

Individual Income Tax Returns, Preliminary Data, 2011

by Jessica Holland and Michael Parisi

For Tax Year 2011, taxpayers filed 145.6 million U.S. individual income tax returns, an increase of 1.9 percent from the 142.9 million returns filed for 2010. Continuing the trend from Tax Year 2010, adjusted gross income (AGI) and several other notable items increased in 2011. AGI increased by 3.1 percent from 2010 to \$8.3 trillion for 2011. Taxable income increased 4.3 percent to \$5.7 trillion; total income tax increased by 9.8 percent to \$1.0 trillion; and total tax liability increased by 9.3 percent to \$1.1 trillion. Along with the rise in income and other taxes, the alternative minimum tax rose by 11.2 percent to \$27.0 billion for 2011.

Figure A shows some of the key components that contributed to the growth in AGI between 2010 and 2011. The largest component of AGI, salaries and wages, increased 4.1 percent from \$5,920.2 billion in 2010 to \$6,161.5 billion in 2011. The second largest component of AGI, taxable pensions and annuities, increased 4.0 percent from \$567.7 billion in 2010 to \$590.4 billion in 2011. Other items related to retirement also showed increases: taxable Social Security benefits rose by 5.3 percent, and taxable individual retirement arrangement (IRA) distributions increased by 12.3 percent (see Changes in Law section). Increases in net income less losses associated with businesses were reported for Tax Year 2011 by partnerships and S corporations (up 4.7 percent) and businesses or professions (up 4.6 percent). Another key component of AGI that increased between 2010 and 2011 was ordinary dividends, which increased 9.1 percent to \$169.6 billion. On the other hand, net capital gains decreased 2.9 percent from \$320.1 billion in 2010 to \$310.9 billion in 2011. However, one component of this, capital gain distributions, rose 131.9 percent from \$5.8 billion to \$13.6 billion. Another major component of income that decreased was taxable interest, which decreased by 16.6 percent to \$98.4 billion in 2011. Also, taxable unemployment compensation was down 23.4 percent to \$92.7 billion from 2010 and the number of tax returns reporting taxable unemployment compensation decreased by 11.9 percent to 13.3 million returns.

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Statutory adjustments to total income increased 4.4 percent to \$120.3 billion for Tax Year 2011. The total amount claimed for exemptions increased 2.1 percent to \$1,076.1 billion. The largest statutory adjustment was the deduction for the self-employment tax, which increased 7.1 percent from \$22.5 billion to \$24.1 billion (see Changes in Law section). The self-employed health insurance deduction increased 4.4 percent to \$22.1 billion. Payments to self-employed retirement (Keogh) plans rose 2.4 percent to \$17.6 billion, while payments to IRAs decreased 3.9 percent to \$11.3 billion. The largest percent change in adjustments was the moving expenses adjustment, which rose 58.2 percent to \$4.2 billion. Other adjustments that increased from 2010 levels were the deductions for health savings accounts (5.8 percent) and interest on student loans (5.7 percent).

Total deductions, the sum of standard deductions and total itemized deductions, increased 1.5 percent from Tax Year 2010 to \$1,940.4 billion in Tax Year 2011. The number of returns claiming the standard deduction increased 3.3 percent, accounting for 66.6 percent of all returns filed and 39.9 percent of the total deductions amount. The average standard deduction (comprised of the basic and additional standard deduction) increased 0.9 percent from \$7,911 for 2010 to \$7,979 for 2011, for a total of \$774.1 billion. Itemized deductions were claimed on 31.8 percent of all returns filed for 2011 and represented 60.1 percent of the total deductions amount.¹ The average total for itemized deductions was \$25,230, a 0.4-percent increase from the 2010 average of \$25,119. Overall, 46.2 million taxpayers (down 0.6 percent from 2010) claimed total itemized deductions of \$1,166.3 billion, a decrease of 0.2 percent of what was reported in 2010.

The total taxes paid deduction was the largest deduction, accounting for 38.6 percent of all itemized deductions. For 2011, it increased 4.2 percent to \$450.8 billion. The second largest deduction was the interest paid deduction, comprising 31.9 percent of total itemized deductions. For 2011, it decreased 7.6 percent to \$371.6 billion. The mortgage interest deduction accounted for \$358.8 billion and 96.5 percent of the total interest paid deduction, yet it decreased 7.3 percent from 2010. This large decrease could be partially attributed to the record-low average prevailing interest rates throughout 2011, lower home ownership, and declines in home values.² Other itemized deductions included the deduction for medical and dental expenses, which decreased 0.9 percent to

¹ The remaining 1.6 percent of the returns did not need to claim either a standard deduction or itemized deductions because no AGI was reported.

² The average mortgage interest rate for 2011 was 4.45 percent compared with 4.69 percent for 2010. See source: Primary Mortgage Market Survey®. The U.S. national homeownership rate decreased from 66.9 percent in 2010 to 66.1 percent in 2011 according to the U.S. Census Bureau. See source: Table 15, <http://www.census.gov/housing/hvs/data/ann11ind.html>. The inflation-adjusted price of homes fell approximately 6.2 percent from 2010 to 2011 according to the Federal Housing Finance Agency. See source: <http://www.fhfa.gov/webfiles/23396/4Q2011hpi.pdf>.

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Figure A

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2010 and 2011

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

Item	Number of returns			Amount		
	2010	2011	Percentage change	2010	2011	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	142,856,282	145,579,530	1.9	N/A	N/A	N/A
Form 1040 returns	83,754,981	83,962,280	0.2	N/A	N/A	N/A
Form 1040A returns	41,093,748	38,974,100	-5.2	N/A	N/A	N/A
Form 1040EZ returns	18,007,553	22,643,149	25.7	N/A	N/A	N/A
Electronically-filed returns [1]	101,709,829	120,375,055	18.4	N/A	N/A	N/A
Adjusted gross income (less deficit)	142,856,282	145,579,530	1.9	8,045,020,527	8,292,393,204	3.1
Salaries and wages	118,240,428	120,317,238	1.8	5,920,186,109	6,161,526,961	4.1
Taxable interest	55,350,527	52,396,110	-5.3	117,869,310	98,356,849	-16.6
Tax-exempt interest [2]	6,091,192	5,955,446	-2.2	69,221,407	66,639,737	-3.7
Ordinary dividends	27,951,339	27,650,383	-1.1	155,453,034	169,550,560	9.1
Qualified dividends	25,005,581	25,052,468	0.2	115,605,831	125,191,743	8.3
State income tax refunds	22,059,302	22,405,480	1.6	25,244,094	25,620,717	1.5
Alimony received	441,462	434,418	-1.6	8,587,978	8,201,903	-4.5
Business or profession net income	16,978,538	17,317,197	2.0	307,490,422	319,286,114	3.8
Business or profession net loss	5,450,300	5,589,622	2.6	52,254,773	52,436,123	0.3
Business or profession net income less loss	22,428,838	22,906,819	2.1	255,235,649	266,849,990	4.6
Net capital gain [3]	7,200,065	10,130,951	40.7	320,126,367	310,896,415	-2.9
Capital gain distributions [3]	6,574,859	8,824,527	34.2	5,842,520	13,550,709	131.9
Net capital loss	12,758,052	11,832,163	-7.3	29,732,934	27,296,431	-8.2
Sales of property other than capital assets, net gain	746,053	823,930	10.4	10,646,805	11,580,564	8.8
Sales of property other than capital assets, net loss	1,068,430	951,920	-10.9	28,616,716	25,839,094	-9.7
Sales of property other than capital assets net gain less loss	1,814,483	1,775,850	-2.1	-17,969,911	-14,258,530	20.7
Taxable Individual Retirement Arrangement distributions	12,587,711	13,094,079	4.0	192,590,593	216,294,925	12.3
Taxable pensions and annuities	26,971,722	27,097,754	0.5	567,746,880	590,383,592	4.0
Rent and royalty net income	6,103,530	6,412,113	5.1	86,770,707	93,594,726	7.9
Rent and royalty net loss	5,610,628	5,674,163	1.1	60,131,011	58,713,835	-2.4
Rent and royalty net income less loss	11,714,158	12,086,276	3.2	26,639,696	34,880,890	30.9
Partnership and S corporation net income	4,602,111	4,687,703	1.9	450,637,636	458,870,831	1.8
Partnership and S corporation net loss	2,576,367	2,480,085	-3.7	87,015,077	78,250,171	-10.1
Partnership and S corporation net income less loss	7,178,478	7,167,788	-0.1	363,622,559	380,620,660	4.7
Estate and trust net income	544,160	514,271	-5.5	19,943,526	18,859,988	-5.4
Estate and trust net loss	38,990	44,852	15.0	1,451,225	1,120,181	-22.8
Estate and trust net income less loss	583,150	559,123	-4.1	18,492,301	17,739,807	-4.1
Farm net income	601,736	613,864	2.0	13,575,330	16,383,985	20.7
Farm net loss	1,303,456	1,266,450	-2.8	23,302,471	23,494,561	0.8
Unemployment compensation	15,093,157	13,304,580	-11.9	121,101,218	92,709,719	-23.4
Taxable Social Security benefits	16,360,942	16,890,909	3.2	192,700,608	202,974,835	5.3
Total statutory adjustments	35,231,929	35,713,497	1.4	115,232,950	120,286,462	4.4
Educator expenses	3,660,548	3,879,653	6.0	927,901	976,767	5.3
Certain business expenses of reservists, performing artists, and fee-basis government officials	132,271	149,474	13.0	490,260	518,382	5.7
Payments to an Individual Retirement Arrangement	2,632,705	2,616,065	-0.6	11,713,234	11,255,268	-3.9
Student loan interest deduction	10,288,629	10,183,878	-1.0	9,298,678	9,826,305	5.7
Tuition and fees deduction	2,003,930	1,957,339	-2.3	4,383,982	4,357,612	-0.6
Health savings account deduction	968,282	981,452	1.4	2,772,307	2,934,461	5.8
Moving expenses adjustment	1,005,822	1,024,723	1.9	2,636,778	4,170,682	58.2

Footnotes at end of figure.

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Figure A—Continued

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2010 and 2011—Continued

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

Item	Number of returns			Amount		
	2010	2011	Percentage change	2010	2011	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employment tax deduction	17,475,401	18,077,044	3.4	22,515,749	24,112,872	7.1
Self-employed health insurance deduction	3,577,367	3,569,236	-0.2	21,180,593	22,114,796	4.4
Payments to a self-employed retirement (Keogh) plan	869,869	869,952	0.0	17,201,923	17,621,794	2.4
Penalty on early withdrawal of savings	1,206,181	1,061,787	-12.0	2,141,056	2,089,469	-2.4
Alimony paid	593,112	583,132	-1.7	10,054,212	10,339,024	2.8
Domestic production activities deduction	582,531	616,344	5.8	8,171,498	8,447,895	3.4
Other adjustments [4]	138,137	144,280	4.4	1,656,941	1,412,611	-14.7
Total exemptions [5]	288,871,701	290,959,379	0.7	1,053,677,881	1,076,128,195	2.1
Total deductions	140,462,104	143,239,893	2.0	1,911,465,276	1,940,352,305	1.5
Total standard deduction	93,956,574	97,014,844	3.3	743,284,578	774,073,808	4.1
Basic standard deduction	93,956,574	97,014,844	3.3	721,558,846	751,058,261	4.1
Additional standard deduction [6]	13,149,538	13,330,220	1.4	21,725,732	22,985,385	5.8
Total itemized deductions	46,505,531	46,225,049	-0.6	1,168,180,698	1,166,278,497	-0.2
Medical and dental expenses deduction	10,352,527	10,300,929	-0.5	82,903,037	82,154,035	-0.9
Taxes paid deduction	46,191,963	45,904,067	-0.6	432,611,536	450,763,322	4.2
State and local income taxes [7]	44,777,788	44,545,480	-0.5	253,982,187	270,951,014	6.7
Income taxes	33,661,696	33,964,669	0.9	238,019,649	255,171,898	7.2
General sales taxes	11,116,092	10,580,811	-4.8	15,962,538	15,779,117	-1.1
Interest paid deduction	37,348,715	36,458,783	-2.4	402,049,295	371,622,696	-7.6
Total home mortgage interest	36,878,908	35,971,926	-2.5	387,104,437	358,774,706	-7.3
Charitable contributions deduction	38,166,791	37,858,203	-0.8	158,187,787	160,336,603	1.4
Taxable income	107,420,757	108,893,638	1.4	5,458,994,693	5,695,765,605	4.3
Alternative minimum tax	4,020,556	4,292,149	6.8	24,309,578	27,021,186	11.2
Income tax before credits	106,771,394	107,963,513	1.1	1,056,272,937	1,107,934,134	4.9
Total tax credits [8]	91,088,638	49,857,151	-45.3	111,767,702	70,450,947	-37.0
Child care credit	6,434,860	6,425,683	-0.1	3,452,202	3,482,560	0.9
Credit for the elderly or disabled	92,219	115,374	25.1	14,051	16,623	18.3
Child tax credit	23,727,736	23,308,358	-1.8	28,692,548	28,295,971	-1.4
Education tax credits	12,018,996	12,233,236	1.8	12,459,021	12,572,522	0.9
Retirement savings contributions credit	6,230,031	6,504,841	4.4	1,049,749	1,140,959	8.7
Residential energy credits	7,331,493	3,722,744	-49.2	6,301,094	1,709,046	-72.9
Foreign tax credit	6,668,226	6,898,513	3.5	13,097,303	13,485,943	3.0
General business credit	406,707	428,063	5.3	1,663,038	1,842,613	10.8
Prior year minimum tax credit	240,536	239,841	-0.3	638,835	545,769	-14.6
Total earned income credit (EIC)	27,776,521	28,314,220	1.9	60,931,712	64,411,121	5.7
EIC used to offset income tax before credits	1,429,504	3,761,542	163.1	460,585	1,099,646	138.7
EIC used to offset other taxes	5,519,451	6,871,375	24.5	4,946,755	6,690,796	35.3
EIC refundable portion	25,662,481	25,044,745	-2.4	55,524,372	56,620,678	2.0
Total American opportunity credit	12,122,252	13,016,424	7.4	10,748,301	11,690,654	8.8
Refundable American opportunity credit used to offset income tax before credits	5,432,589	6,007,342	10.6	4,323,011	4,727,606	9.4
Refundable American opportunity credit used to offset other taxes	650,484	603,649	-7.2	346,260	298,149	-13.9
Refundable American opportunity credit refundable portion	7,281,054	7,743,406	6.4	6,079,030	6,664,899	9.6
Total additional child tax credit	21,285,710	21,520,041	1.1	28,113,542	29,040,027	3.3
Additional child tax credit used to offset other taxes	909,965	1,170,200	28.6	918,366	1,074,599	17.0
Additional child tax credit refundable portion	20,733,949	20,878,669	0.7	27,195,176	27,965,428	2.8
Total first-time homebuyer credit	335,581	13,574	-96.0	2,294,470	98,709	-95.7

Footnotes at end of figure.

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Figure A—Continued

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2010 and 2011—Continued

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

Item	Number of returns			Amount		
	2010	2011	Percentage change	2010	2011	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
First-time homebuyer credit used to offset income tax before credits	267,215	9,439	-96.5	1,285,311	30,480	-97.6
First-time homebuyer credit used to offset other taxes	30,836	* 2,456	-92.0	40,033	* 2,378	-94.1
First-time homebuyer credit refundable portion	216,443	12,410	-94.3	969,127	65,851	-93.2
Total Regulated Investment Company credit	N/A	155,710	[9]	N/A	1,325,540	[9]
Regulated Investment Company credit used to offset income tax before credits	N/A	28,232	[9]	N/A	27,924	[9]
Regulated Investment Company credit used to offset other taxes	N/A	* 7	[9]	N/A	* 28	[9]
Regulated Investment Company credit refundable portion	N/A	145,296	[9]	N/A	1,297,588	[9]
Total adoption credit	96,949	46,384	-52.2	1,216,411	579,536	-52.4
Adoption credit used to offset income tax before credits	46,698	29,809	-36.2	193,144	188,244	-2.5
Adoption credit used to offset other taxes	15,884	6,693	-57.9	34,536	8,028	-76.8
Adoption credit refundable portion	76,521	28,757	-62.4	988,731	383,264	-61.2
Total refundable prior year minimum tax credit	240,863	205,739	-14.6	765,882	540,681	-29.4
Refundable prior year minimum tax credit used to offset income tax before credits	201,041	175,250	-12.8	508,072	442,446	-12.9
Refundable prior year minimum tax credit used to offset other taxes	7,722	7,619	-1.3	23,249	14,024	-39.7
Refundable prior year minimum tax credit refundable portion	41,251	26,250	-36.4	234,561	84,211	-64.1
Total health insurance credit	N/A	21,111	[9]	N/A	53,923	[9]
Health insurance credit used to offset income tax before credits	N/A	17,462	[9]	N/A	28,417	[9]
Health insurance credit used to offset other taxes	N/A	* 1,392	[9]	N/A	* 3,112	[9]
Health insurance credit refundable portion	N/A	8,974	[9]	N/A	22,394	[9]
Self-employment tax	17,475,401	18,077,044	3.4	45,022,813	42,824,983	-4.9
Total income tax	84,465,993	91,832,424	8.7	944,505,236	1,037,484,722	9.8
Total tax liability	88,401,489	95,583,556	8.1	986,772,646	1,078,896,610	9.3

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

N/A—Not applicable.

[1] Included in data for Forms 1040, 1040A, and 1040EZ.

[2] Not included in adjusted gross income.

[3] Includes capital gain distributions reported on Form 1040 and Schedule D.

[4] Other adjustments does not include the foreign housing deduction or the medical savings account deduction.

[5] Data shown in columns 1 and 2 are the number of exemptions claimed on returns, rather than the number of returns with exemptions.

[6] For Tax Year 2010, the additional standard deduction included increases for age and blindness, new motor vehicle taxes, or net disaster loss. For Tax Year 2011, the additional standard deduction included age and blindness.

[7] State and local income taxes is the total of both income taxes and general sales taxes.

[8] For 2011, includes EIC, American opportunity credit, first-time home buyer credit, regulated investment company credit, refundable adoption credit, refundable prior year minimum tax credit, and health insurance credit, used to offset income tax before credits, shown separately later in this figure.

[9] Percentage not computed.

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

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\$82.2 billion, and the charitable contributions deduction, which increased 1.4 percent to \$160.3 billion in 2011.

Total tax credits (excluding the “refundable” portions, as well as any amount of these credits used to offset any other taxes) decreased 37.0 percent in 2011 to \$70.5 billion. The making work pay credit expired at the end of 2010, which accounted for the substantial amount of decrease. The adoption credit dropped 52.4 percent to \$0.6 billion, after increasing more than threefold in 2010. The 2010 amount was large due to the law change eliminating carryforwards and making all carryforwards from 2005 to 2009 eligible to be claimed as the first-time refundable adoption credit in 2010. The first-time homebuyer credit expired at the end of 2010 for most taxpayers (see Changes in Law section); this resulted in the total amount of credits claimed dropping by \$1.3 billion (with total credits including refundable decreasing by \$2.2 billion). Residential energy credits taken decreased 72.9 percent, from \$6.3 billion in 2010 to \$1.7 billion in 2011. This decrease was due to a tax law change in 2011, which limited the nonbusiness residential energy credits to a lifetime limit of \$500 (see Changes in Law section).

For 2011, the earned income credit (EIC) increased 5.7 percent to \$64.4 billion. The EIC eligibility limits on the amounts of earned income and investment income increased slightly in 2011 (see Changes in Law section). The portion of the EIC used to offset income tax before credits rose significantly, 138.7 percent, from \$460.6 million to \$1.1 billion. The large increase was due to the expiration of the making work pay credit, which previously was used to offset income tax amounts before the EIC. The portion of the EIC used to offset other taxes (such as the self-employment tax) rose 35.3 percent to \$6.7 billion. The largest part of the EIC, the refundable portion, was paid directly to taxpayers who had no tax liability against which to apply the credit. The refundable portion of the EIC increased 2.0 percent to \$56.6 billion for 2011.

The American opportunity credit increased from \$10.7 billion to \$11.7 billion, an 8.8 percent increase for 2011. For this credit, 7.7 million returns claimed a refundable amount totaling \$6.7 billion. The additional child tax credit increased 3.3 percent to \$29.0 billion. Nearly all (\$28.0 billion) of the additional child tax credit was refundable. Other credits besides the previously mentioned adoption credit, first-time homebuyer credit, EIC, American opportunity credit, and additional child tax credit that could be used to offset other taxes and could also be refundable included the Regulated Investment Company credit, refundable prior-year minimum tax credit, and health insurance credit. Taxpayers received

a total of \$93.3 billion of refundable credits for 2011, exceeding the \$70.5 billion in total tax credits used against income tax.

The comparisons of data for Tax Years 2010 and 2011 in this article are based on preliminary estimates. Even though final estimates for Tax Year 2010 are available, comparing preliminary estimates for Tax Year 2011 to final estimates may yield misleading results, because preliminary estimates tend to be underestimated for certain items. Comparisons based entirely on preliminary estimates reduce the likelihood of misinterpretation of the data and afford a more accurate representation of year-to-year changes. [Final statistics for Tax Year 2010 are available in the Fall 2012 issue of the *SOI Bulletin* and *Statistics of Income—2010, Individual Income Tax Returns.*]

Changes in Law

In general, the definitions used in this article are the same as those in *Statistics of Income—2010, Individual Income Tax Returns*. The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2011 preliminary data presented in this article.

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

Capital gains and losses—In most cases, capital gains and losses had to be reported on the new Form 8949, *Sales and Other Dispositions of Capital Assets*, and the totals reported on Schedule D. Form 8949 is used to report the sale or exchange of a capital asset not reported on another form, gains from involuntary conversions of capital assets not held for business or profit, and nonbusiness bad debts.

Earned income credit—The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. For 2011, the EIC increased for taxpayers with three or more children. The maximum credit for taxpayers with three or more qualifying children increased from \$5,666 to \$5,751. For these taxpayers, earned income and AGI had to be less than \$43,998 (\$49,078 if married filing jointly) to be eligible for the EIC. The maximum credit for taxpayers with no qualifying children rose to \$464. For these taxpayers, earned income and AGI had to be less than \$13,660

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(\$18,740 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,050 to \$3,094 and, for taxpayers with two qualifying children, the maximum credit increased from \$5,036 to \$5,112. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$36,052 (\$41,132 for married filing jointly) for one qualifying child, or less than \$40,964 (\$46,044 for married filing jointly) for two qualifying children. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,150 for the year.

Exemption amount—For Tax Year 2011, the exemption amount increased by \$50 to \$3,700.

First-time homebuyer credit—To claim this credit in 2011, a taxpayer (or spouse if married) must have been a member of the uniformed services or Foreign Service, or employees of the intelligence community on extended duty outside the United States for at least 90 days during the period beginning December 31, 2008, and ending before May 1, 2010.

Health savings account and Archer MSA distributions—The additional tax on distributions from HSAs and Archer MSAs not used for qualified medical expenses increased from 10 percent to 20 percent for distributions after 2010.

Indexing—The following items increased due to indexing for inflation: personal exemption amounts, basic standard deduction amounts, and tax bracket boundaries. The maximum amount of earnings subject to self-employment tax increased based on the percentage change in average covered earnings.

Individual Retirement Arrangement deduction—The phase-out range for IRA deductions for those covered by a retirement plan began at an AGI of \$90,000 if married filing jointly or a qualifying widow(er), up from \$89,000 in 2010. For 2010, the modified-AGI limit on rollovers and conversions to Roth IRAs was eliminated for one year. In addition, the taxpayer had the right to move half of the taxable income realized from the rollover or conversion to be included in their 2011 AGI and half in 2012. Alternatively, a taxpayer could have included all of the realized income in 2010.

Making work pay credit—The making work pay credit expired and was no longer available for 2011.

Residential energy credits—The nonbusiness energy property credit was available for property placed in

service in 2011. However, the credit now had a lifetime limit of \$500, of which only \$200 may have been used for windows. Subject to the lifetime limits, only 10 percent of the qualified energy efficiency improvements were allowed. Subject to the lifetime limits, the residential energy property costs were limited to \$300 for energy efficient building property, \$150 for any qualified natural gas, propane, or oil furnace or hot water boiler, and \$50 for any advanced main air circulating fan.

Self-employed health insurance deduction—In 2011, this deduction was no longer allowed on Schedule SE. For 2010, the taxpayer could reduce their self-employment income on Schedule SE by this amount.

Self-employment tax—For 2011, the Social Security tax on earned income decreased from 12.4 percent to 10.4 percent. However, the calculation for the adjustment for the deductible part of the self-employment tax was adjusted upward as if the tax was still 12.4 percent.

Standard deduction amount—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2011 than it was in 2010. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For 2011, the standard deduction increased to \$11,600 for joint filers, up from \$11,400 in 2010. For single filers and married filing separate filers, the deduction amount increased to \$5,800, up from \$5,700. For heads of households, the deduction was \$8,500, up from \$8,400. The additional standard deduction for being 65 or older or blind was also increased by \$50 for each taxpayer. In addition, Schedule L, *Standard Deduction for Certain Filers*, was no longer in use and not needed to calculate the standard deduction for certain taxpayers.

Data Sources and Limitations

The preliminary statistics in this data release are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2012. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for Treasury Department tax modeling purposes.³ Returns were then selected at rates ranging from 0.1 percent to 100 percent. The preliminary Tax Year 2011 data are

³ Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

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based on a sample of 253,142 returns and an estimated final population of 145,675,989 returns. The corresponding sample and population for the preliminary 2010 data were 237,403 returns and 142,961,416 returns, respectively.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. [The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples,

are discussed in SOI Sampling Methodology and Data Limitations, later in this issue of the *SOI Bulletin*.]

While the preliminary estimates are intended to represent a full year of taxpayer reporting, they are actually based on returns processed for tax administration purposes; in the case of 2011 returns, between January and late September of 2012. In general, returns processed during the remainder of each year tend to have somewhat different characteristics compared to returns processed earlier. These characteristics include, for example, disproportionately large amounts of investment income, passive losses, and alternative minimum tax.

Individual Income Tax Returns, Preliminary Data, 2011

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Table 1. Individual Income Tax Returns, Tax Year 2011 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns, total	145,579,530	38,350,460	31,200,606	25,524,238	30,961,024	14,820,629	1,732,611	2,989,961
Form 1040 returns	83,962,280	14,539,242	11,975,625	13,937,866	24,365,779	14,421,195	1,732,611	2,989,961
Form 1040A returns	38,974,100	11,521,132	13,831,603	8,149,688	5,124,978	346,700	0	0
Form 1040EZ returns	22,643,149	12,290,087	5,393,378	3,436,683	1,470,267	52,734	0	0
Electronically-filed returns [2]	120,375,055	30,554,161	26,214,362	21,375,763	25,738,250	12,542,403	1,453,245	2,496,870
Adjusted gross income (less deficit)	8,292,393,204	94,258,272	685,136,800	997,232,561	2,204,778,844	1,985,851,935	384,427,706	1,940,707,087
Salaries and wages:								
Number of returns	120,317,238	27,372,573	25,747,902	22,382,437	27,137,290	13,421,211	1,588,624	2,667,201
Amount	6,161,526,961	225,371,224	531,157,927	805,755,753	1,702,954,988	1,536,182,157	285,452,534	1,074,652,377
Taxable interest:								
Number of returns	52,396,110	7,780,468	6,466,898	7,831,206	15,640,758	10,485,295	1,452,035	2,739,449
Amount	98,356,849	9,901,785	7,839,432	9,409,287	18,432,904	17,107,031	4,253,361	31,413,048
Tax-exempt interest: [3]								
Number of returns	5,955,446	549,529	470,802	630,954	1,580,468	1,436,023	306,474	981,196
Amount	66,639,737	3,580,104	2,654,591	3,792,848	10,696,660	12,831,545	3,363,126	29,720,862
Ordinary dividends:								
Number of returns	27,650,383	3,866,405	2,926,029	3,442,250	7,833,296	6,288,943	1,052,688	2,240,771
Amount	169,550,560	7,925,951	7,717,485	10,042,145	27,720,933	30,139,444	8,121,265	77,883,337
Qualified dividends:								
Number of returns	25,052,468	3,415,143	2,580,684	3,081,194	7,035,784	5,802,535	991,451	2,145,678
Amount	125,191,743	4,612,436	4,872,347	6,523,282	17,841,533	21,353,006	6,124,288	63,864,850
State income tax refunds:								
Number of returns	22,405,480	484,553	1,150,891	3,049,875	9,102,172	6,916,333	754,850	946,806
Amount	25,620,717	484,679	611,118	1,888,652	7,533,002	8,302,934	1,335,437	5,464,897
Alimony received:								
Number of returns	434,418	71,353	86,874	117,985	122,035	28,574	4,022	3,574
Amount	8,201,903	489,185	1,007,925	1,553,035	2,815,840	1,536,121	338,762	461,034
Business or profession net income:								
Number of returns	17,317,197	5,779,542	3,112,497	2,213,713	3,361,866	2,006,336	283,304	559,940
Amount	319,286,114	44,312,810	39,336,974	30,821,542	57,697,854	58,405,413	15,880,373	72,831,148
Business or profession net loss:								
Number of returns	5,589,622	1,021,400	898,832	977,193	1,541,994	863,351	108,954	177,898
Amount	52,436,123	17,725,701	7,143,662	6,429,749	9,728,278	6,001,243	1,064,288	4,343,202
Net capital gain: [4]								
Number of returns	10,130,951	1,195,837	1,048,541	1,260,741	2,746,437	2,421,816	456,707	1,000,871
Amount	310,896,415	9,700,732	5,188,549	6,769,029	16,115,360	26,727,919	9,897,512	236,497,315
Capital gain distributions: [4]								
Number of returns	8,824,527	1,129,460	735,184	998,435	2,350,266	2,081,074	412,813	1,117,294
Amount	13,550,709	756,045	580,341	923,796	2,392,176	3,174,586	812,007	4,911,760
Net capital loss:								
Number of returns	11,832,163	2,149,893	1,089,473	1,313,450	3,067,103	2,567,519	489,758	1,154,966
Amount	27,296,431	5,061,259	2,420,647	2,920,769	6,870,081	5,873,078	1,167,021	2,983,576
Sales of property other than capital assets, net gain:								
Number of returns	823,930	120,671	78,181	86,553	219,436	159,772	32,046	127,271
Amount	11,580,564	1,974,540	431,624	555,257	1,564,122	1,574,687	370,963	5,109,371
Sales of property other than capital assets, net loss:								
Number of returns	951,920	177,525	78,498	88,008	202,128	188,125	39,954	177,681
Amount	25,839,094	16,212,957	898,543	843,527	2,094,843	1,944,393	496,302	3,348,528

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, 2011

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Table 1. Individual Income Tax Returns, Tax Year 2011 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable Individual Retirement Arrangement distributions:								
Number of returns	13,094,079	1,858,223	2,067,071	2,085,193	4,090,713	2,204,091	288,911	499,878
Amount	216,294,925	9,946,986	14,945,655	20,037,049	62,121,472	59,094,655	11,992,277	38,156,832
Taxable pensions and annuities:								
Number of returns	27,097,754	4,132,898	4,804,717	4,813,168	8,095,477	4,182,865	447,842	620,787
Amount	590,383,592	28,027,110	58,451,877	83,878,215	207,153,052	158,982,982	21,326,307	32,564,049
Rent and royalty net income:								
Number of returns	6,412,113	928,363	757,535	828,129	1,762,967	1,360,056	228,813	546,250
Amount	93,594,726	7,382,039	4,852,924	6,102,327	15,435,690	19,363,148	5,609,003	34,849,594
Rent and royalty net loss:								
Number of returns	5,674,163	833,676	603,807	831,207	1,815,438	1,181,994	119,666	288,375
Amount	58,713,835	13,189,599	4,469,545	7,324,294	15,792,021	10,010,293	1,520,657	6,407,427
Partnership and S corporation net income:								
Number of returns	4,687,703	332,315	325,879	457,882	1,102,936	1,243,572	292,788	932,332
Amount	458,870,831	5,603,909	3,502,439	6,111,431	23,182,103	50,317,690	21,653,907	348,499,352
Partnership and S corporation net loss:								
Number of returns	2,480,085	459,027	214,362	252,127	642,363	541,310	102,453	268,443
Amount	78,250,171	40,596,907	2,397,466	2,900,317	6,602,879	6,898,142	2,141,734	16,712,726
Estate and trust net income:								
Number of returns	514,271	48,517	37,275	50,003	148,257	129,655	26,123	74,441
Amount	18,859,988	508,497	291,924	425,284	1,923,421	2,977,274	731,311	12,002,277
Estate and trust net loss:								
Number of returns	44,852	7,664	* 3,114	7,243	7,925	9,886	2,708	6,312
Amount	1,120,181	463,332	* 26,673	53,283	19,332	65,126	13,672	478,764
Farm net income:								
Number of returns	613,864	110,073	82,605	99,994	184,187	100,220	11,147	25,638
Amount	16,383,985	1,011,822	905,668	1,329,592	4,113,475	4,263,818	1,105,356	3,654,254
Farm net loss:								
Number of returns	1,266,450	254,005	149,861	198,946	377,913	205,506	27,892	52,326
Amount	23,494,561	6,497,179	2,099,241	2,426,299	5,262,873	3,503,314	766,809	2,938,847
Unemployment compensation:								
Number of returns	13,304,580	2,895,144	3,849,547	2,487,795	2,880,532	1,029,463	77,877	84,222
Amount	92,709,719	14,511,300	29,855,028	18,227,471	20,653,837	8,068,611	667,793	725,678
Taxable Social Security benefits:								
Number of returns	16,890,909	140,899	3,219,852	3,941,744	6,283,873	2,563,087	276,431	465,023
Amount	202,974,835	479,976	7,160,726	27,722,842	98,587,210	51,689,478	6,232,551	11,102,052
Total statutory adjustments:								
Number of returns	35,713,497	7,387,436	5,700,354	5,907,496	9,366,074	5,506,151	578,568	1,267,418
Amount	120,286,462	11,888,856	9,546,968	12,461,981	24,427,240	24,215,819	6,084,193	31,661,405
Educator expenses:								
Number of returns	3,879,653	113,967	281,080	692,734	1,547,779	1,091,304	84,145	68,645
Amount	976,767	24,658	63,599	166,701	387,047	296,930	21,254	16,578
Certain business expenses of reservists, performing artists, and fee-basis government officials:								
Number of returns	149,474	17,935	14,675	28,990	45,062	35,896	2,675	4,241
Amount	518,382	107,401	37,401	86,457	141,296	117,801	10,219	17,806

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, 2011

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Table 1. Individual Income Tax Returns, Tax Year 2011 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Payments to an Individual Retirement Arrangement:								
Number of returns	2,616,065	108,493	316,153	560,777	950,111	560,356	42,699	77,475
Amount	11,255,268	333,427	938,161	2,103,401	3,968,140	2,873,634	356,357	682,148
Student loan interest deduction:								
Number of returns	10,183,878	902,069	1,760,344	2,470,851	3,588,208	1,462,406	0	0
Amount	9,826,305	789,818	1,594,673	2,537,109	3,614,380	1,290,326	0	0
Tuition and fees deduction:								
Number of returns	1,957,339	550,123	236,018	179,967	426,043	565,185	0	* 4
Amount	4,357,612	1,600,649	508,996	362,821	828,289	1,056,842	0	* 15
Health savings account deduction:								
Number of returns	981,452	32,920	78,744	120,400	298,814	254,059	50,931	145,585
Amount	2,934,461	85,449	137,047	220,089	734,005	878,170	197,837	681,865
Moving expenses adjustment:								
Number of returns	1,024,723	103,515	192,313	213,967	308,084	152,096	23,019	31,731
Amount	4,170,682	1,484,510	417,104	402,498	909,957	608,097	123,492	225,023
Self-employment tax deduction:								
Number of returns	18,077,044	5,659,790	3,148,845	2,284,088	3,511,243	2,259,097	357,672	856,308
Amount	24,112,872	3,258,949	3,007,183	2,566,879	4,923,208	4,727,235	1,122,820	4,506,599
Self-employed health insurance deduction:								
Number of returns	3,569,236	544,215	427,342	491,573	850,889	680,881	142,113	432,222
Amount	22,114,796	2,155,927	1,741,713	2,336,683	4,604,911	5,044,595	1,295,901	4,935,066
Payments to a self-employed retirement (Keogh) plan:								
Number of returns	869,952	14,506	27,952	44,198	152,053	259,291	88,888	283,064
Amount	17,621,794	94,065	147,949	327,755	1,398,135	3,786,684	1,949,612	9,917,594
Penalty on early withdrawal of savings:								
Number of returns	1,061,787	260,054	191,662	170,935	274,449	122,791	16,393	25,502
Amount	2,089,469	914,639	509,729	512,698	80,833	30,341	5,384	35,845
Alimony paid:								
Number of returns	583,132	48,281	37,425	73,367	197,085	135,788	23,467	67,720
Amount	10,339,024	693,100	230,112	563,216	2,148,627	2,379,221	691,005	3,633,743
Domestic production activities deduction:								
Number of returns	616,344	42,571	32,313	55,748	149,208	161,172	33,978	141,355
Amount	8,447,895	276,637	75,076	130,714	426,013	774,477	233,111	6,531,866
Other adjustments [5]:								
Number of returns	144,280	12,232	21,031	29,252	46,107	25,493	4,025	6,140
Amount	1,412,611	60,533	131,488	137,715	243,270	344,309	73,287	422,010
Total exemptions:								
Number of exemptions	290,959,379	49,769,703	60,660,660	52,142,563	73,010,092	41,494,223	5,059,100	8,823,038
Amount	1,076,128,195	184,031,742	224,344,646	192,865,474	270,068,104	153,492,970	18,712,390	32,612,868
Total deductions:								
Number of returns	143,239,893	36,012,957	31,200,606	25,523,226	30,960,009	14,820,595	1,732,587	2,989,913
Amount	1,940,352,305	252,979,729	272,642,268	265,265,292	469,061,909	360,435,016	64,672,648	255,295,443
Total standard deduction [6]:								
Number of returns	97,014,844	34,259,492	27,558,515	18,535,395	14,051,594	2,411,835	94,470	103,544
Amount	774,073,808	226,653,974	217,675,021	157,495,849	142,545,232	27,485,904	1,091,254	1,126,574
Basic standard deduction:								
Number of returns	97,014,844	34,259,492	27,558,515	18,535,395	14,051,594	2,411,835	94,470	103,544
Amount	751,058,261	219,498,043	211,929,773	153,493,278	137,762,834	26,275,445	1,028,934	1,069,955

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, 2011

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Table 1. Individual Income Tax Returns, Tax Year 2011 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Additional standard deduction:								
Number of returns	13,330,220	4,349,116	3,320,564	2,294,171	2,662,962	641,345	32,317	29,744
Amount	22,985,385	7,147,963	5,743,214	3,995,071	4,772,202	1,208,204	62,294	56,438
Total itemized deductions:								
Number of returns	46,225,049	1,753,465	3,642,092	6,987,832	16,908,415	12,408,759	1,638,117	2,886,369
Amount	1,166,278,497	26,325,756	54,967,247	107,769,443	326,516,677	332,949,111	63,581,394	254,168,869
Medical and dental expenses deduction:								
Number of returns	10,300,929	1,238,661	1,840,370	2,304,488	3,635,990	1,161,553	68,042	51,825
Amount	82,154,035	10,343,599	14,425,597	16,000,887	26,817,750	11,618,816	1,144,054	1,803,331
Taxes paid deduction:								
Number of returns	45,904,067	1,686,854	3,567,164	6,900,497	16,835,774	12,394,066	1,636,343	2,883,367
Amount	450,763,322	5,291,125	11,590,424	27,516,813	104,970,794	134,508,988	29,590,191	137,294,986
State and local income taxes: [7]								
Number of returns	44,545,480	1,464,056	3,349,378	6,613,342	16,436,819	12,212,823	1,615,308	2,853,753
Amount	270,951,014	1,073,032	3,406,821	11,000,311	52,861,782	77,228,068	18,772,307	106,608,694
Income taxes:								
Number of returns	33,964,669	467,674	1,721,795	4,623,711	13,060,733	10,295,841	1,385,526	2,409,389
Amount	255,171,898	516,265	2,120,154	8,818,496	47,749,279	73,154,985	18,034,262	104,778,456
General sales taxes:								
Number of returns	10,580,811	996,383	1,627,583	1,989,631	3,376,086	1,916,982	229,782	444,364
Amount	15,779,117	556,766	1,286,667	2,181,815	5,112,503	4,073,082	738,045	1,830,238
Interest paid deduction:								
Number of returns	36,458,783	949,081	2,284,780	5,087,344	13,731,552	10,716,852	1,365,307	2,323,867
Amount	371,622,696	7,036,095	16,783,765	37,827,982	120,393,167	120,737,748	20,775,346	48,068,593
Total home mortgage interest deduction:								
Number of returns	35,971,926	919,921	2,247,357	5,034,145	13,610,204	10,602,429	1,343,642	2,214,228
Amount	358,774,706	6,825,772	16,268,371	36,349,588	116,297,089	119,095,729	20,389,883	43,548,273
Charitable contributions deduction:								
Number of returns	37,858,203	1,075,216	2,500,390	5,102,812	13,870,407	11,086,686	1,514,321	2,708,372
Amount	160,336,603	1,552,052	5,317,749	11,670,595	39,957,974	43,122,826	8,636,626	50,078,782
Taxable income:								
Number of returns	108,893,638	9,635,695	24,028,973	24,904,184	30,815,077	14,793,085	1,730,837	2,985,786
Amount	5,695,765,605	26,347,303	227,333,998	543,941,655	1,470,506,465	1,472,814,257	301,277,975	1,653,543,953
Alternative minimum tax:								
Number of returns	4,292,149	10,713	12,753	8,433	147,200	797,070	953,235	2,362,744
Amount	27,021,186	93,194	15,170	24,033	222,615	1,631,439	2,643,886	22,390,848
Income tax before credits:								
Number of returns	107,963,513	9,306,944	23,689,482	24,741,037	30,732,314	14,776,130	1,730,356	2,987,250
Amount	1,107,934,134	2,705,700	25,231,045	67,751,450	214,446,781	262,639,231	66,150,784	469,009,143
Total tax credits: [8]								
Number of returns	49,857,151	2,967,409	11,200,664	11,337,726	14,576,079	7,476,866	699,687	1,598,720
Amount	70,450,947	477,392	6,183,043	12,545,689	24,502,765	12,250,329	958,181	13,533,548
Child care credit:								
Number of returns	6,425,683	13,296	892,940	1,310,588	2,195,781	1,583,869	189,749	239,460
Amount	3,482,560	1,626	401,352	774,127	1,194,926	882,543	95,379	132,607
Credit for the elderly or disabled:								
Number of returns	115,374	58,859	56,516	0	0	0	0	0
Amount	16,623	9,665	6,958	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, 2011

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Table 1. Individual Income Tax Returns, Tax Year 2011 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Child tax credit:								
Number of returns	23,308,358	90,846	4,125,009	6,346,825	9,284,930	3,458,159	2,589	0
Amount	28,295,971	11,633	1,910,678	6,464,160	15,112,287	4,795,237	1,976	0
Education tax credits:								
Number of returns	12,233,236	937,172	3,089,599	2,871,751	3,568,295	1,766,419	0	0
Amount	12,572,522	234,245	2,325,048	2,963,561	4,487,512	2,562,157	0	0
Retirement savings contributions credit:								
Number of returns	6,504,841	273,224	2,868,104	2,584,173	779,340	0	0	0
Amount	1,140,959	46,290	493,065	474,512	127,093	0	0	0
Residential energy credits:								
Number of returns	3,722,744	38,524	284,725	666,796	1,489,924	968,390	111,538	162,845
Amount	1,709,046	8,123	69,822	231,794	517,262	514,772	100,363	266,910
Foreign tax credit:								
Number of returns	6,898,513	147,988	414,970	722,445	2,043,863	1,933,385	418,317	1,217,546
Amount	13,485,943	8,945	46,200	128,141	485,808	1,086,223	566,564	11,164,061
General business credit:								
Number of returns	428,063	3,339	10,535	17,220	95,525	134,570	36,143	130,732
Amount	1,842,613	2,194	6,822	17,578	138,623	327,749	114,616	1,235,030
Prior year minimum tax credit:								
Number of returns	239,841	* 3,963	* 3,823	9,511	31,932	112,561	25,214	52,836
Amount	545,769	* 1,178	* 1,492	11,647	50,935	120,814	32,912	326,789
Total earned income credit (EIC):								
Number of returns	28,314,220	14,226,339	9,639,523	4,448,357	0	0	0	0
Amount	64,411,121	26,619,238	31,879,858	5,912,025	0	0	0	0
EIC used to offset income tax before credits:								
Number of returns	3,761,542	1,398,359	995,102	1,368,081	0	0	0	0
Amount	1,099,646	122,618	450,964	526,065	0	0	0	0
EIC used to offset other taxes:								
Number of returns	6,871,375	4,146,769	1,967,725	756,881	0	0	0	0
Amount	6,690,796	3,443,008	2,645,970	601,818	0	0	0	0
EIC, refundable portion:								
Number of returns	25,044,745	12,237,286	9,374,650	3,432,809	0	0	0	0
Amount	56,620,678	23,053,612	28,782,924	4,784,142	0	0	0	0
Total American opportunity credit:								
Number of returns	13,016,424	3,470,324	3,072,597	2,133,053	2,666,457	1,673,994	0	0
Amount	11,690,654	3,095,120	2,669,704	1,824,454	2,455,017	1,646,360	0	0
Refundable American opportunity credit used to offset income tax before credits:								
Number of returns	6,007,342	35,339	791,282	1,143,430	2,371,631	1,665,660	0	0
Amount	4,727,606	3,969	325,296	755,957	2,008,028	1,634,355	0	0
Refundable American opportunity credit used to offset other taxes:								
Number of returns	603,649	213,678	134,733	145,167	105,567	4,505	0	0
Amount	298,149	79,782	60,763	83,250	69,967	4,387	0	0
Refundable American opportunity credit refundable portion:								
Number of returns	7,743,406	3,414,892	2,707,910	1,183,138	425,521	11,945	0	0
Amount	6,664,899	3,011,369	2,283,645	985,246	377,022	7,618	0	0

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, 2011

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Table 1. Individual Income Tax Returns, Tax Year 2011 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total additional child tax credit:								
Number of returns	21,520,041	6,831,390	9,468,645	4,208,472	990,709	20,817	* 7	0
Amount	29,040,027	6,754,377	14,330,186	6,623,538	1,307,457	24,462	* 7	0
Additional child tax credit used to offset other taxes:								
Number of returns	1,170,200	163,405	283,815	434,545	282,401	6,034	0	0
Amount	1,074,599	148,006	289,355	411,765	220,357	5,116	0	0
Additional child tax credit refundable portion:								
Number of returns	20,878,669	6,722,074	9,320,197	3,971,938	846,544	17,908	* 7	0
Amount	27,965,428	6,606,371	14,040,832	6,211,773	1,087,100	19,346	* 7	0
Total first-time homebuyer credit:								
Number of returns	13,574	* 1,025	* 2,124	* 5,536	* 4,102	* 412	* 376	0
Amount	98,709	* 7,692	* 12,897	* 40,187	* 32,817	* 2,673	* 2,442	0
First-time homebuyer credit used to offset income tax before credits:								
Number of returns	9,439	0	* 1,053	* 3,496	* 4,102	* 412	* 376	0
Amount	30,480	0	* 524	* 6,054	* 18,786	* 2,673	* 2,442	0
First-time homebuyer credit used to offset other taxes:								
Number of returns	* 2,456	0	* 59	* 1,400	* 997	0	0	0
Amount	* 2,378	0	* 217	* 2,153	* 8	0	0	0
First-time homebuyer credit refundable portion:								
Number of returns	12,410	* 1,025	* 2,124	* 5,160	* 4,102	0	0	0
Amount	65,851	* 7,692	* 12,156	* 31,979	* 14,024	0	0	0
Total Regulated Investment Company credit:								
Number of returns	155,710	8,392	77,915	59,909	4,157	1,477	* 867	2,994
Amount	1,325,540	45,127	695,127	531,173	38,229	930	* 4,634	10,320
Regulated Investment Company credit used to offset income tax before credits:								
Number of returns	28,232	* 3,124	* 9,476	* 6,246	* 4,092	* 1,455	* 859	2,980
Amount	27,924	* 294	* 5,275	* 4,311	* 4,369	* 176	* 4,632	8,867
Regulated Investment Company credit used to offset other taxes:								
Number of returns	* 7	**	0	0	**	** 7	0	0
Amount	* 28	**	0	0	**	** 28	0	0
Regulated Investment Company credit refundable portion:								
Number of returns	145,296	7,372	77,915	57,868	* 2,096	* 18	* 7	19
Amount	1,297,588	44,833	689,852	526,863	* 33,860	* 726	* 2	1,453
Total adoption credit:								
Number of returns	46,384	3,742	* 5,230	* 4,079	18,045	14,295	* 993	0
Amount	579,536	62,924	* 99,588	* 44,460	174,367	195,095	* 3,102	0
Adoption credit used to offset income tax before credits:								
Number of returns	29,809	0	0	* 2,027	12,504	14,289	* 990	0
Amount	188,244	0	0	* 4,683	42,969	137,506	* 3,085	0
Adoption credit used to offset other taxes:								
Number of returns	6,693	0	* 1,028	* 1,028	* 2,469	* 2,166	0	0
Amount	8,028	0	* 2,695	* 843	* 2,057	* 2,432	0	0

Footnotes at end of table.

Individual Income Tax Returns, Preliminary Data, 2011

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Table 1. Individual Income Tax Returns, Tax Year 2011 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adoption credit refundable portion:								
Number of returns	28,757	3,742	* 5,230	* 3,051	12,309	* 4,422	* 3	0
Amount	383,264	62,923	* 96,893	* 38,934	129,341	* 55,157	* 17	0
Total refundable prior year minimum tax credit:								
Number of returns	205,739	15,745	2,567	5,039	6,163	25,248	29,802	121,174
Amount	540,681	51,205	1,041	10,009	18,796	40,215	33,855	385,559
Refundable prior year minimum tax credit used to offset income tax before credits:								
Number of returns	175,250	54	* 1,065	* 231	1,287	22,193	29,538	120,882
Amount	442,446	670	* 27	* 139	1,673	34,277	31,502	374,158
Refundable prior year minimum tax credit used to offset other taxes:								
Number of returns	7,619	2,563	353	1,182	801	2,297	152	271
Amount	14,024	2,602	132	5,234	2,256	2,201	1,229	371
Refundable prior year minimum tax credit refundable portion:								
Number of returns	26,250	14,562	1,220	3,683	4,906	1,034	261	585
Amount	84,211	47,933	882	4,636	14,867	3,738	1,124	11,031
Total health insurance credit:								
Number of returns	21,111	* 62	* 4,212	** 11,325	* 4,634	**	* 353	* 526
Amount	53,923	* 494	* 10,008	** 34,777	* 7,110	**	* 648	* 887
Health insurance credit used to offset income tax before credits:								
Number of returns	17,462	0	* 3,159	** 8,791	* 4,634	**	* 353	* 526
Amount	28,417	0	* 992	** 18,780	* 7,110	**	* 648	* 887
Health insurance credit used to offset other taxes:								
Number of returns	* 1,392	0	0	* 1,392	0	0	0	0
Amount	* 3,112	0	0	* 3,112	0	0	0	0
Health insurance credit refundable portion:								
Number of returns	8,974	* 62	* 3,159	** 5,753	0	**	0	0
Amount	22,394	* 494	* 9,016	** 12,884	0	**	0	0
Self-employment tax:								
Number of returns	18,077,044	5,659,790	3,148,845	2,284,088	3,511,243	2,259,097	357,672	856,308
Amount	42,824,983	5,729,532	5,277,122	4,512,972	8,650,202	8,313,891	1,995,707	8,345,557
Total income tax:								
Number of returns	91,832,424	7,522,786	15,882,502	19,556,113	29,449,399	14,716,763	1,726,508	2,978,353
Amount	1,037,484,722	2,228,308	19,048,721	55,205,762	189,944,016	250,388,902	65,192,603	455,476,410
Total tax liability:								
Number of returns	95,583,556	10,015,650	16,479,589	19,982,117	29,666,263	14,732,280	1,727,644	2,980,013
Amount	1,078,896,610	4,437,162	21,687,966	59,352,677	200,195,973	260,688,700	67,577,698	464,956,433

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

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

[1] Includes returns with adjusted gross deficit.

[2] Included in data for Forms 1040, 1040A, and 1040EZ.

[3] Not included in adjusted gross income.

[4] Includes capital gain distributions reported on Form 1040 and Schedule D.

[5] Other adjustments does not include the foreign housing deduction or the medical savings account deduction.

[6] Includes additional real estate taxes, motor vehicle taxes, and net disaster loss deductions from prior years.

[7] State and local income taxes is the total of both income taxes and general sales taxes.

[8] Includes EIC, American opportunity credit, first-time home buyer credit, regulated investment company credit, refundable adoption credit, refundable prior year minimum tax credit, and health insurance credit, used to offset income tax before credits, shown separately later in this figure.

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