farm loss.

any property used in your farming businesses, you must include any gain or loss on the sale of that property (reported on Schedule C (Form 1040), or Schedule E (Form 1040) as part of Form 4797, Sales of Business Property, or Schedule D (Form 1040), Capital Gains and Losses). Be sure to include the gain (defined earlier). Do not include gain or loss attributable to If you file multiple copies of Schedule F (Form 1040), your farming businesses, you must combine the income, deductions, and net gain/loss for purposes of determining whether you have an excess farm loss on the worksheets. If you sold or loss attributable to property used in your farming business property used in nonfarming businesses or nonbusiness proper-

commodity that is not incidental to your farm, you may have farming business activities that are reported on Schedule C Activities reported on other forms. Because your farming business includes any trade or business of processing a farm (Form 1040) that you must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule C (Form 1040) may be limited by the excess farm loss rules.

must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule E Because your farming business includes your interest in a partnership or S corporation, you may have farming business activities that are reported on Schedule E (Form 1040) that you (Form 1040) may be limited by the excess farm loss rules.

tions, including the domestic production activities deduction ployment tax, may need to be included when determining your Other deductions that must be included. Certain deducunder section 199 and the deduction for one-half of self-emexcess farm loss if the deductions are attributable to your farming business (defined earlier).

modity on Schedule C (Form 1040) if the combined amounts when the combined amounts on those schedules produce income (or the farm optional method on Schedule SE (Form (040) is used) and there is a large loss on Schedule E (Form In particular, the deduction for one-half of self-employment tax will not be attributable to your farming business on Schedule F (Form 1040) or your business of processing a farm comon those schedules produce a loss. But the deduction for one-half of self-employment tax should be taken into account (040) passed through from a partnership or S corporation.

Deductions that are not included. Any deduction for losses arising from fire, storm, or other casualty, or from disease or drought involving any farming business should not be included when determining your excess farm loss.

Coordination with at-risk and passive activity loss rules. You must calculate and apply your excess farm loss before calculating any limits due to the at-risk rules or the passive activity loss rules.

You may complete one of these worksheets to determine if you have an excess farm loss 2013. Do not attach these worksheets to your return; keep them for your records. You will need them next year when any be deducted. Which worksheet you should use depends on the nature and extent of your farming farm loss worksheets. excess farm loss may

- Use Worksheet 1 if your farming businesses include only profit or loss reported on one or more Schedules F (Form
- include Schedule F (Form 1040) and any Schedule C (Form 1040) ac-Use Worksheet 2 if your farming businesses tivity of processing a farm commodity.
- include Schedule F (Form 1040) and a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming busi-Use Worksheet 3 if your farming businesses
 - Use Worksheet 4 if your farming businesses include Schedule F (Form 1040), Schedule C (Form 1040) activity of
- est in a partnership or S corporation involved in a farming busiprocessing a farm commodity, a Schedule E (Form 1040) interness, and farm rental income or loss reported on Form 4835.
- Use Worksheet 5 if your farming business is limited to only farm rental income or loss reported on Form 4835.

by the amount of your excess farm loss. Subtract line 33 from line 9 and reduce the number by your excess farm loss. Com-Applying your excess farm loss. You must reduce your loss plete line 36 before entering an amount on line 34.

.⊑ (\$400,000). You have only one farming business and use Worksheet 1 to figure an excess farm loss of (\$100,000). Your allowable loss is reduced to (\$300,000). This will be the amount you enter on line 34 unless the at-risk or passive activi-Example. Subtracting line 33 from line 9 results ty loss rules reduce it further. Any loss from this activity not allowed for 2013 because of the excess farm loss rules is treated as a deduction allocable to the activity in 2014.

4t-risk and passive activity loss rules. Use your loss reduced by the excess farm loss to calculate any further limitations due to the at-risk rules or passive activity loss rules. More than one farming business. If you have more than one farming business with a loss this year, allocate the excess ing business with the loss. Do not allocate excess farm loss to a farm loss amount on a pro rata basis among those farming businesses. If you have more than one farming business, but only one has a loss, allocate all of the excess farm loss to the farmfarming business that has a net profit.

Line 36



You do not need to complete line 36 if line 9 is more than line 33. At-risk rules. In most cases, if you have a loss from a farming activity and amounts invested in the activity for which you are not at risk, you must complete Form 6198 to figure your allowlimit the amount of loss The at-risk rules generally able loss.

including loss on the disposition of assets) you can claim to he amount you could actually lose in the activity.

Check box 36b if you have amounts invested in this activity for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding eal property.
 - Cash, property, or borrowed amounts used in the activity or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- lowable loss, you must check box 36a or 36b to determine if who has an interest in the activity, other than as a creditor, or Figuring your allowable loss. Before determining your al- Amounts borrowed for use in the activity from a person who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

your loss from farming is limited by the at-risk rules. Follow All investment is at risk. If all your investment amounts are at risk in this activity, check box 36a. If you also checked the 'Yes" box on line E, your remaining loss (after applying the excess farm loss rules) is your allowable loss. The at-risk rules and the passive activity loss rules do not apply. See Line 34, the instructions below that apply to your box 36 activity.

But if you checked the "No" box on line E, you may need to complete Form 8582 to figure your allowable loss to enter on earlier, for how to report your allowable loss. line 34. See the Instructions for Form 8582.

Some investment is not at risk. If some investment is not at risk, check box 36b; the at-risk rules apply to your loss. Be sure to attach Form 6198 to your return.

If you also checked the "Yes" box on line E, complete Form 6198 to determine the amount of your allowable loss. The passive activity loss rules do not apply. See Line 34, earlier, how to report your allowable loss.

But if you checked the "No" box on line E, the passive acthe amount of your profit or loss for the at-risk activity, which may include amounts reported on other forms and schedules, and the at-risk amount for the activity. Follow the Instructions for Form 6198 to determine how much of your Schedule Floss will be allowed. After you figure the amount of your loss that is allowed under the at-risk rules, you may need to complete Form 8582 to figure the allowable loss to enter on line 34. See ivity loss rules may apply. First complete Form 6198 to figure he Instructions for Form 8582 for details.



some investment is not at risk and you do not attach Form 6198, the cessing of your return may be delayed. If you checked box 36b because

owed for 2013 only because of the at-risk rules is treated as a loss deduction. Any loss from this activity not aldeduction allocable to the activity in 2014. At-risk

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More information. For details, see Pub. 925 and the Instruc- Ui tions for Form 6198.

Part III. Farm Income—Accrual Method

You may be required to use the accrual accounting method. If you use the accrual method, report farm income when you earm it, not when you receive it. In most cases, you must include animals and crops in your inventory if you use this method. See Pub. 225 for exceptions, inventory methods, how to change methods of accounting, and rules that require certain costs to be capitalized or included in inventory. For information about accounting periods, see Pub. 538, Accounting Periods and Methods.

Chapter 11 bankruptey. If you were a debtor in a chapter 11 bankruptcy case during 2013, see Chapter 11 Bankruptcy Cases in the Instructions for Form 1040 (under Income) and the Instructions for Schedule SE (Form 1040).

Lines 38a Through 40c

See the instructions for lines 3a through 5c.

Line 43

See *Line 8*, earlier.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the

United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file and is shown next.

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If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

Excess Farm Loss Worksheet 1—Schedule F (Form 1040) farming business only

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

						7.	œ́.											19.	20.	21.	3
this amount less than \$500,000 (\$150,000 if married filing separately)? If yes, stop beer. You do not have an excess farm loss in 2013. If no, continue 1.	Subtract \$300,000 (\$150,000 if married filing separately) from 2.	Enter the amount from your 2013 Schodule(s) F (Form 1040), Ine 9	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 5.	Enter your net gain/loss from the sale of farming business property reported 5.	Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040)	Combine line 5 and line 6. If zero or less, enter -0-	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 9	Enter the amount from your 2012 Schedule(s) F (Form 1040), inc 34.	Enter your combined net gainfoss from the sale of farming business property reports or your 2017 Form 4595 and Schedule D (Form 1040). If 10.	Enter the amount from your 2011 Schedule(s) F (Form 1040), II.	Enter your combined net gainloss from the sale of farming business represents on your 2011 Form 4797 and Schedule D (Form 1040). If 12.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	Enter your combined net gainfoss from the sale of farming business property reports or your 2010 From 14797 and Schedule D (From 1040). If 14.	Enter the amount from your 2009 Schedule(s) F (Form 1040), 15.	Enter your combined net gainfloss from the sale of farming business property reports or your 2009 From 4797 and Schedule D (From 1040). If 16.	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	Enter your combined net gain loss from the sale of farming business properly reports or your 2008 Form 4797 and Schedule D (Form 1040). If 18.	Combine lines 9 through 18. If zero or less, enter -0-	Enter the greater of line 19 or \$3.00,000 (\$150,000 if married filing separately)	Add line 8 and line 20	Excess farm loss. Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of line year. If the little year, If the have except list year, and the hose more than one farming lists this year, amount not a zone read hose into the formula businesses with an overall loss this year,
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Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If

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22. Enter the amount from your 2009 Schedule(s) F (Form 1040),

line 36 zero or less, enter -0-

Excess Farm Loss Worksheet 2 (Continued)

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farming businesses and Schedule C (Form 1040) activity of Excess Farm Loss Worksheet 2—Schedule F (Form 1040) processing a farm commodity

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

line 31 23. Enter the amount from your 2009 Schedule(s) C (Form 1040), 1. Enter the amount from your 2013 Schedule(s) F (Form 1040),

				28.	29.	30.	31.		
 Enter your combined net gain/loss from the sale of faming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter-0- 24. 	25. Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	26. Enter the amount from your 2008 Schedule(s) C (Forn 1040), line 31	Enter your combined net gain/loss from the sale of faming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter-0-	28. Combine lines 13 through 27. If zero or less, enter-0-	29. Enter the greater of line 28 or \$300,000 (\$150,000 if married filing separately)	30. Add lines 12 and 29	31. Excess farm loss. Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a pro rate basis among those farming businesses		
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(Continued on next page) 12. 3. Add lines 1 and 2. Is this amount less than \$300,000 (\$150,000 if married filing separately)? If yes, stop here. You Add line 7 and line 11.1s this greater than or equal to line 4?1f yes, stop here. You do not have an excess farm $\textbf{8.} \hspace{0.2cm} \text{Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2013. If no, the property of the prope$ 13. 4. 16. 19. 8 Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If 4. Subtract \$300,000 (\$150,000 if married filing separately) from line $3\,\ldots$. Enter your net gain/loss from the sale of farming business property reported Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040) 2. Enter the total amount from your 2013 Schedule(s) C (Form 1040), line 28 do not have an excess farm loss in 2013. If no, continue to line 4 Enter the amount from your 2010 Schedule(s) C (Form 1040), Enter the amount from your 2013 Schedule(s) F (Form 1040), Enter the amount from your 2013 Schedule(s) C (Form 1040), Enter the amount from your 2012 Schedule(s) F (Form 1040), Enter the amount from your 2012 Schedule(s) C (Form 1040), Enter the amount from your 2011 Schedule(s) F (Form 1040), Enter the amount from your 2011 Schedule(s) C (Form 1040), Enter the amount from your 2010 Schedule(s) F (Form 1040), and line 30, for activity of processing a farm commodity ... 11. Combine line 9 and line 10. If zero or less, enter -0line 34 loss in 2013. If no, continue to line 13 zero or less, enter -0continue to line 9. on Form 4797 10 17. 13. 16. <u>8</u>. 19.

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Excess Farm Loss Worksheet 3 (Continued)

Excess Farm Loss Worksheet 3—Schedule F (Form 1040) farming businesses and Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

Note. When instructed in the worksheet below to enter an amount from line 30, 31, or 32 of Schedule E, include only amount on that line that relates to farming businesses.

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21.	22.	23.	24.	25.	26.	27.				ss farm loss that reduces the ness with an overall loss this ing businesses	
he sale of farming business property hedule D (Form 1040). If zero or	ıle(s) F (Form 1040),	ıle(s) E (Form 1040),	he sale of farming business property hedule D (Form 1040). If zero or	ıle(s) F (Form 1040),	ıle(s) E (Form 1040),	he sale of farming business property hedule D (Form 1040). If zero or	ess, enter -0-	\$150,000 if married filing separately)		ne 30. If zero or less, you have an exces If you have more than one farming busi t on a <i>pro rata</i> basis among those farm	
 Enler your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 	Enter the amount from your 2009 Schedule(s) F (Form 1040), ine 36	23. Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32	 Enler your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 	Enter the amount from your 2008 Schedule(s) F (Form 1040), line 36	Enter the amount from your 2008 Schedule(s) E (Form 1040), line 32	 Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0- 	28. Combine lines 13 through 27. If zero or less, enter -0-	29. Enter the greater of line 28 or \$300,000 (\$150,000 if married filing separately)	30. Add lines 12 and 29	31. Excess farm loss. Subtract line 3 from line 30. If Zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a provatal example businesses.	
21. E	22. Ei	23. Ei	24. E	25. Ei	26. Ei	27. E	28. ℂ	29. E	30. A	31. E	
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our Records	losses arising by nesses.	E, include only the									

-	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 33 1.		
4	Enter the amount from your 2013 Schedule(s) E (Form 1040), line 31, for interest in a partnership or S corporation involved in farming businesses.		
3	Add lines 1 and 2. Is this amount less than \$300,000 (\$150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 4 3.		
4	Subtract \$300,000 (\$150,000 if married filing separately) from line 3		
vi	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 9 5.		
9	Enter the amount from your 2013 Schedule(s) E (Form 1040), line 30 6.		
7.	Combine line 5 and line 6		
œ	Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 9.		
6	Enteryour net gain/loss from the sale of farming business property reported on Form 4797		
10.	Enteryour net gain/loss from the sale of faming business property reported on Schedule D (Form 1940)		
Ξ	Combine line 9 and line 10. If zero or less, enter-0-		
12.	Add line 7 and line 11.1s this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 13		
13.	Enterthe amount from your 2012 Schedule(s) F (Form 1040), line 34 B.		
4	Enter the amount from your 2012 Schedule(s) E (Form 1040), line 32		
15.	Enteryour combined not gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If zero or less, enter-0-		
16.	Enterthe amount from your 2011 Schedule(s) F (Form 1040), line 34 16.		
17.	Enterthe amount from your 2011 Schedule(s) E (Form 1040), line 32		
18.	Enferyour combined not gain/loss from the sale of firming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter-0-		
19.	Enterthe amount from your 2010 Schedule(s) F (Form 1040), line 36 19.		
20.	Enter the amount from your 2010 Schedule(s) E (Form 1040), 20.		
		(Continued on next page)	

8	30. Enter the amount from your 2010 Schedule(s) E (from 1040), 31. Enter the amount from your 2010 Form 4835, line 32 32. Enter your combined net gain' loss from the sale of farming business property reported on your 2010 Form 477 and Schedule D (Form 1040). If zero or less, enter -0- 32. Enter the amount from your 2009 Schedule(s) F (Form 1040), 33. Enter the amount from your 2009 Schedule(s) F (Form 1040), 34.		e1.4
Excess Farm Loss Worksheet 4—Schedule F (Form 1040) farming businesses. Schedule C (Form 1040) activity of	processing a farm commodity, Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses, and Form 4835 rental income or loss CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses. Note. When instructed in the worksheet below to enter an amount from line 30, 31, or 32 of Schedule E, include only the	The first time that the fact reades to Carting Dustinesses. It facts amount from your 2013 Schodd of y (from 104), the 23 for the facts are assumed the control of the con	F-18

Excess Farm Loss Worksheet 5—Form 4835 for farm rental income or loss from farming business

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business

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5 8 21. 77 Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 9 Excess farm loss. Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you are deduct this year. If you have unce that note fraing bettiess with an overall loss this year, allose the excess farm loss amount on a pro-rate basis among those farming businesses. Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2013. If no, continue to line 5. Enter the greater of line 19 or \$300,000 (\$150,000 if married filing separately) Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-Euter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-Enter your net gain/loss from the sale of farming business property reported on Form 4797 Enter your net gain/loss from the sale of farming business property reported on Schedule D (Form 1040) Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-Enter your combined net gain/loss from the sale of farming business property reported on your 2008 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-Enter the amount from your 2013 Form 4835, line 31. Is this amount less than \$300,000 (\$1.50,000 if married filing separately?) If yos, stop here. You do not have an excess farm loss in 2013. If no, continue to line 2. Subtract \$300,000 (\$150,000 if married filing separately) from line 1 Enter the amount from your 2012 Form 4835, line 32 Enter the amount from your 2011 Form 4835, line 32 Enter the amount from your 2010 Form 4835, line 32 Enter the amount from your 2009 Form 4835, line 32 Enter the amount from your 2008 Form 4835, line 32 Enter the amount from your 2013 Form 4835, line 7 Combine lines 9 through 18. If zero or less, enter -0-Combine line 5 and line 6. If zero or less, enter -0-4; 9 9 = = €. 4 15. 12.

Department of the Treasury Internal Revenue Service

2013 Instructions for Schedule R Form 1040A or 1040

Credit for the Elderly or the Disabled

Use Schedule R (Form 1040 A or 1040) to figure the credit for the elderly or the disabled.

Future Developments. For the latest information about developments related to Schedule R (Form 1040A or Form 1040) and its instructions, such as legislation enacted after they were published, go WWW.

Additional information. See Pub. 524 for more details

Nonresident Aliens

If you were a nonresident alien at any time during 2013, you may be able to take the credit only if your filing status is married filing jointly.

Income Limits

come. If you are married filing a joint return, it is also based on your spouse's age and income. You may be able to take this credit if either of the following

1. You were age 65 or older at the end of 2013, or

you meet all of the following.

The credit is based on your filing status, age, and in-

Who Can Take the Credit

See Income Limits for the Credit for the Elderly or the Disabled, later.

Want the IRS To Figure Your Credit?

Part II and lines 11 and 13 of Part III if they apply to you. If you file Form 1040A, enter "CFE" in the space to the left of Form 1040A, line 30. If you file If you can take the credit and you want us to figure it for you, check the box in Part I of Schedule R (Form 1040A or 1040) for your filing status and age. Fill in Form 1040, check box c on Form 1040, line 53, and enter "CFE" on the line next to that box. Attach Schedule R (Form 1040A or 1040) to your return. the date you retired. If you retired before 1977, you must have been permanently and totally disabled on January 1, 1976, or January 1, 1977. You were under age 65 at the end of 2013 and a. You were permanently and totally disabled on c. On January 1, 2013, you had not reached manb. You received taxable disability income for datory retirement age (the age when your employer's

What Is Permanent and Total Disability?

retirement program would have required you to re-

A person is permanently and totally disabled if both 1 and 2 below apply.

er. Also, see the instructions for Part II. Statement of

permanent and Total Disability.

ty, see What Is Permanent and Total Disability?, lat-For the definition of permanent and total disabili1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

2. A qualified physician determines that the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

You are considered age 65 on the day before your 65th birthday. As a result, if you were born on Janu-

1, 1949, you are considered to be age 65 at the

end of 2013

tial gainful activity. Example 3 shows a person who gainful activity. In each example, the person was under age 65 at the end of the year. Examples 1 and 2, next, show situations in which the individuals are considered engaged in a substanmight not be considered engaged in a substantial

> **Married Persons Filing Separate** Returns

If your filing status is married filing separately and you lived with your spouse at any time during 2013, you cannot take the credit.

Cat. No. 113570

Sep 13, 2013

Income Limits for the Credit for the Elderly or the Disabled

	THEN you generally cannot take the credit if:	redit if:
IF you are	The amount on Form 1040A, line 22, or Form 1040, line 38, is	Or you received
Single, head of household, or qualifying widow(er) with dependent child	\$17,500 or more	\$5,000 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing jointly and only one spouse is eligible for the credit	\$20,000 or more	\$5,000 or more of nontaxable social security or other nontaxable pensions, annutries, or disability income
Married filing jointly and both spouses are eligible for the credit	\$25,000 or more	\$7,500 or more of nontaxable social security or other nontaxable pensions, annutries, or disability income
Married filing separately and you lived apart from your spouse for all of 2013	\$12,500 or more	\$3,750 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income

mum wage. She cannot take the credit because she is k. She now works as a full-time babysitter earn-minimum wage. Although she does different disability as a sales work, Sue babysits on ordinary terms for the miniengaged in a substantial gainful activity. Example 1. Sue retired clerk.

ness. On her doctor's advice, she works part time as Her employer sets her days and hours. Although the work is done at her employer's convenience. Mary is considered engaged in a substantial gainful activity and cannot take the credit. **Example 2.** Mary, the president of XYZ Corporation, retired on disability because of her terminal illa manager and is paid more than the minimum wage. Mary's illness is terminal and she works part time,

But because of John's disability, he was given only light duties of a nonproductive, make-work nature. Unless the activity is both substantial and gainful, John is not engaged in a substantial gainful activity. **Example 3.** John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The activity was gainful because John was paid at a activity was not substantial because the duties were are needed to determine if John is able to engage in a The trial period lasted for some time during which John was paid at a rate equal to the minimum wage. rate at or above the minimum wage. However, the of a nonproductive, make-work nature. More facts substantial gainful activity.

Disability Income

Generally, disability income is the total amount you were paid under your employer's accident and health plan or pension plan that is included in your income as wages or payments instead of wages for the time were absent from work because of permanent total disability. However, any payment you reyou

ceived from a plan that does not provide for disability retirement is not disability income. figuring the credit, disability income does not include any amount you received from your employer's pension plan after you have reached mandatory retirement age. Д

For more details on disability income, see Pub. 525.

Part II. Statement of Permanent and Total Disability

 Plete a statement certifying that:
 You were permanently and totally disabled on f you checked box 2, 4, 5, 6, or 9 in Part I and you did not file a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line A of the statement, you must have your physician com-

the date you retired, or

 If you retired before 1977, you were permanently and totally disabled on January 1, 1976, or January 1, 1977

joint return and you checked box 5 in Part I, you and You do not have to file this statement with your tax return. But you must keep it for your records. You can use the physician's statement later in these instructions for this purpose. Your physician should show on the statement if the disability has lasted or least a or if there is no reasonable probability that the disabled condition will ever improve. If you file a can be expected to last continuously for at your spouse must each get a statement year,

If you filed a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line B earlier

line 7. He is filing jointly with his wife who was age 67 in 2013, and he checked box 6 in Part I. On line 11, Bill enters \$9,000 (\$5,000 plus the \$4,000 of disability income he reports on Form 1040, line 7). of the statement, you do not have to get another statement for 2013. But you must check the box on line 2 in Part II to certify all three of the following. 1. You filed or got a physician's statement in an

disability income, which he enters on line 11. John also enters \$3,000 on line 12 (the smaller of line 10 \$5,000 on line 10. He received \$3,000 of taxable or line 11). The largest amount he can use to figure **Example 2.** John checked box 2 in Part I and enters the credit is \$3,000.

disabled

2. You were permanently and totally

during 2013.

earlier year.

Lines 13a Through 18

space above the box on line 2 in Part II the first name(s) of the spouse(s) for whom the box is checked.

If you checked box 4, 5, or 6 in Part I, enter in the

3. You were unable to engage in any substantial gainful activity during 2013 because of your physi-

cal or mental condition

reduced if you received certain types of nontaxable pensions, annuities, or disability income. The amount can also be reduced if your adjusted gross Line 13a. Enter any social security benefits (before your spouse if filing jointly) received for 2013 that are not taxable. Also, enter any tier 1 railroad retirement The amount on which you figure your credit can be income is over a certain amount, depending on which box you checked in Part I. you (and deduction of Medicare premiums)

> fies that you are permanently and totally disabled, cian's statement. VA Form 21-0172 must be signed by a person authorized by the VA to do so. You can

you can use VA Form 21-0172 instead of the physi-If the Department of Veterans Affairs (VA) certi-

get this form from your local VA regional office.

Part III. Figure Your Credit

If any of your social security or equivalent railthe amount to the amounts entered on Form 1040A, line 14a and line 14b, or Form 1040, line 20a and line 20b. enter on this line is generally the difference between road retirement benefits are taxable, ble.

If you checked box 2, 4, 5, 6, or 9 in Part I, use the

Line 11

following chart to complete line 11.

THEN enter on line 11 ...

IF you checked.

benefits treated as social security that are not taxa-

disability income you reported on Form 1040A or 1040 for the spouse

The total of \$5,000 plus the

income you reported on Form The total amount of disability income you reported on Form

1040A or 1040.

Box 5

The total amount of disability

Box 2, 4, or 9

who was under age 65.

workers' compensation benefits as social security benefits when completing Schedule R (Form 1040A If your social security or equivalent railroad retirement benefits are reduced because of workers' compensation benefits, treat the or 1040), line 13a. Line 13b. Enter the total of the following types of received for 2013.

• Veterans' pensions (but not military disability income that you (and your spouse if filing jointly)

pensions).

1040A or 1040 for both you and

our spouse.

that is excluded from income under any provision of federal law other than the Internal Revenue Code. Any other pension, annuity, or disability benefit Do not include amounts that are treated as a return of your cost of a pension or annuity.

Keep for Your Records

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Credit Limit Worksheet—Line 21

Example 1. Bill, age 63, retired on permanent and total disability in 2013. He received \$4,000 of taxable disability income that he reports on Form 1040,

Use this worksheet to figure your credit limit.

-	7		ω,
1. Enter the amount from Form 1040A, line 28; or Form 1040, line 46	2. Enter the amount from Form 1040A, line 29; or Form 1040, lines 47 and 48	3. Subtract line 2 from line 1. Enter this amount on Schedule R (Form 1040A or 1040), line 21. But if	zero or less, STOP, you cannot take this credit.

resulting from active service in the armed forces of or similar allowance for personal injuries or sickness Do not include on line 13b any pension, annuity, any country, or in the National Oceanic and Atmos-

pheric Administration or the Public Health Service. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980.

Department of the Treasury Internal Revenue Service

2013 Instructions for Schedule SE (Form 1040)

Self-Employment Use Schedule SE (Form 1040) to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to

Section references are to the Internal Revenue Code unless otherwise noted.

method" in Part II of Long Schedule SE (discussed later).

ment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, see Min-Exception. If your only self-employisters and Members of Religious Orders.

opments related to Schedule SE (Form

go to www.irs.gov/schedulese.

For the latest information about devel-1040) and its instructions, such as legislation enacted after they were published,

Future Developments

Schedule SE.

Self-Employment (SE) Tax Who Must Pay

ployed person. If you are in business (farm or nonfarm) for yourself, you are You must pay SE tax if you had net earnings of \$400 or more as a self-emself-employed.

tax

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See Partnership Income or Loss, later.

> ditional Medicare Tax applies to your Medicare wages, Railroad Retirement Tax Act (RRTA) compensation, and old amount. Use Form 8959, Additional Medicare Tax, to figure this tax. For

years beginning after 2012, a 0.9% Ad-

Employees of Churches and Church Organizations

If you had church employee income of \$108.28 or more, you must pay SE tax. Church employee income is wages you led organization that has a certificate in received as an employee (other than as a ployer social security and Medicare taxminister or member of a religious order) of a church or qualified church-controleffect electing an exemption from em-

Ministers and Members of Religious Orders

of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not

church employee income. See Employ-

ees of Churches and Church Organiza

You had church employee income

ule SE is \$400 or more, or

Date

• The amount on line 4 of Short

You must file Schedule SE if:

Who Must File Schedule SE

General Instructions

Schedule SE or line 4c of Long Sched-

In most cases, you must pay SE tax on exempt from paying SE tax on those net salaries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science and received IRS approval, you will be practitioner. But if you filed Form 4361 earnings. If you had no other

ment, it may be to your benefit to file

amount of income from self-employschedule SE and use either "optional

Note. Even if you had a loss or a small

figure your benefits under the social security program. This tax applies no matter how subject to SE tax, enter "Exempt-Form 4361" on Form 1040, line 56, or Form 1040NR, line 54. However, if you had other earnings of \$400 or more subject to SE tax, see line A at the top of Long old you are and even if you are already getting social security or Medicare benefits. Additional information. See Pub. 225 or Pub. 334.

If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election.

Self-Employed Persons

Maximum income subject to social se-

What's New

curity tax. For 2013, the maximum

amount of self-employment income sub-

ject to social security tax is \$113,700. Additional Medicare Tax. For

income on either Short or Long Schedule SE, line 2. But do not report it on If you must pay SE tax, include this Long Schedule SE, line 5a; it is not considered church employee income. Also, include on line 2:

 The rental value of a home or an allowance for a home furnished to you The value of meals and lodging provided to you, your spouse, and your dependents for your employer's conven-(including payments for utilities), and

ence.

 Retirement benefits you received However, do not include on line 2:

• The rental value of a home or an

from a church plan after retirement, or

allowance for a home furnished to you

(including payments for utilities) after

who was an employee of a church and you must pay SE tax, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tax pur-If you were a duly ordained minister poses. However, when figuring SE tax, subtract on line 2 the allowable expenses from your self-employment earnings and retirement

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you must pay SE tax, you can attach an explanation.

nstructions for Physician's Statement

Taxpayer

Physician

If you retired after 1976, enter the date you retired in A person is permanently and totally disabled if both the space provided on the statement below.

of the following apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

lasted or can be expected to last continuously for at 2. A physician determines that the disability has east a year or can lead to death.

self-employment income above a thresh-

more information, see Additional Medi-

care Tax, later.

Keep for Your Records

Physician's Statement

I certify that

was permanently and totally disabled on January 1, 1976, or January 1, 1977, or was permanently and totally disabled on the Name of disabled person date he or she retired. If retired after 1976, enter the date retired.

Physician: Sign your name on either line A or B below

The disability has lasted or can be expected to last continuously for at least a year

Physician's signature Physician's signature There is no reasonable probability that the disabled condition will ever improve В

Date Physician's address Physician's name

7

Oct 17, 2013

SE-1

Cat. No. 24334P

not reduce your net earnings by the foreign earned income exclusion or the foreign housing exclusion or deduction.

See Pub. 517 for details

Members of Certain Religious

If you have conscientious objections to val by filing Form 4029. In this case, do your membership in and belief in the teachings of a religious sect recognized as being in existence at all times since vided a reasonable level of living for its dependent members, you are exempt not file Schedule SE. Instead, enter "Exline 56, or Form 1040NR, line 54. See December 31, 1950, and which has profrom SE tax if you received IRS approempt—Form 4029" on Form 1040, social security insurance because 517 for details.

International Organizations U.S. Citizens Employed by Foreign Governments or

performed in the United States, Puerto port income from this employment on either Short or Long Schedule SE, earned as a U.S. citizen employed by a by a wholly owned instrumentality of a organization under the International Organizations Immunities Act) for services Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands. Reline 2. If you performed services elseforeign government (or, in certain cases, foreign government or an international where as an employee of a foreign government or an international organization, those earnings are exempt from SE tax. You must pay SE tax on income Rico,

with dual U.S.-foreign citizenship is formation about these agreements, see Exception-Dual citizens. A person for social security purposes. However, if of a country with which the United States has a bilateral social security your work for the government of that foreign country is always exempt from U.S. social security taxes. For further ingenerally considered to be a U.S. citizen you are a U.S. citizen and also a citizen agreement, other than Canada or Italy the exception shown in the next section.

Living Outside the United States

or resident alien living outside the United States, in most cases you must pay earnings from self-employment by your If you are a self-employed U.S. citizen SE tax. You cannot reduce your foreign foreign earned income exclusion.

curity and Medicare taxes to only the Exception. The United States has social security agreements with many countries to eliminate dual taxes under two social security systems. Under these agreements, you must generally pay social secountry you live in.

Germany, Additional agreements are expected in The United States now has social se-Canada, Chile, Czech Republic, Den-Greece, Ireland, Italy, Japan, Luxembourg, the Netherlands, Norway, Poland, Portugal, South Korea, Spain, Sweden, Switzerland, and the United Kingdom. countries: Australia, Austria, Belgium curity agreements with the Finland, the future. mark,

If you have questions about international social security agreements, you

 Visit the Social Security Administration's (SSA's) International Prowww.socialsecurity.gov/international; website grams

Call the SSA's Office of International Programs at:

a. (410) 965-3322 for questions on penefits under agreements, or b. (410) 965-7306 for questions on the coverage rules of the agreements; or

3. Write to:

Box 17741, Baltimore, MD 21235-7741 Social Security Administration. Office of International Programs, P.O. USA for information about an agreement, or

Social Security Administration. OIO-Totalization, P.O. Box 17769. Baltimore, MD 21235-7769 USA for information about a claim for benefits. ٦.

exempt from SE tax, you should get a If your self-employment income is statement from the appropriate agency of the foreign country verifying that your self-employment income is subject to social security coverage in that country. If the foreign country will not issue

complete Schedule SE. Instead, attach a dress shown in (3a), earlier. Do not copy of the statement to Form 1040 and the statement, contact the SSA at the adenter "Exempt, see attached statement" on Form 1040, line 56.

Nonresident Alien

mines that you are covered under the ens Living Outside the United States, earlier, for information about internaalien living in the United States, you must pay SE tax if an international social security agreement in effect deter-U.S. social security system. See Exceptional social security agreements. If your self-employment income is subject to SE tax, complete Schedule SE and file it If you are a self-employed nonresident tion under U.S. Citizens or Resident Aliwith your Form 1040NR.

Chapter 11 Bankruptcy Cases

• If both spouses participate, the income and deductions are allocated to the

spouses based on their distributive

be included in your Form 1040 income. Instead, it will be included on the income tax return (Form 1041) of the bankruptcy case, your net profit or loss from self-employment (for example, from Schedule C or Schedule F) will not bankruptcy estate. However, you (not the bankruptcy estate) are responsible While you are a debtor in a chapter 11 for paying SE tax on your net earnings from self-employment.

Schedule SE, line 3, "Chap. 11 bank-Enter on the dotted line to the left of ruptcy income" and the amount of your net profit or (loss). Combine that amount with the total of lines 1a, 1b, and 2 (if any) and enter the result on line 3.

For other reporting requirements, see Chapter 11 Bankruptcy Cases in the Instructions for Form 1040.

More Than One Business

business, it reduces the income from another Figure the combined SE tax on net earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one If you had two or more businesses, your

Joint Returns

on Schedule SE. If both spouses have self-em-Show the name of the spouse with ployment income, each must file a sepaincome self-employment

If you are not the spouse who carried

on the business and you had no other in-

spouse qualifies to use Short Sched-ule SE (front of form) and the other must use Long Schedule SE (back of losses then the income and deductions are reform), both can use the same form. One spouse should complete the front and the cluding farming) is community income,

profits or

Include the total other the back.

from all businesses on Form 1040. the combined SE tax on Form Community income included

· If only one spouse participates in

ported based on the following.

If any of the income from a business (in-

Community Income

the business, all of the income from that ings of the spouse who carried on the

business is the self-employment earn-

purposes based on the community property laws of your state. See Pub. 555 for on Schedule(s) C, C-EZ, or F must be divided for income tax more information.

Qualified Joint Ventures

your

· If either or both you and

spouse are partners in a partnership, see · If you and your spouse elected to

Partnership Income or Loss, later.

ipate (see Material participation in the 2013 Instructions for Schedule C) as the only members of a jointly owned and operated business, and you file a joint return for the tax year, you can make a joint election to be taxed as a qualified joint venture instead of a partnership.

treat the business as a qualifying joint

venture, see Qualified Joint Ventures,

the applicable income, deduction,

and expenses) to the return of each If you are the spouse who carried on the business, you must include on Schedule SE, line 3, the net profit or

spouse.

joint ventures, go to IRS.gov and enter qualified joint venture" in the search

Schedule C, C-EZ, or F (except in those

cases described later under Income and

Losses Not Included in

(loss) reported on the other spouse's

Rental real estate business. If you and your spouse make the election for your generally is not subject to SE tax. To inrental real estate business, the income dicate that election, be sure to check the

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not later. line 56, or Form 1040NR, line 54. Do Schedule(s) C, C-EZ, or F allocated to on the dotted line to the left of Schedule SE, line 3, "Exempt community innot file Schedule SE. However, if you ject to SE tax, include on Schedule SE, line 1a or 2, the net profit or (loss) from you as community income. Also, enter come" and the allocated amount. If that amount is a net profit, subtract it from the total of lines 1a, 1b, and 2, and enter the result on line 3. If that amount is a loss, treat it as a positive amount, add it some subject to SE tax, enter "Exempt income" on Form 1040 had \$400 or more of other earnings subto the total of lines 1a, 1b, and 2, and enter the result on line 3.

If you and your spouse materially partic-

oľ duction, and credit attributable to the business between you and your spouse a separate Schedule C, C-EZ, or F. On C-EZ, or F, you must enter your share of vide all items of income, gain, loss, dein accordance with your respective interests in the venture. Each of you must file each line of your separate Schedule C, loss. Each of you also must file a sepa-To make this election, you must dirate Schedule SE to pay SE tax, as appli-

For more information on qualified

line 3, "Community income taxed to spouse" and the amount of any net profit or (loss) allocated to your spouse as

From Self-Employment). Enter on the dotted line to the left of Schedule SE,

"QJV" box in Part I, line 2, of each Schedule E that the rental property is lis-

and

amount with the total of lines 1a, 1b,

and enter the result on line 3.

Combine that

community income.

ing subject to SE tax, see item 3 under Other Income and Losses Included in ted on. Do not file Schedule SE unless you have other income subject to SE tax. For an exception to this income not be-Net Earnings From Self-Employment If the election is made for a farm rental business that is not included in self-employment, file two Forms 4835, Farm Rental Income and Expenses.

Fiscal Year Filers

ule SE to see if you can use Section A—Short Schedule SE, or if you prorate the tax or earnings base for a fiscal year that overlaps the date of a rate Read the flowchart on page 1 of Schedmust use Section B-Long Schedule SE. Line Instructions or earnings base change.

For either section, you will need to know what your net earnings from self-employment are. To find out what is included as net earnings from self-em-Earnings From Self-Employment, later. ployment, see Net

E P

your spouse had community income and file separate returns, attach Schedule SE

and

Married filing separately. If you and

the

self-employment income. Also, attach Schedule(s) C, C-EZ, or F (showing the spouse's share of community income

to the return of the spouse with

Enter all negative amounts in parentheses.

Employee Income Subject You Have Only Church to SE Tax

through 4b. Enter -0- on line 4c and go If your only income subject to SE tax is church employee income (described earnizations), skip lines lier under Employees of Churches

Note. Income from services you perform as a minister or member of a religious order is not church employee in-

Line 1b (Short or Long Schedule SE)

If you were receiving social security rebenefits at the time you received your Conservation Reserve Program (CRP) tirement or social security disability

taxable CRP payment(s) on line 1b. These payments are included on Schedule F, line 4b, or listed on Schedule K-1 enter the amount Form 1065), box 20, code Z.

Line 4 (Short Schedule SE)

If line 4 is less than \$400 and you have an amount on line 1b, combine lines 1a • If the total of lines 1a and 2 is \$434 more, file Schedule SE (completed and 2. or

• If the total of lines 1a and 2 is less than \$434, do not file Schedule SE unless you choose to use an optional method for figuring your SE tax. 1040NR, line 54.

Lines 4a Through 4c (Long Schedule SE)

and you have an amount on line 1b, If both lines 4a and 4c are less than \$400 If the total of lines 1a and 2 is \$434 more, file Schedule SE (completed through line 4c) with your tax return. combine lines 1a and 2.

Enter -0- on Form 1040, line 56,* or Form 1040NR, line 54.* • If the total of lines 1a and 2 is less

*If you also have church employee inhan \$434, do not file Schedule SE uness you choose to use an optional methcome (described earlier under Employees of Churches and Church Organizaions), also complete lines 5a and 5b. Complete the rest of Schedule SE, as apod to figure your SE tax.

Additional Medicare Tax

line 4 (Short Schedule SE) or line 6 (Long Schedule SE) of all your Sched-A 0.9% Additional Medicare Tax may apply to you if the total amount from ules SE exceeds one of the following threshold amounts (based on your filing

 Married filing jointly—\$250,000 Married filing

separately-\$125,000

· Single, Head of household, or Qualifying widow(er)—\$200,000

for applying the Additional Medicare Tax on the self-employment income is reduced (but not below zero) by the ployment income, the threshold amount applying the Additional Medicare If you have both wages and self-em-

imount of wages subject to Additional

mation, see the Instructions for Form Fax, to figure this tax. For more infor-Use Form 8959, Additional Medicare 8959, or visit IRS.gov and enter "Addi ional Medicare Tax" in the search

Net Earnings From Self-Employment

In most cases, net earnings include your net profit from a farm or nonfarm busi-

-0- on Form 1040, line 56, or Form

ter

through line 4) with your tax return. En-

Partnership Income or Loss

it on in a partnership, include on line 1a or line 2, whichever applies, the amount of net earnings from self-employment from Schedule K-1 (Form 1065-B), box 9, code J1. General partners should reduce this amount by cer-Schedule SE. See your Schedule K-1 instructions. If you reduce the amount you enter on Schedule SE, you must attach an explanation. Limited partners include only guaranteed payments for services If you were a general or limited partner Schedule K-1 (Form 1065), box 14, actually rendered to or on behalf of the expenses before entering code A, and partnership. tain

loss through the end of the month in income the deceased's distributive share of the partnership's ordinary income or See section If a partner died and the partnership continued, include in self-employment which he or she died. 1402(f).

nership income or loss on Schedule E (Form 1040), Part II, for income tax purposes. If only one of you was a partner the If you were married and both you and your spouse were partners in a partnership, each of you must report your net earnings from self-employment from the partnership. Each of you must file a separate Schedule SE and report the partin a partnership, the spouse who was the partner must report his or her net earnngs from self-employment from partnership.

Community income. Your own distributive share of partnership income is insion of that income between spouses for iguring income tax, no part of your from self-employment. Unlike the divicluded in figuring your

share can be included in figuring your spouse's net earnings from self-employ-

Share Farming

else's land for a share of the crops or livestock produced (or a share of the applies even if you paid another person produced crops or livestock on someone proceeds from the sale of them). This (an agent) to do the actual work or management for you. Report your net earnngs for income tax purposes on Schedale F (Form 1040) and for SE tax purposes on Schedule SE. See Pub. 225 for You are considered self-employed if you details.

From Self-Employment).

Other Income and Losses Included in Net Earnings From Self-Employment

1. Rental income from a farm if, as landlord, you materially participated in the production or management of the production of farm products on this and. This income is farm earnings. To determine whether you materially parproduction, do not consider the activities of any agent who acted for you. The material participation tests for landlords are ticipated in farm management or explained in chapter 12 of Pub. 225.

Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.

3. Payments for the use of rooms or other space when you also provided substantial services for the convenience of your tenants. Examples are hotel rooms, coarding houses, tourist camps or nomes, trailer parks, parking lots, ware4. Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.

nouses, and storage garages. See chap-

er 5 of Pub. 334 for more information.

contracts or related property by an op-tions or commodities dealer in the nor-mal course of dealing in or trading sec-

seller. Newspaper carriers or distributors 5. Income you receive as a direct of any age are direct sellers if certain conditions apply. See chapter 5 of Pub 334 for details.

Included in Net Earnings

From Self-Employment

ncome and Losses Not

Amounts received by current or former self-employed insurance agents and salespersons that are: 9

 a. Paid after retirement but figured as a percentage of commissions received from the paying company before retirement,

plained in item 8 under Other Income and Losses Included in Net Earnings From Self-Employment, earlier).

> Deferred commissions paid after etirement for sales made before retire-

Renewal commissions, or

Subtract that amount from the total of performed as a notary public. If you had no other income subject to SE tax, enter line 56. Do not file Schedule SE. However, if you had other earnings of \$400 or more subject to SE tax, enter "Exempt-Notary" and the amount of your ule C or Schedule C-EZ on the dotted line to the left of Schedule SE, line 3. lines 1a, 1b, and 2, and enter the result net profit as a notary public from Sched-2. Fees received for services on Form "Exempt—Notary"

partner under a written partnership plan 3. Income you received as a retired that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not peron line 3.

Conservation Reserve Program if you retirement or disability. Deduct these are receiving social security benefits for

interest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer stocks or securities.

asset:

 The sale, exchange, involuntary erty unless the property is stock in trade or other property that would be includiconversion, or other disposition of prop-

ployee, including services performed as

ment system. This includes services perfee basis government employee as ex-

cial security or Medicare tax that you received for performing services as an eman employee under the railroad retireformed as a public official (except as a

Salaries, fees, etc., subject to so-

form services for it during the year.

Interest received in the course of

erage agreement.

any trade or business, such as interest on Fees and other payments received by you for services as a director of a

notes or accounts receivable.

a fee basis and the job was not covered under a federal-state social security cov-

Fees as a state or local government employee if you were paid only on

∞:

on Income from real estate rentals if you did not receive the income in the course of a trade or business as a real estate dealer. Report this income Schedule E.

the production of farm products on the land. See chapter 12 of Pub. 225 for details. Report this income on Form 4835. ing rentals paid in crop shares) if, as pate in the production or management of spouse made an election to be taxed as a Income from farm rentals (includlandlord, you did not materially partici-Use two Forms 4835 if you and your qualified joint venture.

> nal fiduciary. This may also apply to fees paid to you as a nonprofessional fiipation in the operation of the estate's business, or the management of an estate that required extensive management ac-13. Gain or loss from section 1256

duciary if the fees relate to active partic-

12. Fees you received as a professio-

disposition of property. See Form 4797.

6. Payments you receive from the payments on line 1b of Schedule SE.

tivities over a long period of time.

.⊑ 7. Dividends on shares of stock and

Gain or loss from:

a. The sale or exchange of a capital

ble in inventory, or held primarily for

sale to customers in the ordinary course of the business; or

in timber c. Certain transactions coal, or domestic iron ore. from other

Net operating losses

years.

However, certain termination pay-ments received by former insurance

salespersons are not included in net earnings from self-employment (as explained in item 10 under Income and Losses Not Included in Net Earnings Income of certain crew members of fishing vessels with crews of normal-

5 ceived as a former insurance salesperson a. The payment was received from an insurance company because of servif all of the following conditions 10. Termination payments you

b. The payment was received after termination of your agreement to perform services for the company. salesperson for the company.

ices you performed as an insurance

ly fewer than 10 people. See chapter 10

of Pub. 334 for details

You did not perform any services

for the company after termination and before the end of the year in which you d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the received the payment. date of termination.

e. The amount of the payment depended primarily on policies sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for some period after termination, or both.

> income because the business use of the include amounts you recaptured on the

 Recapture amounts under sections 179 and 280F that you included in gross property dropped to 50% or less. Do not

corporation.

 The amount of the payment did not depend to any extent on length of service or overall earnings from services performed for the company (regardless of whether eligibility for the payment depended on length of service).

Statutory Employee Income

If you were a statutory employee, do not include the net profit or (loss) from Schedule C, line 31 (or the net profit from Schedule C-EZ, line 3), on Short or Long Schedule SE, line 2. But if you file Long Schedule SE, be sure to include statutory employee social security wages and tips from Form W-2

Optional Methods

How Can the Optional Methods Help You

methods may give you credit toward security coverage even have a loss or a small Social security coverage. The optiona have a loss or a you your social though

from income self-employment. ot

the optional methods may qualify you to claim the EIC or give you a larger credit ment (determined without using the optional methods) are less than \$4,640. Figure the EIC with and without using Earned income credit (EIC). Using if your net earnings from self-employthe optional methods to see if the optional methods will benefit you.

optional methods may qualify you to claim the additional child tax credit or without using the optional methods) are Additional child tax credit. Using the give you a larger credit if your net earnings from self-employment (determined less than \$4,640. Figure the additional child tax credit with and without using the optional methods to see if the optional methods will benefit you.

Child and dependent care credit. The for this credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than \$4,640. Figure this credit with and without using the optional methods to see if the opoptional methods may help you qualify tional methods will benefit you.

Self-employed health insurance deduction. The optional methods of combe used to figure your puting net earnings from self-employself-employed health insurance deducment may



Using the optional methods may give you the benefits described above, but they may also increase your SE tax.

Changing Your Method

from the regular to the optional method You can change the method after you file your return. That is, you can change or from the optional to the regular method. To do this, file Form 1040X.

line 3,

Farm Optional Method

net earnings from farm self-employment You may use this method to figure your f your gross farm income was \$6,960 or ess or your net farm profits were less • The total of the amounts from than \$5,024. Net farm profits are:

• The amount you would have entered on Schedule SE, line 1b, had you Schedule F (Form 1040), line 34, and Schedule K-1 (Form 1065), box 14, code A, minus

not used the optional method.

line 15, two-thirds of your gross farm increase your net earnings from farm self-employment even if the farming There is no limit on how many years Under this method, report in Part II, come, up to \$4,640, as your net earnings. This method can increase or deyou can use this method. ousiness had a loss.

If you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of share of gross income based on the partnership agreement. With guaranteed come after it is reduced by all guaran-For a farm partnership, figure your payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross ineed payments made by the partnership. he partnership.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your net nonfarm profits were less than \$5,024 and also less than 72.189% of your gross nonfarm income. Net nonfarm profits are he total of the amounts from:

Schedule C (Form 1040), line 31,
Schedule C-EZ (Form 1040),

- box 14, code A (from other than farm Schedule K-1 (Form 1065) partnerships), and
 - To use this method, you also must be Schedule K-1 (Form 1065-B), box 9, code J1.

year you use the nonfarm optional method. The net earnings of \$400 or more could be from either farm or nonfarm from self-employment were \$400 or more in 2 of the 3 years preceding the earnings or both. The net earnings inregularly self-employed. You meet this requirement if your actual net earnings clude your distributive share of partnership income or loss subject to SE tax.

Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years do not have to be consecutive.

farm income, up to the amount on line 16, as your net earnings. But you cannot report less than your actual net Under this method, report in Part II, line 17, two-thirds of your gross nonearnings from nonfarm self-employment.

from a nonfarm partnership in the same manner as a farm partnership. See *Farm Optional Method* for details. Figure your share of gross income

Using Both Optional Methods

If you can use both methods, you can report less than your total actual net earnployment, but you cannot report less than your actual net earnings from nonings from farm and nonfarm self-emfarm self-employment alone.

earnings, you cannot report more than \$4,640 of net earnings from self-em-If you use both methods to figure net

SE-6

Form 1040A	Department of the Treasury—	Department of the Treasury—Internal Revenue Service	2013	1		\sim	
leitini bae amed tarif in IV	O.S. IIIGINIQUAI II			use Uniy—De	IRS Use Only—Do not write or staple in this space.	Tax, credits,	Enter the amount from line 21 (adjusted gross income).
TOO III SE LIBITE BILD	la.	רקארו שווים			Vour social security number		23a Check (You were born before January 2, 1949,Blind) Total boxes if:
						payments	ouse itemizes
If a joint return, spouse's first name and initial	's first name and initial	Last name			Spouse's social security number	Standard	deductions, check here ► 23b
Home address (numbe	l Home address (number and street). If you have a P.O. box, see instructions	ox, see instructions.		Apt. no.	Make sure the SSN(s) above		25 Subtract line 24 from line 22. If line 24 is more than line 22, enter -0
					and on line 6c are correct.	1	Exemptions. Multiply \$3,900 by the number on line 6d.
City, town or post office,	state, and ZIP code. If you have a fo	City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).	ee instructions).		Presidential Election Campaign Check here if you, or your soouse if filing	23a or 23b or who can be	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-
Foreign country name		Foreign province/state/county		Foreign postal code	jointly, want \$3 to go to this fund. Checking	_ '	The including any other action minimum to v (not instructions)
		-			a box below will not change you tax or refund.	- '	26 TaX, Including any auternative minimum tax (see instructions). 29 Credit for child and dependent care expenses. Attach
Filing		-	4	nold (with qua	Head of household (with qualifying person). (See instructions.)		
status	Married filing joil	Married filling senarately. Enter spotise's SSN above and	= 8	j person is a 's name here	the qualitying person is a child but not your dependent, fer this child's name here. ▶	Married filing separately,	e elderly or the disabled. Attach
one box.		active speake a contactor a	2	ow(er) with a	Qualifying widow (er) with dependent child (see instructions)		Schedule R. 30 34 Felucation credits from Form 8863 line 19 31
Exemptions	6a 🗌 Yourself. If	6a Vourself. If someone can claim you as a dependent, do not check	dependent, do not	check	Boxes	•	tach
		box 6a.			6a and 6b		Form 8880.
	esnods a			, m) No. of children on 6c who:		Child tax credit. Attach Schedule 8812, if required. 33
If more than six	c Dependents:	(2) Dependent's social	(3) Dependent's	age 17 qualifying for	under • lived with g for you		34 Add lines 29 through 33. These are your total credits. 35 Subtract line 34 from line 28 if line 34 is more than line 28 enter -0. This is
dependents, see	(1) First name	Last name	relationship to you	instructions)			your total tax.
instructions.					with you due to	111	ral income tax withheld from Forms W-2 and
					separation (see instructions)		
					Dependents	_	37 ton 2012 return
					entered above	child, attach	oredit (EIC).
					Add numbers	EIC.	b Nontaxable combat pay
	Total number of	Total number of exemptions claimed			on lines	, '	election. 38b
omoon	5						38 Additional child tax credit. Attach Schedule 8612. 39 40 American connectivity and the form 5000 line 9 40
D	7 Wages, salaries,	Wages, salaries, tips, etc. Attach Form(s) W-2.	2		7	- -	Add lines 36, 37, 38a, 39, and 40. These are your total p
Attach Form(s) W-2	tovotni oldeveT eg	Toxon interest Attach School of Bif required	7		C	Refund	
here. Also	b Tax-exemnt interest	Tax-exempt interest. Attach Schedule Bill required.	ed. 8a 8h	ŀ	Ogg.	. '	- 1
attach	9a Ordinary dividen	 Jax-exempt interest: Do not include of fille og. Ordinary dividends. Attach Schedule B if required. 		-	9a	Direct deposit?	Amount of line 42 you want refunded to you. If Form 8888 is attached, of
1099-R if tax	b Qualified divider	b Qualified dividends (see instructions).	d6			See	, b Houting
was	10 Capital gain dist	Capital gain distributions (see instructions).			10	and fill in	
withheld.	11a IRA	7	11b Taxable amount		-	43b, 43c, and 43d or	-
If you did not	distributions.	11a	(see instructions)	_	gll		u want applied to your
instructions.	annuities.	12a			12b		2014 estimated tax. 44 As Amount was one Subtract line 44 from line 25 Ear Actolic on how to pay.
						Amount	
	13 Unemployment	Unemployment compensation and Alaska Permanent F	rmanent Fund dividends	ends.	13		46 Estimated tax penalty (see instructions). 46
	14a Social security	14a	14b laxable amount (see instructions)	_	14h	Third party	Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following.
						designee	Designee's Phone Personal identification number (PN) ▶ Inc.
	15 Add lines 7 throu	Add lines 7 through 14b (far right column). This is your	iis is your total income	me. ▶	15	Sign	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income received during the tax vear. Declaration of preparer (other
Adjusted	16 Educator expens	Educator expenses (see instructions)	91			here	than definition at a deviction of the matter and the memory of the matter and the stage of the stage of the matter
gross		ee instructions).	17	+		Joint return?	Your signature Lette Your occupation Layume priorie number
<u> </u>		Student loan interest deduction (see instructions)	ns). 18			See instructions. Keep a copy	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation (If the RS sent you an identity Protection
		Tuition and face Attach Form 8017	40	_		for your records.	Privilent in here (see inst.)
	20 Add lines 16 thro	Add lines 16 through 19. These are your total adjustments.	l adjustments.		20	Paid	Preparer's same Preparer's signature Date Check ▶ □ # PTIN
		#				preparer	
For Disclosure	zi Subtract lifte zu	En Disclosure Privacy Act and Panerwork Reduction Act Notice see senarate instructions Cot No. 113271. Form 1040A (2013)	usted gross income senarate instructions	i de la	21 1327a Form 1040A (2013)	use offing	Firm's address ▶ Phone no.
i cinconcia i	and and about		and an inches	oat. No.	(C)		Form 1040A (2013)

Target interest of the fine and fines in the form of states in the form of states in the form of street, if you have a forgan address, sale complete spaces below feer entructions, and street, if you have a forgan address, also complete spaces below feer entructions, and street, if you have a forgan address, sale complete spaces below feer entructions, and street, if the total is over \$1,500. you cannot use From 1040EZ. 2. Targethe interest. If the total is over \$1,500. you cannot use From 1040EZ. 3. Linemployment compensation and Alaska Permanent Fund dividends (see instructions). 3. Linemployment compensation and Alaska Permanent Fund dividends (see instructions). 3. Linemployment compensation and Alaska Permanent Fund dividends (see instructions). 3. Linemployment compensation and Alaska Permanent Fund dividends (see instructions). 4. Add lines 1. 2, and 3. This is your adjusted grows income. 5. If someone can claim you or your spouse if a joint return as a dependent check. 6. Solution interest in fire form interest in the amount from the worksheet on back. 7. Federal function are withfulling jointly. See back for explanation. 8. Sund interest in the street in the street from Foundly You 2 and 1992. 8. Add lines 1. 2, and 3. This is your adjusted grows income. 9. Add lines 2 and 8. These are your should from Foundly V-2 and 1992. 10. The definition of the withfulling from the worksheet on this line. 10. The Universal function is the street of the amount on line 6 allows to find your tax in the street of the amount on line 6 allows to find your tax in the street of the amount on line 6 allows to find your tax in the street of the amount on line 6 allows to find your tax in the street of the amount on line 6 allows to find your tax in the street of the amount on line 6 allows to find your tax in the street of the amount on line 6 allows to find your tax in the street of the street line 1 and the street of the street line 1 to from the 9. This is your refulned. 1. In this 2 kanger than the 10, s	• You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2013. If you were born on hammary 1, 1994, you are considered to be age 65 at the end of 2013. • You do not claim any adjustments. For information on dependents, see Pub. 501. • You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under Adjustments to income. For information on adjustments to income at www.irs.gov/taxtopics (see instructions). • You do not claim any adjustments to income. For information on adjustments to the tone at www.irs.gov/taxtopics (see instructions). • The only tax credit out can claim is the servant income careful (EIC.) The credit may give you a reful even if you not one any any ax. You do not need a qualifying didly to claim the EIC. For information on received a Form 1049. For more information on tax beetighes for at ax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax beefits for claustion, see Pub. 970. • You had only weges, salaries, its axable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over \$1,500. But if you carried tips, including allocated tips, that are not included in hox 5 and hox 7 of your from W-2, you may not be able to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. If you are Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. If you are Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. If you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and boans, credit unions, etc., even if you do not get a Form 1099-1NT.
Spouse's test rome and held List rome Spouse's trong section List rome Spouse's trong source or correct	axable income (fine 6) is less than \$100,000. on of clain any adjustments. For information on dependents, see Pub. \$01. axable income (fine 6) is less than \$100,000. on of clain any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under terms to Income at verve; regov/taxtopics elemistration on the EIC. For information on credits, use the TeleTax topics listed under distance to not one at axe credit or deduction that Pot must telain on Form 1040. Acr Form 1040. For more information on tax You do not need a qualifying child to daim the EIC. For information on credits, use the TeleTax topics listed under distance axe treat or deduction that you must claim on Form 1040. Acr Form 1040. For more information on tax for reduction, see Pub. \$970. ad only wages, sularies, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska and princleded in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are go use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. go use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. In you are such or taxable interest from banks, savings and loans, credit unions, etc., even if you do not get a 1999-INT. s worksheet to figure the amount to enter on line \$ if someone can claim you (or your spouse if married s worksheet to figure the amount to enter on line \$ if someone can claim you (or your spouse if married
The properties and street, if you have a P O. box, see instructions. April 10. Audities Street the Street.	action any adjustments to a session. Information on adjustments to a session information on adjustments to income, use the TeleTax topics fisted under terms to Income at www.ir.s.gov/laxatopics (see instructions). In according to use at a qualifying cultin claim the EleC. For information on credits, use the TeleTax topics listed under dist at www.ir.s.gov/laxatopics (see instructions). If you received a Form 1040A or Form 1040. For more information on tax dist at www.ir.gov/laxatopics (see instructions). If you received a Form 1040A or Form 1040. For more information on tax for education, taxable submitted interest was not over \$1,500. But if you earned tips, including allocated tips, that are I mad dividends, and your taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that is any interest income taxable interest was not over \$1,500. But if you earned tips, including allocated tips, that is to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. It is not seen 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. It is not seen including interest from banks, savings and loans, credit unions, etc., even if you do not get a 7994-INT. Source of figure the amount to enter on line \$5 if someone can claim you (or your spouse if married is married.)
1 Wiges, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest if the total is over \$1,500, you cannot use Form 1040EZ. 3 Unemployment compensation and Alaska Permanent Fund dividents (see instructions). 3 Unemployment compensation and Alaska Permanent Fund dividents (see instructions). 4 Add lines 1, 2, and 3. This is your adjusted gross income. 4 Add lines 1, 2, and 3. This is your adjusted gross income. 5 If Form 1040EZ. 5 Taxable lines of control is a farger than line 4, fille 5 is larger than line 4, fille 5 is larger than line 4, enter 4.0. 6 Subtract line 6 from line 4, fille 7 is larger than line 4, enter 4.0. 7 Federal lines or and 8.1. 8 And lines 7 and 8.1. These are your folial payments and credits. 9 Add lines 7 and 8.1. These are your folial payments and credits. 10 Tax. Use the amount on line 6 alayers of line 10 from line 9, This is your refund. 11a If line 9 is larger than line 10, abdused line 10 from line 9, This is your refund. 11b Rounds number Properties Propertie	ally tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not ow You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under dire at www.irs.gov/natapies (see instructions). If you received a Form 1098-To paid higher education expenses, you eligible for a tax credit ordapies (see instructions). If you received a Form 1094 or Form 1040, For more information on tax for education, see Pub. 970. ad only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska and my wages, salaries, tips, taxable interest was not over \$1,500. But if you carried tips, including allocated pips, that related dividends, and your taxable interest was not over \$1,500. But if you carried tips, including allocated by, you may not be able to use Form 1040EZ (see instructions). If you are git to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see the cost before the instructions of the form and to the form. Also, see the instructions if you need to a Form 1099-LIVI showing federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends of or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends betr, you must report all wages, salaries, and tips even if you do not get a Form W.2 from your employer. You must all 1999-LIVIT.
Wages, stakries, and tips. This should be shown in box 1 of your Form(s) W-2.	dits at www.irs.gov/taxuppies (see instructions). If you received a Form 1098-T or paid higher education expenses, you eligible for a use credit or deduction that you must claim on Form 1040. Acr Form 1040. For more information on tax for education, see Pub. 701. For education, see Pub. 701. For more information on tax for education that you must claim on Form 1040. For more information on tax at only wages, salaries, including allocated tips, that included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. If you are go to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. If you are before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal moone tax of or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends dor if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends and 199-INT. Spot-INT.
1 Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2. 2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 2 Taxable interest and tips. This is your adjusted gross income. 4 Add lines 1, 2, and 3. This is your adjusted gross income. 5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) bellow and enter the amount from the worksheet on back.	I to reduction, see Pub. 970. ad only wages, stalaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska ad only wages, stalaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska the Fund dividends, and your taxable interactives was not over \$1,500. But if you carned tips, including allocated tips, that including in box 5 and box 70 your Form W-2, you may not be able to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. g to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions. g to use Form 1040EZ for a child who received Alaska Permanent Fund dividends form before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax was withheld from your memployment compensation or Alaska Permanent Fund dividends of or if federal income tax was withheld from your memployment compensation or Alaska Permanent Fund dividends berr, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must a 1994-INT. s worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married is worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married
2 Taxable interest. If the total is over \$1,500, you cannot use Form 1040EZ. 3 Unemployment compensation and Alaska Permanent Fund dividends (see instructions). 4 Add lines 1, 2, and 3. This is your adjusted gross income. 5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. Von Von For tips on For tips on For tips on S20,000 if single; Southers line 5 from line 4. enter -0. For tips on mixtakes, see This is your taxable income tax withheld from Form(s) W-2 and 1099. Southers line 5 from line 4. enter -0. Rabernel income excell (EIC) (see instructions). Sa Earnel income excell (EIC) (see instructions). Sa Earnel income excell (EIC) (see instructions). Sa Sarnel income excell (EIC) (see instructions). Sa Sarnel income tax withheld from Form (southers) Sa Sarnel income excell (EIC) (see instructions). Sa Sarnel income tax withheld from Form (southers) Sa Sarnel income tax withheld from Form (southers) Sa Sarnel income tax withheld from Form (southers) Sa Sarnel income tax withheld (from Form (southers) Sa Sarnel income tax from the tax from tax from the tax from tax from the tax from the tax from tax from the tax from the tax from tax from tax from	en Fund dividends, and your manble interest was not over \$1,500. But if you carned tips, including allocated tips, the included in box \$5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are git to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.) If you are every end is the form 1040EZ for a child who received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the cions before filling in the form. Also, see the instructions if you received a Form 1099-LIN showing federal income tax do rif federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends to rif federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends betr, you must report all wages, stakries, and tips even if you do not get a Form W-2 from your employer. You must a 1199-1NIT. 1999-1NIT.
The component compensation and Alaska Permanent Fund dividends (see instructions). 4 Add lines 1, 2, and 3. This is your adjusted gross income. 5 If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. You come can claim you (or your spouse if a joint return), enter \$10,000 if single; You come can claim you (or your spouse if a joint return), enter \$10,000 if single; Souther the applicable box(es) below and enter the amount from the worksheet on back. This is your taxable income. Souther the 5 is larger than line 4, enter -0. Add lines 5 is larger than line 4, enter -0. Add lines 7 and 8a. These are your total payments and credits. Souther the standard income credit (EIC) (see listructions). Souther the standard i	ge to use Fourit IV-0022.10 a cuina who received Anaska Fernanent Fund ut/acetues, see instructions. Eceived a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the forms before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax do or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends to or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends to refer and unstrained increast, including interest from banks, savings and loans, credit unions, etc., even if you do not get a 399-INT. Is worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married
Hiling in your return S If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. I You are a can claim you (or your spouse if a joint return), ener \$10,000 if single; S 20,000 if married filling jointly. See back for explanation. S 20,000 if married filling jointly. See back for explanation. S 20,000 if married filling jointly. See back for explanation. S 30,000 if married filling jointly. See back for explanation. T Federal line 5 from line 4. If line 5 is larger than line 4, enter -0. T Federal income credit (EIC) (see instructions). Sa Earnel income credit (EIC) (see instructions). Shourt as a larger than line 10 from line 6 show to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 11a If line 9 is larger than line 10, subtract time 10 from line 9. This is your refund. Ital If line 9 is larger than line 10, subtract time 10 from line 9. This is your refund. B Routing number Ital If line 9 to the properties Ital Ital Ital Ital Ital Ital Ital Ital	eceived a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the ions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income as do rif federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends do rif federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends ber, you must raport all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must a ber, you must report all wages, salaries, and tips even if you do not get a 1999-INT. See the following interest from banks, savings and loans, credit unions, etc., even if you do not get a 1999-INT.
Examenor can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. Vou	d or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividents, d or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividents, ber, you must report all wages, stakries, and tips even if you do not get a 199-INT. s worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married
You Spouse For tips on the can claim you (or your spouse if a joint return), enter \$10,000 if single; \$5 \$20,000 if married filing jointly, See back for explanation. \$6 \$30,000 if married filing jointly, See back for explanation. \$6 \$30,000 if married filing jointly, See back for explanation. \$7 Texture line 5 is larger than line 4, enter -0. \$6 This is your tashbe income. This is your fashbe income are withheld from Form(s) W-2 and 1099. \$7 Texture line 7 and 80. These are your total payments and credits. \$8 Deformations. Bas are amount on line 6 above to find your tax in the tax table in the instanctions. Then, enter the tax from the table on this line. \$1 Tax. Use the amount on line 6 above to find your tax in the tax table in the instanctions. Then, enter the tax from the table on this line. \$1 Tax. Use the amount on line 6 above to find your tax in the tax table in the instanctions. Then, enter the tax from the table on this line. \$1 Tax. Use the amount on line 6 above to find your tax in the tax table in the instanctions. Then, enter the tax from the table on this line. \$1 Tax. Use the amount on line 6 above to find your tax in the tax table in the instanctions. Then, enter the tax from the table on this line. \$1 Tax. Use the amount on line 6 above to find your tax in the tax table in the instance of the confidence of the confidence of the same targets, check here \$\bigcup \bigcup \bi	ber, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must al II your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a 399-1NT. s worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married
The one can claim you (or your spouse if a joint return), enter \$10,000 if single;	ber, you must report all wages, sakares, and ups even if you do not get a form W-2 from your employer. You must all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a 1999-INT. s worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married
6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0. This is your taxable income. This is your taxable income ax withheld from Form(s) W-2 and 1099. 8a Earned income ax withheld from Form(s) W-2 and 1099. 8b Nontaxable combat pay election. 8a Nontaxable combat pay election. 9 Add line 7 and 8a. These are your total payments and credits. 9 Add line 7 and 8a. These are your total payments and credits. 10 Tax. Use the amount on line 6 above to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line. 11a If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund. 11b Routing number	999-INT. s worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married
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10 Take the state of the state	s worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married
Instructions. Inst., enter not tax from not some on unis line. In If line 9 is larger than line 10, subtract line 10 from line 9. This is your refund. If Form 8888 is attached, check here ▶ ■ Who Checked ▶ b Routing number	filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a
If Form 8888 is attached, check here ▶	ient, see rub. 301.
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C. Enter the large C. Enter the large Pown 8888.	B here sincle enter \$6 100: if married filing iointly enter \$12 200
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12 F. F. F. Yes. Complete below.	xxemption amount. • If single, enter -0.
Designee's Phone Personal identification no P none Personal identification none P none	If married filling jointly and — Property of the prop
peratities of perjury, i declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and table) lists all amounts and sources of increme reserved during the tax year. Declaration of preparer (other than the taxpayer) is based	
(keen a conv for	st shown below that annies to vou
Spouse's signature, if a pint return, both must sign. Date Spouse's occupation line IRS sert you at licently Pretection your records) Presented the Presented of the IRS service and the IRS service and the IRS service and	Single, enter \$10,000. This is the total of your standard deduction (\$6,100) and your exemption (\$3,900).
PrintType proparer's name Proparer's signature Date Order Self-emotioned Self-emo	• warred filmg jonny, enter 5,20,000. This is the total of your standard deduction (\$12,200), your exemption (\$5,500), and your spouse's exemption (\$3,500).
Mailing	
Frmi's address > Prone no. Phone no. Act, and Paperwork Reduction Act Notice, see instructions Cat. No. 11329W Form 1040EZ (2013)	Mail your return by $April 15, 2014$. Mail it to the address shown on the last page of the instructions.
	Form 1040EZ (2013)

The control wild be determined where the billion of the control will be determined where the billion of the control will be determined will be determined where the billion of the billion of the billion of the billion of the bi	SCHEDULE A (Form 1040) Department of the Treasury Internal Revenue Service (39)	Itemized Deductions Information about Schedule A and its separate instructions is at www.irs.gov/schedulea. • Matach to Form 1040.	OMB No. 1545-0074 SOHEOULE B Form 1040A or 1040) Department of the Tressur, inferral Revenue Service 69)	0) Interest and Ordinary Dividends Pattach to Form 1040A or 1040. Pinormation about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleb.	2014 Secuence No. 08
Pert	own on Form 10				cial security num
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See instructions See instruc	s 21	nreimbursed employee expenses—job travel, union dues,	received a Form		
23 Other expenses—investment, safe deposit box, etc. List type and amount 2	9		substitute		
23 Other expenses – investment, safe deposit box, etc. List type and amount ▶ The data as the and on Form 1040, or Form on that form. 24 Add lines 21 through 23 25 Enter amount from Form 1040, line 83 26 Multiply line 25 by 2% (02) 27 Subtract line 25 by 2% (02) 28 Other—from list in instructions. List type and amount ▶ Town detaction is not limited. Add the amount on Form 1040, line 49 29 Is Form 1040, line 83, over \$150,000? 29 Is Form 1040, line 83, over \$150,000? 20 If you leave the infinited data the amount to enter. 20 Other—from list in instructions to figure the amount to enter. 20 Other—from list in instructions to figure the amount to enter. 20 Other—from list in instructions to figure the amount on Form 1040, line 40 20 If you are equal to the infinited data as the amount to enter. 21 Add lines 21 through 23 22 Add the amounts on line 2. Enter the total here and on Form 1040, in a dark exceptions to forward a forward financial account, or forwards a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (b) had a forward financial interest or ordinary dividends; (c) had the amount to e	55		statement from a brokerage firm,		
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26 Multiply line 25 by 2% (J2)	25 E		N		
28 Other—from list in instructions. List type and amount or formula and an about the account, and a supervised and an about or type and amount or formula and a supervised and an about the account, and a supervised and an about the account and as a bank account, and a bank and a bank and a bank and a bank account, and a bank and a),),	nu must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a negative of organisms or ordinary dividends; (b) had a negative of organisms or organisms or organisms.	
29 Is Form 1040, line 38, over \$150,000? No. You'd reduction is not limited. Add the amounts in the far right column 28 18 18 18 18 18 18 18	77.7			eigh account, or (v) received a distribution in only or were a granton of, or a natiseron to, a foreign russ. 7.5. Atomytimo churing 2012, dich vou house a financial interset in ar simplificative suthority over a fin	ī
29 Is Form 1040, line 38, over \$150,000? In No. Your deduction is not limited. Add the amounts in the far right column as for lines 4 through 28. Also, enter this amount on Form 1040, line 40. In Norksheet in the instructions to figure the amount to enter. Worksheet in the instructions to figure the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard as the second of			Part	/a At any time during 2013, did you have a mandial interest in or signature authority over a fin account (such as a bank account, securities account, or brokerage account) located in a fo	anciai eign
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Tor lines 4 through 28. Also, enter this amount on form 1040, line 40. Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. 30 If you be elect to itemize deductions even though they are less than your standard 8		_	and irusts	See FinCEN Form 114 and its instructions for filing requirements and exceptions to those	
(1)0000		· ·	instructions on		
		Worksheet in the instructions to figure the amount to enter.	back,)		-
	30				æ

Schedule B (Form 1040A or 1040) 2013

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

| If you'received interest as a nominee, or must give the actual owner a form 1998-Interest as a nomine syour society of the s

Future Developments

For the latest information about developments related to Schedule B (Form 1040A or 1040) and its nstructions, such as legislation enacted after they were published, go to www.irs.gov/scheduleb.

Purpose of Form

the seller, this intenest is taxable to the seller. If you received a form (1991 for interest as a purchaser of a bond with accurate interest, follow the rules earlier under Nommess to see how to report the accurad interest. But identify the amount to be subtracted as

Accrued interest. When you buy bonds between

 You had over \$1,500 of taxable interest or ordinary Use Schedule B if any of the following applies.

You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.

 You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID. You have accrued interest from a bond.

 You are reducing your interest income on a bond by the amount of amortizable bond premium. You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989 You received interest or ordinary dividends as a nominee.

You had a financial interest in, or signature authority over, if famorial account in a foreign country or you received a distribution from, or were a granter of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

Specific Instructions



owned 10% or more of the total for value of a freedyn control stock, or (b) combined volting power of all classes of a foreign corporation's stock with unique rights. For details, see Form 5471 and its instructions.

You can list more than one pager on memory about the first list of but the memory spec for lines I said but but be sure to celeny show the amount said in the list of an entire to the pelver's man. Add the separate amounts paid by the spayes listed on a entire but per total in the "Amount" column. If you still read more space, altest princed schedule. Use the same forms as the sole of the still same forms as the still same of schedule. Use the same forms as the still same for some still same than the still same than the still same sti

Part I. Interest

Line It Regord in the 31 do frout brable interest. To able interest should be shown on your forms 1099-WI. Forms 1099-WI. Or substitute It. H. H. sattements for both effects may rose see Et. H. H. and I. U.S. samings boards. List each power's rame and show the amount Do not export on this line any its example interest from took 64 from 1099-WI. Interest, inport the amount from look 64 from in 699 for from 1044-WI. It amount in some 86 or from 1048 for 1044 from 1048 or 1044 from and 1048 or 1044 from 1048 or 10 shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the Instructions for Form 6251 for more details.

Mominees. If you received a Form 1090-NIT that includes intered you received as aronnine (that is, in your name, but the interest actually belongs to school eed edge actually belongs to school eed, engoyet the total on the 1. Do this even if you later distributed some or all of this income to the mark. Under your set entry on it is a publicated of all interest listed on line 1. Below this subtotal, end whomine Distributor, and show the total interest you received as a nominee. Subtact his amount from the subtotal and entitle the entitle entitle the entitle the entitle Sater-financed mortgages. If you sold your home or other properly and the buper used the properly and the buper used the properly as a personal residence, list this say, interest the buyer and you on most adverse, and SSM. You must also set the buyer how your SSM. If you don't show the buyer is man, address, and SSM, you must also set the buyer is man, address, and SSM, you must also set the buyer is man, address, and SSM, you the buyer is man, address, and SSM, you may have to pay a \$50 penalty.

commodity futures or options account, an insurance colicy with a cash value (such as a whole life insurance policy), an amulty policy with a cash value, and shares in a mutual fund or similar pooled fund (that is, a fund that is available to the general public with a regular net asset value determination and regular redemptions).

foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial A financial account is located in a foreign country if the account is physically located outside of the Unide States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a Financial account located in a foreign country

Original issue discount (OID). If you are reporting OD lin an amount less than the amount shown on Form 1099-OID, follow the rules earlier under Norminees to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

Signature authority. Signature authority is the authority is the authority and involved liebore or inconjunction with another inclinitial by control the disposation of assets held in Peterp III and account you greet communication (Merket in writing or otherwise) to the bank or other francial airclustic mut amaintains the firancial account. See the FirCBN Form 114 restructions for exceptions. Do not consider the exceptions relating to segment authority in answering Question 1 in its 78.

Line 3. It, during 2013, you cashed series EE or I. U.S. sample borbots issued after 1989 and you paid qualified higher education exceeses for yourself, your spouse, or your dependents, you may be able to exclude paid or all of the interest on those bonds. See form 851 5 for dealing.

bond premium, follow the rules earlier under Nominees to see how to report the interest. But identify the amount

o be subtracted as "ABP Adjustment."

Amortizable bond premium. If you are reducing you an a bond by the amount of amortizable

instructions to determine whether you must file the form. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form. Other definitions. For definitions of "financial interest," "United States," and other relevant terms, see the instructions for FinCEN Form 114. Line 7a-Question 2. See FinCEN Form 114 and its

You may have to file Form 5471 if, in 2013, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2013, you

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Part II. Ordinary Dividends

If you checked the "Yes" box to Question 2 on line 7a, FinCEN Form 114 must be electronically filed 114 to your tax return. To be considered FinCEN Form 114 must be received by June FinCEN) at the following website: http://bsaefiling-incen.treas.gov/main.html. Do not attach FinCEN vith the Financial Crimes Enforcement Network

vn in box 1a

.ine 5. Report on line 5 all of your ordinary lividends. This amount should be shown in I

Nominees. If you received a Form 1099-DIV that

of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

includes ordinary (avidends you received as a romine (their is, in your man, but the ordinary dividends actually belong to someone else), report the total on in else. Dut this event in you later discharded some or all of it his horome to others. Under your late entry on line 5, put as subrida of all ordinary dividends isladed on the 2. Below this subdust, enter "Yourines Distribution" and show his subdust, enter "Yourines Distribution" and show his subdust, enter "Yourines Distribution" and show his subdust, enter "Yourines Distribution" and show his

al ordinary dividends you received as a nominee. btract this amount from the subtotal and enter the

114 but do not properly do so, you may the to pay a double men by and other both of the position of the positi If you are required to file FinCEN Form 114 but do not properly do so, you may have to pay a civil penalty up to \$10,000. A person who willfully fails to Line 7b. If you are required to file FinCEN Form 114, entler the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

Interest: Other ۵

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Line 8. If you received a distribution from a foreign trust, your must provide additional information. For this types, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2013, you may have to file Form 3520. Do not attach Form 3520 to Form 1040. Instead, file it at the address shown in its instructions.

Regardless of whether you are required to the Finch Form II (FBAR), you may be required to the Form 8988. Statement of Spacified Foreign Financial Assess, with your known tax mm. Failure to the Form 8989 may result in

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Part III. Foreign Accounts and

penalties and extension of the statute of limitations. See www.irs.gov/form8938 for more information. Line 7a-Question 1. Check the "Yes" box if at any signature authority over a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file FinCEN Form 114, Report of Foreign Bank and

inancial Accounts (FBAR)

ime during 2013 you had a financial interest in or

under the grantor trust rules, you are also responsible for ensuring that the foreign trust flees Form 3520-A. Form 3520-A is due on March 17, 2014, for a calendar year trust. See the instructions for Form 3520-A for more details.

SCHEDULEC

▶ For information on Schedule C and its instructions, go to www.iss.gov/schedulec. ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065. **Profit or Loss From Business** Department of the Treasury Internal Revenue Service (99)

2013 Attachment Sequence No. 09 OMB No. 1545-0074

D Employer ID number (EIN), (see Yes C Social security number (SSN) B Enter code (2) ☐ Accrual (3) ☐ Other (specify) ▶ Principal business or profession, including product or service (see instructions) Business name. If no separate business name, leave blank. Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code (1) Cash

Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) If you started or acquired this business during 2013, check here "Yes," did you or will you file required Forms 1099?

Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked Cost of goods sold (from line 42) Returns and allowances . Subtract line 2 from line 1

Enter expenses for business use of your home only on line 30 Office expense (see instructions) Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 8 Gross income. Add lines 5 and 6 Advertising . . . Part || Expenses

Gross profit. Subtract line 4 from line 3

Vehicles, machinery, and equipment Supplies (not included in Part III) Pension and profit-sharing plans Rent or lease (see instructions): Other business property . Repairs and maintenance 19 9 5 5 5 Car and truck expenses (see Contract labor (see instructions) Commissions and fees instructions). . Depletion

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= 22

28 8 20b 22

> Travel, meals, and entertainment: entertainment (see instructions) Travel. Taxes and licenses . . . Deductible meals and Utilities . 2 2 2 2 4 2 4 3 5 5 5 22 26 ೮ **4** 5 Depreciation and section 179 expense deduction (not included in Part III) (see instructions). Employee benefit programs Insurance (other than health) (other than on line 19).

24b 25

56 27a

24a

Wages (less employment credits). Other expenses (from line 48) . Total expenses before expenses for business use of home. Add lines 8 through 27a Reserved for future use 27a 16a Mortgage (paid to banks, etc.) Legal and professional services

88

3 8

TIP (Vur ceived drichtoire as anothere, you must give the stated owers a form 109-DV untess the owner's your spouse. Yours also the servin 108 and form details, see them 108-DV with the IRS, Former details, see them 108-DV with the IRS, Former details, see the offerent instructions for Creatin information Returns and the instructions for Form

Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 Tentative profit or (loss). Subtract line 28 from line 7. unless using the simplified method (see instructions).

Simplified method filers only: enter the total square footage of: (a) your home: Method Worksheet in the instructions to figure the amount to enter on line 30 and (b) the part of your home used for business:

30

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• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. Net profit or (loss). Subtract line 30 from line 29.

If you have a loss, check the box that describes your investment in this activity (see instructions). If a loss, you must go to line 32. 32

 If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and

 If you checked 32b, you must attach Form 6198. Your loss may be limited. trusts, enter on Form 1041, line 3.

Cat. No. 11334P

Schedule C (Form 1040) 2013

32a All investment is at risk.
32b Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Part III Cost of Goods Sold (see instructions)	Form 1040) (Soe Proprietorship)
£	▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.
invariously above to a Cost b D Lower of cost or market c Dther (attach explanation). Was the control of a deterministic more control and a deterministic more contr	Social security
was uner any viatige in determining quantures, costs, or variations between opering and costing invertioly? If "Ves," attach explanation	Part General Information
Inventory at beginning of year. If different from last year's closing inventory, attach explanation	
Purchases less cost of items withdrawn for personal use	Had business expenses of \$5,000 or less.
Cost of labor. Do not include any amounts paid to yourself	Use the cash method of accounting. Use the cash method at accounting. Old not have an inventory at any time
Materials and supplies	Schedule C oun't the year. Only if You: • Indicate a net loss from your • Do not deduct expenses for business
Other costs.	Had only one business as either a sole propyledry qualified joint venture, or propyledry qualified joint venture, or remain order the local propyled from the propyled from the propyled or the propyled from
Add lines 35 through 39	
Inventory at end of year	A Principal business or profession, including product or service
Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	C Business name. If no separate business name, leave blank.
Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.	.). Address not required if same as on page 1 of your tax return.
When did you place your vehicle in service for business purposes? (month, day, year)	City, town or post office, state, and ZIP code
Of the tatal number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:	re you to file Form(s) 1099? (see the Schedule C
Business b Commuting (see instructions) c Other	G If "Yes," did you or will you file required Forms 1099?
Was your vehicle available for personal use during off-duty hours?	1 Gross receipts. Caution, If this income was reported to you on Form W-2 and the "Statutory
Do you (or your spouse) have another vehicle available for personal use?	employeer box on that form was checked, see <i>Statutory employees</i> in the instructions for Schedule C, line 1, and check here
47a Do you have evidence to support your deduction?	2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C
b if "Yes," is the evidence written?	3 Net profit. Subtract line 2 from line 1. if less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 and Schedule SE, line 2, line 2 (see instructions). (Statutory endposes do not report this amount on Schedule SE, line 2).
	lete this part only if you are claiming car or truck e
	4 When did you place your vehicle in service for business purposes? (month, day, year) ▶
	5 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:
	a Business c Other c Other
	6 Was your vehicle available for personal use during off-duty hours?
	7 Do you (or your spouse) have another vehicle available for personal use?
	8a Do you have evidence to support your deduction?
	b If "Yes," is the evidence written?
Total other exnenses. Enter here and on line 27a	

- 1

Page 2 Schedule C-EZ (Form 1040) 2014

Instructions

Future developments. For the latest information about developments related to Schedule C-EZ (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/schedulecez.

Before you begin, see General Instructions in the 2014 Instructions for Schedule C.

You can use Schedule C-EZ instead of Schedule C if you

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of

See the instructions for line I in the Instructions for Schedule C to help determine if you are required to file any Forms 1099.

Line 1

Forms 1099-MISC are more than the total you are reporting on line that has takent explaining the difference. At latter a statement explaining the difference. You must show all then so it axable income adually or constructively received during the year fin cash, property, or services, income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any bases.

operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule (–Ez, Pant I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see Qualified Joint Venture in the instructions for Schedule C. You can also go to IRS.gov and enter 'qualified joint venture' in the search box.

Line 2

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines b through

rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

f the type and amount of expenses not included on line a.

Enter the total amount of all deductible business expenses you be catcally paid during the year. Exemples of these expenses inclide advertising, car and truck expenses, commissions and fear insurance, interest, legal and professional services, office expenses,

Line B

Enter the six-digit code that identifies your principal business or professional activity. See the Instructions for Schedule C for the list of codes.

Enter on line D the employer identification number (EIN) that was served to you and was a sole proprietor. If you are filling Form 1041, enter the EIN issued to the estate or trust. Don't enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC) that you conserved, if you are the sole owner of a limited liability company (LLC), do not enter on the D the EIN issued to the LLC, if any, I you do not have an EIN, leave line D Line D

Nomesident aliens using Form 1040NB should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the instructions for Schedule SE for information on international social security agreements.

Line 5b

You need an EIN only if you have a qualified retrement plan or are required to file an employment, excise, alcohol, tobacco, or flearms tax return are a payer of gambling winnings, or are filing Form 1041 for an estate or frust. If you need an EIN, see the Instructions for Form SS-4.

Generally, commuting is travel between your home and a work location. If you convented your vehicle during the year from personal to business use (or vice versa), enter your commuting miss only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the instructions for Form 2106.

Enter your business address. Show a street address instead of a box number, if any.

Optional Worksheet for Line 2 (keep a copy for your records)

l a	a Deductible meals and entertainment (see the instructions for Schedule C, line 24b)	В	
q		٩	
ပ		ပ	
ъ		р	
Ф		9	
-		-	
б	g Total. Add lines a through f. Enter here and on line 2	б	
l		Schedule	Schedule C-EZ (Form 1040) 2014

SCHEDULE D Form 1040)

Department of the Treasury Internal Revenue Service (99) Name(s) shown on retur

Capital Gains and Losses

► Attach to Form 1040 nr Form 1040NR.

► Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

► Use Form 6949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2013 Attachment Sequence No. 12

Your social security number

Short-Term Capital Gains and Losses - Assets Held One Year or Less

Part

(h) Gain or (loss) Subtract column (e) from from column (d) and art I, combine the result with (g)					4	2) 9	7
(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)					324 .	rusts from	Carryover	e any long-
(e) Cost (or other basis)					4684, 6781, and 8	estates, and t	your Capital Loss	umn (h). If you hav n the back
(d) Proceeds (sales price)					loss) from Forms	S corporations,	y, from line 8 of	a through 6 in colu se, go to Part III or
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no alloatments (see airstructions). However, if you choose to report all these transactions on Form 8946, leave this line blank and go to line 1b.	1b Totals for all transactions reported on Form(s) 8949 with Box A checked	2 Totals for all transactions reported on Form(s) 8949 with Box B checked	3 Totals for all transactions reported on Form(s) 8949 with Box C checked	4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824	5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions	7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II bellow. Otherwise, go to Part III on the back
Se iii k	"	₩	7	ຕ	4	2	9	7

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

5	see instructions for now to figure the amounts to enter on the			(6)	(u) gain or (loss)
<u>ü</u>	lines below.	(d)	(e)	Adjustments to gain or loss from	Subtract column (e)
y This	This form may be easier to complete if you round off cents to whole dollars.	(sales price)	(or other basis)	Form(s) 8949, Part II, line 2, column (g)	combine the result with column (g)
8	8a Totals for all long-term transactions reported on Form				
	1099-B for which basis was reported to the IRS and for				
	which you have no adjustments (see instructions).				
	However, if you choose to report all these transactions on Form 80/0 leave this line blank and on to line 8h				
8	The save the main and go to me on the same of the same				
8	60 Totals for all transactions reported on Form(s) 6949 with				
6					
	Box E checked				
우	10 Totals for all transactions reported on Form(s) 8949 with				
	Box F checked				
Ξ	11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss)	439 and 6252; a	ind long-term gai	n or (loss)	
	from Forms 4684, 6781, and 8824		:	=	
4	12 Net long-term gain or floss) from partnerships. S corporations, estates, and trusts from Schedule(s) K-1	ns, estates, and	trusts from Sched	lule(s) K-1 12	
5	13 Capital gain distributions. See the instructions			5	
4	14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions	from line 13 of y	our Capital Loss	Carryover 14	
5	Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on	ough 14 in colur	nn (h). Then go to		
	the back				

	► Attach to Form 1040, 1040NR, or Form 1041.
Combine lines 7 and 15 and enter the result	internal Reviews Service (SS) Information about Schedule E and its separate instructions is at www.irs.gov/schedulee. Statusians in 13 Name(S) show on return Your social security number Your social security number
If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.	Part I Income or Loss From Rental Real Estate and Royatties Note. If you are in the business of renting personal property, use Shedule Gor CEZ (see instructions). If you are an individual, report farm rental income or basiform RASS on nate 2. line 40,
If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete in line 22.	A Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) Yes No B # ff*Vac* afid you not will you file required Forms 1099?
• If line 16 is zero , skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.	ate, ZIP code)
Are lines 15 and 16 both gains?	
Test out of the 10. No. Skip lines 18 through 21, and go to line 22.	(from list below) Yes above, report the number of fair rental and personal use days. Check the QJV box
Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions • 18	A anity if you meet the requirements to the as A a qualified pint venture. See instructions.
Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
Are lines 18 and 19 both zero or blank?	Z Multa-ramily residence 4 Commercial o Royantes 8 Uther (describe) Income: Properties: A B C C
Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040/NR, line 42). Do not complete lines	3 Rents received
21 and 22 bebw.	enses:
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21	6 Auto and travel (see instructions) 6
and 22 below.	Cleaning and maintenance
If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:	Legal and other professional fees
	Management fees
• (\$3,000), or if married filing separately, (\$1,500)	12 Mortgage interest pard to banks, etc. (see instructions) 12 13 Other interest.
Note. When finiting which amount is smaller treat both amounts as positive numbers	Repairs
יים דווכו ושמוווש ווויסו מווסמוני כ סוומוסן זיטמי סטו מווסמוני כי סטומוסן זיטמי סטומוסן מסטומים בי סטומוסן זיטמי	15 Supplies
Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?	Utilities
Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions	18 Depreciation expense or depetron
for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).	Total expenses. Add lines 5 through 19
□ No. Complete the rest of Form 1040 or Form 1040NR.	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must
Schedule D (Form 1040) 2013	22 Deductible rental real estate loss after limitation, if any,
	On Form 8682 (see instructions)
	Total of all amounts reported on line 3 for all rental properties
	Total of all amounts reported on line 12 for all properties
	Total of all amounts reported on line 18 for all properties
	e Total of all amounts reported on line 20 for all properties
	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here.
	if Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line
	-

Schedule EIC (Form 1040A or 1040) 2013

Purpose of Schedule

To figure the amount of your credit or to have the IRS (EIC), use Schedule EIC to give the IRS information After you have figured your earned income credit about your qualifying child(ren).

your error is due to reckless or intentional disregard of the even though you are not eligible and it is determined that Taking the EIC when not eligible. If you take the EIC lines 38a and 38b, or Form 1040, lines 64a and 64b.

figure it for you, see the instructions for Form 1040A,

EIC rules, you will not be allowed to take the credit for 2 fraudulently take the EIC, you will not be allowed to take years even if you are otherwise eligible to do so. If you the credit for 10 years. You may also have to pay penalties.

1040) and its instructions, such as legislation enacted after Future developments. For the latest information about developments related to Schedule EIC (Form 1040A or they were published, go to www.irs.gov/scheduleeic.

You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2013.

For more details, see the instructions for line 39 of Form 1040A or line 65 of Form 1040.

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Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or

A qualifying child for the EIC is a child who is your . . .

Qualifying Child

a descendant of any of them (for example, your grandchild, niece, or nephew)

Farming	
From	
Loss	
fit or	
Profit	

SCHEDULEF

Page 2

Form 1040)

Opportment of the Timesury

Martine Review Service (89)

Information about Schedule F and its separate instructions is at www.irs.gov/schedulef. Mann of proprietor

Bools and Service (89)

Information about Schedule F and its separate instructions is at www.irs.gov/schedulef. Bools and Service (80)

Service Service (80) ▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.

2013 Attachment Sequence No. 14 OMB No. 1545-0074

A Pri	A Principal crop or activity B Er	nter code	B Enter code from Part IV	C Accounting method:	D Employer ID number (EIN), (see instr)	ıstı)
		<u> </u>		Cash Accrual		
E Did	E Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses	usiness d	uring 2013? If "No," s	ee instructions for limit on p	assive losses	
F Did	F Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)?	you to file	Form(s) 1099 (see in	structions)?		_
<u>_</u>	G If "Yes," did you or will you file required Forms 1099?					_
Part	Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)	ete Parts	I and II (Accrual n	nethod. Complete Parts I	and III, and Part I, line 9.)	
19	Sales of livestock and other resale items (see instructions) .	nctions)		1a		
q	Cost or other basis of livestock or other items reported on line 1a.	ortedon	ine 1a	1b		
o	Subtract line 1b from line 1a				2	
8	Sales of livestock, produce, grains, and other products you raised	ducts you	raised		2	
æ	Cooperative distributions (Form(s) 1099-PATR)	3a		3b Taxable amount	t 3b	
4 a	Agricultural program payments (see instructions)	. 4a		4b Taxable amount	t 4b	
Sa	Commodity Credit Corporation (CCC) loans reported under election	ted unde	relection		5a	
q	CCC loans forfeited	25		5c Taxable amount	, 5c	
9	Crop insurance proceeds and federal crop disaster payments (see instructions)	er payme	nts (see instructions)			
æ	Amount received in 2013	. 6a		6b Taxable amount	q9 1	
o	If election to defer to 2014 is attached, check here ▶	A	P9	Amount deferred from 2012	p9	
7	Custom hire (machine work) income				7	
80	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	e or fuel t	ax credit or refund (s	ee instructions)	8	
6	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the	(lines 1c	, 2, 3b, 4b, 5a, 5c, 6	o, 6d, 7, and 8). If you use t		
	accrual method, enter the amount from Part III, line 50 (see instructions)	98) OS et	instructions)		50	

	6	ŝ	s inc	ome.	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the	unts in t	the righ	nt colu	uj) uur	es 1c,	2, 3b,	4b, 5a	,50	6b, 6d	, 7, a	nd 8).	f you	n use t	e e	
		accn	ual me	ethod,	accrual method, enter the amount from Part III, line 50 (see instructions)	amount	from	Part III	, line 5(ee) (instru	ctions)							•	6
••	art		Farm	Εğ	Farm Expenses—Cash and Accrual Method. Do not include personal or living e	Cash a	nd Ac	crua	l Meth	od. D	o not	inclu	de pe	rsona	o	iving	edxe	sesu	(see	expenses (see instru
	9	Car	and	truck	10 Car and truck expenses (ees)						23	Per	Pension and profit-sharing plans	d put	rofit-s	haring	g plane		23

uctions). 24g Vehicles, machinery, equipment Rent or lease (see instructions): Other (land, animals, etc.) instructions). Also attach Form 4562

10 12 13 4 15 Depreciation and section 179 Conservation expenses (see instructions) Employee benefit programs Custom hire (machine work) expense (see instructions) other than on line 23. **= 2 2 4** 15

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Repairs and maintenance

Seeds and plants .

Storage and warehousing

8 8 8 8

Taxes . Utilities . Supplies

25 27 28 29 30 31

Veterinary, breeding, and medicine

Other expenses (specify):

32

Feed

16 17 18 19 20 Insurance (other than health) Gasoline, fuel, and oil. Freight and trucking Fertilizers and lime

21a Mortgage (paid to banks, etc.) Interest:

2

32b 32c 32d

32 32 4 8 8

21b Other

Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions . Net farm profit or (loss). Subtract line 33 from line 9 Labor hired (less employment credits)

ង ន

Check the box that describes your investment in this activity and see instructions for where to report your loss If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36. Did you receive an applicable subsidy in 2013? (see instructions) .

b Some investment is not at risk

Schedule F (Form 1040) 2013

% □ Se □

Cat. No. 11346H

For Paperwork Reduction Act Notice, see the separate instructions.

If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines G4c and 64b.

see Exception to time lived with you in the instructions for Form 1040A, lines 38a and 38b, or Form 1040, lines 64a and 64b.

of 2013. If the child did not live with you for the required time, Who lived with you in the United States for more than half

a refund of withheld income tax or estimated tax paid

or is filing a joint return for 2013 only to claim

Who is not filing a joint return for 2013

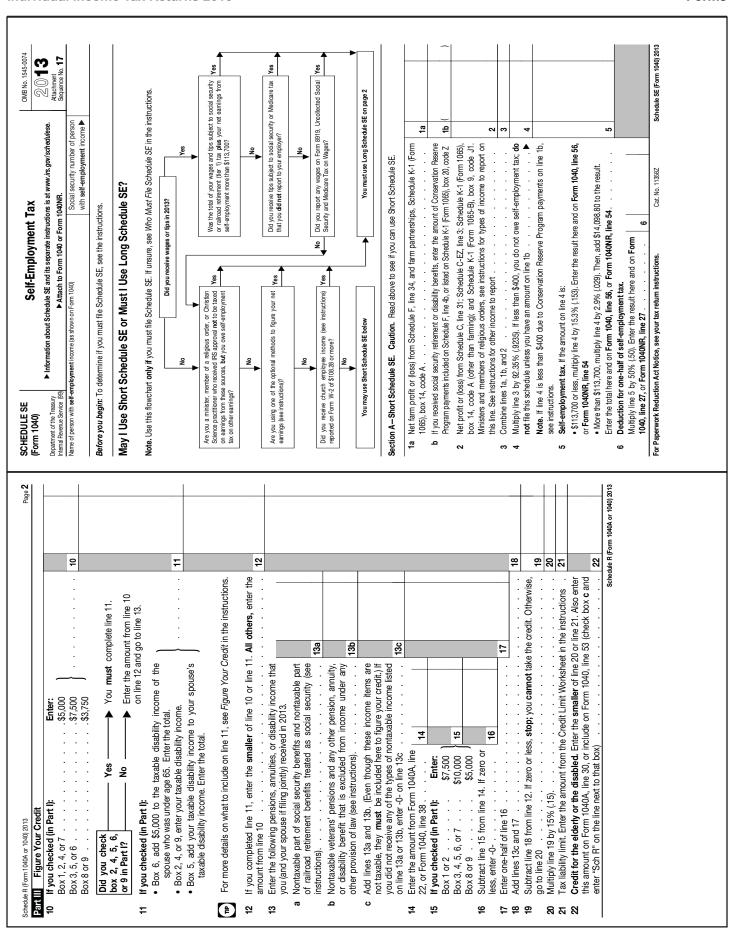
Under age 24 at the end of 2013, a student, and younger than you (or your spouse, if filing jointly) Under age 19 at the end of 2013 and younger than you (or your spouse, if filing jointly)

was. . .

Any age and permanently and totally disabled

Total functional (see instructions). See 386 Tavable amount 386 408 Tavable amount 386 408 Tavable amount 386 408 Tavable amount 386 408 Tavable amount 408 408 Tavable amount 408 408 Tavable amount 408 408 Tavable amount 409 408 Tavable amount 409 409 Tavable amount 409 Tav	III Farm Income—Accrual Method (see instruction Sales of livestock, produce, grains, and other products (see instruction	IS).			(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes) ▶ Attach to Form 1040, 1040NB, 1040-SS, or 1041.
38b Taxable amount 38b Name Sab Taxable amount 38b Sab Sab Ala Alo, 41, 42, and 43) 41 41 41 42 43 44 44 44 44 45 45	Sales of livestock, produce, grains, and other products (see instruction			_	7 Attach 10 1011 1040 1040 1040 1041
39b Taxable amount 39b		(su		37	▶ Information about Schedule H and its separate instructions is at www.irs.gov/for
39b Taxable amount 35b 40a 40c 40a 40a 40c 4	Cooperative distributions (Form(s) 1099-PATR)	38b Taxable		38b	
40c Taxable amount 40e	Agricultural program payments	39b Taxable		39b	Employer Gentification furniser
40c Taxable amount 40c 41 41 41 41 41 41 41 41 41 41 41 41 41	Commodity Credit Corporation (CCC) loan			tOa	Calendar year taxpayers having no household employees in 2013 do not have to complete this form for 2013.
138b, 39b, 40a, 40c, 41, 42, and 43) 44 8 B Did you	CCC loans forfeited			40c	
11 12 12 12 13 14 15 14 15 14 15 14 15 15	Crop insurance proceeds			41	Yes. Skip lines B and Q and go to line 1.
38b, 38b, 40a, 40c, 41, 42, and 43)	Custom hire (machine work) income		:	42	No. Goto line B.
11 12 12 12 12 13 14 15 14 15 14 15 15 15	Other income (see instructions)			43	
1 1 1 1 1 1 1 1 1 1	Add amounts in the right column for lines 37 through 43 (lines 37, ; linventory of livestock, produce, grains, and other products at be the user. Drong ire-lines reported on Form 2707.	38b, 39b, 40a, 40c, 41, 42, and eginning of		44	
1 of year	Cost of livestock, produce, grains, and other products purchased year				C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2012 or 2013 to all household employees? (Do not count cash wages paid in 2012 or 2013 to your spouse, your child under age 21, or your parent.)
11 1300 Fruit and Logging (including forest nurseries and timely of a timely of a timely of tim	Add lines 45 and 46		+		 No. Stop. Do not file this schedule. ☐ Yes. Skip lines 1-9 and go to line 10.
1 Total case and on Part I, line 9 ▶ 50 1 Total case and on Part I, line 9 ▶ 50 2 Social is altitive production line 9 ▶ 50 2 Social is and the amount on line 48 is larger than the amount on line 30 and on Part I, line 9	Inventory of livestock, produce, grains, and other products at end: Cost of livestock, produce, grains, and other products at end.	of year . 48	T	98	
and 49. Enter the total on line 50 and on Part I, line 9. 111300 Full and tree nut faming 111210 Greenhouse, nursery, and floriculture production 111210 Other crop farming 112110 Cattle feedlots 11220 Daily cartle and milk production 11220 Daily cartle and milk production 11220 Poultry and egg production 11220 Daily cartle and milk production 11220 Poultry and egg production 11220 Orber orbe farming 11220 Orber orbe farming 11220 Orber orbe farming 112300 Outher animal production 112300 Other animal production 112300 Other animal production 112300 Other animal production 112300 Other animal production 112300 Chere animal production 113000 Foresty and logging (including forest nurseries and timber tracts)	Goss of livestoch, produce; glains; and only produces solid: dubit			64 22	
111300	Gross income. Subtract line 49 from line 44. Enter the result nere use the unit-livestock-price method or the farm-price method of valid	and on Part I, line 9 uing inventory and the amount o	n line 48 is lar	ger than the amount on line	-
111300 Fruit and tree nut familing 111400 Greenhouse, nursery, and floriculture production 111900 Other crop faming 111111 Beef cattle ranching and faming 112112 Cattle feedlots 112110 Dairy cattle feedlots 112210 Dairy cattle and milk production 112210 Dairy cattle and milk production 112300 Poultry and egg production 112400 Sheep and goat farming 112500 Other animal production 112500 Other animal production 112500 Cheer animal production 112500 Forestry and Logging (including forest nurseries and timber tracts)	btract line 47 from line 48. Enter the result on line 49. Add lines 44 ar	nd 49. Enter the total on line 50 a	and on Part I,	line 9.	
111400 Greenhouse, nursery, and floriculture production 111900 Other crop farming Animal Production 5 Total cas 112110 Cattle feedlots 112120 Dairy cattle and milk production 11220 Dairy cattle and milk production 11220 Poultry and egg production 112300 Poultry and egg production 112400 Sheep and goat farming 11250 Aquaculture 112510 Aquaculture 112500 Other animal production 112500 Other animal production 112500 Chere animal production 113000 Forestry and logging (including forest nurseries and timber tracts)			nut farming		Total cash wages subject to Medicare tax
Animal Production 112112 Cattle feedlots 11212 Cattle feedlots 11212 Dairy cattle feedlots 11220 Dairy cattle and milk production 11220 Poulty and egg production 11220 Sheep and goat farming 11230 Aquaculture 11230 Other animal production 12510 Aquaculture 11250 Other animal production 12510 Forestry and Logging (including forest nurseries and timber tracts)	following. Income from providing agricultural services such as		nursery, and	foriculture production	4 Medicare tax. Multiply line 3 by 2.9% (.029)
or 11211 Beef cattle ranching and faming or 11212 Cattle feedlots 11210 Dairy cattle and milk production 11220 Dairy cattle and milk production 112300 Poultry and egg production 112400 Sheep and goaf farming 112510 Aquaculture 112500 Other animal production sity 112800 Other animal production ion of Foresty and Logging sed on Foresty and Logging itmber tracts) 113000 Foresty and Logging 113000 Fo	lon soil preparation, veterinary, farm labor, horticultural, or igement for a fee or on a contract basis. Instead file	ž	D)		Total cash wages subject to Additional Medicare Tax withholding
11220 Dairy cattle and milk production 11220 Dairy cattle and milk production 112300 Poulty and egg production 112400 Sheep and goat farming 112400 Sheep and goat farming 112510 Aquaculture sify 112800 Otheranimal production ion of Foresty and Logging 113000 Foresty and Logging 113000 timber tracts) Indiana	edule C (Form 1040) or Schedule C-EZ (Form 1040). ome from breeding, raising, or canna for dogs, cats, or		anching and 1	farming	
112210 Hog and pig farming 112300 Poultry and egg production 112300 Other animal production 112300 Other animal production 112300 Poultry and Logging 112300 Poultry and logging (including forest nurseries and timber tracts) 112300 Poultry and logging (including forest nurseries and timber tracts) 112300 Poultry and logging (including forest nurseries and timber tracts) 12300 Poultry and logging (including forest nurseries and timber tracts)			nd milk proo	uction	
codes for the Principal Agricultural Activity classify codes for the Six-digit codes are based on the code that best identifies your primary farming the code that best identifies your primary farming the code that best identifies your primary farming timber fracts) Clishep and goat farming 112510 Aquaculture Grestry and Logging Todicion Closed for the raining Forestry and Logging Todicion Closed for the principal Agricultural Activity classify Todicion Todi	sears Design from 1979; es of livestock held for draft, breeding, sport, or dairy sees Instand file Form 4707		farming igg productic	ιί	
codes for the Principal Agricultural Activity classify 112900 Characterian production Their principal Agricultural Activity classifies the administration of The administration of The Agricultural Activity classification of The Agricultural Activity Classification of The Agricultural Activity Classification System (NAICS). The code that best identifies your primary farming the code that best identifies your primary farming and enter the six-digit number on line B. Colleged and cnain farming			oat farming		:
The including the state of the	ess codes for the Principal Agricultural Activity classify s by their primary activity to facilitate the administration of termal Pereviue Code. These stylidit codes are based on the and the codes are based on the activity of the codes are based on the Agricultural	ā	production	- -	9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2012 or 2013 to all household employees? (Do not count cash wages paid in 2012 or 2013 to your spouse, your child under age 21, or your parent.)
outcuoir Olseed and grain farming	Note the reference in the second seco		logging (incl	uding forest nurseries and	•
Vegetable and melon farming	8				☐ Yes. Go to line 10.
Schedule F (Form 1040) 2013 For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat No. 12187K				Schedule F (Form 1040) 2013	

				10to 1		W0404
Tarkii rederal unemployment (FUIA) I ax 10 Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction	only one state? (If you paid contrib	utions to a credit reduction	Yes No	or 1040) Department of the Treasury	► Complete and attach to Form 1040A or 1040. Information about Schedule R and its separate instructions is at www.frs.orw/scheduler.	1040 R Attachment
state, see instructions and check. Yeo.) 11. Did you pay all state unemployment contributions for 2013 by April 15, 2014? Fiscal year filers see instructions 40. When all usages that and twenth for FIT IT 1 ave allow twenty tay?	ons for 2013 by April 15, 2014? Fisc:	il year filers see instructions	2 1 2	49 40 40	1040	Your social security number
	sabove, complete Section A. sabove, skip Section A and comple Section A	te Section B.	!	You may be able to take this credit • You were age 65 or older or But you must also meet other tests.	You may be able to take this credit and reduce your tax if by the end of 2013: • You were age 65 or older or • You were under age 65, you retired on permanent and total disability, and you must also meet other tests. See instructions.	permanent and total disability, ar
13 Name of the state where you paid unemployment contributions	ient contributions ▶			In most cases, the		
14 Contributions paid to your state unemployment fund	t fund 14			Part Check the B	Check the Box for Your Filing Status and Age g status is: And by the end of 2013:	Check only one box:
15 Total cash wages subject to FUTA tax	r the result here, skip Section B, and Section B	go to line 25 16		Single, Head of household, or	1 You were 65 or older	-
17 Complete all columns below that apply (if you need more space, see instructions):	need more space, see instructions):	(6)	3	Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	and total disability 2
state Taxable wages (as defined in state act)	Purple of the control	ol. (b) Subtra (d) from a zero ent	Continuation Paid unem		3 Both spouses were 65 or older.	
					4 Both spouses were under 65, but only one spouse retired on permanent total disability	se retired on permanent and
10 Totals		Ť.		Married filing jointly	5 Both spouses were under 65, and both retired disability	d on permanent and total
solumns (g) and (h) of line ask wages subject to FU	. — ·				6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	se was under 65 and retired
Multiply line 20 by 5.7% (.05d) Multiply line 20 by 5.4% (.054) Enter the smaller of line 19 or line 22 (Employers in a credit reduction state must u	ise the worksheet on page H-7 and chr	: - : -			7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	use was under 65 and not
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25 Part III Total Household Employment Taxes	the result here and go to line 25				8 You were 65 or older and you lived apart from your spouse for all of 2013	ur spouse for all of 2013 . 8
25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0 26 Add line 16 (or line 24) and line 25	checked the "Yes" box on line C of page 1, enter rom line 26 above on Form 1040, line 59a. Do not	er -0		Married filing separately	9 You were under 65, you retired on permanent and total lived apart from your spouse for all of 2013	and total disability, and you
☐ No. You may have to complete Part IV. See instructions for details. Part IV Address and Signature — Complete this part only if required. See the line 27 instaction and street or P.O. box if mail is not delivered to street address.	e instructions for details. this part only if required. See the street address	line 27 instructions. Apt., room, or suite	te no.	Did you check box 1, 3, 7, or 8?	Yes	r the back.
Now no post office, state, and ZIP code independities of perjuny, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief. it is true, increded, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees beclaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	schedule, including accompanying statements to unemployment fund claimed as a credit was attion of which preparer has any knowledge.	, and to the best of my knowledge, or is to be, deducted from the pa	and belief, it is true, yments to employees.	Part II Statement of If: 1 You filed a phys statement for tax	Part II Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.) If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got statement for tax years after 1983 and your physician signed line B on the statement, and	necked box 2, 4, 5, 6, or 9 above.) rlier year, or you filed or got a statement, and
sgnature Print/Type preparer's name	Preparer's signature	Date Check if	NTIN	2 Due to your continued in 2013, check this box • If you checked this bo	disabled condition, you were unable to engage i	in any substantial gainful activity ▶ 013.
Use Only Firm's address ▶		Phone no.	Schedule H (Form 1040) 2013	• If you did not c keep the staten	 If you did not check this box, have your physician complete the statement in the instructions. You must keep the statement for your records. 	ent in the instructions. You must
				For Paperwork Reduction A	For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11359K	359K Schedule R (Form 1040A or 1040) 2013



יאמונים כן לימי סמון אינין ס מון ביוויסטון פון ביוויסטון פון פון פון פון פון פון פון פון פון פ	Social security number of person with self-employment income	Derson	SCHEDULE 8812	1040 OMB No. 1545-0074
Section B—I and Schedule SE			040A	
Part Self-Employment Tax			or 1040) ► Attach to Form 1040, Form 1040A, or Form 1040NR. ► Information about Schedule 8812 and its separate instructions is at	1040NH 8812 Attachment
Note, if your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.	yee income, see instructions. Also	see instructions for the	Usparment of the Instaly Internal Persons of Internal Persons of Persons of Internal Persons Service 699 Namels) shown on return	Your social
A If you are a minister, member of a religious order, or Christian Science practitioner and you filed had \$400 or more of other net earnings from self-employment, check here and continue with Part I		you filed Form 4361, but you vith Part I ▶	Part Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)	dividual Taxpayer Identification Number
1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A, Note. Skip lines 1a and 1b if you use the farm optional method (see instructions).	ships, Schedule K-1 (Form 1065), ional method (see instructions)	1a	Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit	hom you are claiming the child tax credit.
 If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F. line 4h or lister on Schedule K-1 Form 1083, box 20, code 7. 	ne amount of Conservation Reserve	1b (If your dependent does not qualify for the credit, you cannot include that dependent in the calculation of this credit extremes.	at dependent in the calculation of this credit.
Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), how 10 form 1065.	ne 3; Schedule K-1 (Form 1065),		Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN	0A, line 6c; or Form 1040NR, line 7c, who has an ITI
Ministers and members of eligibus orders, see instructions for types of income to report on this lines. So income to report on this lines.	or types of income to report on		(Individual Taxpayer Identification Number) and that you indicated qualified for the child tax credit by checking column (4) for that dependent.	ax credit by checking column (4) for that dependent.
ints line; see instructions for other income to report. Note: 5xlp this line it you use the notifiarm optional method (see instructions).	uns line ii you use ure norilarni	2	A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence pest? See constant instinctions	child tax credit, did this child meet the substantial
3 Combine lines 1a, 1b, and 2		3	Yes No	
	ayments on line 1b, see instructions.	‡ (B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial	he child tax credit, did this child meet the substantial
	/e self-employment tax.	£ 4	presence each over apparate materiations.	
5a Enter your church employee income from Form W-2. See	מוומ ס- מוומ כסווווומפ	7	C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial	child tax credit, did this child meet the substantial
instructions for definition of church employee income	5a	4	separate inst	
		9	□ Yes □ No	
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.9% nortion of the 7.65% pallocal retirement filer 11 tax for 2013	urnings subject to social security	7 113 700 00	D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.	e child tax credit, did this child meet the substantial
8a Total social security wages and tips (total of boxes 3 and 7 on			☐ Yes ☐ No	
Form(s) W-2) and railroad retirement (tier 1) compensation.			Note. If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see the instructions	ng child for the child tax credit, see the instructions
b Unreported tips subject to social security tax (from Form 4137, line 10))) 8p		and check here	
	80		Part II Additional Child Tax Credit Filers	
d Add lines 8a, 8b, and 8c		98	1 1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the	Vorksheet (see the
		10		
		1	1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A line 33)	Norksheet (see the
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56, or Form 1040NR, line 54 13 Deduction for one-half of self-employment tax	40, line 56, or Form 1040NR, line 54	12	1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the	_
	- ;		Instructions for Form 1040NR, line 48).	
Partill Optional Methods To Figure Net Earnings (see instructions)	tructions)		If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.	et in the publication.
Farm Optional Method. You may use this method only if (a) your gross farm income' was not	oss farm income¹ was not more		2 Enter the amount from Form 1040, line 51; Form 1040A, line 33; or Form 1040NR, line 48	- - - -
than 90,300, or (b) your het rain! profiles were less trian 90,024. 14 Maximum income for optional methods		4,640 00	Subtract line 2 from line 1. If zero, stop; you cannot take this credit. Farned income (see senarate instructions)	4a 3
<u>-</u>	t less than zero) or \$4,640. Also	!	Nontaxable combat pay (see separate	
include this amount on line 4b above	CO 30 and and and another CE OO	15	instructions)	
Nontarm optional memoa, You may use this memod only it (a) you'r liet nontarm profits "were less than \$2).044 and also less than 72,189% of your gross nonfarm income, * and (b) you had net earnings from self-employment	narm pronts were less tran \$5,024 net earnings from self-employment		Is the amount on time 44 more than 53,000? No. Leave line 5 blank and enter-0- on line 6.	
of at least \$400 in 2 of the prior 3 years. Caution. You may use this method no more than five times.	o more than five times.	Ť.	Ves. Subtract \$3,000 from the amount on line 4a. Enter the result	9
	not less than zero) or the	2		
amount on line 16. Also include this amount on line 4b above.		17	No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of	I and enter the smaller of
From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B. From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code A – mins the A and Sch. K-1 (Form 1065-B), lost 14, code A – mins the	From Sch. C, line 31; Sch. C-EZ, line 3; S A; and Sch. K-1 (Form 1065-B), box 9, α	f, line 3; Sch. K-1 (Form 1065), box 14, code box 9, code J1.	inte 5 of anne 5 of anne 15. Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.	nt from line 3 on line 13.
amount you would have entered on line. Ib had you not used the optional in the method.	C; and Sch. K-1 (Form 1065-B), box 9, or	line 1; Scn. K-1 (Form 1065), box 14, code box 9, code J2.	Otherwise, go to line 7.	

Partiant to Form 1900, Form 1900, A compared to the Theory of the Theo	Particular to Form 1940, Form 1940, Form 1940, Form 1940, Form 1940, For The Particular to Form 1940, Form 1	1	Form 2106 (2013)			Page 2	Form 2441	Child and Dependent Care Expenses	nt Care Expenses	1040	OMB No. 1545-0074
Fart Persons or Organizations Wino Provided the Care — You must complete this part. You have more than two care providers, see the instructions All the care was provided in your received All the amounts in column (c) of line 2. Do not enter more than two quies employment taxes. If you do, you cannot fise Form 1040, see the instructions Add the amounts in column (c) of line 2. Do not enter more than two quies from 1040, see the instructions Add the amounts in column (c) of line 2. Do not enter more than two quies/lining persons see the instructions Add the amounts in column (c) of line 2. Do not enter more than two quies/lining persons see the instructions Add the amounts in column (c) of line 2. Do not enter more than two quies/lining persons see the instructions Add the amounts in column (c) of line 2. Do not enter more than two quies/lining persons see the instruction about your qualifying persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 c) 5000 for two or more persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 for two or more persons (c) 5000 for two or more persons (c) 5000 for one qualifying persons (c) 5000 for two or c) 5000 for one qualifying persons (c) 5000 for two or c) 5000 for one qualifying persons (c) 5000 for two or c) 5000 for one qualifying persons (c) 5000 for one qualifying person	Factor Properties Principal about Form 2441 and the square instructions is at 2441 Substitution	Factor of the first production of the control of	ection A—General Information (You must complete t	this section if you		0-1-1-1-1		▶ Attach to Form 1040, Fc	orm 1040A, or Form 1040NR.	1040NR	2013
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3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 3. 4 Enter your samed income. See instructions; all others, enter the amount from line 4. 5 If married filing jointly, enter your spouse's eamed income (if you or your spouse was a student or was disabled, see the instructions; all others, enter the amount from line 34. 6 Enter the smallest of line 3.4, or Four 1040, line 38. Form 1040A, line 22; or Form 1040A, line 37. 7 If line 7 is: 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. If line 7 is: 8 Enter on line 8 the decimal amount shown below that applies to the amount is \$0.015,00037 10,000–13,00035 11,000–23,00036 23,000–23,00037 23,000–23,00037 23,000–23,00037 24,000–23,00037 25,000–23,00037 27,000	3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31. 4 Enter your earned income. See instructions is 1 you completed Part III, enter the amount from line 31. 5 If married fing jointly, enter your spouses earned income if you or your spouses was a student or was disabled, see the instructions; all others, enter the amount from line 34, or 5 6 Enter the smallest of line 34, or 5 7 Enter or line 34, or 5 7 Enter or line 34, or 5 8 Enter or line 34, or 5 8 Enter or line 34, or 5 8 Enter or line 34, or 5 1 If line 7 is: 8 But not Decimal Over over amount is \$0.00-27,000 23,000-27,000 23,000-27,000 23,000-27,000 23,000-27,000 23,000-27,000 24,000-27,000 25,000-27,000 22,000-27,000 23,000-27,000 24,000-27,000 25,000-27,000 26,000-27,000 27,000-27,000 28,000-27,000 29,000-27,000 20	(applies only if 100% of annual lease value was included on Form								
3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$5,000 for two or more persons. If you completed Part III, enter the amount from line 31. 4 Enter your earned income. See instructions; 5 If married filling 31 and 10 to 10	3 Add the amounts in column (s) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31	3 Add the amounts in column (c) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31. 4 Enter your earned income. See instructions is all others, enter the amount from line 4. 5 If married fling jointly, enter your spouse's seamed income if you or your spouse was a student or was disabled, see the instructions; all others, enter the amount from line 3. 4. or 5. 7 Enter the amount from Form 1040, line 38; Form 1040A, line 34, or 5. 8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7. ### Hino 7 is: ### But not Decimal Over over amount is: ### But not Decimal Over over amount is: ### S2,000—23,000 23,000—23,000 23,000—24,000 23,000—25,000 23,000—25,000 23,000—25,000 23,000—25,000 24,000—25,000 25,000—25,000 26,000—27,000 27,000—29,000 28,000—27,000 29,000—27,000 20,000—27,000 20,000—27,000 20,000—27,000 20,000—27,000 20,000—27,000 20,000—27,000 21,000—27,000 22,000—27,000 23,000—27,000 24,000—27,000 24,000—27,000 25,000—27,000 26,000—27,000 27,000—28,000 28,000—27,000 29,000—27,000 20									
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Formula Form	Transition 25,000 20 Wo of more persons. If you completed rart III, enter the amount from line 31	Principal Completed Part III, enter the amount from line 31	Multiply line 26 by the percentage					in column (c) of line 2. Do not e	enter more than \$3,000 for one c	qualifying	
## Enter your earned income. See instructions is all others, enter the amount from line 4	## Enter your earned income. See instructions 4 ## Enter your earned income. See instructions 4 ## Enter your earned income. See instructions 4 ## Enter your earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 3, 4, or 5 7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040ANI, line 37. ## In 7 is: Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040ANI, line 37. ## In 7 is: But not	## Enter your earned income. See instructions 4	on line 14			1	person or \$6,000 from line 31	for two or more persons. If you	ou completed Part III, enter the		
## Characterior and continue, See Instituctions 4	## Characteristic incomes See instructions 4	## Characteristic filtred printly, enter your spouse's earned income (if you or your spouse was a fundent of was disabled, see the instructions); all others, enter the amount from line 3, 4, or 5 The tree the amount from 1040, line 38, Form 1040, line 38, Form 1040, line 37.	Depreciation (see instructions) .			1				_	
## Substitute of the structions and other senter the amount from line 4	## Standard of was desirable desirable for the instructions; all others, enter the amount from line 4 . 6 The control of the 34, or 5	## Suppression of the control of the	Add lines 2/ and 28. Enter total here and on line 1					dincome. See instructions intly enter volir spolise's eam	sings rilov so ilov juga positiva		
6 Enter the smallest of line 3, 4, or 5	The contraction Control Contro	## Character the smallest of line 3, 4, or 5 The character the amount from 1040, line 38; Form 1040A, line 22; or Form 1040NB, line 37 7 1	ection D-Depreciation of Vehicles (Use this section	on only if you owned the vehicle and	are completing Section	on C for the vehicle.)		sabled, see the instructions); all	others, enter the amount from I		
Fine cost of other basis (see Fine cost of other basis (se	The title amount from Final 20 The title amount from Final 3	The first cost or other basis (see The first basis (see The fi		(a) Vehicle 1	^ (q)	ehicle 2		t of line 3, 4, or 5			
Principle Prin	Titudy line 22; or Form 1040NR, line 37; Titudy line 28; or Form 1040NR, line 37; Titudy line 29; or Form 1040NR, line 37; Titudy line 30; or short line 14 (see line transcriptions) Titudy line 30; or short line 14; or short line 15; or short line 14; or short line 15; or	Structions 20 Structions 21 Structions 22 Structions 23 Structions 24 Structions 25 Structions						nt from Form 1040, line 38;			
Either section and special allowance (see instructions) 21	Second 179 deduction and special allowance special allowance special special country that applies to the amount on line 7 Him of its	Fine section 179 deduction and transplies to the amount on line 7 Fine 7 is:	instructions)				1040A, line 22; o	r Form 1040NR, line 37			
Patrict Pacinal allowance See instructions State Pacinal allowance See instructions State Pacinal allowance See See Pacinal allowance See	Nutlity In 1	Highe Files Second allowance						e decimal amount shown below	that applies to the amount on lir	ne 7	
Multiply line 30 by line 14 (see instructions) But not 1 becimal amount is part of the percentage section 179 deduction or special and s	Multiply line 30 by line 14 (see instructions or special and the section of special and the section of special and the section of special allowance) 20	Multiply line 30 by line 14 (see Button Decimal Britany De	_				If line 7 is:		If line 7 is:		
Interpretation of special amount is section 1.0 ver amount in section 2.3 very 1.0 very	Section of Section Sec	Section of the properties Section of the sectio							But not	mal	
Section 179 deduction or special and section 179 deduction or special anount on line 35 or line 3	Section 17 glocation of special and section method and allocation method allocation method and allocation method allocation method and allocation method allocation method allocation method allocation method allocation method allocation method and allocation method allocation all	Surface Surf	instructions if you claimed the				over over		over	nut is	
17,000—17,000	Tricker Tric	First depreciation method and percentage (see instructions) 33					\$0-15; 75-000 47			~ 9	
1,000 - 1,000 - 3,00	1,000 – 2,000 2,000 – 3,00	Percentage (see instructions) . 33 Miltiply line 32 by the percentage and only in the line 35 or line 3 can be above	Enter denreciation method and				12,000 11,				>
Multiply line 32 by the percentage on line 33 (see instructions) 21,000-25,000 33 37,000-39,000 23 Add lines 31 and 34 34 35 41,000-43,000 21 41,000-43,000 21 Add lines 31 and 34 35 41,000-43,000 23 41,000-43,000 21 Enter the applicable limit explained in the line 36 by the percentage in the line 36 by the percentage on line 14 36 41,000-43,000 21 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions 43,000-10 20 Multiply line 6 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions 410 410 Add lines 35 in the line 36 by the decimal amount from line 36. If you skipped lines 36 and 37. If you skipped line 36. If you line 48; Form 1040, line 48; Form 104	Multiply line 32 by the percentage on line 33 csee instructions)	Multiply line 32 by the percentage 23,000-25,000 31 37,000-39,000 22 23,000-25,000 35 39,000-41,000 22 23,000-25,000 39 41,000-43,000 22 25,000-27,000 28 41,000-43,000 21 25,000-27,000 28 41,000-43,000 21 25,000-27,000 28 41,000-43,000 21 25,000-27,000 28 41,000-43,000 21 25,000-27,000 28 41,000-43,000 21 25,000-27,000 28 25,000-27,00	percentage (see instructions) .				19,000 11				
Add lines 31 see instructions) 34 Add lines 31 and 34 35 Enter the applicable limit explained in the line 30 line 10 line 30 line 30 line 10 line 30	Add lines 31 and 34 35 Enter the applicable limit explained and the percentage on line 14	Add lines 31 and 34 34 Add lines 31 and 34 35 Add lines 31 and 34	Multiply line 32 by the percentage				21.000—23.			t ga	
Add lines 31 and 34 35 Enter the applicable limit explained in the line 36 instructions	Add lines 31 and 34 35 Enter the applicable limit explained in the texplained in the line 35 months of line 35	Add lines 31 and 34 35 Enter the applicable limit explained in the texplained in the high line 8 by the percentage on line 14	on line 33 (see instructions)				23,000—25,			. N	
Enter the applicable limit explained in the texplained in the line 3sh in the line 3sh in the line 3sh in the instructions and the percentage in the instructions and the amount on line 3sh and an above	Enter the applicable limit explained in the texplained in the splained limit explained in the line 3s have become a second in the line 3s on line 3s. For Paperwork Reduction Act Notice, see your tax return instructions.	Enter the applicable limit explained in the interpolation of the Bright in the system of the Bright in the interpolation of the Bright in th	Add lines 31 and 34				25,000—27,				
Multiply line 36 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see Multiply line 36 by the percentage	Multiply line 36 by the decimal amount on line 8. If you paid 2012 expenses in 2013, see the instructions and interest the amount on line 28. If you paid 2012 expenses in 2013, see the instructions are similarly limit. Enter the amount from the Credit and dependent care expenses. Enter the smaller of line 30 or line 10 and dependent care expenses. Enter the smaller of line 90 or line 10 enter the amount from line 28. Also enter this amount on line 28 above	Multiply line 36 by the percentage Multiply line 46	Enter the applicable limit explained						43,000—No limit .2	0.5	
Multiply line 36 by the percentage Tax flability limit. Enter the amount from the Credit 10	Multiply line 36 by the percentage on line 14	Multiply line 36 by the percentage 10 Tax itsulations 10 Tax itsul	In the line so instructions					the decimal amount on line 8.	If you paid 2012 expenses in 2		
Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37. If you skipped lines 36. If you skipped li	Enter the smaller of line 35 or line 37. If you skipped line 36 and 37. Also enter the amount from line 28. Also enter this amount on line 28 above	Enter the smaller of line 35 or line 37. If you skipped lines 38 and 37, enter the smaller of line 9 or line 10 and the amount from line 28. If the this amount from line 28. If the control of the 35 or line 45 in the smaller of line 9 or line 10 here and on Form 1040, line 29; or Form 1040N, line 46 in the 35 and 37. If you skipped lines 38 and 37, enter the smaller of line 9 or line 10 here and on Form 1040N, line 48; Form 1040NN, line 46 in the 37 and 38 and 37. If you skipped lines 38 and 37. If you sk	Multiply line 36 by the percentage on line 14					Enter the amount from the		:	
To the standard of the standard of the standard care expenses. Enter the smaller of line 9 or line 10 or line	For Paperwork Reduction Act Notice, see your tax return instructions.	11 Credit and dependent care expenses. Enter the smaller of line 9 or line 10 or line 10 or line 9 or line 10 or line 20 or line 20 or line 10 or line 20 or line 30 or line 40	= = = = = = = = = = = = = = = = = = = =					n the instructions	- -		
here and on Form 1040, line 48; Form 1040NR, line 46 11	here and on Form 1040, line 48; Form 1040NR, line 46 11	here and on Form 1040, line 48; Form 1040NR, line 46 · · · · . 11						and dependent care expense	s. Enter the smaller of line 9 o	or line 10	
For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M	Sa Form 2106 (2013) Form 2	38 For Paperwork Reduction Act Notice, see your tax return instructions.	enter the amount from line 35.				here and on Form	ı 1040, line 48; Form 1040A, line	29; or Form 1040NR, line 46 .		
88	88	88					For Paperwork Reducti	on Act Notice, see your tax re	turn instructions.	Cat. No. 11862M	Form 2441 (2013)
	Form 2106 (2013)	Form 2106 (2013)									
	-										

-iom 2441 [2013] Page 2	General Business Credit
Part III Dependent Care Benefits	
	► Information about Form 3800, pages 1, 2, and 3, to your tax return. Squuence No.
amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from	Name(s) shown on return
	Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
13 Enter the amount, if any, you carried over from 2012 and used in 2013 during the grace paried Sea instructions.	
See instructions	Passive activity credits from line 2 of all Parts III with box B checked 2
Combine lines 12 through 14. See instructions	
16 Enter the total amount of qualified expenses incurred in 2012 for the councit for the councity of the qualified expenses incurred	2 of Part III with
12 Enter the emailer of line 15 or 16	5 Caruchack of general his ness credit from 2014 Enter the amount from line 2 of Part III with
Enter your earned income. See instructions	
Enter the amount shown below that applie	Jd lines 1, 3, 4, and 5
to you. • If married filtre injective anter violar .	Part II Allowable Credit 7 Renilar tax hefore credits
spouse's earned income (if you or your	• Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42.
	Form 1120, Schedule J, Part I, line 2; or the
see the instructions for line 5).	applicable line of your return
 If married filing separately, see instructions. 	 Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return
• All others, enter the amount from line 18.	8 Alternative minimum tax:
20 Enter the smallest of line 17, 18, or 19	• Individuals. Enter the amount from Form 6251, line 35
	• Corporations. Enter the amount from Form 4626, line 14
earned	 Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56.
100 list of the list 19)	
□ No. Enter -0-	10a Foreign tax credit
☐ Yes. Enter the amount here	Certain allowable credits (see instructions)
23 Subtract line 22 from line 15	c Add lines 10a and 10b
_	
	11 Net income tax. Subtract line 10c from line 9. If Zero, skip lines 12 through 15 and enter-0-on line 16
25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise subtract line 24 from the smaller of line 20 or 10. Otherwise subtract line 24 from the smaller of line 20 or line 2. 1, 17 zero or less, enter -0. Form 1040A filers: Inter the smaller of line 20 or line 21.	12 Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-
Tought handite Earn 4040 and 4040NIB filam: Subtract line 35 from line 30 lf acre or	13 Enter 25% (25) of the excess. if any, of line 12 over \$25,000 (see
25 laxable benefits. Form 1040 and 1040 Nrt Illers: Subtract line 25 from line 25. It zero or less, enter -0. Also, include this amount on Form 1040, line 7, or Form 1040NB, line 8. On	
the dotted line next to Form 1040. Jine 7, or Form 1040NR, line 8, enter "DCB."	
Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A,	
line 7. In the space to the left of line 7, enter "DCB"	• Corporations. Enter the amount from Form 4626, line 12
To claim the child and dependent care	• Estates and trusts. Enter the amount from Schedule I From 1041) line 54
credit, complete lines 2/ through 31 below.	ш
27 Enter \$3,000 (\$6,000 if two or more qualifying persons)	Subtract line 15 from line 11. If zero or less, enter -0-
	17 Enter the smaller of line 6 or line 16
	Corporations: See the line 17 instructions if there has been an ownership change, acquisition,
29 Subtract line 28 from line 27. If zero or less, stop. You cannot take the credit. Exception If you paid 2012 expenses in 2013 see the instructions for line 9.	or reorganization.
_	
	For Paperwork Reduction Act Notice, see Separate instructions. Cat. No. 12392F Form 300U (2013)
of this form	
and complete lines 4 through 11	
Form 2441 (2013)	013)

Form 3		Page 2	Form 3800 (2013)	Page 3
Note. If vo	Allowable Credit (Continued) Allowable Credit (Continued)	enter -0- on line 26.	Name(s) shown on return	
			Part III General Business Credits or Eligible Small Business Credits (see instructions)	
8	Multiply line 14 by 75% (75) (see instructions)		omplete a separate Part III for each box checked below. (see instruction	
19	Enter the greater of line 13 or line 18		 ☐ General Business Credit From a Non-Passive Activity ☐ General Business Credit From a Passive Activity 	
8	Subtract line 19 from line 11 lf zero or less enter -0.		C G General Business Credit Carryforwards C Eligible Small Business Credit Carryforwards D G Eligible Small Business Credit Carryforwards H Recented	
			If you are falling more than one Part III with box A or B checked, complete III with box A or B checked. Check here if this is the consolidated Part III	irom all Parts
i			(q)	
8	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		Note. On any line where the credit is from more than one source, a separate Part III is needed for each from a pass-through pass-through entity. Inclinity Pass-through Pass Pa	Enter the appropriate amount
ន	Passive activity credit from line 3 of all Parts III with box B checked 23			
24	Enter the applicable passive activity credit allowed for 2013 (see instructions)		c Increasing research activities (Form 6765)	
ķ	Act line 69 and 94		Low-income housing (Form 8586, Part I only)	H
3			Disabled access (Form 6azo) (see Instructions for limitation) Renewable electricity, refined coal and Indian coal production (Form 8835)	
3 8	Empowerment zone and renewal community employment credit allowed. Enter the smaller of			
	07.		h Orphan drug (Form 8820)	+
27	Subtract line 13 from line 11. If zero or less, enter -0		j Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	
88	Add lines 17 and 26		k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	
			om 8864)	
8	Subtract line 28 from line 27. If zero or less, enter -0		ction (Form 8896)	
9	First the general business credit from line 5 of all Parts III with box A checked		n Ustilled Spirits (Form 890'b)	
3			Noticonventional source fuel (Form 8907)	
હ	Reserved		Energy efficient appliance (Form 8909)	
			Alternative motor vehicle (Form 8910)	
35	Passive activity credits from line 5 of all Parts III with box B checked 32		Alternative fuel vehicle refueling property (Form 8911)	
g	Enter the applicable passive activity credits allowed for 2013 (see instructions)	•	1 Heserved	
			Agricultural chemicals security (Form 8931) (see instructions for limitation).	<u> </u>
8	Carryforward of business credit to 2013. Enter the amount from line 5 of Part III with box C			
	checked and line 6 of Part III with box G checked. See instructions for statement to attach 34		Carbon dioxide sequestration (Form 8933)	-
35	Caraback of business credit from 2014. Enter the amount from line 5 of Part III with box D			
;			Cuanified plug-iii electric verifice (carry) of ward crity)	
			General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	
98	Add lines 30, 33, 34, and 35		Other	
			ш	
37	Enter the smaller of line 29 or line 36		Enter the amount from Form 8844 here and on the applicable line of Part II.	
8	Social to the state of the stat		Investment (Form 3468, Part III) (attach Form 3468)	+
8	Great anowed to the current year. And tilles 20 and 37. Report the amount from line 38 (if smaller than the sum of Part I. line 6. and Part II. lines 25 and		D Work Opportunity (Form 3384)	+
			Digital produces (Form 8586 Part II)	
	• Individuals. Form 1040, line 53, or Form 1040NR, line 50		Renewable electricity, refined coal, and indian coal production (Form 8835)	
			9	
	•		_	
		Form 3800 (2013)	h Small employer health insurance premiums (Form 8941)	
			i Reserved	
			2 Other	+
			Add lines 4a through 4z and enter here and on the applicable line of Part II.	
			6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II 6	8000
			Lom	Form 3000 (2013)

COE4 Alternative Minimum Tax—Individuals	OMB No. 1545-0074	Form 6251 (2013) Page 2
► Information ahout Form 6251 and its senarate instructions is at wwww.irs.	2013	Part III Tax Computation Using Maximum Capital Gains Rates Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.
► Attach to Form 1040 or Form 1040NR.	Attachment Sequence No. 32	36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from
Name(s) shown on Form 1040 or Form 1040NR Your soci	Your social security number	line 3 of the worksheet in the instructions for line 31
Part Alternative Minimum Taxable Income (See instructions for how to complete each line.)		37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax
1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040 line 38 and no to line 7 If less than zero enter as a negative amount.		Worksheet in the instructions for form that, into 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form
2 Medical and dential. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040),		indru), whichever applies (as religined for the AWI), if hecessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the
line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-		
3 Taxes from Schedule A (Form 1040), line 9		38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the
milet ure normer mongage interests adjustment, in any, normine on the worksheet in the instructions for this line. Miscellaneous deductions from Schedule A (Form 1040), line 27.		AMI, it necessary) (see instructions). If you are filing from: 2555 or 2555-EZ, see instructions for the amount to enter
6 If Form 1040, line 38, is \$150,000 or less, enter -0 Otherwise, see instructions .		30 If we raily not commission a Cabachula D. Tav Wardenast for the secular tay or the
Tax refund from Form 1040, line 10 or line 21		
Investment interest expense (difference between regular tax and AMT).		enter the smaller of that result or the amount from line 10 of the Schedule D
Depletion (difference between regular tax and AM I)		Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-E7 see instructions for the amount to enter
Alternative tax net operating loss deduction		
Interest from specified private activity bonds exempt from the regular tax		Subtract line 40 from line 36
13 Qualified small business stock (7% of gain excluded under section 1202).		750 or
Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)		43 Enter:
Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)		(er),
Disposition of property (difference between AMI and regular tax gain or loss)		• \$56,504 if single or married filling separately, or
		A4 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax
Passive activities (difference between AMT and requiar tax income or loss)		
20 LOSS IIIIIIIIIIIIIIII QUITE BULLE DEUWEET AMTI ATIU EGUIAI IAX IIIXOTTE OF IOSS)		14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form
Condition Costs (diligiance batween regular tax and ramin)		1040), whichever applies (as figured for the regular tax). If you did not
Mining costs (difference between regular tax and AMT)		r the amount fro
Research and experimental costs (difference between regular tax and AMT)		-
Income from certain installment sales before January 1, 1987		45 Subtract line 44 from line 43. If zero or less, enter -0
Intangible drilling costs preference		
Other adjustments, including income-based related adjustments		46 Enter the smaller of line 36 or line 37
28 Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line		
		47 Enter the smaller of line 45 or line 46. This amount is taxed at 0%
Part Alternative Minimum Tax (AMT)		· · · · · · · · · · · · · · · · · · ·
derage 24 at the		
AND line 28 is not over		Enter the amount from the Line 49 worksheet in the instructions
Single of nead of nouserrold		30 Einer Ure Strainer of mire 40 of mire 49
		Add lines 47 and 50
hown above for your filing status, see instructions.		If lines 52 and 36 are the same, skip lines 53 through 57 and go to line 58. O
er -0- here and on lines 31, 33,		Subtract line 52 from line 46
and 35, and go to line 34		
31 • If you are filing Form 2555 or 2555-E2, see instructions for the amount to enter. • If you prorted cantal cain distributions directly on Form 10th line 13, you renoted qualified dividence on		If line 38 is zero or blank, skip lines 55 through 57 and go to line 58. Otherwis
necessary), complete Part III on the back and enter the amount from line 60 here.		30 Subtract line 30
• All others: If line 30 is \$179,500 or less (\$89,750 or less if married filing separately), multiply line 30 by 288, 750 or less if married filing separately), multiply line 30 by 288, 750 and subtract \$250 (\$1.705 if married).		Multiply III 50 by 23% (23)
filing separately) from the result.		Hips 36 is \$170 500 or lace (\$38 750 or lace if married filling congretation) multiply line 36 by 38% (38)
32 Alternative minimum tax foreign tax credit (see instructions)	_	
•		result.
		60 Enter the smaller of line 59 or line 59 here and on line 31. If you are filing Form 2555 or 2555-Ez, do not
the amount from line 44 of Form 1040 must be		
rless enter-0- Enter here and on Form 1040 line 45		(50) 1 020 Hou
36006	Form 6251 (2013)	

► Attach to Form 1041.		. 1b. and 1c (See instruc	caulon: The worksheets must be med with your lax retain. Neep a copy for your records. Worksheet 1—For Form 8582. Lines 1a. 1b. and 1c (See instructions.)	ords.	
at www.irs.gov/form8582.	Attachment Sequence No. 88	Current year	Prior years		Overall gain or loss
2013 Passive Activity Loss Cantino Complete Morteheats 1, 2 and 3 hafter completing Part I	Name of activity	(a) Net income (b) Net loss (line 1a)	loss (c) Unallowed 1b) loss (line 1c)	ved (d) Gain (c)	u (e) Loss
ental Real Estate Activities With Active Participation (for the definition of active participation, see pecial Allowance for Rental Real Estate Activities in the instructions.)					
Activities with net income (enter the amount from Worksheet 1, column(a))					
	Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶				
ter the amount from Worksheet 1,	Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)	and 2b (See instruction			
Control (i)	Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	ear ons (line 2b)	(c) Overall loss
ommercial Revitalization Deductions From Hental Real Estate Activities 2a Commercial revitalization deductions from Worksheet 2, column (a). 2a [()]					
rction					
	Total. Enter on Form 8582, lines 2a and				
Other Passive Activities 3a Activities with net income (enter the amount from Worksheet 3.	Worksheet 3—For Form 8582, Lines 3a,	. 3b, and 3c (See instructions.	tions.)		
3a		Current year	Prior years		Overall gain or loss
Activities with net loss (enter the amount from Worksheet 3, column (b))	Name of activity	(a) Net income (b) Net loss		5	801(9)
Prior years unallowed losses (enter the amount from Worksheet 3, 3c ()		(line 3a) (line 3b)			
Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with norm return; all beses are allowed including any prior year unallowed passes entered on line 1c.					
 Line 1d is a loss, go to Part II. Line 2c is a loss (and line 1d is zero or more) skin Part II and no to Part III 	Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶				
• Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.		amount is shown on Fo	orm 8582, line 10 o	or 14 (See instru	ctions.)
'aution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete ant II or Part III. Instead, go to line 15.	To the second				
Special Allowance for Rental Real Estate Activities With Active Participation Note: Enter all numbers in Part II as positive amounts. See instructions for an example.	אמווה כו מכואוו	to be reported on (a) LOSS (see instructions)	onpu (a)	allowance	ce column (a)
:- : :					
Enter worlied a Jouve Initiatried limitig Separatery, see Instructions					
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9,					
Subtract line 7 from line 6				<u> </u>	
rr more than \$25,000. If married filing separately, see instructions	Total	▲	1.00		
Enter the smaller of line 5 or line 9	Worksheet 5—Allocation of Unallowed Losses (See instructions.	Losses (See instruction	(5)		
Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.	ties Name of activity	and line number to be reported on	(a) Loss	(b) Ratio	(c) Unallowed loss
If married filing		(see instructions)			
Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13 14 Total I nesse Allowed					
Total losses allowed from all passive activities for 2013. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	Total			1.00	
Description Ask Matter and inchination	OOBO				

VOINSILEEL O-Allowed Losses (See Illsi deligit)	structions.)					From COLO Have Unearned Income
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallow	Unallowed loss ((c) Allowed loss	r Form 1040NR. tt www.irs.gov/form8615. Child's social se
						Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from faming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J Form 1040).
						A Parent's name (first, initial, and last). Caution: See instructions before completing.
otal						☐ Parent's filing status (check one): ☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)
Norksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)	Reported on Two or Mor	e Forms or Sch	edules (See ir	nstructions.)		Part I Child's Net Unearned Income
lame of activity:	(a) (b)	(p) (c) I	(c) Ratio (d)	(d) Unallowed loss	(e) Allowed loss	1 Enter the child's unearned income (see instructions)
orm or schedule and line number o be reported on (see						2 If the child did not itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,000. Otherwise, see instructions
nstructions):						3 Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do attach if to the child's retirm
loss from form or schedule . Not income from form or						me from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR,
schedule						e the rest of this form but do
c Subtract line 1b from line 1a. If zero or less. enter -0-▶	less, enter -0- ▶					attach it to the child's return
orm or schedule and line number obe reported on (see						Enter the parent's taxable income from Form 1040 line 6; Form 1040 NR-EZ, since Example 27, one this incominant
1a Net loss plus prior year unallowed						
b Net income from form or	T					business 5, 6, and 7 (see instructions)
schedule						s above (see instructions). le D Tax Worksheet, or
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶	r less, enter -0- ▶					Schedule J (Form 1040) is used to figure the tax, check here
orm or schedule and line number o be reported on (see nstructions):						10 Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. Do not include any tax from Form 4972 or 8814 or any tax from recapture of an education credit. If the
1a Net loss plus prior year unallowed loss from form or schedule . ▶						parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure
b Net income from form or		_				
	ŀ					
c Subtract line 1b from line 1a. If zero or less, enter -0-▶	less, enter -0- ▶					12a Add lines 5 and 7
Fotal	•	1	1.00			ultiply line 11 by line 12b
					Form 8582 (2013)	Part III Child's lax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16. 14 Subtract line 5 from line 4
						15 Enfer the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐ 15
						17 Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or
						Schedule J (Form 1040) is used to figure the tax, check here

	Credit for Prior Year Minimum Tax—	OMB No. 1545-1073	0(1)0	Page 2
	Individuals, Estates, and Trusts Information about form 8801 and its concasta instructions is at www its confirmable.	20 1 3	Part II Minimum I ax Credit and Carryforward to 2014	
Departmer Internal Re	(g) ► Attach to Form 1040, 1040NR, or 1041.	Attachment Sequence No. 74	16 Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56 16	
Name(s) s	Names snown on etum	number	17 Enter the amount from line 15	
Part	Net Minimum Tax on Exclusion Items		O. the sadding 17 from line 10 16 long than some orders or an analysis and	
-	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions		Suddraget inte 17 monthine 10. It less than zero, enter as a regative amount	
8	Enter adjustments and preferences treated as exclusion items (see instructions)		19 2012 credit carryforward. Enter the amount from your 2012 Form 8801, line 28	
ď			20 Enter your 2012 unallowed qualified electric vehicle credit (see instructions)	
	·		21 Combine lines 18 through 20. if zero or less, stop here and see the instructions	
4 →	Commine lines 1, 2, and 3. if zero or less, enter -u- here and on line 15 and go to Fart II. If more than \$222,500 and you were married filing separately for 2012, see instructions		22 Enter your 2013 regular income tax liability minus allowable credits (see instructions)	
r.	Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,500		23 Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54 23	
			24 Subtract line 23 from line 22. If zero or less, enter -0-	
o	Enter, 3 to Jobo in Infamed Illing John yor qualifying wholever for 2012, 91 (2,500 in single or head of household for 2012; or \$75,000 if married filling separately for 2012. Estates and trusts, enter \$75,000		x credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2013 line 53 (check box b); Form 1040NR, line 50 (check box b); or Form 1041, Schedule G,	
2	Subtract line 6 from line 4. If zero or less, enter-0- here and on line 8 and go to line 9			
80	Multiply line 7 by 25% (25)		Credit carryforward to 2014. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	1
6	Subtract line 8 from line 5. If zero or less, enter -0 If under age 24 at the end of 2012, see instructions		Form 8801 (2013)	(2013)
6	Subtract line 9 from line 4. If zero or less, enter-0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions			
±	• If for 2012 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2012 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 8b Form 1041, line 2b(3); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1040) (lines 15 and enter the amount from line 45 here. Form 1040NR filers, see instructions.			
	2012, Intuityly mer to by 2019 (20), Cutefwiss, Intuityly mer to by 2019 (20) and southact \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)			
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11			
4	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55			
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0 15			
For Pap	For Paperwork Reduction Act Notice, see instructions. Cat. No. 10002S	Form 8801 (2013)		

Form	Form 8801 (2013) Part III Tax Computation Using Maximum Capital Gains Rates	Page 3 Form 8814	Parents' Election To Report Child's Interest and Dividends	OMB No. 1545-0074
		Department of the Treasury	gov/form8814.	Attachment
	Caution. If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.	Internal Revenue Service (99) Name(s) shown on your return	our social sec	Sequence No. 40 urity number
27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-Ez for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	Caution. The federal inco file a separate tax retum child could take on his o	Caution. The federal income tax on your child's income, including qualified dividends and capital gain incitributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see Tax benefits you cannot take in the instructions.	may be less if you benefits that your
	completing lines 28, 29, and 30.	A Child's name (first, initial, and last)		B Child's social security number
8	ified Dividends and ne 13 of your 2012 line 22 of the 2012	2	C If more than one Form 8814 is attached, check here	A
	Capital Gain Tax Worksheet, skill pine 29 and enter the amount from line 29 and enter the amount	Ta Enter your child's Come 108	shown on the	
59	Infilmer 20 of line 30. Cure was, go to line 20. Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b. column (2), of the 2012 Schedule D (Form 1041)	b Enter your child's on line 1a	control of the state of the sta	
8	Ħ.	2a Enter your child's child's	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	
ਲ 8	Enter the smaller of line 27 or line 30	b Enter your child's	Enter your child's qualified dividends included on line 2a. See the	
3 8	Subtract line 31 10ff line 2. If the 32 15 \$175,000 or less if married filing separately for 2012), multiply line 32 by 28% (28), 500 or less if married filing separately for 2012), multiply line 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 28% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 38% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 38% (28) and subtract \$3,500 (\$1,750 if married filing the 32 by 38% (28) and 38% (28) an		Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	
2	Separately for 20 LZ, from the result. Form 104-0/NN filers, See instructions	4 Add lines 1a, 2a, the total is \$10,00	Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,000 or more, do not file this form. Your child must file his or her own return to	
\$	Enter: \$70,700 if married filing jointly or qualifying widow(er) for 2012, \$35,350 if single or married filing separately for 2012.		report the income	2,000 00
	• \$47,350 if head of household for 2012, or • \$2,400 for an estate or trust. Form 1040NR files, see instructions	6 Subtract line 5 from line 4 If both lines 2b and 3 are zero or to line 12. Otherwise, go to line 7	r blank, skip lines 7 through 10, enter -0- on line 11, and go	
35	Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), whichever applies. If you will not on the 2012 Schedule D (Form 1041), anter 2012 Schedule D (Form 1041), anter 2012 Schedule D (Form 1041).	7 Divide line 2b by line least three places) . 8 Divide line 3 by line 4 least three places) . 9 Muttiply line 6 by line for where to report this	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	
36	Subtract line 35 from line 34. If zero or less, enter -0	10 Multiply line 6 by for where to report	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return.	
888	Enter the smaller of line 36 or line 37	11 Add lines 9 and 1 12 Subtract line 11 1040NR, line 21.	Add lines 9 and 10. Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040Ms, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above see the instructions. Got to line 13 below.	
;	ip lines 41 and 42 and go to line 43. Othe	Part Tax on the		
4 4	Subtract line 3/ from line 3/	13 Amount not taxed		1,000 00
å 4	2012), multiply line 27 (\$1,750 if married filing	14 Subtract line 13 f 15 Tax. Is the amou □ No. Enter \$1	Subtract line 13 from line 4. If the result is zero or less, enter -0	
45	Separately or 20 t/j iron that issuit. Total to death in the 3, see instructions	Note. If you checked the on Form 1040, line 44, or	d see the Note below. This Otherwise, include the amount from line 15 in the considerate on Form 1040NR, line 4.	the tax you enter 3 42.
* The for Sc	Tax Worksheet in the instructions	1 1	For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10750J Fo	Form 8814 (2013)
	Form 8801 (2013)	013)		

Page 4

Form 8814 (2013)

General Instructions

Future Developments

For the latest information about developments related to Form 8814 and its instructions, such as legislation enacted after they were oublished, go to www.irs.gov/form8814.

make this election if your child meets all of the following conditions. eturn. If you do, your child will not have to file a return. You can Use this form if you elect to report your child's income on your Purpose of Form

 The child was under age 19 (or under age 24 if a full-time student) at the end of 2013. "Student" is defined below.

 The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.

The child's gross income for 2013 was less than \$10,000.

The child is required to file a 2013 return.

The child does not file a joint return for 2013.

There were no estimated tax payments for the child for 2013 (including any overpayment of tax from his or her 2012 return applied to 2013 estimated tax).

 There was no federal income tax withheld from the child's ncome.

You must also qualify. See Parents who qualify to make the election below

calendar months during the year was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a nclude an on-the-job training course, correspondence school, or school or a state, county, or local government agency. A school ncludes a technical, trade, or mechanical school. It does not Student. A student is a child who for some part of each of 5 school offering courses only through the Internet.

A child bom on January 1, 1990, is considered to be age 24 at the Certain January 1 birthdays. A child born on January 1, 1995, is considered to be age 19 at the end of 2013. You cannot make this election for such a child unless the child was a full-time student.

attach Form(s) 8814 to your tax retum and file your return by the due date (including extensions). A separate Form 8814 must be filed How to make the election. To make the election, complete and and of 2013. You cannot make this election for such a child. for each child whose income you choose to report.

this election if you file Form 1040 or Form 1040NR and any of the Parents who qualify to make the election. You qualify to make following apply

 You are filing a joint return for 2013 with the child's other parent. You and the child's other parent were married to each other but ile separate returns for 2013 and you had the higher taxable ncome.

purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse. You were unmarried, treated as unmarried for federal income tax

Note. If you and the child's other parent were not married but lived election only if you are the parent with the higher taxable income. Tax benefits you cannot take. If you elect to report your child's together during the year with the child, you qualify to make the

 Additional standard deduction of \$1,500 if the child is blind, child could take on his or her own return such as:

ncome on your return, you cannot take certain deductions that your

- Penalty on early withdrawal of child's savings, and
- Itemized deductions such as the child's investment expenses or charitable contributions.

separate return for the child, the tax rate may be as low as 0% (zero percent) because of the preferential tax rates for qualified dividends If your child received qualified dividends or capital gain distributions, you may pay up to \$100 more tax if you make this election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between \$1,000 and \$2,000 is 10% if you make this election. However, if you file a and capital gain distributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as Then, compare the methods to determine which results in the lower f you are electing to report your child's income on your return.

Alternative minimum tax. If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, Alternative Minimum Tax—Individuals, and its instructions for details.

Net Investment Income Tax. For purposes of figuring any Net Investment Income Tax liability of the parents on Form 8960, the following rules apply.

Line 2a. Enter the ordinary dividends your child received in 2013. Ordinary dividends should be shown in box 1a of Form 1099-DIV.

dividends paid by a regulated investment company from private Note. If line 1b includes tax-exempt interest or exempt-interest

activity bonds, see Altemative minimum tax, earlier.

Alaska Permanent Fund dividends) is included in the parents' net 2. All net investment income included on line 12 (except for All income reported on line 12 is included in the parents' modified adjusted gross income, and

For more information on Net Investment Income Tax, go to www.irs.gov and enter "Net Investment Income Tax" in the search investment income.

qualified dividends, Alaska Permanent Fund dividends, and capital gain distributions; that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, Investment Income and Expenses, to Investment interest expense. Your child's income (other than figure the amount you can treat as your investment income.

Line 3. Enter the capital gain distributions your child received in 2013. Capital gain distributions should be shown in box 2a of Form 1099-DIV.

Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.

Line 2b. Enter all qualified dividends your child received in 2013.

nominee in the total for line 2a.

Foreign accounts and frusts. You must complete Schedule B (Form 1040), Part III, and file it with your tax return if your child:

1. Had a foreign financial account, or

2. Received a distribution from, or was the grantor of, or transferor to, a foreign trust.

Enter "Form 8814" on the dotted line next to line 7a or line 8,

your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8938, Statement of Specified Foreign Financial Assets. Check Note. If you file Form 8814 with your income tax return to report whichever applies. Complete line 7b if applicable.

Change of address. If your child filed a return for a previous year and the address shown on the last return field is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, Change of Address. www.irs.gov/form8938 for details.

Additional information. See Pub. 929, Tax Rules for Children and Dependents, for more details.

Line Instructions

enter both names but enter the social security number of the person Name and social security number. If you are filing a joint return, whose name is shown first on the return.

Line 1a. Enter all taxable interest income your child received in 2013. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

If your child received, as a nominee, capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next to line 3. Do not include amounts received as a nominee in the total for line 3.

If your child received, as a nominee, interest that actually belongs

Form 8814 (2013

distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.

If you file Schedule B, include this amount on line 5, and identify it Line 9. Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines **unless** you file Schedule B (Form 1040). as from "Form 8814." Complete Schedule B as instructed. Also include this amount on Form 1040, line 9b, or Form 1040NR, line

> the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than

Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the datted line next to line 13 of Schedule D or in the space to the left of line 13 of Form 1040 or line 14 of Form 1040NR. Line 10. Include this amount on Schedule D (Form 1040), line 13; You must file Schedule B if this amount plus the parents' dividends is more than \$1,500.

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your

child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT

If any of the child's capital gain distributions were reported on Form 1099-DIV as unrecaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D.

21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 12 of all your Forms 8814. Include the result on Form 1040, line Line 12. If you checked the box on line C, add the amounts from line 21

actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a

If your child received, as a nominee, ordinary dividends that Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust.

Line 15. If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on that line.

Section 6

Index

References in the index are either to table or page numbers. Table references appear in the form "X.X" (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters "pg."

A

Additional child tax credit	
Refundable portion:	
Classified by:	
Age	3.7
Size of adjusted gross income	
Time Series, 2009–2013	A
Used to offset other taxes:	
Classified by:	
Age	3.7
Size of adjusted gross income	3.3
Additional medicare tax	
Changes in law	pg 16
Classified by:	
Age	3.7
Size of adjusted gross income	3.3
Definition	
Additional standard deduction	
(See also basic and standard deductions)	
Classified by:	
Age	
Marital status	
Size of adjusted gross income	
Time Series, 2009–2013	A
Additional taxes	
Definition	pg 175
Time Series, 2009–2013	
Adjusted gross income less deductions	
Time Series, 2009–2013	A
Adjusted gross income less deficit	
Classified by:	
Accumulated size of AGI	1.1

Age	1.5
Marital status1.2	, 1.3
Size of adjusted gross income 1.1, 1.2, 1.4	
Type and number of exemptions2.3	
Definitionpg	175
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income	1.7
Returns with earned income credit	2.5
Returns with itemized deductions	2.1
Classified by:	
Age	
Marital status	
Returns with modified taxable income	
Classified by marginal tax rate	
Returns with total income tax	
Time Series, 2009–2013	A
Adjustments (See Statutory adjustments)	
Adoption credit	
Changes in lawp	g 16
Classified by:	
Age	
Marital status	
Size of adjusted gross income	
Definitionpg	177
Reported on:	
Returns with itemized deductions classified	
by marital status	
Time Series, 2009–2013	A
Alimony paid	
Classified by:	
Age	1.5
Marital status	
Size of adjusted gross income	
Definitionpg	177
Reported on:	
Deturns with itemized deductions elegified	

by marital status
Time Series, 2009–2013
A limony received
Alimony received
Classified by:
Age
Marital status
Size of adjusted gross income
Definition pg 177
Reported on:
Returns with itemized deductions
Classified by:
Age
Marital status2.2
Time Series, 2009–2013
All other taxes
Classified by:
•
Age
Definition pg 177
Alternative fuel vehicle refueling property credit
Classified by:
Age
Marital status
Size of adjusted gross income
Definition
Reported on:
Returns with itemized deductions classified
by marital status2.2
Time Series, 2009–2013
Time Series, 2007–2015
Alternative minimum tax
Changes in lawpg 16
Classified by:
Age
Marital status
Size of adjusted gross income
Definitionpg 177
Reported on:
Returns with itemized deductions
Classified by:
Age2.6
Marital status
Returns with modified taxable income
Time Series, 2009–2013
Alternative minimum taxable income
(See Alternative minimum tax)
Alternative motor vehicle credit
Classified by:
Age
Marital status
Size of adjusted gross income. 3.3
Definition pg 178
20mmuon

Reported on:	
Returns with itemized deductions classified	
by marital status	2.2
American opportunity credit	150
Definitionp	g 178
Refundable portion:	
Classified by:	
Age	
Size of adjusted gross income	
Time Series, 2009–2013	A
Used to offset income tax before credits:	
Classified by:	
Age	3.7
Marital status	
Size of adjusted gross income	
Reported on:	
Returns with itemized deductions classifie	h
by marital status	
Used to offset other taxes:	2.2
Classified by:	
	27
Age	
Size of adjusted gross income	3.3
Archer Medical savings account deduction	
Changes in law	nσ 16
Classified by:	95. 10
Age	1.5
Marital status	
Size of adjusted gross income	
Definition	g 1/8
Reported on:	
Returns with itemized deductions classified	2.2
by marital status	
Time Series, 2009–2013	A
_	
В	
Basic standard deduction	
(See also Additional and standard deductions)	
Classified by:	1.5
Age	
Marital status	
Size of adjusted gross income	
Time Series, 2009–2013	A
Puginaga an profaggion not income an loga	
Business or profession net income or loss	
Classified by:	1.5
Age	
Marital status	
Size of adjusted gross income	
Definitionp	g 178
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income	

Returns with itemized deductions	Age
Classified by:	Marital status
Age2.6	Size of adjusted gross income
Marital status	Definition
Time Series, 2009–2013	Reported on:
	Returns with itemized deductions classified
С	by marital status
_	Time Series, 2009–2013
Cancellation of Debt	
Classified by:	Child care credit
Age1.5	Classified by:
Marital status	Age
Size of adjusted gross income	Marital status
Definitionpg 178	Size of adjusted gross income
Reported on:	Definitionpg 179
Returns with itemized deductions	Reported on:
Classified by:	Returns with itemized deductions classified
Age2.6	by marital status2.2
Marital status2.2	Time Series, 2009–2013
Time Series, 2009–2013	
,,	Child tax credit
Capital assets	Classified by:
(See sales of capital assets, net gain or loss)	Age
	Marital status
Capital construction fund reduction	Size of adjusted gross income
Classified by:	Definitionpg 179
Age	Reported on:
Size of adjusted gross income	Returns with itemized deductions classified
Definition	by marital status2.2
Time Series, 2009–2013	Time Series, 2009–2013
Capital gain distributions reported on Form 1040	Children of house communities
Capital gain distributions reported on Form 1040 Classified by:	Children at home exemption
· · · · · · · · · · · · · · · · · · ·	(See Exemptions)
Age	Children away from home exemption
Size of adjusted gross income	(See Exemptions)
Definition	(See Exemptions)
Time Series, 2009–2013	Coefficient of variation
Capital gains and losses	All returns 1.4CV and 3.3CV
(See sales of capital assets, net gain or loss)	Reported on:
(See Suites of Euphtur assets, net gain of 1055)	Returns with itemized deductions2.1CV
Cash contribution deduction	
(See Contributions deduction)	Contributions deduction
,	Carryover from prior years2.1
Casualty or theft loss deduction	Classified by:
Classified by:	Age
Marital status	Marital status
Definitionpg 179	Definitionpg 180
Reported on:	Reported on:
Returns with itemized deductions	Returns with itemized deductions
Classified by:	Classified by:
Age2.6	Age2.6
Marital status2.2	Marital status
	Type of contribution2.1
Certain business expenses of reservist, performing	
artist, etc.	Contributions carryover from prior year
Classified by:	(See Contributions deduction)

Credit for Federal tax on gasoline and special fuels Classified by:
Age
Size of adjusted gross income
Definition
Time Series, 2009–2013
Credit for the elderly or disabled Classified by:
Age
Marital status
Size of adjusted gross income 3.3
Definition
Returns with itemized deductions classified
by marital status
Time Series, 2009–2013
Credit from regulated investment companies
Definitionpg 180
Refundable portion: Classified by:
Age
Size of adjusted gross income
Time Series, 2009–2013
Classified by:
Age
Marital status
Size of adjusted gross income
Reported on:
Returns with itemized deductions classified
by marital status2.2
Used to offset other taxes:
Classified by:
Age
Size of adjusted gross income
Credit to 2014 estimated tax
(See also Overpayment refunded)
Definitionpg 180
D
Deductible points
(See also Interest paid deduction)
Reported on:
Returns with itemized deductions
Classified by age2.6
Deductible part of self-employment tax
Classified by:
Age
Marital status
Size of adjusted gross income
Definition pg 180

Reported on:
Returns with itemized deductions
Classified by:
Age2.6
Marital status2.2
Time Series, 2009–2013
Dependent exemptions (See Exemptions)
Description of the comple
Description of the sample Data capture and cleaning
Domain of study
Method of estimation pg 24
Sample design and selection
Sampling variability and confidence intervals pg 24
Table presentation pg 24
Dividends
(See Ordinary dividend and Qualified dividend)
Domestic production activities deduction
Classified by:
Age
Marital status
Size of adjusted gross income
Definition
Returns with itemized deductions classified
by marital status2.2
Time Series, 2009–2013
E
Earned income credit
Changes in lawpg 16
Definition pg 181
Income items and credits
Refundable portion:
Classified by:
Age
Size of adjusted gross income
Time Series, 2009–2013
Total:
Reported on: Returns with earned income credit2.5
Used to offset income tax before credits:
Classified by:
Age
Marital status 1.3
Size of adjusted gross income
Reported on:
Returns with itemized deductions classified
by marital status
· · · · · · · · · · · · · · · · · · ·
Used to offset other taxes:

Age3.7	Excess social security taxes withheld
Size of adjusted gross income 2.5, 3.3	Classified by:
	Age
Education credits	Size of adjusted gross income
Changes in law	Definition
Classified by:	Time Series, 2009–2013
Age	
Marital status	Exemption amount
Size of adjusted gross income	Changes in law
Definition pg 181	Classified by:
Reported on: Returns with itemized deductions classified	Size of adjusted gross income and marital
	status
by marital status	Time Series, 2009–2013
Time Series, 2009–2013	Exemptions
Education IRA	Classified by:
Definition	Age
	Marital status
Educator expenses deduction	Size of adjusted gross income
Classified by:	Type of exemption 2.3
Age	Definition pg 183
Marital status 1.3	Reported on:
Size of adjusted gross income	Returns with itemized deductions
Definitionpg 182	Classified by age2.6
Reported on:	Time Series, 2009–2013
Returns with itemized deductions classified	, , , , , , , , , , , , , , , , , , , ,
by marital status2.2	F
Time Series, 2009–2013	•
Electronically flad metrons	Farm net income or loss
Electronically filed returns	Classified by:
Time Series, 2009–2013	Age
Employee business expense	Marital status
(See Unreimbursed employee business expenses)	Size of adjusted gross income
(avv a v v v p p v v v v v v v v v v v v v v v	Definition
Estate and trust net income or loss	Reported on:
Classified by:	Returns with itemized deductions
Age	Classified by:
Marital status	Age2.6
Size of adjusted gross income	Marital status
Definitionpg 182	Time Series, 2009–2013
Reported on:	Farm rental net income or loss
Returns with intemized deductions	Classified by:
Classified by:	Age
Age2.6	Marital status
Marital status	Size of adjusted gross income
Estimated tax payments	Definition pg 183
Estimated tax payments	Reported on:
Classified by:	Returns with itemized deductions
Age	Classified by:
	Age2.6
Size of adjusted gross income 3.3	Marital status 2.2
Definition	iviaritar status
Reported on. Returns with itemized deductions classified	Filing requirements
by marital status2.2	Description
Time Series 2009–2013 A	For children and other dependentspg 15

Filing status Cleasing the payment Classified by:	For most peoplepg 14	Form 1040 returns
See also Marital filing status Pg 16 Forms and instructions Pg 20 Form 1040 Instructions, Including Form 8949, and Schedules A, C, D, F, F, R, SF, and 8812 Pg 20 Schedule A Pg 31 Schedule B Pg 31	T919 4 4	Descriptionpg 184
First-time homebuyer credit repayment Classified by: Age		Time Series, 2009–2013
First-time homebuyer credit repayment Classified by:		
First-line homebuyer credit repayment Classified by: Age	Changes in lawpg 16	
Classified by: and Schedules A, C, D, E, F, R, SE, and 8812 pg 20.	First-time homehuver credit renevment	
Age		
Size of adjusted gross income 3.3	•	
Definition		
Foreign earned income exclusion Classified by:		
Schedule C-EZ		
Classified by:	Time Series, 2009–2013A	
Changes in law	Foreign-earned income exclusion	
Classified by: Age		
Age		
Marital status	· ·	
Size of adjusted gross income		
Definition		
Reported on: Returns with itemized deductions 2.1 Classified by: Age		
Returns with itemized deductions 2.1 Classified by:		
Classified by: Age		
Age		
Marital status	<u> </u>	
Foreign housing deduction		
Foreign housing deduction		
Changes in law	Time Series, 2009–2013	Form 3800
Changes in law	Foreign housing deduction	Form 6251pg 320
Classified by: Age		Form 8582
Age		Form 8615pg 328
Marital status	3	Form 8801pg 329
Size of adjusted gross income	· · · · · · · · · · · · · · · · · · ·	Form 8814
Definition		
Reported on: Returns with itemized deductions classified by marital status		G
Returns with itemized deductions classified by marital status		
Definition		Gambling earnings
A ge		Classified by:
Marital status		Age
Size of adjusted gross income	Time Series, 2007–2015	
Classified by: Age	Foreign tax credit	
Age 3.7 Marital status 1.3 Size of adjusted gross income 3.3 Definition pg. 184 Reported on: Returns with itemized deductions classified by marital status 2.2 Time Series, 2009–2013 A Form 1040A returns Description pg 184 Time Series, 2009–2013 A Form 1040EZ returns Description pg 184 Description pg 184 Form 1040EZ returns Description pg 184		
Marital status	3	
Size of adjusted gross income		1
Definition pg. 184 Reported on: Returns with itemized deductions classified by marital status 2.2 Time Series, 2009–2013 A Form 1040A returns pg 184 Time Series, 2009–2013 A Form 1040EZ returns pg 184 Form 1040EZ returns pg 184 Description pg 184 Form 1040EZ returns pg 184 Age 2.0 Marital status		
Reported on: Returns with itemized deductions classified by marital status 2.2 Time Series, 2009–2013 A Form 1040A returns Description pg 184 Time Series, 2009–2013 A Form 1040EZ returns Description pg 184 Description pg 184 Time Series, 2009–2013 A General business credit Classified by: Age 3.4		
Returns with itemized deductions classified by marital status		Marital status
by marital status 2.2 Time Series, 2009–2013 A Form 1040A returns Description pg 184 Time Series, 2009–2013 A Form 1040EZ returns Description pg 184 Form 1040EZ returns Description pg 184 A General business credit Classified by: Age 3.6		
Time Series, 2009–2013 A Gambling loss deduction Form 1040A returns Definition pg 184 Description pg 184 Time Series, 2009–2013 A General business credit Classified by: Description pg 184 Age 3.2		
Definition pg 184 Returns with itemized deductions 2.		Gambling loss deduction
Form 1040A returns Description	11110 001100, 2007 2013	Definitionpg 184
Description	Form 1040A returns	Returns with itemized deductions
Time Series, 2009–2013		Classified by age2.6
Form 1040EZ returns Description		
Description pg 184 Age 3.		
	Form 1040EZ returns	
		Age
		Marital status

Size of adjusted gross income3.3	Home mortgage interest deduction
Definitionpg 184	(See also Interest paid deduction)
Reported on:	Definition pg 185
Returns with itemized deductions classified	Reported on:
by marital status	Returns with itemized deductions
Time Series, 2009–2013	Classified by age
General sales tax deduction	Home mortgage interest paid to financial institutions
(See Sales tax deduction)	(See Home mortgage interest deduction)
Н	Home mortgage interest paid to individuals (See Home mortgage interest deduction)
Heads of household, returns of	Household employment tax
(See also Marital filing status)	Changes in lawpg 17
Classified by:	Classified by:
Each rate at which tax was computed3.4	Age
Size of adjusted gross income	Size of adjusted gross income
Sources of income 1.3	Definitionpg 186
Type of exemption2.4	Time Series, 2009–2013
Reported on:	
Returns with itemized deductions classified	l
by marital status	T 1. 44 4
Time Series, 2009–2013	Income subject to tax
	(See Modified taxable income)
Health coverage credit	Income tax after credits
Definition	As a percentage of adjusted gross income
Refundable portion:	and modified taxable income
Classified by:	Classified by:
Age	Accumulated size of AGI
Size of adjusted gross income	Age
Time Series, 2009–2013	Marginal tax rate
Used to offset income tax before credits:	Marital status
Classified by:	Size of adjusted gross income
Age3.7	Definitionpg 186
Marital status	Reported on:
Size of adjusted gross income	Returns with itemized deductions
Reported on:	Classified by:
Returns with itemized deductions classified	Age
by marital status2.2	Marital status
Used to offset other taxes:	Returns with modified taxable income
Classified by:	Time Series, 2009–2013
Age	, ,
Size of adjusted gross income	Income tax before credits
Health savings account deduction	Classified by:
Changes in law	Age
Classified by:	Size of adjusted gross income
•	Definition
Age	Reported on:
Size of adjusted gross income	Returns with itemized deductions
	Classified by age2.6
Definition pg 185	Returns with modified taxable income
Reported on: Returns with itemized deductions classified	Time Series, 2009–2013
by marital status 2.2 Time Series, 2009–2013 A	Income tax less credits
THIE SELICS, 2007–2013A	Time Series, 2009–2013

Income tax withheld	Investment interest expense deduction
Classified by:	(See Interest paid deduction)
Age	T4 1 1 1 1 .42 12 . 14.42
Marital status	Itemized deduction limitation
Size of adjusted gross income	Classified by:
Definitionpg 186	Marital status
Reported on:	Reported on:
Returns with itemized deductions classified	Returns with itemized deductions
by marital status	Classified by age2.6
Time Series, 2009–2013	Itemized deductions
Individual retirement arrangement (IRA) deductible	(See Total itemized deductions and also specific type)
payments, adjustment (See also Primary and secondary IRA payments)	3,29
Changes in law	J
Classified by:	•
Age	Joint returns of married persons
Marital status	(See also Marital filing status)
Size of adjusted gross income	Classified by:
	Each rate at which tax was computed
Definition pg 186	Marginal tax rate
Reported on: Returns with itemized deductions classified	Size of adjusted gross income 1.2, 1.6
	Sources of income 1.3
by marital status 2.2	Type of exemption2.4
Time Series, 2009–2013	Reported on:
Individual retirement arrangement (IRA) taxable	Returns with itemized deductions classified
distributions	by marital status2.2
Classified by:	Returns with total income tax
Age	
Marital status	K
Size of adjusted gross income	IX.
Definition	Keogh retirement plan
Reported on:	(See Payments to a Keogh plan)
Returns with itemized deductions	Time Series, 2009–2013
Classified by: Age	ľ
Marital status	-
Time Series, 2009–2013	Limited miscellaneous deductions
Time Series, 2009–2015A	Definition
Interest paid deduction	Reported on:
Classified by:	Returns with itemized deductions
Marital status	Classified by age2.6
Definitionpg 187	
Reported on:	Long-term loss carryover
Returns with itemized deductions	(See also Sales of capital assets, net gain or loss)
Classified by:	Classified by:
Age	Size of adjusted gross income
Marital status	
Type of interest paid deduction	M
Interest received	Marginal tax rates
(See Taxable interest received)	(See also Tax generated)
	Changes in law pg 18
Interest, tax-exempt	Definition pg 187
(See Tax-exempt interest)	Reported on:

Returns with modified taxable income 3.4, 3.6	Definition
Marital filing status	Reported on:
Marital filing status Changes in lawpg 16	Returns with itemized deductions classified
Classified by:	by marital status2.2
	Time Series, 2009–2013
Each rate at which tax was computed	Moving expenses adjustment
Size of adjusted gross income	Moving expenses adjustment Classified by:
Sources of income	
Definition	Age
Reported on: Returns with itemized deductions2.2	Size of adjusted gross income
	Definition pg 189
Type of exemption	Reported on: Returns with itemized deductions classified
Medical and dental expenses deduction	
Changes in lawpg 17	by marital status2.2
Classified by:	
Marital status 1.3	N
Definition	
Limitation	Not in an artist and in a second decree
Reported on:	Net investment income taxes
Returns with itemized deductions	Changes in law pg 17
Classified by:	Classified by:
Age2.6	Age
Marital status 2.2	Size of adjusted gross income
iviaritai status	Definitionpg 189
Minimum tax credit	Net long-term adjustment
(See Prior-year minimum tax credit)	Classified by:
	Size of adjusted gross income
Miscellaneous deductions other than gambling	512c of adjusted gross meome 1.471
Definitionpg 188	Net long-term capital gain or loss
Returns with itemized deductions	Classified by:
Classified by age2.6	Size of adjusted gross income
	Definition pg 189
Miscellaneous itemized deductions	
Classified by:	Net long-term cost or basis
Marital status	Classified by:
Definitionpg 188	Size of adjusted gross income
Reported on:	
Returns with itemized deductions	Net long-term gain or loss from other forms
Classified by:	Classified by:
Age2.6	Size of adjusted gross income
Marital status2.2	Definitionpg 189
Modified taxable income	Net long-term gain or loss from partnership/S
	corporation
Classified by:	Classified by:
Marginal tax rate	1
Size of adjusted gross income3.1, 3.5	Size of adjusted gross income
Tax generated at each rate 3.6	Net long-term gain or loss from sales of capital assets
Tax generated at specific rate	Classified by:
Definitionpg 188	Size of adjusted gross income
Mortgage interest credit	Definition pg 189
Classified by:	pg 10)
Age	Net long-term sales price
Marital status	Classified by:
Size of adjusted gross income 3.3	Size of adjusted gross income
orze or adjusted gross medine	

Net operating loss	Reported on:	
Classified by:	Returns with itemized deductions	2.1
Age1.5	N. 1. 0	
Marital status	Number of exemptions	
Size of adjusted gross income	Classified by:	1.5
Definitionpg 190	Age	
Reported on:	Size of adjusted gross income	
Returns with itemized deductions	Type of exemption and marital status	
Classified by:	Type of exemption and size of AGI	2.3
Age2.6	Reported on:	
Marital status2.2	Returns with itemized deductions	
Time Series, 2009–2013	Classified by age	2.6
	Time Series, 2009–2013	A
Net short-term adjustment		
Classified by:	0	
Size of adjusted gross income		
NT-4 -1 - 4 4 24 -1 2 1	Ordinary dividends	
Net short-term capital gain or loss	Classified by:	
Classified by:	Age	
Size of adjusted gross income	Marital status	
Definitionpg 190	Size of adjusted gross income	
Net short-term cost or basis	Definition	pg 181
	Reported on:	
Classified by:	Dependent returns	
Size of adjusted gross income	Classified by:	
Net short-term gain or loss from other forms	Size of adjusted gross income	1.7
Classified by:	Returns with itemized deductions	
Size of adjusted gross income	Classified by:	
Definition pg 190	Age	2.6
Definitionpg 190	Marital status	2.2
Net short-term gain or loss from partnership/S	Time Series, 2009–2013	
corporation		
Classified by:	Other adjustments	
Size of adjusted gross income 1.4A	(See also Statutory adjustments)	
~ · · · · · · · · · · · · · · · · · ·	Classified by:	
Net short-term gain or loss from sales of capital assets	Age	1.5
Classified by:	Marital status	1.3
Size of adjusted gross income	Size of adjusted gross income	1.4
Definitionpg 190	Time Series, 2009–2013	
Net short-term sales price	Other contributions	
Classified by:	(See Contributions deduction)	
Size of adjusted gross income	Other dependents	
NI 1. 1 . 49.1 1	Other dependents	
Nondeductible passive losses	(See Exemptions)	
(See also Rent and royalty net income or loss)	Other net income or net loss	
Definitionpg 190	Classified by:	
Nontaxable combat pay amount	Age	1.5
	Marital status	
Definition pg 190	Size of adjusted gross income	
Reported on: Returns with earned income credit2.5	Definition	
Neturns with earned income credit2.3	Reported on:	pg 191
Nontaxable returns		
(See also Taxable returns)	Dependent returns Classified by:	
Classified by:		17
Size of AGI	Size of adjusted gross income	
5120 01 11011.2, 1.7, 2.3, 3.3	Returns with itemized deductions	∠.1

Classified by:	Marital status
Age2.6	Size of adjusted gross income
Marital status	Definitionpg 191
Time Series, 2009–2013	Reported on:
	Returns with modified taxable
Other payments	income
Definition	
Time Series, 2009–2013	Partnership and S corporation net income or loss Classified by:
Other tax credits	Age
Classified by:	Marital status
Age	Size of adjusted gross income 1.4
Marital status	Definition pg 192
Size of adjusted gross income	Reported on:
Definitionpg 191	Returns with itemized deductions
Reported on:	Classified by:
Returns with itemized deductions classified	Age2.6
by marital status	Marital status 2.2
·	2.2
Other Taxes	Passive activity losses
(See All other taxes)	Definitionpg 192
Other tax deduction	
	Payments to a Keogh plan
(See also Taxes paid deduction)	Classified by:
Definition pg 191	Age
Reported on: Returns with itemized deductions	Marital status
Classified by age	Size of adjusted gross income
Classified by age	Definitionpg 192
Other than cash contributions deduction	Reported on:
(See Contributions deduction)	Returns with itemized deductions classified by marital status
Overnoviment	Time Series, 2009–2013
Overpayment (See also Credit to 2014 estimated tax)	2010
Credited to 2014 estimated tax:	Payment with request for extension of filing time
Classified by:	Classified by:
Age	Age
Size of adjusted gross income	Size of adjusted gross income
Definition pg 191	Definitionpg 192
Refunded:	Time Series, 2009–2013
Classified by:	D 14 1
Age	Penalty on early withdrawal of savings
Marital status	Classified by:
Size of adjusted gross income	Age
Reported on:	
Returns with itemized deductions classified	Size of adjusted gross income
by marital status2.2	Definition
Time Series, 2009–2013	Reported on: Returns with itemized deductions classified
Total	
10,000	by marital status
_	Time Series, 2009–2013
Р	Penalty tax on qualified retirement plans
Darent exemptions	Changes in lawpg 17
Parent exemptions (See Exemptions)	Classified by:
(occ evenibrious)	Age
Parents' election to report child's interest and dividends	Size of adjusted gross income
Classified by:	Definitionpg 192

Time Series, 2009–2013	payments, adjustment)
Pensions and annuities	Classified by:
Classified by:	Age
•	Marital status
Age	Size of adjusted gross income
	Reported on:
Size of adjusted gross income	Returns with itemized deductions classified
Definitionpg 192	by marital status2.2
Reported on:	Time Series, 2009–2013
Returns with itemized deductions	
Classified by:	
Age2.6	Q
Marital status2.2	Qualified dividends
Time Series, 2009–2013	Changes in law
	Classified by:
Personal exemption	
(See Exemptions)	Age
	Marital status
Personal interest deductions	Size of adjusted gross income
(See Interest paid deduction)	Definitionpg 193
	Reported on:
Personal interest paid	Dependent returns
(See Interest paid deduction)	Classified by:
	Size of adjusted gross income 1.7
Personal property taxes deduction	Returns with itemized deductions
(See also Taxes paid deduction)	Classified by:
Definition	Age2.6
Reported on:	Marital status 2.2
Returns with itemized deductions	Time Series, 2009–2013
Classified by age2.6	Time Series, 2009–2013
	Qualified electric vehicle credit
Population and sample	Classified by:
Reported on:	Age
Forms 1040, 1040A, and 1040EZB	Marital status
	Size of adjusted gross income 3.3
Predetermined estimated tax penalty	
Classified by:	Definition
Age	Reported on:
Size of adjusted gross income	Returns with itemized deductions classified
Definitionpg 193	by marital status2.2
Time Series, 2009–2013	Time Series, 2009–2013
	01:6-1
Prior-year minimum tax credit	Qualified mortgage insurance premiums
Change in law`pg 17	Definition
Classified by:	Reported on:
Age	Returns with itemized deductions
Marital status	Classified by:
Size of adjusted gross income	Age2.6
Definition	
Reported on:	Qualified plug-in electric vehicle credit
Returns with itemized deductions	Classified by:
	Age
Time Series, 2009–2013	Marital status
Prescription medicine and drug expenses	Size of adjusted gross income
Prescription medicine and drug expenses	Definition pg 193
(See Medical and dental expenses deduction)	Reported on:
Primary IRA payments	Returns with itemized deductions classified
(See also Individual retirement arrangement deductible	by marital status
(500 also marvidual remement arrangement deductible	by marital status2.2

Time Series 2000 2012	A 2.7
Time Series, 2009–2013	A Age
R	Size of adjusted gross income
K	Definitionpg 194
Real estate taxes	Reported on:
(See also Taxes paid deduction)	Returns with itemized deductions classified
Definitionpg	
Reported on:	Time Series, 2009–2013
Returns with itemized deductions	
Classified by age	
Classified by age	(Saver's credit)
Recapture taxes	Changes in lawpg 17
Definitionpg	193 Classified by:
Time Series, 2009–2013	A Age
	Marital status
Refund	Size of adjusted gross income
(See also Overpayment refunded)	Definition no 194
Definitionpg	Reported on:
D 0 111 11	Returns with itemized deductions
Refundable credits	Classified by marital status
Definitionpg	194 Time Series, 2009–2013
Refundable portion:	Time Series, 2009–2013A
Classified by:	Roth IRA
Age	3.7 Definition no 194
Size of adjusted gross income	3.3
Used to offset income tax before credits:	Royalty net income or loss
Classified by:	Classified by:
Age	3.7 Age
Marital status	1.3 Size of adjusted gross income
Size of adjusted gross income	3.3 Definition
Reported on:	pg 170
Returns with itemized deductions classified	s
by marital status	2.2
Used to offset other taxes:	S corporation
Classified by:	(See partnership and S Corporation net income or
Age	
Size of adjusted gross income	/
Size of adjusted gross meonic	Salaries and wages
Refund credited to next year	Classified by:
(See also Credit to 2014 estimated tax)	Age1.5
Time Series, 2009–2013	A Marital status
,	Size of adjusted gross income
Regular tax computation	Definition
Classified by:	Reported on:
Size of adjusted gross income	3.1 Dependent returns
Definitionpg	194 Classified by:
	Size of adjusted gross income 1.7
Rent net income or net loss	Returns with itemized deductions
Classified by:	
Age	
Size of adjusted gross income	Age
Definitionpg	194 Marital status
	Time Series, 2009–2013
Requirements for filing	Sales of capital assets, net gain or loss
Descriptionpg	Changes in lawpg 17
D. 21. 22.1	Classified by:
Residential energy credits	Age1.5
Classified by:	1.3 Agc

Marital status	Def
Size of adjusted gross income	Rep
Size of adjusted gross income	
Definitionpg 195	т.
Reported on:	Tin
Dependent returns Classified by:	Self-em
Size of adjusted gross income 1.7	(See also
Returns with itemized deductions	Cha
Classified by:	Cla
Age2.6	
Marital status2.2	
	Def
Sales of capital assets reported on Schedule D	Tin
Classified by:	Separat
Size of adjusted gross income	(See also
Sales of property other than capital assets, net gain or loss	Cla
Classified by:	
Age	
Marital status	
Size of adjusted gross income	
Definitionpg 196	
Reported on:	Rep
Returns with itemized deductions	
Classified by:	
Age	Short-te
Time Series, 2009–2013	(See also
Time Series, 2009–2015A	Cla
Sales tax deduction	
Definitionpg 196	Def
Reported on:	C:1
Returns with itemized deductions	Single p
Classified by age2.6	Cla
Schedule D gain subject to 28% tax rate	Ciu
Classified by:	
Size of adjusted gross income	
Secondary IRA payments	
(See also Individual retirement arrangement	Rep
deductible payments, adjustment) Classified by:	
Age	
Marital status	Size of a
Size of adjusted gross income	Cla
Reported on:	
Returns with itemized deduction classified	
by marital status2.2	
Time Series, 2009–2013	
Self-employed health insurance deduction	
Classified by:	D. (
Age	Def
Marital status	Rep
Size of adjusted gross income	
ξ ξ	1

Definition	ed
Time Series, 2009–2013	
Self-employment tax (See also Deduction of self-employment tax)	
Changes in law	10
Size of adjusted gross income Definition	3.3
Time Series, 2009–2013	
Separate returns of married persons (See also Marital filing status) Classified by:	
Each rate at which tax was computed	
Marginal tax rate	
Size of adjusted gross income	
Type of exemption	
Reported on:	
Returns with itemized deductions classifie by marital status	
Short-term loss carryover	
(See also Sales of capital assets, net gain or loss) Classified by:	1 4 4
Size of adjusted gross income Definition	
Single persons, returns of	
(See also Marital filing status)	
Classified by:	
Each rate at which tax was computed	
Marginal tax rate	3.4
Size of adjusted gross income	1.2, 1.0
Type of exemption	
Reported on:	
Returns with itemized deductions classifie by marital status	
Size of adjusted gross income	
Classified by:	
Age	1.5
Marital status	1.2, 1.6
Selected income and tax items	
Size of adjusted gross income	
Sources of income	
Type of tax computation	
DefinitionReported on:	pg 196
Dependent returns	17
Returns with earned income credit	

Detume with itemized deductions	2.1	Domontodom	
Returns with itemized deductions		Reported on: Dependent returns	
Returns with modified taxable income3.1,		Classified by:	
Returns with total income tax		Size of adjusted gross income	1.7
Type of exemption		Time Series, 2009–2013	
Social cognity and Medicare toy an unreported tin		State and local income taxes	
Social security and Medicare tax on unreported tip income		Definition	ng 107
Classified by:		Reported on:	. pg 197
Age	3.7	Returns with itemized deductions	2.1
Size of adjusted gross income		Classified by age	
Definitionpg		Classified by age	2.0
Time Series, 2009–2013		State income tax refunds	
Time Series, 2007–2015	/ 1	(See Taxes paid deduction)	
Social security benefits		Classified by:	
Benefits in adjusted gross income:		Age	1.5
Classified by:		Marital status	
Age	. 1.5	Size of adjusted gross income	1.4
Marital status		Definition	
Size of adjusted gross income	. 1.4	Reported on:	10
Definitionpg		Returns with itemized deductions	2.1
Reported on:		Classified by:	
Returns with itemized deductions	. 2.1	Age	2.6
Classified by:		Marital status	
Age	.2.6	Time Series, 2009–2013	
Marital status			
Time Series, 2009–2013	A	Statutory adjustments	
		(See also specific type)	
Sources of data		Classified by:	
(See Description of the sample)		Age	
Sources of income		Marital status	
(See also specific type)		Size of adjusted gross income	
Classified by:		Definition	pg 197
Age	1.5	Reported on:	
Marital status		Dependent returns	
Size of adjusted gross income		Classified by:	1.5
Reported on:	. 1.4	Size of adjusted gross income	
Dependent returns		Returns with itemized deductions	2.1
Classified by:		Classified by:	2.6
Size of adjusted gross income	17	Age	
Returns with itemized deductions		Marital status	
Classified by:		Time Series, 2009–2013	
Age	2.6	Type of adjustment	. 1.4, 1.5
Marital status		Student loan interest deduction	
1.1W1.1W1.5WW.5		Classified by:	
Spouse IRA		Age	1.5
Times Series, 2009–2013	A	Marital status	
		Size of adjusted gross income	
Standard deduction		Definition	
(See also Basic and additional standard deductions)		Reported on:	18
Changes in lawpg	g 18	Returns with itemized deductions classified	d
Classified by:	,	by marital status	
Age		Time Series, 2009–2013	
Marital status			
Size of adjusted gross income		Surviving spouses, returns of	
Definition	19/	(See also Marital filing status)	

Classified by:	Classified by:
Each rate at which tax was computed	Accumulated size of AGI 1.1
Marginal tax rate	Age1.5, 3.7
Size of adjusted gross income	Marital status
Sources of income	Size of AGI
Type of exemption2.4	Reported on:
Reported on:	Returns with itemized deductions
Returns with itemized deductions classified	Classified by:
by marital status2.2	Age
·	Marital status
Т	Returns with modified taxable income 3.1
-	Time Series, 2009–2013
Tax credits	Trans 12 a b 2124 a a
(See also specific type)	Tax liability
Classified by:	Classified by:
Age	Age
Marital status	
Size of adjusted gross income	Size of adjusted gross income
Reported on:	Reported on:
Dependent returns	Returns with itemized deductions classified
Classified by:	by marital status 2.2 Time Series, 2009–2013 A
Size of adjusted gross income	Time Series, 2009–2013
Returns with itemized deductions	Tax payments
Classified by:	(See also specific type)
Age2.6	Classified by:
Marital status	Age
Returns with modified taxable income	Marital status
Time Series, 2009–2013	Size of adjusted gross income
Type of credit	Definitionpg 198
Tax due at time of filing	Reported on:
Classified by:	Returns with itemized deductions classified
Age	by marital status
Marital status	Time Series, 2009–2013
Size of adjusted gross income3.3	
Definitionpg 198	Tax penalty
Reported on:	(See also Predetermined estimated tax penalty)
Returns with itemized deductions	Definition pg 198
Classified by marital status2.2	Time Series, 2009–2013
Time Series, 2009–2013	Tax preperation fee
	(See also Miscellaneous itemized deductions)
Tax generated	Definition
Changes in lawpg 18	pg 170
Classified by:	Tax rates
Each rate at which tax was computed	(See Tax generated)
Marginal tax rate	
Marital status	Tax withheld
Size of adjusted gross income	(See Income tax withheld)
Tax generated at specified rate3.5	Toyoblo incomo
Definition	Taxable income
Reported on:	Classified by:
Returns with modified taxable income	Accumulated size of AGI
Tax items	Age
(See also specific type)	Size of AGI
(See also obesite () ha)	1.1, 1.4, 1.4, 3.

Tax generated at specific rate3.5	Classified by:
Definition pg 199	Age2.6
Reported on:	Marital status2.2
Returns with itemized deductions	Type of taxes paid deduction
Classified by:	Type of taxes paid deduction
Age2.6	Tax-exempt interest
Marital status 2.2	Classified by:
Time Series, 2009–2013	Age
Time Series, 2009–2013	Marital status
Taxable interest	Size of adjusted gross income
Classified by:	Definition pg 200
Age1.5	Reported on:
Marital status	Dependent returns
Size of adjusted gross income	Classified by:
Definition	Size of adjusted gross income
Reported on:	Returns with itemized deductions
Dependent returns	Classified by:
Classified by:	Age
Size of adjusted gross income 1.7	Marital status
Returns with itemized deductions	Time Series, 2009–2013
Classified by:	(T) 4 . 1 1°4
Age2.6	Total credits
Marital status2.2	(See also Tax credits and total tax credits)
Time Series, 2009–2013	Time Series, 2009–2013
	Total income
Taxable net capital gain or loss	Classified by:
(See also Sales of capital assets, net gain or loss)	
Classified by:	Age
Age	Marital status
Size of adjusted gross income1.4, 1.4A	Size of adjusted gross income
Reported on:	Definition
Dependent returns	Reported on:
Classified by:	Returns with itemized deductions
Size of adjusted gross income 1.7	Classified by:
Time Series, 2009–2013	Age
	Marital status2.2
Taxable pensions and annuities	Time Series, 2009–2013
Time Series, 2009–2013	m . 11
	Total income tax
Taxable returns	As percentage of AGI
(See also Nontaxable returns)	Type of tax computation
Classified by:	As percentage of taxable income
Accumulated size of AGI 1.1	Average
Size of AGI	Type of tax computation
Definitionpg 199	Classified by:
Reported on:	Accumulated size of AGI
Returns with itemized deductions	Age
	Each rate at which tax was computed
Taxable social security	Marital status
Time Series, 2009–2013	Number of exemptions
	Size of AGI1.1, 1.2, 2.1, 3.2, 3.3
Taxes paid deduction	Type of exemption 2.3
Classified by:	Definition pg 200
Marital status	Reported on:
Definitionpg 200	Dependent returns
Reported on:	Classified by:
Returns with itemized deductions	Classified by.

Size of adjusted gross income 1.7	Time Series, 2009–20
Returns with earned income credit2.5	
Returns with itemized deductions	Total statutory adjustmen
Classified by:	(See Statutory adjustments)
Age2.6	Time Series, 2009–20
Marital status	77.4.14
Returns with modified taxable income	Total tax credits
	(See Tax credits)
Total itemized deductions	Definition
Changes in lawpg 17	Total tay liability
Classified by:	Total tax liability
Age1.5	(See Tax liability)
Marital status 1.2, 1.3	Definition
Size of adjusted gross income	Tuition and fees deduction
Definition	
Limitation reported on:	Classified by:
Returns with itemized deductions	Age
Classified by:	Marital status
•	Size of adjusted gr
Age	Definition
	Reported on:
Reported on:	Returns with itemi
Dependent returns	by marital status
Classified by:	Time Series, 2009–201
Size of adjusted gross income 1.7	
Returns with itemized deductions	Type of tax computation
Classified by:	Classified by:
Age	Size of adjusted gr
Marital status2.2	Definition
Time Series, 2009–2013	
Type of deduction	
Total miscellaneous deductions	Unemployment compensa
(See Miscellaneous itemized deductions)	Classified by:
(6.00.0.0000000000000000000000000000000	Age
Total payments	Marital status
Times Series, 2009–2013	
	Size of adjusted gr
Total rental and royalty income or loss	Definition
Classified by:	Reported on:
Age	Returns with itemi
Marital status1.3	Classified by:
Size of adjusted gross income	Age
Definition pg 200	Marital stat
Reported on:	Time Series, 2009–203
Returns with itemized deductions	The state of the s
Classified by:	Unreimbursed employee k
Age2.6	(See also Miscellaneous ite
Marital status	employee business expense
1.201.2002.000000	Definition
Total standard deduction	Reported on:
(See Standard deduction)	Returns with itemi
	Classified by ag

Time Series, 2009–2013
Total statutory adjustments (See Statutory adjustments) Time Series, 2009–2013
Total tax credits (See Tax credits) Definition
Total tax liability (See Tax liability) Definition pg 201
Tuition and fees deduction Classified by: Age
Marital status
Reported on: Returns with itemized deductions classified by marital status
Type of tax computation Classified by: Size of adjusted gross income
Definition pg 202
U
Unemployment compensation Classified by:
Age
Definition
Classified by: Age
Time Series, 2009–2013
Unreimbursed employee business expense (See also Miscellaneous itemized deductions and employee business expense)
Definition
Returns with itemized deductions

