Department
of the
Treasury
**Internal
Revenue
Service**

Individual Income Tax Returns 2014

Publication 1304 (Rev. 08-2016)

John A. Koskinen
Commissioner

Benjamin Herndon
Director,
Research, Applied Analytics,
and Statistics

Barry Johnson
Director,
Statistics of Income Division

David P. Paris
Chief, Individual Statistics Branch

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 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 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 there in Microsoft Excel format.

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Suggested Citation

Statistics of Income—2014
Individual Income Tax Returns
Internal Revenue Service
Washington, D.C.

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Section 1

Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 2014. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 148.6 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2014.

Table A presents selected income and tax items for Tax Years 2010 through 2014 as they appear on the forms and provides the percentage change between 2013 and 2014 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

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

For Tax Year 2014, the number of individual tax returns filed increased by 1.3 million, or 0.9 percent. Adjusted gross income (AGI) rose 7.4 percent from 2013 to 2014, compared to a 0.1-percent decrease from 2012 to 2013. A major factor in the increase in AGI was the 42.2-percent increase in net capital gain less loss (from Schedule D). Similar to AGI, taxable income increased 9.5 percent from 2013 to 2014. Moreover, there were increases in both total income tax after credits (11.3 percent) and total tax liability (11.4 percent).

This report is divided into eight sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2014. Section 2 presents summary data for individual income tax returns for Tax Year 2014, followed by a discussion of the individual income tax rates and the computation of "total income tax" for 2014 (Section 3). Section 4 presents tables of detailed aggregate statistics on individual tax returns. Section 5 provides explanations of the terms used in the tables, followed by a description of the sample of individual income tax returns upon which the statistics are based (Section 6). The key individual income tax forms appear in Section 7, and the report ends with a subject index (Section 8).

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**142,892,051**	**145,370,240**	**144,928,472**	**147,351,299**	**148,606,578**	**0.9**
Electronically filed returns	111,559,553	118,920,586	121,314,249	125,317,980	128,118,903	2.2
Form 1040 returns	84,071,480	84,189,061	83,631,395	84,654,613	84,921,477	0.3
Electronically filed returns	62,427,066	66,003,531	67,402,503	69,350,524	70,440,578	1.6
Form 1040A returns	40,810,489	38,598,005	38,243,922	39,406,366	40,466,308	2.7
Electronically filed returns	35,419,288	34,207,257	34,305,758	35,890,253	37,206,180	3.7
Form 1040EZ returns	18,010,081	22,583,173	23,053,156	23,290,320	23,218,794	-0.3
Electronically filed returns	13,713,200	18,709,798	19,605,988	20,077,203	20,472,145	2.0
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[2]
Salaries and wages:						
Number of returns	117,820,074	119,559,706	119,851,043	122,189,100	123,139,886	0.8
Amount	5,837,350,365	6,055,389,434	6,301,357,591	6,475,380,882	6,784,947,852	4.8
Taxable interest:						
Number of returns	55,130,125	52,067,484	47,972,509	44,920,763	43,334,329	-3.5
Amount	139,611,242	120,111,673	111,789,613	100,648,711	93,894,280	-6.7
Tax-exempt interest [3]:						
Number of returns	6,103,182	5,988,308	5,954,819	5,987,263	5,799,616	-3.1
Amount	75,163,368	72,995,406	71,066,052	68,099,984	62,473,659	-8.3
Ordinary dividends:						
Number of returns	28,007,627	27,762,355	27,974,976	27,688,374	27,651,681	-0.1
Amount	183,539,268	194,609,806	260,393,306	214,972,683	254,702,232	18.5
Qualified dividends [3]:						
Number of returns	25,049,470	25,154,875	25,490,820	25,493,503	25,702,423	0.8
Amount	136,483,398	142,015,345	204,401,524	158,069,115	192,447,711	21.7
State income tax refunds:						
Number of returns	21,828,587	22,115,674	22,005,269	21,309,106	20,791,909	-2.4
Amount	27,454,568	27,532,751	27,462,015	27,850,899	30,088,465	8.0
Alimony received:						
Number of returns	439,196	436,725	440,401	436,667	435,510	-0.3
Amount	8,795,589	8,777,349	8,936,487	9,229,979	10,052,345	8.9
Business or profession net income less loss:						
Number of returns	22,505,698	22,917,874	23,034,725	23,529,912	24,073,449	2.3
Amount	267,265,585	282,969,817	304,191,539	302,072,545	317,258,762	5.0
Net capital gain less loss:						
Number of returns	20,159,535	20,271,888	20,241,430	20,539,234	20,189,886	-1.7
Amount	363,808,623	375,259,556	620,670,288	483,413,657	687,387,778	42.2
Capital gain distributions reported on Form 1040:						
Number of returns	1,155,754	1,882,192	2,479,539	3,454,143	4,077,657	18.1
Amount	601,335	1,777,581	2,216,531	6,207,123	11,260,843	81.4
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,977,152	1,976,199	2,039,106	2,138,829	2,288,854	7.0
Amount	-18,076,040	-14,450,438	-9,357,957	1,029,266	8,972,556	771.7
Total Individual Retirement Arrangement (IRA) distributions [3]:						
Number of returns	13,498,285	13,729,093	13,882,102	14,051,217	14,381,491	2.4
Amount	290,619,093	263,218,671	272,043,736	260,594,003	278,901,188	7.0
Taxable IRA distributions:						
Number of returns	12,517,280	13,008,887	13,195,644	13,331,179	13,653,703	2.4
Amount	194,332,950	217,319,190	230,783,461	213,602,353	235,005,032	10.0
Total pensions and annuities [3]:						
Number of returns	28,889,557	28,981,205	29,516,878	30,013,724	30,663,195	2.2
Amount	881,195,991	910,731,872	975,274,407	1,048,215,251	1,110,596,904	6.0
Taxable pensions and annuities:						
Number of returns	26,596,737	26,757,165	27,289,708	27,755,892	28,143,561	1.4
Amount	558,540,932	581,180,358	612,544,219	638,659,076	663,223,262	3.8

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,503,383	16,767,784	17,208,948	17,408,198	17,519,383	0.6
Amount	445,734,486	486,015,955	613,258,347	613,541,466	679,383,869	10.7
Farm net income less loss:						
Number of returns	1,909,242	1,867,209	1,835,687	1,812,920	1,784,483	-1.6
Amount	-11,732,278	-9,602,223	-5,531,686	-7,798,270	-8,276,215	-6.1
Unemployment compensation:						
Number of returns	14,936,508	13,170,985	11,342,361	9,287,183	7,451,378	-19.8
Amount	120,249,961	92,383,693	71,234,134	51,923,279	33,288,898	-35.9
Total social security benefits [3]:						
Number of returns	25,422,847	25,837,226	26,480,552	27,070,833	27,401,498	1.2
Amount	477,855,868	490,699,539	526,514,454	553,542,772	575,126,918	3.9
Taxable social security benefits:						
Number of returns	16,180,397	16,785,141	17,772,267	18,507,324	19,018,684	2.8
Amount	190,745,678	201,612,206	223,597,024	243,327,448	261,155,940	7.3
Foreign-earned income exclusion [4]:						
Number of returns	415,519	445,276	475,386	470,341	453,226	-3.6
Amount	25,823,350	28,061,251	29,633,268	29,022,294	28,173,396	-2.9
Net operating loss [4]:						
Number of returns	1,147,033	1,229,118	1,294,259	1,211,607	1,201,450	-0.8
Amount	144,553,116	169,083,520	189,072,930	189,041,342	196,186,760	3.8
Cancellation of debt [4]:						
Number of returns	634,797	699,605	769,859	770,756	740,343	-3.9
Amount	10,327,231	13,796,728	12,424,870	10,013,641	9,228,543	-7.8
Taxable health savings account distributions [4]:						
Number of returns	266,188	317,328	213,243	267,565	298,878	11.7
Amount	450,790	380,299	244,759	349,147	353,121	1.1
Gambling earnings [4]:						
Number of returns	1,841,697	1,903,153	1,925,505	1,918,174	1,871,259	-2.4
Amount	25,187,996	26,515,292	29,235,562	29,978,207	29,496,416	-1.6
Other income less loss [4]:						
Number of returns	6,666,372	6,508,046	6,635,318	6,809,924	6,377,417	-6.4
Amount	34,629,333	34,051,971	37,415,382	37,172,318	39,155,702	5.3
Total income:						
Number of returns	142,244,789	144,763,632	144,519,302	146,879,226	148,100,814	0.8
Amount	8,208,441,150	8,498,486,227	9,234,159,288	9,233,510,773	9,916,219,526	7.4
Educator expenses:						
Number of returns	3,614,291	3,824,221	3,790,352	3,837,716	3,767,882	-1.8
Amount	915,028	962,429	957,868	964,331	959,210	-0.5
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	131,619	147,661	143,148	156,555	152,356	-2.7
Amount	472,960	518,417	520,781	587,084	537,293	-8.5
Health savings account deduction:						
Number of returns	1,004,561	1,019,297	1,083,379	1,194,511	1,361,357	14.0
Amount	2,912,661	3,078,052	3,355,278	3,716,404	4,105,729	10.5
Moving expenses:						
Number of returns	1,002,314	1,028,503	1,136,801	1,244,377	1,128,284	-9.3
Amount	2,674,311	2,930,988	3,087,642	3,560,922	3,444,883	-3.3
Deductible part of self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	24,174,249	26,022,975	27,535,555	27,911,733	29,287,458	4.9
Payments to a Keogh plan:						
Number of returns	909,977	917,136	923,165	954,877	989,517	3.6
Amount	18,906,400	19,483,818	20,849,020	22,407,806	23,214,590	3.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance:						
Number of returns	3,830,684	3,847,203	3,902,030	3,995,573	4,185,169	4.7
Amount	23,335,953	24,543,691	25,677,807	27,139,425	28,112,970	3.6
Penalty on early withdrawal of savings:						
Number of returns	1,102,394	944,285	769,136	690,780	611,626	-11.5
Amount	356,207	461,169	456,333	221,210	140,135	-36.7
Alimony paid adjustment:						
Number of returns	596,538	583,411	623,082	651,544	607,972	-6.7
Amount	10,416,420	10,665,311	11,156,210	11,761,438	11,808,353	0.4
Total taxpayer IRA adjustment:						
Number of returns	2,583,178	2,562,814	2,575,337	2,713,320	2,707,651	-0.2
Amount	11,443,203	11,043,873	11,795,245	12,972,665	13,229,272	2.0
Student loan interest deduction:						
Number of returns	10,119,216	10,051,849	10,764,802	11,460,120	12,083,228	5.4
Amount	9,093,467	9,673,065	10,693,660	11,617,865	12,812,975	10.3
Tuition and fees deduction:						
Number of returns	1,997,005	1,933,121	2,112,590	1,892,785	1,747,322	-7.7
Amount	4,364,960	4,310,353	4,686,828	4,340,736	3,871,885	-10.8
Domestic production activities deduction:						
Number of returns	615,952	637,859	659,401	717,374	698,915	-2.6
Amount	8,674,889	8,994,778	11,158,127	11,228,603	11,975,861	6.7
Archer medical savings account deduction:						
Number of returns	6,276	7,460	4,740	3,391	5,355	57.9
Amount	10,664	11,644	6,932	5,821	7,597	30.5
Foreign housing deductions:						
Number of returns	2,761	5,531	8,055	4,344	3,922	-9.7
Amount	74,227	99,010	136,044	82,738	93,810	13.4
Other adjustments:						
Number of returns	144,127	153,280	148,885	141,877	125,339	-11.7
Amount	1,473,458	1,543,678	1,954,575	1,363,291	1,582,095	16.0
Total statutory adjustments:						
Number of returns	35,260,684	35,683,176	36,623,399	37,665,545	38,386,756	1.9
Amount	119,299,058	124,343,250	134,027,907	139,882,070	145,184,115	3.8
Adjusted gross income or loss (AGI): Amount	8,089,142,092	8,374,142,977	9,100,131,381	9,093,628,703	9,771,035,412	7.4
Total itemized deductions:						
Number of returns	46,644,509	46,293,834	45,581,697	44,330,496	43,965,083	-0.8
Amount	1,216,667,246	1,218,496,717	1,238,693,453	1,188,594,808	1,206,705,085	1.5
Total standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	738,538,671	768,668,235	797,425,658	848,649,935	876,239,898	3.3
Basic standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	717,074,903	745,870,904	773,692,650	823,062,803	849,367,894	3.2
Additional standard deduction:						
Number of returns	12,679,683	13,211,438	13,701,861	14,286,968	14,809,962	3.7
Amount	21,011,499	22,763,284	23,709,341	25,583,178	26,869,072	5.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	400,690	[5] 23,790	[5] 19,148	N/A	N/A	[2]
Amount	452,268	[5] 16,986	[5] 15,586	N/A	N/A	[2]
AGI less deductions:						
Number of returns	124,962,697	126,697,521	126,736,118	128,744,167	130,292,076	1.2
Amount	6,386,817,688	6,648,195,824	7,321,226,807	7,322,508,136	7,949,698,605	8.6
Number of exemptions	287,678,582	289,305,821	287,733,123	289,929,032	290,411,990	0.2
Exemption amount	1,049,271,708	1,069,958,084	1,092,429,351	1,107,723,027	1,121,602,989	1.3

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income:						
Number of returns	107,304,398	108,649,479	108,995,860	110,502,800	112,657,629	2.0
Amount	5,502,000,658	5,746,218,265	6,394,527,773	6,387,828,476	6,997,855,643	9.5
Capital construction fund reduction:						
Number of returns	2,597	170	157	142	1,225	762.7
Amount	37,073	50,333	108,841	101,730	106,245	4.4
Tax from table, rate schedules, etc.:						
Number of returns	106,601,255	107,626,808	108,081,852	109,535,332	111,650,725	1.9
Amount	1,037,759,795	1,088,572,999	1,228,072,309	1,265,680,238	1,402,408,892	10.8
Additional taxes:						
Number of returns	17,718	9,895	7,695	7,449	11,003	47.7
Amount	29,926	41,683	11,117	13,473	34,012	152.4
Alternative minimum tax:						
Number of returns	4,019,538	4,248,183	4,224,741	3,940,304	4,277,624	8.6
Amount	27,460,515	30,479,041	32,770,139	27,426,374	28,645,905	4.4
Excess advance premium tax credit repayment:						
Number of returns	N/A	N/A	N/A	N/A	1,803,176	[2]
Amount	N/A	N/A	N/A	N/A	1,431,168	[2]
Income tax before credits:						
Number of returns	106,631,729	107,660,923	108,117,666	109,571,667	111,969,378	2.2
Amount	1,065,250,236	1,119,093,724	1,260,955,131	1,293,164,218	1,432,797,923	10.8
Child care credit:						
Number of returns	6,338,315	6,332,814	6,339,717	6,315,706	6,340,882	0.4
Amount	3,397,639	3,425,529	3,411,987	3,458,946	3,504,960	1.3
Credit for elderly or disabled:						
Number of returns	98,345	111,863	67,430	76,856	67,260	-12.5
Amount	15,627	16,165	9,406	9,493	7,704	-18.8
Education credits:						
Number of returns	11,922,884	12,054,606	10,079,053	10,196,811	9,909,977	-2.8
Amount	12,353,964	12,366,511	10,522,539	10,645,809	10,445,440	-1.9
Residential energy credit:						
Number of returns	7,155,888	3,642,988	2,225,307	3,036,039	2,663,702	-12.3
Amount	6,173,494	1,676,001	1,266,559	1,613,800	1,638,353	1.5
Foreign tax credit:						
Number of returns	6,661,896	6,904,440	7,096,246	7,487,567	7,958,139	6.3
Amount	15,223,190	16,451,128	19,115,247	20,237,697	21,648,047	7.0
Child tax credit:						
Number of returns	23,579,773	23,136,250	22,889,677	22,563,277	22,394,927	-0.7
Amount	28,503,646	28,088,766	27,726,578	27,233,304	27,201,568	-0.1
Retirement savings contributions credit:						
Number of returns	6,130,006	6,394,950	6,925,814	7,411,730	7,917,829	6.8
Amount	1,029,595	1,117,627	1,202,908	1,316,999	1,380,719	4.8
Mortgage interest credit:						
Number of returns	41,733	45,763	46,653	58,410	63,308	8.4
Amount	51,199	54,872	65,306	73,709	87,280	18.4
Adoption credit:						
Number of returns	97,084	47,956	31,786	55,036	73,951	34.4
Amount	1,206,776	610,434	179,194	229,567	355,110	54.7
General business credit:						
Number of returns	462,320	487,030	466,097	462,100	348,214	-24.6
Amount	2,168,205	2,406,661	2,580,523	3,064,587	3,137,282	2.4
Prior-year minimum tax credit:						
Number of returns	259,546	256,192	262,061	322,422	316,171	-1.9
Amount	663,274	565,220	683,888	1,004,548	963,909	-4.0

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
Alternative motor vehicle credit:						
Number of returns	66,503	7,391	7,241	3,994	3,000	-24.9
Amount	93,449	14,252	20,177	12,568	8,801	-30.0
Qualified electric vehicle credit:						
Number of returns	3,136	906	1,958	* 308	* 294	-4.5
Amount	2,945	1,004	4,872	* 760	* 627	-17.5
Alternative fuel vehicle refueling property credit:						
Number of returns	984	3,456	8,104	13,389	6,425	-52.0
Amount	1,156	2,601	8,183	6,583	4,723	-28.3
Qualified plug-in electric vehicle credit:						
Number of returns	211	12,248	25,061	43,009	46,593	8.3
Amount	1,135	76,262	139,027	231,050	263,260	13.9
Total credits [6]:						
Number of returns	48,092,456	46,290,170	44,569,999	45,659,219	46,046,121	0.8
Amount	69,621,344	66,285,657	66,962,192	69,158,711	70,705,253	2.2
Income tax after credits:						
Number of returns	93,480,314	95,020,390	96,302,736	97,731,379	100,184,005	2.5
Amount	995,628,892	1,052,808,067	1,193,992,939	1,224,005,507	1,362,092,670	11.3
Self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	48,339,745	46,282,362	48,773,186	55,533,464	58,467,503	5.3
Social security, Medicare tax on tip income not reported:						
Number of returns	132,436	111,713	111,916	128,848	100,916	-21.7
Amount	23,288	17,586	18,590	30,440	20,816	-31.6
Uncollected social security tax:						
Number of returns	29,849	40,721	39,328	42,198	36,211	-14.2
Amount	12,840	15,020	17,127	19,565	16,557	-15.4
Tax on qualified retirement plans:						
Number of returns	5,921,264	5,706,635	5,613,766	5,726,292	5,725,795	[9]
Amount	5,817,684	5,699,151	5,583,667	5,873,596	5,840,378	-0.6
Advanced earned income credit payments:						
Number of returns	119,541	[5] 11,066	[5] 1,998	N/A	N/A	[2]
Amount	71,619	[5] 13,070	[5] 1,753	N/A	N/A	[2]
Household employment taxes:						
Number of returns	201,661	206,322	198,535	202,208	196,098	-3.0
Amount	968,164	943,171	921,268	1,077,915	1,082,019	0.4
First-time homebuyer credit repayment:						
Number of returns	958,589	716,559	877,513	830,760	764,493	-8.0
Amount	562,439	447,098	540,455	444,923	417,495	-6.2
Health care individual responsibility payment:						
Number of returns	N/A	N/A	N/A	N/A	8,061,604	[2]
Amount	N/A	N/A	N/A	N/A	1,694,088	[2]
Recapture taxes:						
Number of returns	21,336	5,018	2,527	24,106	4,831	-80.0
Amount	243,717	14,218	2,551	50,246	737	-98.5
COBRA premium assistance recapture:						
Number of returns	902	4,534	4,393	1,318	0	[2]
Amount	4,327	1,941	6,059	1,929	0	[2]
Total tax liability [7]:						
Number of returns	102,899,991	104,361,703	105,651,541	107,288,652	111,434,913	3.9
Amount	1,051,971,188	1,106,695,572	1,250,332,103	1,310,217,474	1,460,030,577	11.4
Income tax withheld:						
Number of returns	121,393,087	126,350,376	126,606,913	129,050,127	130,225,475	0.9
Amount	875,470,232	970,608,529	1,023,112,148	1,058,455,303	1,126,411,434	6.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
Estimated tax payments:						
Number of returns	9,547,968	9,259,317	9,275,669	9,274,202	9,346,366	0.8
Amount	221,801,067	232,953,108	261,962,988	289,350,412	334,458,863	15.6
Making work pay credit:						
Number of returns	105,809,553	[5] 2,521,153	[5] 904,213	N/A	N/A	[2]
Amount	54,328,950	[5] 1,140,527	[5] 397,174	N/A	N/A	[2]
Earned income credit:						
Number of returns	27,367,757	27,911,726	27,848,264	28,821,785	28,537,908	-1.0
Amount	59,562,031	62,906,161	64,128,627	68,081,720	68,339,181	0.4
Nontaxable combat pay election:						
Number of returns	23,958	17,029	15,457	9,967	10,024	0.6
Amount	339,350	189,123	184,518	152,284	140,810	-7.5
Additional child tax credit:						
Number of returns	20,979,862	21,151,049	20,533,173	20,727,634	20,225,421	-2.4
Amount	27,754,241	28,584,836	27,717,367	27,855,164	27,062,605	-2.8
American opportunity credit:						
Number of returns	11,979,099	12,823,967	9,972,160	10,399,178	10,190,997	-2.0
Amount	10,620,383	11,516,924	8,805,984	9,252,951	9,111,582	-1.5
Net premium tax credit:						
Number of returns	N/A	N/A	N/A	N/A	1,499,446	[2]
Amount	N/A	N/A	N/A	N/A	1,010,733	[2]
Payment with an extension request:						
Number of returns	1,457,793	1,572,291	1,851,870	1,867,825	2,026,322	8.5
Amount	68,878,004	64,241,359	104,569,724	100,656,094	125,325,287	24.5
Excess social security tax withheld:						
Number of returns	1,204,270	1,347,372	1,384,900	1,357,741	1,458,542	7.4
Amount	2,098,214	1,618,095	1,697,065	2,520,819	2,890,863	14.7
Form 4136—Credit for Federal tax on gasoline and special fuels:						
Number of returns	354,848	481,731	282,904	351,572	353,397	0.5
Amount	158,669	354,812	138,483	167,708	148,234	-11.6
Other payments:						
Form 2439—Regulated investment company credit:						
Number of returns	8,671	153,422	31,824	8,724	14,010	60.6
Amount	98,333	1,315,490	137,497	63,529	44,117	-30.6
Form 8885—Health coverage tax credit:						
Number of returns	16,174	19,943	11,754	13,693	N/A	[2]
Amount	31,149	53,721	24,548	52,281	N/A	[2]
Form 8801—Refundable prior-year minimum tax credit:						
Number of returns	263,847	223,829	220,916	[5] 3,289	N/A	[2]
Amount	812,206	643,317	553,130	[5] 7,832	N/A	[2]
First-time homebuyer credit:						
Number of returns	334,422	16,209	N/A	N/A	N/A	[2]
Amount	2,285,948	117,834	N/A	N/A	N/A	[2]
Total payments:						
Number of returns	135,487,961	136,966,083	136,561,943	138,827,397	140,034,277	0.9
Amount	1,325,416,423	1,376,712,517	1,493,291,607	1,556,654,116	1,694,889,272	8.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Current dollars					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(1)	(2)	(3)	(4)	(5)	(6)
Overpayment, total:						
Number of returns	113,568,220	116,360,446	114,811,407	115,557,210	114,884,430	-0.6
Amount	373,431,750	375,640,365	367,984,216	383,862,380	389,859,873	1.6
Overpayment refunded:						
Number of returns	110,706,225	113,472,680	111,861,777	112,747,598	112,004,413	-0.7
Amount	326,054,483	325,837,815	314,028,757	320,596,496	319,643,133	-0.3
Refund credited to next year:						
Number of returns	4,114,885	4,041,409	3,926,808	3,812,435	3,724,653	-2.3
Amount	47,377,267	49,802,539	53,955,460	63,265,884	70,216,740	11.0
Tax due at time of filing:						
Number of returns	23,889,539	23,664,786	24,915,734	26,480,680	28,675,288	8.3
Amount	100,792,322	105,520,550	125,864,771	138,444,235	156,177,870	12.8
Predetermined estimated tax penalty:						
Number of returns	6,670,019	6,702,687	7,619,267	8,543,611	9,327,132	9.2
Amount	805,807	768,147	840,059	1,018,498	1,176,691	15.5

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**142,892,051**	**145,370,240**	**144,928,472**	**147,351,299**	**148,606,578**	**0.9**
Electronically filed returns	111,559,553	118,920,586	121,314,249	125,317,980	128,118,903	2.2
Form 1040 returns	84,071,480	84,189,061	83,631,395	84,654,613	84,921,477	0.3
Electronically filed returns	62,427,066	66,003,531	67,402,503	69,350,524	70,440,578	1.6
Form 1040A returns	40,810,489	38,598,005	38,243,922	39,406,366	40,466,308	2.7
Electronically filed returns	35,419,288	34,207,257	34,305,758	35,890,253	37,206,180	3.7
Form 1040EZ returns	18,010,081	22,583,173	23,053,156	23,290,320	23,218,794	-0.3
Electronically filed returns	13,713,200	18,709,798	19,605,988	20,077,203	20,472,145	2.0
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	N/A
Salaries and wages:						
Number of returns	117,820,074	119,559,706	119,851,043	122,189,100	123,139,886	0.8
Amount	3,499,610,531	3,518,529,596	3,586,430,046	3,633,771,539	3,746,520,073	3.1
Taxable interest:						
Number of returns	55,130,125	52,067,484	47,972,509	44,920,763	43,334,329	-3.5
Amount	83,699,785	69,791,791	63,625,278	56,480,758	51,846,648	-8.2
Tax-exempt interest [3]:						
Number of returns	6,103,182	5,988,308	5,954,819	5,987,263	5,799,616	-3.1
Amount	45,061,971	42,414,530	40,447,383	38,215,479	34,496,775	-9.7
Ordinary dividends:						
Number of returns	28,007,627	27,762,355	27,974,976	27,688,374	27,651,681	-0.1
Amount	110,035,532	113,079,492	148,203,361	120,635,625	140,641,763	16.6
Qualified dividends [3]:						
Number of returns	25,049,470	25,154,875	25,490,820	25,493,503	25,702,423	0.8
Amount	81,824,579	82,519,085	116,335,529	88,703,207	106,265,992	19.8
State income tax refunds:						
Number of returns	21,828,587	22,115,674	22,005,269	21,309,106	20,791,909	-2.4
Amount	16,459,573	15,998,112	15,630,060	15,629,012	16,614,282	6.3
Alimony received:						
Number of returns	439,196	436,725	440,401	436,667	435,510	-0.3
Amount	5,273,135	5,100,145	5,086,219	5,179,562	5,550,715	7.2
Business or profession net income less loss:						
Number of returns	22,505,698	22,917,874	23,034,725	23,529,912	24,073,449	2.3
Amount	160,231,166	164,421,741	173,131,212	169,513,213	175,184,297	3.3
Net capital gain less loss:						
Number of returns	20,159,535	20,271,888	20,241,430	20,539,234	20,189,886	-1.7
Amount	218,110,685	218,047,389	353,255,713	271,275,902	379,562,550	39.9
Capital gain distributions reported on Form 1040:						
Number of returns	1,155,754	1,882,192	2,479,539	3,454,143	4,077,657	18.1
Amount	360,513	1,032,877	1,261,543	3,483,234	6,218,025	78.5
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,977,152	1,976,199	2,039,106	2,138,829	2,288,854	7.0
Amount	-10,836,954	-8,396,536	-5,326,100	577,590	4,954,476	757.8
Total Individual Retirement Arrangement (IRA) distributions [3]:						
Number of returns	13,498,285	13,729,093	13,882,102	14,051,217	14,381,491	2.4
Amount	174,232,070	152,945,189	154,834,227	146,236,814	154,003,969	5.3
Taxable IRA distributions:						
Number of returns	12,517,280	13,008,887	13,195,644	13,331,179	13,653,703	2.4
Amount	116,506,565	126,274,951	131,350,860	119,866,640	129,765,341	8.3
Total pensions and annuities [3]:						
Number of returns	28,889,557	28,981,205	29,516,878	30,013,724	30,663,195	2.2
Amount	528,294,959	529,187,607	555,079,344	588,224,047	613,250,637	4.3
Taxable pensions and annuities:						
Number of returns	26,596,737	26,757,165	27,289,708	27,755,892	28,143,561	1.4
Amount	334,856,674	337,699,220	348,630,745	358,394,543	366,219,361	2.2

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,503,383	16,767,784	17,208,948	17,408,198	17,519,383	0.6
Amount	267,226,910	282,403,228	349,037,192	344,299,364	375,142,943	9.0
Farm net income less loss:						
Number of returns	1,909,242	1,867,209	1,835,687	1,812,920	1,784,483	-1.6
Amount	-7,033,740	-5,579,444	-3,148,370	-4,376,134	-4,569,970	-4.4
Unemployment compensation:						
Number of returns	14,936,508	13,170,985	11,342,361	9,287,183	7,451,378	-19.8
Amount	72,092,303	53,680,240	40,543,047	29,137,643	18,381,501	-36.9
Total social security benefits [3]:						
Number of returns	25,422,847	25,837,226	26,480,552	27,070,833	27,401,498	1.2
Amount	286,484,333	285,124,660	299,666,735	310,630,063	317,574,223	2.2
Taxable social security benefits:						
Number of returns	16,180,397	16,785,141	17,772,267	18,507,324	19,018,684	2.8
Amount	114,355,922	117,148,289	127,260,685	136,547,389	144,205,378	5.6
Foreign-earned income exclusion [4]:						
Number of returns	415,519	445,276	475,386	470,341	453,226	-3.6
Amount	15,481,625	16,305,201	16,865,833	16,286,360	15,556,817	-4.5
Net operating loss [4]:						
Number of returns	1,147,033	1,229,118	1,294,259	1,211,607	1,201,450	-0.8
Amount	86,662,540	98,247,252	107,611,229	106,083,806	108,330,624	2.1
Cancellation of debt [4]:						
Number of returns	634,797	699,605	769,859	770,756	740,343	-3.9
Amount	6,191,385	8,016,693	7,071,639	5,619,327	5,095,827	-9.3
Taxable health savings account distributions [4]:						
Number of returns	266,188	317,328	213,243	267,565	298,878	11.7
Amount	270,258	220,976	139,305	195,930	194,987	-0.5
Gambling earnings [4]:						
Number of returns	1,841,697	1,903,153	1,925,505	1,918,174	1,871,259	-2.4
Amount	15,100,717	15,406,910	16,639,478	16,822,787	16,287,364	-3.2
Other income less loss [4]:						
Number of returns	6,666,372	6,508,046	6,635,318	6,809,924	6,377,417	-6.4
Amount	20,760,991	19,786,154	21,295,038	20,859,887	21,621,039	3.6
Total income:						
Number of returns	142,244,789	144,763,632	144,519,302	146,879,226	148,100,814	0.8
Amount	4,921,127,788	4,938,109,371	5,255,639,891	5,181,543,644	5,475,549,158	5.7
Educator expenses:						
Number of returns	3,614,291	3,824,221	3,790,352	3,837,716	3,767,882	-1.8
Amount	548,578	559,227	545,172	541,151	529,658	-2.1
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	131,619	147,661	143,148	156,555	152,356	-2.7
Amount	283,549	301,230	296,404	329,452	296,683	-9.9
Health savings account deduction:						
Number of returns	1,004,561	1,019,297	1,083,379	1,194,511	1,361,357	14.0
Amount	1,746,200	1,788,525	1,909,663	2,085,524	2,267,106	8.7
Moving expenses:						
Number of returns	1,002,314	1,028,503	1,136,801	1,244,377	1,128,284	-9.3
Amount	1,603,304	1,703,073	1,757,338	1,998,273	1,902,199	-4.8
Deductible part of self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	14,492,955	15,120,845	15,671,915	15,663,150	16,171,981	3.2
Payments to a Keogh plan:						
Number of returns	909,977	917,136	923,165	954,877	989,517	3.6
Amount	11,334,772	11,321,219	11,866,261	12,574,526	12,818,658	1.9

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance:						
Number of returns	3,830,684	3,847,203	3,902,030	3,995,573	4,185,169	4.7
Amount	13,990,379	14,261,296	14,614,574	15,229,756	15,523,451	1.9
Penalty on early withdrawal of savings:						
Number of returns	1,102,394	944,285	769,136	690,780	611,626	-11.5
Amount	213,553	267,966	259,723	124,136	77,380	-37.7
Alimony paid adjustment:						
Number of returns	596,538	583,411	623,082	651,544	607,972	-6.7
Amount	6,244,856	6,197,159	6,349,579	6,600,134	6,520,350	-1.2
Total taxpayer IRA adjustment:						
Number of returns	2,583,178	2,562,814	2,575,337	2,713,320	2,707,651	-0.2
Amount	6,860,433	6,417,126	6,713,287	7,279,834	7,304,954	0.3
Student loan interest deduction:						
Number of returns	10,119,216	10,051,849	10,764,802	11,460,120	12,083,228	5.4
Amount	5,451,719	5,620,607	6,086,318	6,519,565	7,075,083	8.5
Tuition and fees deduction:						
Number of returns	1,997,005	1,933,121	2,112,590	1,892,785	1,747,322	-7.7
Amount	2,616,882	2,504,563	2,667,517	2,435,879	2,137,982	-12.2
Domestic production activities deduction:						
Number of returns	615,952	637,859	659,401	717,374	698,915	-2.6
Amount	5,200,773	5,226,483	6,350,670	6,301,124	6,612,844	4.9
Archer medical savings account deduction:						
Number of returns	6,276	7,460	4,740	3,391	5,355	57.9
Amount	6,393	6,766	3,945	3,267	4,195	28.4
Foreign housing deductions:						
Number of returns	2,761	5,531	8,055	4,344	3,922	-9.7
Amount	44,501	57,531	77,430	46,430	51,800	11.6
Other adjustments:						
Number of returns	144,127	153,280	148,885	141,877	125,339	-11.7
Amount	883,368	896,966	1,112,450	765,034	873,603	14.2
Total statutory adjustments:						
Number of returns	35,260,684	35,683,176	36,623,399	37,665,545	38,386,756	1.9
Amount	71,522,217	72,250,581	76,282,246	78,497,233	80,167,927	2.1
Adjusted gross income or loss (AGI): Amount	4,849,605,571	4,865,858,790	5,179,357,644	5,103,046,410	5,395,381,232	5.7
Total itemized deductions:						
Number of returns	46,644,509	46,293,834	45,581,697	44,330,496	43,965,083	-0.8
Amount	729,416,814	708,016,686	705,004,811	667,000,453	666,319,760	-0.1
Total standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	442,768,987	446,640,462	453,856,379	476,234,531	483,843,124	1.6
Basic standard deduction:						
Number of returns	93,678,175	96,619,312	97,208,513	100,898,698	102,594,719	1.7
Amount	429,901,021	433,393,901	440,348,691	461,875,871	469,004,911	1.5
Additional standard deduction:						
Number of returns	12,679,683	13,211,438	13,701,861	14,286,968	14,809,962	3.7
Amount	12,596,822	13,226,777	13,494,218	14,356,441	14,836,594	3.3
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	400,690	[5] 23,790	[5] 19,148	N/A	N/A	[2]
Amount	271,144	[5] 9,870	[5] 8,871	N/A	N/A	[2]
AGI less deductions:						
Number of returns	124,962,697	126,697,521	126,736,118	128,744,167	130,292,076	1.2
Amount	3,829,027,391	3,862,984,209	4,166,890,613	4,109,151,591	4,389,673,443	6.8
Number of exemptions	287,678,582	289,305,821	287,733,123	289,929,032	290,411,990	0.2
Exemption amount	629,059,777	621,707,196	621,758,310	621,617,860	619,327,990	-0.4

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income:						
Number of returns	107,304,398	108,649,479	108,995,860	110,502,800	112,657,629	2.0
Amount	3,298,561,546	3,338,883,361	3,639,458,038	3,584,639,998	3,864,083,734	7.8
Capital construction fund reduction:						
Number of returns	2,597	170	157	142	1,225	762.7
Amount	22,226	29,246	61,947	57,088	58,666	2.8
Tax from table, rate schedules, etc.:						
Number of returns	106,601,255	107,626,808	108,081,852	109,535,332	111,650,725	1.9
Amount	622,158,150	632,523,532	698,959,766	710,258,270	774,383,706	9.0
Additional taxes:						
Number of returns	17,718	9,895	7,695	7,449	11,003	47.7
Amount	17,941	24,220	6,327	7,561	18,781	148.4
Alternative minimum tax:						
Number of returns	4,019,538	4,248,183	4,224,741	3,940,304	4,277,624	8.6
Amount	16,463,138	17,710,076	18,651,189	15,390,782	15,817,728	2.8
Excess advance premium tax credit repayment:						
Number of returns	N/A	N/A	N/A	N/A	1,803,176	[2]
Amount	N/A	N/A	N/A	N/A	790,264	[2]
Income tax before credits:						
Number of returns	106,631,729	107,660,923	108,117,666	109,571,667	111,969,378	2.2
Amount	638,639,230	650,257,829	717,675,089	725,681,379	791,163,955	9.0
Child care credit:						
Number of returns	6,338,315	6,332,814	6,339,717	6,315,706	6,340,882	0.4
Amount	2,036,954	1,990,429	1,941,939	1,941,047	1,935,373	-0.3
Credit for elderly or disabled:						
Number of returns	98,345	111,863	67,430	76,856	67,260	-12.5
Amount	9,369	9,393	5,353	5,327	4,254	-20.1
Education credits:						
Number of returns	11,922,884	12,054,606	10,079,053	10,196,811	9,909,977	-2.8
Amount	7,406,453	7,185,654	5,988,924	5,974,079	5,767,775	-3.5
Residential energy credit:						
Number of returns	7,155,888	3,642,988	2,225,307	3,036,039	2,663,702	-12.3
Amount	3,701,135	973,853	720,865	905,612	904,668	-0.1
Foreign tax credit:						
Number of returns	6,661,896	6,904,440	7,096,246	7,487,567	7,958,139	6.3
Amount	9,126,613	9,559,052	10,879,480	11,356,732	11,953,643	5.3
Child tax credit:						
Number of returns	23,579,773	23,136,250	22,889,677	22,563,277	22,394,927	-0.7
Amount	17,088,517	16,321,189	15,780,636	15,282,438	15,020,192	-1.7
Retirement savings contributions credit:						
Number of returns	6,130,006	6,394,950	6,925,814	7,411,730	7,917,829	6.8
Amount	617,263	649,406	684,637	739,057	762,407	3.2
Mortgage interest credit:						
Number of returns	41,733	45,763	46,653	58,410	63,308	8.4
Amount	30,695	31,884	37,169	41,363	48,194	16.5
Adoption credit:						
Number of returns	97,084	47,956	31,786	55,036	73,951	34.4
Amount	723,487	354,697	101,989	128,825	196,085	52.2
General business credit:						
Number of returns	462,320	487,030	466,097	462,100	348,214	-24.6
Amount	1,299,883	1,398,408	1,468,710	1,719,746	1,732,348	0.7
Prior-year minimum tax credit:						
Number of returns	259,546	256,192	262,061	322,422	316,171	-1.9
Amount	397,646	328,425	389,236	563,719	532,252	-5.6

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
Alternative motor vehicle credit:						
Number of returns	66,503	7,391	7,241	3,994	3,000	-24.9
Amount	56,025	8,281	11,484	7,053	4,860	-31.1
Qualified electric vehicle credit:						
Number of returns	3,136	906	1,958	* 308	* 294	-4.5
Amount	1,766	583	2,773	* 426	* 346	-18.8
Alternative fuel vehicle refueling property credit:						
Number of returns	984	3,456	8,104	13,389	6,425	-52.0
Amount	693	1,511	4,657	3,694	2,608	-29.4
Qualified plug-in electric vehicle credit:						
Number of returns	211	12,248	25,061	43,009	46,593	8.3
Amount	680	44,313	79,127	129,658	145,367	12.1
Total credits [6]:						
Number of returns	48,092,456	46,290,170	44,569,999	45,659,219	46,046,121	0.8
Amount	41,739,415	38,515,780	38,111,663	38,809,602	39,042,105	0.6
Income tax after credits:						
Number of returns	93,480,314	95,020,390	96,302,736	97,731,379	100,184,005	2.5
Amount	596,899,815	611,742,049	679,563,426	686,871,777	752,121,850	9.5
Self-employment tax:						
Number of returns	17,668,446	18,258,546	18,671,438	18,874,760	19,351,496	2.5
Amount	28,980,662	26,892,715	27,759,355	31,163,560	32,284,651	3.6
Social security, Medicare tax on tip income not reported:						
Number of returns	132,436	111,713	111,916	128,848	100,916	-21.7
Amount	13,962	10,218	10,581	17,082	11,494	-32.7
Uncollected social security tax:						
Number of returns	29,849	40,721	39,328	42,198	36,211	-14.2
Amount	7,698	8,727	9,748	10,979	9,142	-16.7
Tax on qualified retirement plans:						
Number of returns	5,921,264	5,706,635	5,613,766	5,726,292	5,725,795	[9]
Amount	3,487,820	3,311,535	3,177,955	3,296,070	3,224,946	-2.2
Advanced earned income credit payments:						
Number of returns	119,541	[5] 11,066	[5] 1,998	N/A	N/A	[2]
Amount	42,937	[5] 7,594	[5] 998	N/A	N/A	[2]
Household employment taxes:						
Number of returns	201,661	206,322	198,535	202,208	196,098	-3.0
Amount	580,434	548,037	524,341	604,891	597,470	-1.2
First-time homebuyer credit repayment:						
Number of returns	958,589	716,559	877,513	830,760	764,493	-8.0
Amount	337,194	259,790	307,601	249,676	230,533	-7.7
Health care individual responsibility payment:						
Number of returns	N/A	N/A	N/A	N/A	8,061,604	[2]
Amount	N/A	N/A	N/A	N/A	935,443	[2]
Recapture taxes:						
Number of returns	21,336	5,018	2,527	24,106	4,831	-80.0
Amount	146,113	8,261	1,452	28,196	407	-98.6
COBRA premium assistance recapture:						
Number of returns	902	4,534	4,393	1,318	0	[2]
Amount	2,594	1,128	3,448	1,082	0	[2]
Total tax liability [7]:						
Number of returns	102,899,991	104,361,703	105,651,541	107,288,652	111,434,913	3.9
Amount	630,678,170	643,053,790	711,628,972	735,251,108	806,201,313	9.6
Income tax withheld:						
Number of returns	121,393,087	126,350,376	126,606,913	129,050,127	130,225,475	0.9
Amount	524,862,249	563,979,389	582,306,288	593,970,428	621,983,122	4.7

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
Estimated tax payments:						
Number of returns	9,547,968	9,259,317	9,275,669	9,274,202	9,346,366	0.8
Amount	132,974,261	135,359,156	149,096,749	162,373,969	184,681,868	13.7
Making work pay credit:						
Number of returns	105,809,553	[5] 2,521,153	[5] 904,213	N/A	N/A	[2]
Amount	32,571,313	[5] 662,712	[5] 226,052	N/A	N/A	[2]
Earned income credit:						
Number of returns	27,367,757	27,911,726	27,848,264	28,821,785	28,537,908	-1.0
Amount	35,708,652	36,552,098	36,498,934	38,205,230	37,735,605	-1.2
Nontaxable combat pay election:						
Number of returns	23,958	17,029	15,457	9,967	10,024	0.6
Amount	203,447	109,891	105,019	85,457	77,753	-9.0
Additional child tax credit:						
Number of returns	20,979,862	21,151,049	20,533,173	20,727,634	20,225,421	-2.4
Amount	16,639,233	16,609,434	15,775,394	15,631,405	14,943,459	-4.4
American opportunity credit:						
Number of returns	11,979,099	12,823,967	9,972,160	10,399,178	10,190,997	-2.0
Amount	6,367,136	6,691,995	5,011,943	5,192,453	5,031,244	-3.1
Net premium tax credit:						
Number of returns	N/A	N/A	N/A	N/A	1,499,446	[2]
Amount	N/A	N/A	N/A	N/A	558,108	[2]
Payment with an extension request:						
Number of returns	1,457,793	1,572,291	1,851,870	1,867,825	2,026,322	8.5
Amount	41,293,767	37,327,925	59,516,064	56,484,901	69,202,257	22.5
Excess social security tax withheld:						
Number of returns	1,204,270	1,347,372	1,384,900	1,357,741	1,458,542	7.4
Amount	1,257,922	940,206	965,888	1,414,601	1,596,280	12.8
Form 4136—Credit for Federal tax on gasoline and special fuels:						
Number of returns	354,848	481,731	282,904	351,572	353,397	0.5
Amount	95,125	206,166	78,818	94,112	81,852	-13.0
Other payments:						
Form 2439—Regulated investment company credit:						
Number of returns	8,671	153,422	31,824	8,724	14,010	60.6
Amount	58,953	764,375	78,257	35,650	24,361	-31.7
Form 8885—Health coverage tax credit:						
Number of returns	16,174	19,943	11,754	13,693	N/A	[2]
Amount	18,674	31,215	13,972	29,338	N/A	[2]
Form 8801—Refundable prior-year minimum tax credit:						
Number of returns	263,847	223,829	220,916	[5] 3,289	N/A	[2]
Amount	486,934	373,804	314,815	[5] 4,395	N/A	[2]
First-time homebuyer credit:						
Number of returns	334,422	16,209	N/A	N/A	N/A	[6]
Amount	1,370,472	68,468	N/A	N/A	N/A	[6]
Total payments:						
Number of returns	135,487,961	136,966,083	136,561,943	138,827,397	140,034,277	0.9
Amount	794,614,162	799,949,167	849,909,850	873,543,275	935,885,849	7.1

Footnotes at end of table.

Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2010–2014—Continued

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

Item [1]	Constant dollars [8]					Percentage change, 2013 to 2014
	2010	2011	2012	2013	2014	
	(7)	(8)	(9)	(10)	(11)	(12)
Overpayment, total:						
Number of returns	113,568,220	116,360,446	114,811,407	115,557,210	114,884,430	-0.6
Amount	223,879,946	218,268,661	209,438,939	215,410,988	215,273,260	-0.1
Overpayment refunded:						
Number of returns	110,706,225	113,472,680	111,861,777	112,747,598	112,004,413	-0.7
Amount	195,476,309	189,330,514	178,730,084	179,908,247	176,500,902	-1.9
Refund credited to next year:						
Number of returns	4,114,885	4,041,409	3,926,808	3,812,435	3,724,653	-2.3
Amount	28,403,637	28,938,140	30,708,856	35,502,741	38,772,358	9.2
Tax due at time of filing:						
Number of returns	23,889,539	23,664,786	24,915,734	26,480,680	28,675,288	8.3
Amount	60,427,052	61,313,510	71,636,182	77,690,368	86,238,470	11.0
Predetermined estimated tax penalty:						
Number of returns	6,670,019	6,702,687	7,619,267	8,543,611	9,327,132	9.2
Amount	483,098	446,338	478,121	571,548	649,747	13.7

* Estimate should be used with caution because of the small number of sample returns on which it is based.
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 4.
[2] Percentage not computed.
[3] Not included in total income.
[4] Included in the line for other income less loss on Form 1040.
[5] Data from prior-year returns.
[6] Total credits includes the values for "other credits" not tabulated here.
[7] Total tax liability includes the values for "other taxes" not tabulated here.
[8] 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; 2014 CPI-U = 236.736; 2013 CPI-U = 232.957; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056.
[9] Less than 0.05 percent.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Requirements for Filing

The filing requirements for Tax Year 2014 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income comprised 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 2014 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 health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA distributions.
3. had net earnings from self-employment of at least $400;

Figure 1. General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	$10,150 $11,700
	Head of household	under 65 65 or older	$13,050 $14,600
Married with a child and living apart from spouse during the last six months of 2014	Head of household	under 65 65 or older	$13,050 $14,600
Married and living with spouse at the end of 2014 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$20,300 $21,500 $22,700
	Married, separate return	any age	$3,950
Married, not living with spouse at the end of 2014 (or on the date spouse died)	Married, joint or separate return	any age	$3,950
Widowed in 2012 or 2013 and not remarried in 2014	Single	under 65 65 or older	$10,150 $11,700
	Head of household	under 65 65 or older	$13,050 $14,600
	Qualifying widow(er) with dependent child	under 65 65 or older	$16,350 $17,550

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;
5. had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

Data shown in this report include individuals who were not required to file tax returns, but did so for any 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 or additional child tax credit.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for Tax Year 2014 that influenced the Statistics of Income data are listed below. (Section 5, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

Adoption credit

For Tax Year 2014, the maximum credit amount increased from $12,970 to $13,190. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of $197,880 and completely phased out for modified adjusted gross income of $237,880 or more.

Alternative minimum tax (AMT)

For Tax Year 2014, the maximum AMT exemption increased from $80,800 to $82,100 for a married couple filing a joint return, from $51,900 to $52,800 for single filers and heads of household, and from $40,400 to $41,050 for a married person filing separately. Also for 2014, the 26-percent tax rate applied to the first $182,500 ($91,250 if married filing separately). Previously it applied to the first $179,500 ($89,750).

Archer medical savings account (MSA) deduction

For Tax Year 2014, the maximum deduction increased from $2,080.00 ($4,837.50 for a family) to $2,112.50 ($4,912.50 for a family).

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 received and still claim the credit. The maximum credit for taxpayers with no qualifying children rose to $496 from $487. For these taxpayers, earned income and AGI had to be less than $14,590 ($20,020 if married filing

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 $6,200, 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 $5,850) plus $350.

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

- Earned income was more than $7,750 ($9,300 if 65 or older and blind), or
- Unearned income was more than $2,550 ($4,100 if 65 or older and blind), or
- Gross income was more than $2,550 ($4,100 if 65 or older and blind), or the total of earned income (up to $5,850) plus $1,900 ($3,450 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 $6,200, or
- Unearned income was over $1,000, or
- Gross income was more than the larger of $1,000 or earned income (up to $5,850) plus $350.

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

- Earned income was more than $7,400 ($8,600 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 $5,850) 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.

jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from $3,250 to $3,305, and, for taxpayers with two qualifying children, the maximum credit increased from $5,372 to $5,460. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $38,511 ($43,941 for married filing jointly) for one qualifying child, or less than $43,756 ($49,186 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from $6,044 to $6,143. For these taxpayers, earned income and AGI had to be less than $46,997 ($52,427 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 $3,350 for the year.

Education credits

There were two education credits available: the Lifetime Learning credit; and the American Opportunity credit. The Lifetime Learning credit's AGI phaseout amounts were increased for 2014—the credit phased out for taxpayers with AGI between $54,000 and $64,000 ($108,000 and $128,000 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), which were the same as 2013.

Exemption amount

For Tax Year 2014, the exemption amount increased $50 to $3,950. For 2014, the amount was reduced if the taxpayer's adjusted gross income was more than $152,525 ($150,000 in 2013) for married filing separately, $254,200 ($250,000 in 2013) for single, $279,650 ($275,000 in 2013) for head of household, and $305,050 ($300,000 in 2013) for married filing jointly.

Foreign-earned income exclusion

For 2014, the exclusion increased to $99,200 from $97,600 in 2013.

Foreign housing deduction
For 2014, the foreign housing deduction was limited to $29,760 for most locations; in 2013, it was limited to $29,280.

Health care: Individual responsibility
Beginning in 2014, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return.

Health savings account (HSA) deduction
A deduction for contributions to a health savings account was limited to $3,300; $6,550 for family coverage. This was an increase from $3,250 ($6,450 if family coverage) in 2013. 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 $1,900 (up from $1,800 in 2013), 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 2014, the FUTA tax rate was 6.0 percent. Also for 2014, the rate for the employee and employer portion of social security tax was 6.2 percent. 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 (IRA) deduction
For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between $96,000 and $116,000 of modified AGI for married persons filing jointly and surviving spouses; and between $60,000 and $70,000 for single filers, heads of households, or married filing separately taxpayers living apart. This was up from $95,000 and $115,000 for married filing jointly or surviving spouses and $59,000 and $69,000 for single filers, heads of households, or married filing separately taxpayers living apart in 2013. 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 $181,000 and $191,000, up from $178,000 and $188,000 in 2013. These were limited to 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 any taxpayer was over 50 these limits were $1,000 higher per taxpayer.

Itemized deductions
For 2014, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than $152,525 for married filing separately, $254,200 for single, $279,650 for head of household, and $305,050 for married filing jointly. The corresponding amounts for 2013 were $150,000 for married filing separately, $250,000 for single, $275,000 for head of household, and $300,000 for married filing jointly.

Premium tax credit, net premium tax credit and excess advance premium tax credit repayment
For 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. A taxpayer may have elected to have all or part of the credit paid during the tax year, to the insurer. If advance payments made during the year were less than the premium tax credit for which the taxpayer was eligible or if the taxpayer did not receive advance payments, then the taxpayer claimed a net premium tax credit. If advance payments of the premium tax credit were made for coverage and were more than the premium tax credit the taxpayer could claim, the taxpayer reported an excess advance premium tax credit repayment.

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 $30,000 if single, qualified widow(er) or married filing separately ($45,000 if head of household, $60,000 if married filing jointly). In 2013, AGI had to be less than $29,500 ($44,250 if head of household, $59,000 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 $18,000 ($27,000 if head of household and $36,000 for joint returns). These cutoffs for the maximum credit for 2013 were $17,750 ($26,525 and $35,500, respectively).

Social security and Medicare taxes
For 2014, the maximum wages subject to social security tax was $117,000 up from $113,700 for 2013. All wages were subject to Medicare tax. The social security tax was 6.2 percent. The Medicare tax portion was 1.45 percent.

Standard deduction amount
The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2014 than it was for 2013. 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 2014, the standard deduction increased to $12,400 for joint filers, up from $12,200 for 2013. For single filers and married filing separate filers, the deduction amount increased to $6,200, up from $6,100. For heads of households, the deduction was $9,100, up from $8,950.

Student loan interest deduction
For 2014, 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 $65,000 to $80,000 ($130,000 to $160,000 for taxpayers filing a joint return). For 2013, the phaseouts were for modified AGI between $60,000 to $75,000 ($125,000 to $155,000 for taxpayers filing a joint return).

Section 2

Individual Income Tax Returns, 2014

Taxpayers filed 148.1 million individual income tax returns with total income for Tax Year (TY) 2014, an increase of 0.8 percent from the 146.9 million returns filed for TY 2013 (Figure A). Total income reported on these returns totaled $9.9 trillion, a 7.4-percent increase from the previous year. A major reason for this growth was the 42.7 percent increase in net capital gains (less losses) to $698.6 billion. Salaries and wages, the largest component of total income (68.4 percent in 2014) rose 4.8 percent from 2013 to $6.8 trillion. Statutory adjustments, which are subtracted from total

Figure A. Total Income and Selected Sources of Income, Tax Years 2013 and 2014

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

Item	2013		2014		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total Income [1]	**146,879**	**9,233,511**	**148,101**	**9,916,220**	**0.8**	**7.4**
Salaries and wages	122,189	6,475,381	123,140	6,784,948	0.8	4.8
Taxable interest	44,921	100,649	43,334	93,894	-3.5	-6.7
Ordinary dividends	27,688	214,973	27,652	254,702	-0.1	18.5
Qualified dividends	25,494	158,069	25,702	192,448	0.8	21.7
Business or profession net income (less loss)	23,530	302,073	24,073	317,259	2.3	5.0
Business or profession net income	17,969	357,363	18,297	374,659	1.8	4.8
Business or profession net loss	5,561	55,291	5,776	57,400	3.9	3.8
Net capital gain (less loss)	23,993	489,621	24,268	698,649	1.1	42.7
Net capital gain	11,531	504,323	12,595	705,008	9.2	39.8
Net capital gain loss	9,009	20,909	7,595	17,620	-15.7	-15.7
Capital gain distributions [2]	12,846	44,787	13,665	79,059	6.4	76.5
Sales of property other than capital assets, net gain (less loss)	2,139	1,029	2,289	8,973	7.0	771.7
Sales of property other than capital assets, net gain	982	26,292	1,087	31,473	10.6	19.7
Sales of property other than capital assets, net loss	1,156	25,262	1,202	22,500	4.0	-10.9
Taxable social security benefits	18,507	243,327	19,019	261,156	2.8	7.3
Total rental and royalty net income (less loss) [3]	11,544	57,505	11,571	65,800	0.2	14.4
Total rental and royalty net income	6,792	104,041	6,911	112,415	1.7	8.0
Total rental and royalty net loss	4,752	46,536	4,660	46,614	-1.9	0.2
Partnership and S-corporation net income (less loss)	8,460	531,614	8,679	583,791	2.6	9.8
Partnership and S-corporation net income	5,771	647,963	5,936	701,113	2.9	8.2
Partnership and S-corporation net loss	2,689	116,349	2,743	117,322	2.0	0.8
Estate and trust net income (less loss)	649	24,423	634	29,792	-2.4	22.0
Estate and trust net income	591	28,709	579	32,804	-1.9	14.3
Estate and trust net loss	59	4,286	54	3,012	-7.4	-29.7
Farm net income (less loss)	1,813	-7,798	1,784	-8,276	-1.6	-6.1
Farm net income	589	17,343	591	16,296	0.3	-6.0
Farm net loss	1,224	25,141	1,193	24,572	-2.5	-2.3
Unemployment compensation	9,287	51,923	7,451	33,289	-19.8	-35.9
Taxable pensions and annuities	27,756	638,659	28,144	663,223	1.4	3.8
Taxable Individual Retirement Account distributions	13,331	213,602	13,654	235,005	2.4	10.0
Net operation loss	1,212	189,041	1,201	196,187	-0.8	3.8
Other net income (less loss) [4]	6,810	37,172	6,377	39,156	-6.4	5.3
Other net income	6,540	43,121	6,077	45,506	-7.1	5.5
Other net loss	269	5,949	301	6,350	11.5	6.8

[1] Sources of total income shown are not comprehensive and, therefore, do not add to total income.
[2] Includes both Schedule D and Form 1040 capital gain distributions.
[3] Includes farm rental net income (less loss).
[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses (shown separately in this figure), foreign-earned income exclusions, and cancellation of debt, taxable health savings account distributions, and gambling earnings (not shown separately in this figure).
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

income to arrive at adjusted gross income (AGI), increased 3.8 percent to $145.2 billion. AGI rose 7.4 percent to $9.8 trillion for the year. Total income tax rose 11.5 percent to $1.4 trillion. After subtracting the refundable portion of refundable credits and the portion that offset all other taxes from total income tax, total income tax was $1.3 trillion and the effective tax rate increased 0.6 percentage points to 13.1 percent for 2014.

Total Income

Total income increased 7.4 percent to $9.9 trillion for 2014 (Figure A). Salaries and wages, the largest component of total income, increased 4.8 percent from $6.5 trillion to $6.8 trillion. Within total income, the share of salaries and wages decreased slightly to 68.4 percent for 2014, down from 70.1 percent for 2013. The second largest component of total income, net capital gains (less loss) increased 42.7 percent for 2014. Capital gain distributions, a component of net capital gains, rose 76.5 percent. Taxpayers report capital gain distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A.

In general, all retirement income items increased for 2014. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 10.0 percent), Social Security benefits (up 7.3 percent), and pensions and annuities (up 3.8 percent).

Taxpayers also reported increases in business income in 2014, partnership and S corporation net income (less loss) rose $52.1 billion (up 9.8 percent) to $583.8 billion for 2014, while business or profession net income (less loss) rose 5.0 percent to $317.3 billion.

The most notable change in other total income item was unemployment compensation which decreased 35.9 percent to $33.3 billion as the number of returns claiming unemployment fell 19.8 percent to 7.5 million.

Statutory Adjustments

Statutory adjustments increased 3.8 percent to $145.2 billion for 2014 (Figure B). The three largest adjustments were all related to self-employment. Together, the amounts reported for the deductible part of the self-employment tax, self-employed health insurance deduction, and adjustment for payments to a self-employed retirement (Keogh) plan accounted for 55.5 percent of total statutory adjustments. These three items together increased 4.1 percent and accounted for 59.5 percent of the total increase in statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income (AGI). For 2014, taxpayers filed 148.6 million tax returns with a reported AGI of $9.8 trillion, a 7.4-percent increase from the previous year.

Deductions

Total deductions (the sum of the total standard deduction and total itemized deductions) increased 2.3 percent to $2.1 trillion (Figure C). The number of returns claiming a standard deduction increased 1.7 percent for 2014, accounting for 69.0

Figure B. Statutory Adjustments, Tax Years 2013 and 2014

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

Item	2013		2014		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total statutory adjustments	**37,666**	**139,882**	**38,387**	**145,184**	**1.9**	**3.8**
Payments to an Individual Retirement Account	2,713	12,973	2,708	13,229	-0.2	2.0
Educator expenses deduction	3,838	964	3,768	959	-1.8	-0.5
Certain business expenses of reservists, performing artists, etc.	157	587	152	537	-2.7	-8.5
Moving expenses adjustment	1,244	3,561	1,128	3,445	-9.3	-3.3
Student loan interest deduction	11,460	11,618	12,083	12,813	5.4	10.3
Tuition and fees deduction	1,893	4,341	1,747	3,872	-7.7	-10.8
Health savings account deduction	1,195	3,716	1,361	4,106	14.0	10.5
Deductible part of self-employment tax	18,875	27,912	19,351	29,287	2.5	4.9
Self-employed health insurance deduction	3,996	27,139	4,185	28,113	4.7	3.6
Payments to a self-employed retirement (Keogh) plan	955	22,408	990	23,215	3.6	3.6
Penalty on early withdrawal of savings	691	221	612	140	-11.5	-36.7
Alimony paid	652	11,761	608	11,808	-6.7	0.4
Domestic production activities deduction	717	11,229	699	11,976	-2.6	6.7
Other adjustments [1]	n.a.	1,452	n.a.	1,684	[2]	16.0
Adjusted gross income (less deficit)	**147,351**	**9,093,629**	**148,607**	**9,771,035**	**0.9**	**7.4**

n.a.—Not available.
[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2013 and 2014.
[2] Percentage not computed.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Figure C. Selected Itemized Deductions, Standard Deduction, Exemptions, and Taxable Income, Tax Years 2013 and 2014

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

Item	2013		2014		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions [1]	**145,229**	**2,037,245**	**146,560**	**2,082,945**	**0.9**	**2.2**
Total standard deduction	**100,899**	**848,650**	**102,595**	**876,240**	**1.7**	**3.3**
Basic standard deduction	100,899	823,063	102,595	849,368	1.7	3.2
Additional standard deduction	14,287	25,583	14,810	26,869	3.7	5.0
Total itemized deductions before limitation	**44,330**	**1,225,023**	**43,965**	**1,251,404**	**-0.8**	**2.2**
Medical and dental expenses after AGI limitation	8,998	84,507	8,606	83,812	-4.3	-0.8
Taxes paid [2]	43,977	506,191	43,613	520,449	-0.8	2.8
State and local income taxes	32,590	304,274	32,456	311,222	-0.4	2.3
State and local general sales taxes	10,077	16,597	9,804	17,081	-2.7	2.9
Interest paid [3]	33,898	317,317	33,332	307,962	-1.7	-2.9
Home mortgage interest	33,279	296,186	32,729	286,749	-1.7	-3.2
Charitable contributions	36,431	194,664	36,221	210,599	-0.6	8.2
Other than cash contributions	22,176	51,591	22,163	65,330	-0.1	26.6
Casualty and theft losses	97	2,463	90	2,204	-7.1	-10.5
Miscellaneous deductions after 2-percent AGI limitation	12,302	98,383	12,332	104,902	0.2	6.6
Gambling losses and other unlimited miscellaneous deductions	1,205	21,498	1,172	21,476	-2.8	-0.1
Itemized deductions in excess of limitation	**2,517**	**36,428**	**2,794**	**44,699**	**11.0**	**22.7**
Total itemized deductions	**44,331**	**1,188,595**	**43,965**	**1,206,705**	**-0.8**	**1.5**
Exemptions [4]	**289,929**	**1,107,723**	**290,412**	**1,121,603**	**0.2**	**1.3**
Taxable income	**110,503**	**6,387,828**	**112,658**	**6,997,856**	**2.0**	**9.5**

[1] Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.
[2] Includes real estate taxes, personal property taxes, and other taxes not shown separately.
[3] Includes investment interest, deductible mortgage "points," and qualified mortgage insurance premiums not shown separately.
[4] The number of returns columns represent the number of exemptions.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

percent of all returns filed. The average standard deduction rose 1.5 percent over the 2013 average to $8,541 in 2014.

Taxpayers claimed itemized deductions on 29.6 percent of all returns filed, representing 57.9 percent of the total deduction amount for the year.[1] The average for total itemized deductions (after limitation) was $27,447 for 2014, up from the $26,812 average total claimed for 2013. However, the number of returns with itemized deductions decreased by 0.8 percent to 44.0 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2014 was taxes paid, followed by interest paid, and charitable contributions. Taxes paid increased 2.8 percent to $520.4 billion, accounting for 41.6 percent of total itemized deductions for the year. Interest paid, the second largest itemized deduction, decreased to $308.0 billion (down 2.9 percent) for 2014 and made up 24.6 percent of total itemized deductions. For 2014, the number of returns reporting the largest component of the interest paid deduction, home mortgage interest, decreased 1.7 percent, while the amount reported decreased 3.2 percent. The deduction for charitable contributions rose 8.2 percent to $210.6 billion. This increase in charitable contributions occurred even with a decrease (0.6 percent) in the number of returns taking the deduction.

For 2014, the number of personal exemptions for taxpayers and dependents increased slightly to 290.4 million, while the amount increased 1.3 percent to $1,121.6 billion. The increase in the amount was greater than the number of returns due to the $50 increase in the deductible amount per exemption to $3,950 for the year.

Taxpayers subtract deductions (either itemized or standard) and exemptions from AGI to arrive at taxable income. With the large increase in AGI, total deductions increasing only modestly, and the small increase in exemptions, total taxable income rose 9.6 percent to $7.0 trillion for 2014.

Tax Credits

Tax credits are used to offset taxes. Certain tax credits are also refundable in that if the credit exceeds the total tax owed, the excess credit can be refunded to the taxpayer. Figure D

[1] Of the 148,606,578 total returns filed, 1.4 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported or they were married filing separately with no deductions but spouse itemized on their returns.

Figure D. Total Tax Credits and Income Tax Before and After Credits, Tax Years 2013 and 2014

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

Item	2013		2014		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax before credits	**109,572**	**1,293,164**	**111,969**	**1,432,798**	**2.2**	**10.8**
Total tax credits [1]	**48,104**	**74,614**	**48,773**	**76,243**	**1.4**	**2.2**
Child care credit	6,316	3,459	6,341	3,505	0.4	1.3
Foreign tax credit	7,488	20,238	7,958	21,648	6.3	7.0
General business credit	462	3,065	348	3,137	-24.6	2.4
Prior-year minimum tax credit	322	1,005	316	964	-1.9	-4.0
Nonrefundable education credits	10,197	10,646	9,910	10,445	-2.8	-1.9
Retirement savings contribution credit	7,412	1,317	7,918	1,381	6.8	4.8
Child tax credit [2]	22,563	27,233	22,395	27,202	-0.7	-0.1
Residential energy credits	3,036	1,614	2,664	1,638	-12.3	1.5
Total refundable credits used to offset income tax before credits [3, 4]	9,374	5,456	9,704	5,538	3.5	1.5
Earned income credit	4,241	1,294	4,465	1,387	5.3	7.2
American opportunity credit	5,000	4,020	4,869	3,930	-2.6	-2.2
Income tax after credits	**94,519**	**1,218,550**	**96,531**	**1,355,305**	**2.1**	**11.2**

[1] Includes credits not shown separately.
[2] Excludes the refundable additional child tax credit, which totaled $27.9 billion for 2013 and $27.1 billion for 2014.
[3] Represents portion of refundable credits used to offset income tax before credits.
[4] For 2014, includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit. For 2013, includes regulated investment company credit, health coverage tax credit, and prior-year returns claiming the making work pay credit, first time homebuyers credit, refundable prior-year minimum tax credit, and adoption credit.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

lists tax credits in two groups—nonrefundable and refundable. Furthermore, Figure D shows only the amounts of credit that offset income taxes owed—the amounts of refundable tax credits that are refundable or offset other taxes are not included in Figure D. Table 3.3 contains data on all three parts of the refundable credits.

Total tax credits increased 2.2 percent to $76.2 billion for 2014 (Figure D). As noted above, these total tax credits exclude the "refundable" portions of the child tax credit, American opportunity tax credit, regulated investment company credit, earned income credit (EIC), and net premium tax credit, as well as any amount of these credits used to offset any other taxes. Nonrefundable credits used to offset income tax before credits increased by 2.2 percent largely driven by a 7.0-percent increase in the foreign tax credit. Overall, the child tax credit was the largest credit claimed followed by the foreign tax credit. Some 22.4 million taxpayers claimed the child tax credit for a total of $27.2 billion, accounting for 35.7 percent of the total tax credits reported for 2014. The foreign tax credit increased to $21.6 billion, accounting for 28.4 percent of total tax credits reported for the year despite only being claimed on just 5.4 percent (8.0 million) of all individual tax returns filed.

Refundable credits were separated into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offset income tax before credits. The second portion offset all other taxes besides income tax, such as the self-employment tax. The IRS treated the last portion, the refundable portion, as a refund and paid it directly to taxpayers who had no tax against which to apply the credits or whose credits exceeded income tax (and other income-related taxes). The last two portions of refundable credits were not included in total tax credits.

In total, taxpayers claimed $105.6 billion in refundable tax credits (Table 3.3). Of this, $5.5 billion was applied against income taxes and $9.8 billion against all other taxes. The remaining $90.3 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 5.2 percent of total refundable credits. Of this, the American opportunity credit accounted for 71.0 percent. The portion used to offset all other taxes accounted for 9.2 percent of the total, while the last portion, the refundable portion, was the largest component at 85.5 percent. The refundable amount of the additional child tax credit ($25.8 billion), along with the EIC ($58.9 billion), made up nearly all (93.8 percent) of this refundable portion.

A taxpayer could use a few other refundable credits besides the child tax credit and EIC to offset taxes. The largest of these credits, after the EIC and child tax credit, was the American opportunity credit, which taxpayers claimed on 10.2 million returns for a total of $9.1 billion. Of this, 5.8 million returns claimed a refundable amount of $4.9 billion.[2]

[2] To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

Total Income Tax and Average Tax Rates

Total income tax as presented in these statistics, is the sum of income tax after credits (including the subtraction of refundable credits such as the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970. With the increase in taxable income, and a slight increase in total tax credits, total income tax significantly increased 11.5 percent to $1.4 trillion for 2014 (Figure E).

For 2014, the tax generated by the alternative minimum tax (AMT) increased 4.4 percent to $28.6 billion. The number of returns with AMT liability also increased rising 8.5 percent to 4.3 million. Just as the AMT showed an increase, the net investment income tax also showed an increase for 2014. The net investment income tax increased 36.3 percent to $22.5 billion and the amount of returns on which it was applied increased 16.2 percent.

The average tax rate (total income tax divided by AGI for all returns) was 14.1 percent for 2014 (Figure F), an increase of 0.5 percentage points from 2013. Since by our definition total income tax is limited to zero (it cannot be negative), this calculation does not account for the impact of refundable credits, which have the potential effect of creating a negative tax liability for many taxpayers. Accounting for this (subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits from total income tax), the average tax rate was 13.1 percent, an increase of 0.6 percentage points from 2013. There was little to no difference in average tax rates with or without accounting for refundable credits for taxpayers with AGI of $50,000 or more, while the rates for taxpayers with AGI under $50,000 were markedly different. The greatest disparities in rates were in the $1 under $10,000 AGI class (10.3 percentage points) and $10,000 under $20,000 AGI class (12.4 percentage points) due to the combination of lower income taxes and the propensity for having refundable credits in these AGI classes.

For 2014, average tax rates increased as income rose (for both measures of the average tax rate) for each AGI category from $20,000 up to $5 million or less. The average tax rate peaked at 29.4 percent for returns in the AGI class $2 million under $5 million. For the classes above this level, the average tax rates declined to a low of 26.1 percent for taxpayers with AGI of $10 million or more. The main reason for this decline was that individuals in the classes above $5 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20 percent (23.8 percent including the net investment tax) as opposed to up to a 39.6-percent rate for ordinary income (43.4 percent including the net investment tax). For example, while individuals reporting AGI of $1.5 million under $2 million averaged 21.5 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 51.5 percent for those individuals reporting AGI of $10 million or more. More historical data on average tax rates are available in Section 3, Individual Income Tax Rates. In addition, a historical overview of different tax periods is provided for more perspective.

Affordable Care Act

A major tax law change for 2014 was the implementation of certain provisions of the Affordable Care Act. The Act contained comprehensive health insurance reforms and included tax provisions that affected individuals. The Act established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace.

Figure E. Total Income Tax, Tax Years 2013 and 2014

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

Item	2013		2014		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax	**94,532**	**1,235,040**	**96,544**	**1,377,797**	**2.1**	**11.6**
Alternative mimimum tax	3,940	27,426	4,278	28,646	8.6	4.4
Net investment income tax	3,090	16,491	3,591	22,480	16.2	36.3
All other taxes	27,649	69,721	35,475	76,877	28.3	10.3
Self-employment tax	18,875	55,533	19,351	58,468	2.5	5.3
Penalty tax on qualified retirement plans	5,726	5,874	5,726	5,840	[1]	-0.6
Health care individual responsibility payment	N/A	N/A	8,062	1,694	[2]	[2]
Additional medicare tax	2,816	6,273	3,116	7,261	10.7	15.7
Total tax liability	98,651	1,295,299	101,133	1,444,390	2.5	11.5

N/A—not applicable.
[1] Less than 0.05 percent.
[2] Percentage not computed.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Figure F. Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2013 and 2014

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

Tax year, item	Total	Size of adjusted gross income						
		Under $1 [1]	$1 under $10,000	$10,000 under $20,000	$20,000 under $30,000	$30,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2014:								
Number of returns	148,607	2,034	22,053	23,621	18,881	26,072	32,220	17,501
Adjusted gross income (less deficit)	9,771,035	-197,691	116,098	351,605	467,812	1,021,446	2,303,583	2,361,756
Percent of AGI subject to reduced rate [2]	8.5	[3]	1.0	0.9	1.1	1.3	2.2	3.7
Total income tax	1,377,797	175	394	5,019	15,038	56,423	201,406	297,112
Refundable credits to offset all other taxes	9,755	118	1,478	4,344	1,992	1,501	299	22
Refundable credits refundable portion	90,276	469	10,493	39,319	25,049	13,402	1,482	63
Total income tax minus refundable credits [4, 5]	1,277,766	-411	-11,577	-38,644	-12,003	41,520	199,625	297,026
Average tax rate:								
Total income tax as a percentage of AGI	14.1	[3]	0.3	1.4	3.2	5.5	8.7	12.6
Total income tax minus refundable credits as a percentage of AGI	13.1	[3]	-10.0	-11.0	-2.6	4.1	8.7	12.6
Tax Year 2013:								
Number of returns	147,351	2,113	22,638	24,125	18,935	25,753	31,803	16,425
Adjusted gross income (less deficit)	9,093,629	-198,631	119,126	358,894	469,171	1,008,621	2,272,956	2,209,424
Percent of AGI subject to reduced rate [2]	6.5	[3]	0.8	0.8	0.9	1.1	1.8	3.2
Total income tax	1,235,040	177	401	5,218	14,910	55,380	198,233	278,504
Refundable credits to offset all other taxes	9,100	113	1,624	3,983	1,701	1,419	253	7
Refundable credits refundable portion	90,883	396	10,938	39,826	25,341	12,818	1,492	54
Total income tax minus refundable credits [4, 5]	1,135,057	-332	-12,161	-38,591	-12,132	41,142	196,488	278,443
Average tax rate:								
Total income tax as a percentage of AGI	13.6	[3]	0.3	1.5	3.2	5.5	8.7	12.6
Total income tax minus refundable credits as a percentage of AGI	12.5	[3]	-10.2	-10.8	-2.6	4.1	8.6	12.6

Tax year, item	Size of adjusted gross income -- continued						
	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $1,500,000	$1,500,000 under $2,000,000	$2,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tax Year 2014:							
Number of returns	4,979	835	180	77	109	27	17
Adjusted gross income (less deficit)	1,419,777	562,623	217,427	132,463	326,512	181,944	505,681
Percent of AGI subject to reduced rate [2]	8.2	14.0	17.6	21.5	26.2	33.8	51.5
Total income tax	276,487	145,018	61,374	38,344	96,136	52,937	131,936
Refundable credits to offset all other taxes	[6]	--	[6]	--	--	--	--
Refundable credits refundable portion	[6]	--	[6]	[6]	--	--	--
Total income tax minus refundable credits [4, 5]	276,487	145,018	61,374	38,344	96,136	52,937	131,936
Average tax rate:							
Total income tax as a percentage of AGI	19.5	25.8	28.2	28.9	29.4	29.1	26.1
Total income tax minus refundable credits as a percentage of AGI	19.5	25.8	28.2	28.9	29.4	29.1	26.1
Tax Year 2013:							
Number of returns	4,488	724	156	64	91	21	13
Adjusted gross income (less deficit)	1,277,489	486,697	188,076	110,426	270,183	145,701	375,495
Percent of AGI subject to reduced rate [2]	6.8	11.5	14.8	17.6	21.7	28.9	43.8
Total income tax	250,646	125,786	53,109	32,174	79,630	42,688	98,185
Refundable credits to offset all other taxes	[6]	[6]	--	--	--	[6]	--
Refundable credits refundable portion	[6]	[6]	[6]	--	[6]	18	--
Total income tax minus refundable credits [4, 5]	250,646	125,786	53,109	32,174	79,630	42,670	98,185
Average tax rate:							
Total income tax as a percentage of AGI	19.6	25.8	28.2	29.1	29.5	29.3	26.1
Total income tax minus refundable credits as a percentage of AGI	19.6	25.8	28.2	29.1	29.5	29.3	26.1

[1] Includes returns with adjusted gross deficit.
[2] Includes the amount of long-term capital gains and qualified dividends.
[3] Percentage not computed.
[4] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.
[5] For 2014, includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit. For 2013, includes regulated investment company credit, health coverage tax credit, and prior-year returns claiming the making work pay credit, first time homebuyers credit, refundable prior-year minimum tax credit, and adoption credit.
[6] Less than $500,000.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

The premium tax credit provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. Advance payment of the premium tax credit (APTC) was a payment made for coverage during the year to the taxpayer's insurance provider that paid for part or all of the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to take on their tax return. The Form 8962, *Premium Tax Credit* had to be filed by a taxpayer to take the premium tax credit or if APTC was paid in order to reconcile the difference between the APTC and PTC. If the APTC was more than the PTC, the taxpayer had an excess APTC and had to repay this excess subject to a limit. If PTC was more than the APTC, the taxpayer reduced their tax payment or increased their refund by the difference.

The total premium tax credit was taken on 3.1 million returns on the Form 8962, for a total of $11.2 billion (Figure G). Also on Form 8962, 3.4 million returns had an APTC totaling $12.0 billion. When the PTC and APTC were reconciled, 1.5 million returns received the net premium tax credit ($1.0 billion) and 1.8 million returns had to repay excess advance premium tax credit ($1.4 billion). These data do not reflect amended returns or errors that were corrected after initial processing.

Also beginning in 2014, the Affordable Care Act required that individuals must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with a tax return. Over 13.3 million taxpayers filed a Form 8965, *Health Coverage Exemptions* to claim a coverage exemption. A health care individual responsibility payment was made on 8.1 million returns for $1.7 billion, an average of $210 per tax return paying this penalty. (Other ACA tax provisions, like the credit for small employer health insurance premiums and the additional Medicare tax, took effect in earlier years.)

For more 2014 changes in law and Internal Revenue Service administrative changes see Section 1 of this publication. There are also definitions in Section 5 of this publication for all items appearing in tables. All the statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically file returns) filed during Calendar Year 2015. For more information on the data sources and limitations see Section 6.

Figure G. Affordable Care Act Items, Tax Year 2014

[Money amounts are in thousands of dollars]

Item	Number of returns	Amount
	(1)	(2)
Total premium tax credit	3,104,620	11,175,462
Advance payment of premium tax credit	3,362,356	11,993,488
Net premium tax credit	1,499,446	1,010,733
Excess advance premium tax credit repayment	1,803,176	1,431,168
Health care individual responsibility payment	8,061,604	1,694,088

NOTE: Data in the figure do not reflect amended returns or errors that were corrected after initial processing.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Section 3

Individual Income Tax Rates, 2014

This section discusses the individual income tax rates and the computation of "total income tax" for 2014. It provides explanations of selected terms and describes the income tax structure, certain tax law changes, income and tax concepts ("modified" taxable income and marginal tax rates), and the computation of "alternative minimum taxable income."

Income Tax Rates

This part focuses on two distinct tax rates: average tax rates and marginal tax rates. Average tax rates are calculated by dividing some measure of tax by some measure of income. For the statistics provided here within, the average tax rate is "total income tax" (see Explanation of Terms section) divided by adjusted gross income (AGI) reported on returns showing income tax liability.

Measures of marginal tax rates focus on determining the tax rate imposed on the last (or next) dollar of income received by a taxpayer. The marginal tax rate is the statutory rate at which the last dollar of taxable income is taxed. (See the Income and Tax Concepts part of this section for a more detailed explanation.) The following parts describe the measurement of average and marginal tax rates in more detail and discuss the statistics based on these rates for 2014.

Figure A presents statistics for 1986 through 2014 on income (based on each year's definition of AGI) and taxes reported. These tax years can be partitioned into nine distinct periods:

1) Tax Year 1986 — This was the last year under the Economic Recovery Tax Act of 1981 (ERTA81). The tax bracket boundaries, personal exemptions, and standard deductions were indexed for inflation, and the maximum tax rate was 50 percent.
2) Tax Year 1987 — This was the first year under the Tax Reform Act of 1986 (TRA86). For 1987, a 1-year, transitional, five-rate tax bracket structure was established with a partial phase-in of new provisions that broadened the definition of AGI. The maximum tax rate was 38.5 percent.
3) Tax Years 1988 through 1990 — During this period there was effectively a three-rate tax bracket structure.[1] The phase-in of the provisions of TRA86 continued with a maximum tax rate of 33 percent.
4) Tax Years 1991 and 1992 — These years brought a three-rate tax bracket structure (with a maximum tax rate of 31 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.
5) Tax Years 1993 through 1996 — This period had a five-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.
6) Tax Years 1997 through 2000 — These years were subject to the Taxpayer Relief Act of 1997, which added three new capital gain tax rates to the previous rate structure to form a new, eight-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent). For a more detailed description of the capital gain rates, see the Income and Tax Concepts part of this section.
7) Tax Years 2001 through 2008 — This period was affected mainly by two new laws, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). EGTRRA included a new, 10-percent tax rate bracket, as well as reductions in tax

[1] For Tax Years 1988 through 1990, the tax rate schedules provided only two basic rates: 15 percent and 28 percent. However, taxable income over certain levels was subject to a 33-percent tax rate to phase out the benefit of the 15-percent tax bracket (as compared to the 28-percent rate) and the deduction for personal exemptions. At the taxable income level where these benefits were completely phased out, the tax rate returned to 28 percent.

Figure A. Total Number of Returns, and Selected Income and Tax Items for Taxable Returns, Tax Years 1986–2014

[Money amounts are in billions of dollars, except where indicated]

Tax year	Total number of returns	Taxable returns								
		Number of returns	As a percentage of total returns [1]	Adjusted gross income (less deficit)	Total income tax	Average tax rate (percent) [2],[3]	Average per return (whole dollars) [3]			
							Current dollars		Constant dollars [4]	
							Adjusted gross income (less deficit)	Total income tax	Adjusted gross income (less deficit)	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Using each tax year's adjusted gross income (less deficit)									
1986	103,045,170	83,967,413	81.5	2,440	367	15.1	29,062	4,374	26,516	3,991
1987	106,996,270	86,723,796	81.1	2,701	369	13.7	31,142	4,257	27,414	3,747
1988	109,708,280	87,135,332	79.4	2,990	413	13.8	34,313	4,738	29,005	4,005
1989	112,135,673	89,178,355	79.5	3,158	433	13.7	35,415	4,855	28,560	3,915
1990	113,717,138	89,862,434	79.0	3,299	447	13.6	36,711	4,976	28,088	3,807
1991	114,730,123	88,733,587	77.3	3,337	448	13.4	37,603	5,054	27,609	3,711
1992	113,604,503	86,731,946	76.3	3,484	476	13.7	40,168	5,491	28,630	3,914
1993	114,601,819	86,435,367	75.4	3,564	503	14.1	41,233	5,817	28,535	4,026
1994	115,943,131	87,619,446	75.6	3,737	535	14.3	42,646	6,104	28,776	4,119
1995	118,218,327	89,252,989	75.5	4,008	588	14.7	44,901	6,593	29,463	4,326
1996	120,351,208	90,929,350	75.6	4,342	658	15.2	47,750	7,239	30,433	4,614
1997	122,421,991	93,471,200	76.4	4,765	731	15.3	50,980	7,824	31,763	4,875
1998	124,770,662	93,047,898	74.6	5,160	789	15.3	55,458	8,475	33,836	5,171
1999	127,075,145	94,546,080	74.4	5,581	877	15.7	59,028	9,280	35,431	5,570
2000	129,373,500	96,817,603	74.8	6,083	981	16.1	62,832	10,129	36,488	5,882
2001	130,255,237	94,763,530	72.8	5,847	888	15.2	61,702	9,370	34,840	5,291
2002	130,076,443	90,963,896	69.9	5,641	797	14.1	62,015	8,762	34,472	4,870
2003	130,423,626	88,921,904	68.2	5,747	748	13.0	64,625	8,412	35,122	4,572
2004	132,226,042	89,101,934	67.4	6,266	832	13.3	70,318	9,337	37,225	4,943
2005	134,372,678	90,593,081	67.4	6,857	935	13.6	75,687	10,319	38,754	5,284
2006	[5] 138,394,754	92,740,927	67.0	7,439	1,024	13.8	80,218	11,041	39,791	5,477
2007	[6] 142,978,806	96,272,958	67.3	8,072	1,116	13.8	83,851	11,588	40,449	5,590
2008	142,450,569	90,660,104	63.6	7,583	1,032	13.6	83,647	11,379	38,851	5,285
2009	140,494,127	81,890,189	58.3	6,778	866	12.8	82,765	10,575	38,579	4,929
2010	142,892,051	84,475,933	59.1	7,246	952	13.1	85,778	11,266	39,338	5,166
2011	145,370,240	91,694,201	63.1	7,693	1,046	13.6	83,901	11,402	37,299	5,069
2012	144,928,472	93,109,721	64.2	8,442	1,188	14.1	90,669	12,759	39,491	5,557
2013	147,351,299	94,532,494	64.2	8,426	1,235	14.7	89,133	13,065	38,261	5,608
2014	148,606,578	96,544,079	65.0	9,103	1,378	15.1	94,285	14,271	39,827	6,028

[1] Number of taxable returns (column 2) divided by total number of returns (column 1).
[2] Average tax rate is "total income tax" (column 5) divided by "adjusted gross income (less deficit)" (column 4).
[3] The average adjusted gross income (less deficit), average total income tax, and average tax rate were calculated from unrounded data.
[4] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982-84=100). For 2014, the CPI-U = 236.736.
[5] Includes 742,859 Form 1040 EZ-T returns. This form existed for only Tax Year 2006.
[6] The total number of returns does not include the returns filed by individuals only to receive the economic stimulus payment and who had no other reason to file.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

rates for brackets higher than 15 percent of one-half percentage point for 2001 and 1 percentage point for 2002. It also included increases in the child tax credit and an increase in alternative minimum tax exemptions. Under JGTRRA, Tax Year 2003 saw additional rate reductions (accelerations of EGTRRA's phased-in reductions) in ordinary marginal tax rates higher than the 15-percent rate, as well as expansions to particular income thresholds in the rates from 15 percent and below. Also, the rate for most long-term capital gains was reduced from 20 percent to 15 percent. Further, qualified dividends were taxed at this same 15-percent rate. Beginning in 2004, the Working Families Tax Relief Act increased the additional child tax credit refundable rate from 10 percent to 15 percent. Under EGTRRA, beginning in 2006, the complete phase-out of personal exemptions and the limitation on some itemized deductions for upper-income taxpayers were modified to limit the maximum phase-out to two-thirds of both the exemption amount and the itemized deduction limitation amount. For 2008, the limit was changed to one-third.

8) Tax Years 2009 through 2012—Beginning in 2009, the American Recovery and Reinvestment Act (ARRA) temporarily increased the earned income credit by modifying calculations on qualifying earned income amounts and phase-out ranges. The Act increased eligibility for receiving the refundable portion of the child tax credit for 2009 and 2010 by lowering the earned income floor from $8,500 to $3,000. For 2009 and 2010 the ARRA provided an American

opportunity tax credit of up to $2,500 per student of the cost of tuition and related expenses. For those same years, ARRA also included other selected major individual income tax provisions: a temporary refundable first-time homebuyers credit of up to $8,000 which expired July 31, 2011; a temporary suspension of Federal income tax on the first $2,400 of unemployment compensation for 2009; an additional deduction for State sales and excise taxes on the purchase of certain motor vehicles; a $250 credit for certain government retirees; an aggregate cap of $1,500 on residential energy credits for 2009 and 2010; and a 2-year making-work-pay refundable tax credit of up to $400 for working individuals and $800 for working families. For 2011, the Tax Relief and Job Creation Act (TRJCA) of 2010 continued both the American opportunity tax credit and increased eligibility for receiving the refundable portion of the child tax credit. At the same time, TRJCA reduced the maximum amount for residential energy credits from $1,500 to a lifetime limit of $500. The other provisions of the ARRA cited above have been eliminated for 2011 and beyond.

9) Tax Years 2013 and 2014—Beginning in 2013, a new tax law reinstituted the top tax bracket of 39.6 percent. Also, the 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for certain high taxable income taxpayers. Additionally, in this period a new net investment income tax was created. 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 households.

Marginal Tax Rate Classifications

A return's marginal tax rate is the highest statutory tax rate bracket applicable to that tax return. The marginal tax rate statistics presented in this article are based on all individual income tax returns, as well as returns that show a positive taxable income amount based on "tax generated" (see Explanation of Terms section) and items of income that were subject to the regular income tax, generally those included in AGI (Figure B, Table 3.4). [2, 3] The Income and Tax Concepts part provides an example showing how different portions of taxable income are taxed at different rates and explains the determination of the marginal tax rate bracket into which a return is assumed to fall. Table 3.5 contains additional data based on ordinary tax rates and presents statistics on the income and tax generated at each ordinary tax rate by size of AGI.

Figure B presents the amounts and percentages of modified taxable income and income tax generated (before alternative minimum tax and reduction by tax credits, including the earned income credit) by the marginal tax rate categories (defined in the Income and Tax Concepts part).

Returns in the "15-percent" (ordinary income) marginal tax rate bracket made up the largest share of returns for 2014 (28.9 percent). These returns reported 18.7 percent of modified taxable income for 2014 and generated 12.0 percent of income tax (before credits and excluding the AMT). Conversely, taxpayers highest "39.6-percent" (ordinary income), marginal rate, accounted for only 0.7 percent of returns but reported 19.7 percent of the modified taxable income and 32.0 percent of the tax generated (the largest of any tax bracket). The "0-percent" (ordinary income) marginal rate bracket had the second largest share of returns at 24.2 percent. These returns had no modified taxable income and consequently generated zero tax dollars. The "10-percent" (ordinary income) marginal rate bracket reported the third largest share of returns at 18.4 percent. However, such returns accounted for only 2.4 percent of modified income and 1.1 percent of income tax generated. With a 16.6-percent share of returns, the "25-percent" (ordinary income) marginal rate bracket reported the largest percentage (28.5) of total modified taxable income and second highest percentage of income tax generated (24.2). Returns in the "28-percent" (ordinary income) marginal rate bracket represented only 3.3 percent of the total share of returns and accounted for 11.4 percent of the modified taxable income and 12.0 percent of generated income tax. Returns in the "33-percent" (ordinary income) marginal rate bracket represented only 1.3 percent of returns, but accounted for 8.5 percent of the modified taxable income and 10.4 percent of the tax generated. Returns in the "35-percent" (ordinary income) marginal rate bracket represented the smallest share of ordinary tax rate returns at 0.1 percent, and accounted for 1.3 percent of the modified taxable income and 1.7 percent of the tax generated. Returns in the capital gain and dividends 0-percent, 15-percent, 20-percent, 25-percent, and 28-percent tax brackets represented 6.3 percent of returns but only reported a total of 9.3 percent of modified taxable income and 6.5 percent of the tax.

[2] Marginal tax rate as cited in this article 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 nor net investment tax or tax credits.

[3] Tax generated does not include certain other taxes reported on the individual income tax return, such as self-employment tax (the Social Security and Medicare tax on income from self-employment), the Social Security tax on certain tip income, household employment taxes, tax from the recapture of prior-year investment, low-income housing, or other credits, penalty tax applicable to early withdrawals from an individual retirement arrangement (IRA) or other qualified retirement plans, and tax on trusts, accumulation, and distributions. The statistics for "total tax liability," shown in Table 3.3, include these taxes.

Figure B. All Returns: Tax Generated at All Rates on Returns with the Indicated Marginal Tax Rate, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars]

Marginal tax rate classes [1]	Number of returns		Modified taxable income [2]		Tax generated	
	Number	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
	Tax Year 2014					
All tax rates	**148,606,578**	**100.0**	**6,997,410,730**	**100.0**	**1,402,387,187**	**100.0**
0 percent	35,964,899	24.2	0	0.0	0	0.0
0 percent (capital gains)	990,954	0.7	8,958,112	0.1	0	0.0
10 percent	27,338,132	18.4	170,147,226	2.4	15,874,107	1.1
10 percent (Form 8814) [3]	7,108	[4]	18,472	[4]	1,458	[4]
15 percent	42,955,747	28.9	1,309,795,237	18.7	168,549,423	12.0
15 percent (capital gains) [5]	7,830,959	5.3	405,172,267	5.8	47,059,387	3.4
20 percent (capital gains) [5]	60,610	[4]	157,025,836	2.2	29,615,810	2.1
25 percent	24,662,921	16.6	1,996,746,250	28.5	339,126,972	24.2
25 percent (capital gains)	311,144	0.2	55,757,898	0.8	9,864,588	0.7
28 percent	4,885,202	3.3	799,023,476	11.4	167,910,198	12.0
28 percent (capital gains)	153,118	0.1	27,211,980	0.4	5,184,505	0.4
33 percent	1,912,142	1.3	596,016,259	8.5	145,614,363	10.4
35 percent	189,947	0.1	89,880,223	1.3	23,949,458	1.7
39.6 percent	978,900	0.7	1,376,505,455	19.7	448,568,440	32.0
Form 8615 [6]	364,795	0.2	5,152,039	0.1	1,068,477	0.1
	Tax Year 2013					
All tax rates	**147,351,299**	**100.0**	**6,387,464,381**	**100.0**	**1,265,658,253**	**100.0**
0 percent	36,860,716	25.0	0	0.0	0	0.0
0 percent (capital gains)	955,251	0.6	8,488,736	0.1	0	0.0
10 percent	27,400,094	18.6	165,815,398	2.6	15,677,149	1.2
10 percent (Form 8814) [3]	5,344	[4]	5,929	[4]	425	[4]
15 percent	42,195,123	28.6	1,270,462,162	19.9	163,420,174	12.9
15 percent (capital gains) [5]	7,749,539	5.3	385,805,644	6.0	45,689,518	3.6
20 percent (capital gains) [5]	41,832	[4]	99,442,920	1.6	18,681,819	1.5
25 percent	24,009,141	16.3	1,892,539,378	29.6	321,337,391	25.4
25 percent (capital gains)	243,599	0.2	39,888,972	0.6	7,045,865	0.6
28 percent	4,603,602	3.1	732,034,525	11.5	154,183,250	12.2
28 percent (capital gains)	143,328	0.1	23,926,747	0.4	4,587,216	0.4
33 percent	1,768,562	1.2	529,758,686	8.3	130,157,048	10.3
35 percent	176,838	0.1	79,766,291	1.2	21,423,934	1.7
39.6 percent	892,420	0.6	1,155,178,360	18.1	382,486,865	30.2
Form 8615 [6]	305,910	0.2	4,350,634	0.1	967,600	0.1

[1] For explanation of marginal tax rate, see Income and Tax Concepts part of this section.
[2] More information about modified taxable income is provided below under Income and Tax Concepts.
[3] Form 8814 was filed for a dependent child, meeting certain age requirements, for whom the parents made an election to report the child's investment income on the parents' tax return. This rate classification is comprised of those returns with a tax liability only from the dependent's income.
[4] Less than 0.05 percent.
[5] The 15 and 20 percent capital gains rates also include qualified dividends.
[6] Form 8615 was filed for a child meeting certain age requirements, to report the child's investment income. The returns in this category are not distributed by tax rate.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Components of Total Income Tax

Regular Tax

Regular tax is generally tax determined from a taxpayer's taxable income based on statutory tax rates. It does not include the alternative minimum tax (AMT) nor does it exclude allowable tax credits. Figure C illustrates the derivation of the aggregate tax generated for 2013 and 2014 returns. Table 3.4 includes two tax amounts: "tax generated" and "income tax after credits." Figure A includes an additional measure of tax, "total income tax," which also includes distributed tax on trust accumulations and the net investment income tax.

The tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income was $1.40 trillion, a 10.5-percent increase from 2013 (Figure C and column 5 of Table 3.4). For most taxpayers, tax generated was equal to income tax before credits. However, for some taxpayers, income tax before credits included the AMT and/or special taxes on lump-sum distributions from qualified retirement plans (when a 10-year averaging method was used) (see Alternative Minimum Tax part of this section for explanation).[4] New for 2014, for some taxpayers the income tax before credits included the excess advance premium tax credit repayment (see Explanation of Terms section).

[4] The income amounts on which these special computations for lump-sum distributions were based were not reflected in current-year AGI or current-year taxable income.

Figure C. Derivation of Total Income Tax as Shown in Statistics of Income Data, Tax Years 2013 and 2014

[Money amounts are in billions of dollars]

Item	2013	2014	Percentage change
	(1)	(2)	(3)
Tax generated from tax rate schedules or tax table	**1,269.4**	**1,402.4**	**10.5**
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	27.4	28.6	4.4
Excess advance premium tax credit repayment	N/A	1.4	[2]
EQUALS:			
Income tax before credits	**1,293.2**	**1,432.8**	**10.8**
LESS: Tax credits, total [3]	74.6	76.2	2.2
Child-care credit	3.5	3.5	1.3
Child tax credit [3]	27.2	27.2	-0.1
Nonrefundable education credit	10.6	10.4	-1.9
Foreign tax credit	20.2	21.6	7.0
General business credit	3.1	3.1	2.4
Earned income credit (limited to the amount needed to reduce total income tax to zero)	1.3	1.4	7.2
Credit for prior-year minimum tax	1.0	1.0	-4.0
Retirement savings contribution credit	1.3	1.4	4.8
Other credits [4]	6.4	6.6	3.4
EQUALS:			
Income tax after credits	**1,218.5**	**1,355.3**	**11.2**
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	16.5	22.5	36.3
EQUALS:			
Total income tax	**1,235.0**	**1,377.8**	**11.6**
LESS: Refundable credits [5]	100.0	100.0	[6]
Total income tax minus refundable credits [5]	**1,135.1**	**1,277.8**	**12.6**

N/A—Not applicable.
[1] Less than $0.05 billion.
[2] Percentage not computed.
[3] Does not include the additional child tax credit. For 2014 it was $27.1 billion which was refunded to taxpayers and not included in total income tax.
[4] Includes credits listed separately in Table 3.3 of Publication 1304.
[5] Includes credits used to offset other taxes.
[6] Less than 0.05 percent.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

For returns with modified taxable income, Table 3.1 shows estimates of income tax before credits by type of tax computation. It compares the amount of tax before credits assuming that all taxable income is subject to regular tax rates with the amount of tax before credits actually computed after reflecting both regular tax rates and any special tax computations that the taxpayer is either permitted or required to make. In particular, qualified dividends and long-term capital gains are generally subject to lower tax rates, and certain dependent tax filers are required to compute their tax as if their income were the marginal income of their parents or guardian.[5] The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2014, some 89.4 million returns had their tax before credits computed using only regular income tax rates, compared with 87.9 million for 2013 that used only regular tax computations, an increase of 1.7 percent. The top portion of Table 3.1 shows the data for these returns. Since these returns did not use any special tax computations, the difference due to special computation (shown in columns 4 and 8) is zero.

As shown in the bottom portion of Table 3.1, for 2014, the tax liability for 22.9 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid $128.7 billion (column 8) less in tax before credits than they would have paid if they had not received the benefits of the lower tax rates for qualified dividends and capital gains. For these taxpayers, the average tax savings was $5,632.

As shown in the middle portion of Table 3.1, for 2014, the number of tax returns filed by dependents under age 18 (or under 24 for full-time students) with Form 8615, *Tax for Certain Children Who Have Unearned Income,* for reporting investment income greater than $2,000 was 0.4 million. Form 8615 was used to compute the dependents' tax as if the

[5] Dependents with income over $2,000 other than earned income could file their own returns but were required to calculate their tax on other than earned income in excess of $2,000, as if it were their parent's or guardian's marginal income. Form 8615 was used to compute the higher tax. For dependents with only modest amounts of investment income, the parent or guardian could elect to include the dependent's income on the parent's tax return and fill out Form 8814 for the dependent's income, relieving the dependent of having to file his or her own tax return.

dependents' income was the marginal income of the parent or guardian. This mandatory calculation can result in no change or an increase in tax before credits; it cannot lower the dependent's tax before credits. Thus, for Form 8615 filers, the difference in tax before credits due to special computations (column 8) reflects the combination of the lower tax from use of the special tax rates for dividends and capital gains and the possibly higher tax from the required Form 8615 tax computation. The combination of the two offsetting provisions increased taxes by $35.5 million for 2014. As shown in Table 3.1A, the net tax reduction was due to a tax reduction of $348.8 million from use of dividend and capital gains, and a tax increase of $384.4 million from the Form 8615 tax computation.

Alternative Minimum Tax

The Revenue Act of 1978 established the alternative minimum tax (AMT) to ensure that taxpayers, who might otherwise be able to legally reduce, or eliminate, their tax burdens, paid a minimum amount of income tax. The AMT provisions may recapture some of the tax reductions under the ordinary income tax. Form 6251, *Alternative Minimum Tax—Individuals,* is used to calculate AMT. (See the Computation of Alternative Minimum Taxable Income part of this section for an explanation of the computation of income for AMT purposes.)

Some taxpayers included with their individual income tax returns, or were required to include, Form 6251, even though their tax liability was not increased due to the AMT (Figure D). For 2014, AMT liability increased 4.4 percent to $28.7 billion from $27.4 billion in 2013. The number of returns subject to paying the AMT increased by 0.3 million for the period.[6] Alternative minimum taxable income (AMTI) for all returns filing a Form 6251 increased 13.8 percent to $2.7 trillion for 2014.

Figure D. Returns with Alternative Minimum Tax Computation Reported on Form 6251: Total Adjustments and Preferences, and Alternative Minimum Taxable Income and Tax, by Size of Adjusted Gross Income, Tax Years 2013 and 2014

[Money amounts are in thousands of dollars]

Size of adjusted gross income	Total AMT adjustments and preferences [1]		Alternative minimum taxable income [1]		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
	Tax Year 2014					
All returns	**8,324,286**	**256,206,835**	**10,011,321**	**2,667,435,415**	**4,277,624**	**28,645,905**
Under $1 [2]	156,462	3,830,602	187,129	-17,490,241	** 7,929	**197,113
$1 under $10,000	148,824	339,532	454,002	1,704,637	**	**
$10,000 under $20,000	156,322	548,473	376,300	4,807,695	4,552	23,757
$20,000 under $30,000	196,949	877,621	388,073	8,503,165	5,461	12,260
$30,000 under $40,000	196,491	871,908	341,741	10,892,470	135	4,983
$40,000 under $50,000	190,555	984,995	345,266	14,187,186	538	3,445
$50,000 under $75,000	575,789	4,315,665	793,107	44,245,325	32,659	48,420
$75,000 under $100,000	620,089	6,369,741	763,340	60,581,111	73,618	117,689
$100,000 under $200,000	1,886,572	32,853,353	2,063,664	277,617,916	642,344	1,541,162
$200,000 under $500,000	3,390,850	93,847,866	3,471,770	988,309,314	3,052,721	15,496,930
$500,000 under $1,000,000	555,877	32,152,903	570,597	353,331,179	380,428	4,825,535
$1,000,000 or more	249,509	79,214,175	256,330	920,745,656	77,241	6,374,610
	Tax Year 2013					
All returns	**8,139,218**	**248,185,587**	**9,692,261**	**2,343,137,275**	**3,940,304**	**27,426,374**
Under $1 [2]	186,465	3,940,289	225,676	-19,412,248	** 8,267	**195,962
$1 under $10,000	147,408	372,292	433,074	1,524,018	**	**
$10,000 under $20,000	210,742	599,732	430,887	5,083,991	3,148	2,408
$20,000 under $30,000	184,159	635,492	359,428	7,997,892	8,537	22,055
$30,000 under $40,000	219,865	972,198	368,377	11,419,988	3,812	20,093
$40,000 under $50,000	199,683	1,112,154	323,482	12,891,563	4,529	6,444
$50,000 under $75,000	611,193	4,556,046	803,877	44,489,413	30,960	62,110
$75,000 under $100,000	675,522	7,046,766	803,114	63,275,334	71,883	142,072
$100,000 under $200,000	1,889,035	33,186,908	2,034,805	272,969,096	623,782	1,562,027
$200,000 under $500,000	3,104,707	88,338,089	3,179,211	895,884,709	2,805,692	14,715,348
$500,000 under $1,000,000	493,878	31,495,077	508,150	314,699,490	317,475	4,361,542
$1,000,000 or more	216,560	75,930,544	222,179	732,314,029	62,219	6,336,312

** Data combined to avoid disclosure of information for specific taxpayers.
[1] See Figures F and G for the calculation of alternative minimum taxable income and the list of alternative minimum tax adjustments and preferences. See also Form 6251, *Alternative Minimum Tax-Individuals* .
[2] Includes returns with adjusted gross deficit.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

[6] Other tax returns may not have had AMT liability but the size of their tax credits, for example their general business credits, may have been reduced because of the AMT.

Net Investment Tax

In 2013, the Affordable Care Act created a new net investment income tax. 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 households.

Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2014 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction and Changes in Law section). Generally, the minimum level of income for which a return was required to be filed equaled the sum of the standard deduction for the particular filing status and the amount of the personal exemption deduction allowed for the taxpayer or taxpayers (but not for any dependents). In addition to the general filing requirements, individuals were required to file a return for Tax Year 2014 if they had net earnings from self-employment of at least $400; liability for Social Security or Medicare tax on unreported tip income; Social Security, Medicare, or Railroad Retirement tax on reported tip income or group-term life insurance; "alternative minimum tax"; tax on qualified retirement plan distributions, including an individual retirement arrangement (IRA) or a medical savings account (MSA); tax on the recapture of investment credit, education credit, low-income housing credit, or a few other business credits; recapture tax on the disposition of a home purchased with a Federally subsidized mortgage; or wages of $108.28 or more from a church or qualified church-controlled organization that was exempt from Social Security taxes; had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

Gross income includes all income received as money, goods, property, or services that was not expressly exempt from tax.[7] Adjusted gross income (AGI) is equal to gross income less deductions for certain expenses. "Taxable income," the base on which income tax before credits is computed, equals AGI less the amount for personal exemptions and less either total allowable itemized deductions for taxpayers who itemize deductions or the standard deduction (including the additional amounts for age and blindness) for all other taxpayers. Income tax before credits is calculated from taxable income using: tax tables or tax rate schedules, both of which vary with taxpayer filing status (single, married filing jointly, surviving spouse, married filing separately, and head of household); Form 8615 or Form 8814 for children's investment income; Schedule J for farmers and fishermen to income-average; foreign-earned income worksheet; Schedule D and Qualified Dividends worksheet for net long-term capital gains and qualified dividends; or some combination of the above (see Explanation of Terms section for definitions for above items). For 2014, the tax rates for each filing status were 0 percent, 10 percent, 15 percent, 25 percent, 26 percent, 28 percent, 33 percent, 35 percent and a top tax of 39.6 percent. The tax rates of 0 percent, 15 percent, 20 percent, 25 percent, and 28 percent were used for qualified dividends and net long-term capital gains (in excess of net short-term capital losses), as well as ordinary income. The 26-percent tax rate was only for the alternative minimum tax. Income tax before credits includes any alternative minimum tax.[8]

To calculate their Federal income tax liability for 2014, taxpayers used either the tax table or the tax rate schedules. Taxpayers with taxable income less than $100,000 were required to use the tax table, while those with taxable income of $100,000 or more were required to use the tax rate schedules. The tax table was based on income tax "brackets" up to $50 wide.[9] The tax within each bracket was based on the tax calculated at the midpoint of the bracket and then rounded to the nearest whole dollar. As a result, the tax tables and the tax rate schedules could produce different amounts of tax for the same amount of taxable income. Use of the tax tables could have produced either a slightly higher or lower amount of tax than that produced by the tax rate schedules.

Income and Tax Concepts

As discussed in the Income Tax Structure part, gross income is all income received that is not specifically excluded. Total income is the net amount of gross income after certain expenses (e.g., business or rent and royalty expenses) have been deducted. Adjusted gross income (AGI) is total income less statutory adjustments to income (e.g., deductible contributions to an IRA or Keogh plan).

Modified Taxable Income

This concept is relevant only for "prior-year returns" (about 4.4 million returns) or certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (about 96 thousand returns), or those returns with foreign-earned income having to use a worksheet

[7] As defined under section 61 of the Internal Revenue Code, gross income includes amounts from wages and salaries, interest and dividends, alimony, bartering income, canceled debt income, gambling winnings, rents and royalties, and gains from property sales or exchanges, as well as gross income from sole proprietorships and farming, income from partnerships and S corporations, and distributions from estates and trusts. This definition of gross income is slightly different from the Form 1040, *U.S. Individual Income Tax Return*, and concept of "total income," which is a component of the adjusted gross income (AGI) calculation on Form 1040. Total income includes net amounts rather than gross amounts (income prior to deductions) from such items as business income and rents and royalties.

[8] Income tax before credits includes tax on lump-sum distributions from qualified retirement plans and excess advance premium tax credit repayment.

[9] For taxable income between $0 and $5 and between $5 and $25, the tax brackets were $5 and $10 wide, respectively. For taxable income between $25 and $3,000, the brackets were $25 wide. For taxable income above $3,000 the brackets were $50 wide.

to determine their taxes (about 174 thousand returns). For all other returns, modified taxable income is identical to taxable income.

This is the term used in the statistics to describe "income subject to tax," the actual base on which tax is computed. Each year, a small number of returns for prior tax years are filed during the same calendar year in which the tax returns for the current tax year are being selected for the Statistics of Income sample. Some of these returns are selected for the sample and act as proxies for returns for the current tax year that will be filed during a later calendar year. The tax on these returns is based on a previous year's tax law (which may reflect different tax rates and income concepts). For the statistics in this publication, the taxable incomes reported on these prior-year returns and those filed with a Schedule J or foreign-earned income are modified to equal an amount necessary to generate the tax actually shown on these returns using current-year rates.

Marginal Tax Rates

Under the progressive U.S. income tax rate structure, different portions of taxable income are taxed at different rates. Figure E illustrates how income tax is determined for a single taxpayer with AGI of $485,000 who used the standard deduction. As shown in the example, seven different tax rates were applied to the taxable income to arrive at total tax. For purposes of this article, the tax rate applied to the last dollar of income (given certain assumptions about which source of income provided the last dollar of income subject to tax) is the marginal tax rate for that return. In the example, the marginal tax rate is 39.6 percent.

Since the individual income tax structure includes various types of income, deductions, exclusions, credits, and taxes that are not subject to the same treatment under tax laws, the marginal tax rate is not always apparent. For instance, investment income of a dependent under age 18 in excess of a specific amount is treated differently than salaries and wages of the same dependent (see Introduction and Changes in Law section on tax on child's investment income). The investment income in excess of $2,000 was taxed at the marginal tax rate of the parents, whereas the salaries and wages were taxed at the dependent's own rate.

Figure E. Income Tax Calculation for a Single Taxpayer With One Exemption Who Used the Standard Deduction, Tax Year 2014

[Money amounts are in dollars]

Item	Amount
Adjusted gross income	485,000
Less: Exemption	3,950
Standard deduction	6,200
Equals: Taxable income	474,850
Tax based on tax rates for single taxpayers:	
First $9,075 taxed at 10 percent	908
Next $27,825 taxed at 15 percent	4,174
Next $52,450 taxed at 25 percent	13,113
Next $97,000 taxed at 28 percent	27,160
Next $218,750 taxed at 33 percent	72,188
Next $1,650 taxed at 35 percent	578
Next $68,100 taxed at 39.6 percent	26,968
Total tax from tax rate schedule	145,086

NOTE: Detail may not add to total because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Calculating marginal tax rates for a specific individual income tax return generally depends both on the types and amounts of income reported and the assumptions made about the order in which the income is taxed, in particular, which type of income is assumed to be received "last." Additional complexity is added by the presence of such items as the alternative minimum tax and various tax credits.

For this article, it is assumed that the income taxed at the marginal (highest) rate was the "last" income received. The alternative minimum tax and income tax credits, such as the earned income credit, are excluded in determining the marginal tax rates. The marginal tax rate is defined as follows:

1) If a return showed taxable income, the marginal tax rate of the return was the highest statutory rate at which any amount of taxable income reported on the return was taxed.

2) If the return had no taxable income except for net long-term capital gains or qualified dividends and that amount was less than or equal to the 15-percent tax bracket limit, the return was defined as having a "0-percent" marginal tax rate. If the return had taxable income (from other than net long-term capital gains) to which only the 15-percent tax rate applied, as well as net long-term capital gains to which the 20-percent or 25-percent rate on the net gain applied, the return was defined as having a marginal tax rate equal to the maximum rate at which the net gains were taxed. If the return had taxable income (from other than net long-term capital gains) to which the 25-percent tax rate applied as the highest rate, as well as net long-term capital gains to which the maximum 28-percent rate on net gain applied, the return was defined as having a "28-percent" marginal tax rate. However, if the return had taxable income (from other than net long-term capital gains) above the maximum amount to which the 25-percent rate applied, as well as net long-term capital gains to which the 28-percent rate on the net gain applied, the return was classified as having the highest rate at which any amount of taxable income reported on the return was taxed.

3) For returns of dependents with a Form 8615 attached when use of this form resulted in taxation of some of

the dependent's income as if it were that of the parents, the return was classified as having a "Form 8615" marginal tax rate (the returns in the Form 8615 classification are not distributed by tax rate).

4) For returns of parents choosing to report interest, dividend, and capital gain distribution income of their dependents under age 18 (or under 24 if students) on their own (i.e., the parents') return using Form 8814, when the dependent's income generated the only tax liability on the parent's return, the return was classified with a "Form 8814" marginal tax rate of 10 percent.

The classification of returns into marginal tax rate categories for Statistics of Income purposes was essentially a function of filing status, size of taxable income, presence of net long-term capital gains (in excess of net short-term capital losses) and/or qualified dividends, and presence of Form 8615 or Form 8814. Returns were classified into one of the following 15 mutually exclusive marginal tax rate categories: (1) 0-percent rate; (2) 0 percent (capital gains); (3) 10-percent rate; (4) Form 8814 (10-percent rate with no tax liability other than that generated by the dependent's income); (5) 15-percent rate; (6) 15 percent (capital gains); (7) 20 percent rate (capital gains); (8) 25-percent rate; (9) 25 percent (capital gains); (10) 28-percent rate; (11) 28 percent (capital gains); (12) 33-percent rate; (13) 35-percent rate; (14) 39.6-percent rate; and (15) Form 8615 (with income taxed at any rate).

Table 3.4 presents statistics by marginal tax rate classification and filing status for returns with modified taxable income. For each marginal rate classification, modified taxable income and "income tax generated" were computed "at all rates" and "at marginal rate." The "at all rates" computations (columns 3 and 5) show the total amount of modified taxable income or tax generated, tabulated by the marginal tax rate specified; each tax rate classification is mutually exclusive. The "at marginal rate" computations (columns 4 and 6) report the specific amounts of modified taxable income taxed and the tax generated at the marginal tax rate shown, for all returns in each of the marginal rate classifications. Although the alternative minimum tax (AMT) was not included in the determination of the marginal tax rate, we show at what rate individuals with AMT have been classified (column 10).

For example, consider returns in the "returns of married persons filing jointly and returns of surviving spouses" filing status that were included in the "33-percent" marginal tax rate classification. The total modified taxable income for the estimated 1,466,685 returns in this classification "at all rates" was $475.6 billion (column 3), and the total tax generated was $114.8 billion (column 5). Approximately $98.1 billion (column 4) of the modified taxable income were subject to tax at the marginal tax rate of 33 percent. This modified taxable income generated $32.4 billion (column 6) in tax at the 33-percent tax rate with the remainder generated at some or all of the lower tax rates. Some 81.9 percent of these returns, or 1,201,104, paid AMT.

Table 3.5 provides statistics on the tax generated (regular tax before credits), in total and at each tax rate bracket, for returns with modified taxable income. Returns in this table are classified by size of AGI. The tax generated at each tax rate was computed based on the modified taxable income for each individual return.

For example, the 5.0 million returns included in the "$200,000 under $500,000" income-size classification showed total modified taxable income of $1,170.5 billion and generated total tax of $263.0 billion. Of this $1,170.5 billion of modified taxable income, $83.0 billion were taxed at 10 percent (ordinary tax rate); $251.4 billion were taxed at 15 percent (ordinary tax rate); $334.1 billion were taxed at the 25-percent (ordinary tax) rate; $247.6 billion were taxed at the 28-percent (ordinary tax) rate; $141.2 billion were taxed at the 33-percent rate; $3.2 billion were taxed at the 35-percent rate; and $2.1 billion were taxed at the 39.6-percent rate. Approximately $7.3 billion were taxed at the 0-percent (capital gains) rate; $97.0 billion were taxed at the 15-percent capital gain and qualified dividend rate; $0.8 billion were taxed at the 20-percent capital gain rate; $3.0 billion were taxed at the 25-percent capital gain rate; $0.2 billion were taxed at the 28-percent capital gain rate, with the remainder from tax related to Forms 8814 and 8615.

Table 3.6 presents statistics on the income and tax generated at each tax rate, by filing status, for returns with modified taxable income. Almost 2.5 million of the 45.9 million returns of married persons filing jointly (including surviving spouses) with modified taxable income had some income taxed at the 33-percent tax rate. For these returns, the taxable income subject to this rate was $274.1 billion, and the tax generated was $90.5 billion.

Computation of Alternative Minimum Taxable Income

Alternative Minimum Taxable Income (AMTI) was computed by adding certain "tax preferences" (i.e., deduction or exclusion amounts identified as potential sources of tax savings disallowed for AMT purposes) and "adjustments" (i.e., regular tax deduction amounts recomputed or excluded for AMT purposes) to taxable income before any deductions were taken for personal exemptions (Figures F and G). The "net operating loss deduction" was recomputed to allow for the exclusion of the "tax preference items" and "adjustments" used to reduce regular tax liability. The recomputed net operating loss deduction, termed the "alternative net operating loss deduction," was limited to 90 percent of AMTI (with certain minor exceptions for 2014).

Figure F. Calculation of Alternative Minimum Taxable Income, Tax Year 2014

	Taxable income before deduction for personal exemptions
PLUS:	Adjustments and preferences (see Figure G)
PLUS:	Net operating loss deduction
MINUS:	Alternative tax net operating loss deduction [1]
EQUALS:	Alternative minimum taxable income

[1] Limited to 90 percent of AMTI, except when depletion is present on Form 6251, *Alternative Minimum Tax-Individuals*. In this case, AMTI is recalculated, and the alternative tax net operating loss deduction is limited to 90 percent of the recalculated amount.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

AMTI was reduced by an exemption amount which depended on the filing status of the individual and which was subject to phase-out at higher AMTI levels (See Alternative Minimum Tax definition in Explanation of Terms section). After reduction by the exemption, the first $182,500 ($91,250 if married filing separately) of the remaining AMTI was subject to tax at a 26-percent rate, with any excess taxed at a 28-percent rate. However, capital gains and qualified dividends (recalculated for AMT purposes) that were taxed at lower rates (0 percent, 15 percent, 20 percent, and 25 percent) were taxed at these same rates for the AMT, with the rest of AMTI being taxed at the rates mentioned above (26 percent or 28 percent). The resulting tax was reduced by the "alternative minimum tax foreign tax credit," which produced a "tentative minimum tax." Tentative minimum tax was further reduced by the individual's regular tax before credits (excluding tax on lump-sum distributions from qualified retirement plans) less the foreign tax credit (for regular tax purposes) to yield the alternative minimum tax.

Dependents under the age of 18 and certain children under 24 with investment income over a certain amount who filed their own returns were subject to special rules for AMT purposes. These rules required that the dependents pay the same amount of AMT as their parents would have paid if the parents included the dependents' incomes on their own tax returns. (Dependents filing their own returns were limited to an AMT exemption of $7,250 plus their "earned incomes." The dependent's AMT could be reduced if the parents had regular tax greater than the child's own tentative minimum tax, or if any other dependent under age 18 and certain children under 24 of the same parents had regular tax greater than this dependent's own tentative minimum tax.)

Figure G. Alternative Minimum Tax Adjustments and Preferences, Tax Year 2014

- Medical and dental expenses from Schedule A (if the taxpayer or their spouse was 65 or older, the lesser of deductible medical and dental expenses or 7.5 percent of adjusted gross income (AGI)
- Deductions for State and local income, sales, real estate, personal property, and foreign taxes
- Home mortgage interest adjustment on the worksheet from the Form 6251, *Alternative Minimum Tax-Individuals,* instructions
- Miscellaneous itemized deductions subject to the 2-percent-of-AGI limitation
- Overall limit on itemized deductions
- Investment interest expense (the result could be negative)
- Excess of percentage depletion deduction for sections 611 and 613 property over the adjusted basis (the result could be negative)
- Deduction for net operating loss from Form 1040, *U.S. Individual Income Tax Return*
- Tax-exempt interest from private activity bonds issued before 2009 and after August 7, 1986, or after 2010
- Excluded gain, under the section 1202 gain on qualified small business stock held more than 5 years, multiplied by 7 percent if sold after May 5, 2003
- Incentive stock options which were exercised after 1987 (the amount by which the value of the option when exercised exceeded the price paid by the taxpayer; the result could be negative)
- Difference between income distributions to beneficiaries of estates and trusts for regular tax purposes and the amounts refigured for alternative minimum tax (AMT) purposes (the result could be negative)
- Electing large partnerships, enter the amount from Schedule K-1 (Form 1065-B), box 6.
- Adjustment of gain or loss on property, the basis of which was affected by accelerated depreciation or rapid amortization and which was reduced for AMT purposes (the result could be negative)
- Excess of depreciation on property placed in service after 1986 over less liberal methods allowed for AMT purposes (straight-line or 150-percent declining balance method, depending on the type of property; the result could be negative)
- Passive activity gains and losses allowed for regular tax purposes for activities acquired before October 23, 1986, taking into account AMT adjustments and preference items and any AMT prior-year unallowed losses (the result could be negative)
- Adjustment for refigured loss from activities in which allowable losses from partnerships or S corporations were limited by "at-risk" and other rules, taking into account AMT adjustments and preference items (the result could be negative)
- Excess of circulation expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Deferred income from long-term contracts entered into after February 28, 1986, with certain exceptions and limitations (the result could be negative)
- Excess of mining exploration and development costs paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Excess of research and experimental expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Adjustment from disallowing the installment sales method of accounting for sales of inventory and stock in trade after March 1, 1986, with certain exceptions (the result is negative)
- Amount by which excess intangible drilling costs deducted currently over allowable amortization (if these costs were capitalized) was more than 65 percent of the taxpayer's "net income" from oil, gas, and geothermal wells, with exceptions for independent oil producers and royalty owners
- Excess of accelerated depreciation on property placed in service using pre-1987 rules over straight-line depreciation as refigured for AMT purposes
- Adjustment for taxable distributions received from a cooperative (total AMT patronage dividend and per-unit retain allocation adjustment)
- Excess of rapid amortization of pollution control facilities placed in service after 1986 over otherwise allowable depreciation (the result could be negative)
- Adjustment for charitable contributions of certain property for which section 170(e) of the Internal Revenue Code applies
- Adjustment for alcohol and cellulosic biofuel fuels credit and biodiesel and renewable diesel fuels credit included in taxable income (the amount is included as a negative)
- Adjustment for refigured tax shelter farm gains or losses, taking into account AMT adjustments and preference items (the result could be negative)
- Related adjustments, refigured for AMT purposes, including section 179 expense deduction, expenses for business or rental use of the home, conservation expenses, taxable Individual Retirement Arrangement (IRA) distributions, self-employed health insurance deduction, Keogh retirement plan or self-employed SEP deduction, and IRA deductions (the result could be negative)
- Deduction for alternative tax net operating loss

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

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

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Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Size of adjusted gross income										
All returns	**148,606,578**	**100.0**	**9,771,035,412**	**100.0**	**65,751**	**96,544,079**	**100.0**	**9,102,640,216**	**100.0**	**96,519,466**
No adjusted gross income	2,034,138	1.4	-197,690,795	[1]	-97,187	6,460	[2]	-13,023,905	[1]	0
$1 under $5,000	10,262,509	6.9	26,379,097	0.3	2,570	241,236	0.2	764,260	[2]	241,233
$5,000 under $10,000	11,790,191	7.9	89,719,121	0.9	7,610	1,845,010	1.9	14,416,699	0.2	1,841,041
$10,000 under $15,000	12,289,794	8.3	153,830,822	1.6	12,517	4,436,438	4.6	56,784,803	0.6	4,435,178
$15,000 under $20,000	11,331,450	7.6	197,774,439	2.0	17,454	5,148,628	5.3	90,038,798	1.0	5,148,322
$20,000 under $25,000	10,061,750	6.8	226,042,578	2.3	22,466	5,363,260	5.6	120,837,472	1.3	5,363,149
$25,000 under $30,000	8,818,876	5.9	241,769,583	2.5	27,415	5,337,737	5.5	146,525,212	1.6	5,336,621
$30,000 under $40,000	14,599,675	9.8	507,486,039	5.2	34,760	10,305,333	10.7	360,117,505	4.0	10,305,259
$40,000 under $50,000	11,472,714	7.7	513,959,724	5.3	44,798	9,568,328	9.9	429,685,126	4.7	9,568,167
$50,000 under $75,000	19,394,648	13.1	1,191,956,661	12.2	61,458	18,112,069	18.8	1,116,294,943	12.3	18,108,648
$75,000 under $100,000	12,825,769	8.6	1,111,626,170	11.4	86,671	12,586,658	13.0	1,091,372,534	12.0	12,585,468
$100,000 under $200,000	17,501,251	11.8	2,361,756,261	24.2	134,948	17,380,014	18.0	2,346,751,490	25.8	17,377,933
$200,000 under $500,000	4,978,534	3.4	1,419,776,711	14.5	285,180	4,969,144	5.1	1,417,266,271	15.6	4,965,788
$500,000 under $1,000,000	834,981	0.6	562,622,816	5.8	673,815	833,910	0.9	561,900,022	6.2	833,286
$1,000,000 under $1,500,000	180,446	0.1	217,426,739	2.2	1,204,941	180,246	0.2	217,178,424	2.4	180,036
$1,500,000 under $2,000,000	77,065	0.1	132,463,053	1.4	1,718,848	76,959	0.1	132,283,781	1.5	76,891
$2,000,000 under $5,000,000	109,475	0.1	326,511,879	3.3	2,982,525	109,370	0.1	326,204,910	3.6	109,228
$5,000,000 under $10,000,000	26,579	[2]	181,943,504	1.9	6,845,386	26,559	[2]	181,807,938	2.0	26,524
$10,000,000 or more	16,733	[2]	505,681,010	5.2	30,220,583	16,721	[2]	505,433,934	5.6	16,695

Size and accumulated size of adjusted gross income	Taxable returns									
	Taxable income—continued		Income tax after credits			Total income tax				
							Percent of			
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of adjusted gross income										
All returns	**6,846,372,042**	**100.0**	**96,531,271**	**1,355,304,645**	**100.0**	**1,377,797,136**	**100.0**	**20.1**	**15.1**	**14,271**
No adjusted gross income	0	[1]	6,459	174,955	[2]	175,272	[2]	[1]	[1]	27,132
$1 under $5,000	391,560	[2]	241,236	38,163	[2]	38,163	[2]	9.7	5.0	158
$5,000 under $10,000	3,496,485	0.1	1,845,009	355,490	[2]	355,490	[2]	10.2	2.5	193
$10,000 under $15,000	15,104,777	0.2	4,436,438	1,399,526	0.1	1,399,526	0.1	9.3	2.5	315
$15,000 under $20,000	36,854,202	0.5	5,148,628	3,619,158	0.3	3,619,158	0.3	9.8	4.0	703
$20,000 under $25,000	57,743,708	0.8	5,363,259	6,183,917	0.5	6,183,917	0.4	10.7	5.1	1,153
$25,000 under $30,000	78,238,111	1.1	5,337,737	8,853,958	0.7	8,853,958	0.6	11.3	6.0	1,659
$30,000 under $40,000	214,586,388	3.1	10,305,333	24,559,781	1.8	24,559,783	1.8	11.4	6.8	2,383
$40,000 under $50,000	273,412,005	4.0	9,568,326	31,863,661	2.4	31,863,661	2.3	11.7	7.4	3,330
$50,000 under $75,000	746,282,701	10.9	18,111,078	95,807,926	7.1	95,807,946	7.0	12.8	8.6	5,290
$75,000 under $100,000	772,570,399	11.3	12,586,348	105,597,731	7.8	105,597,837	7.7	13.7	9.7	8,390
$100,000 under $200,000	1,775,890,732	25.9	17,377,729	297,090,817	21.9	297,111,878	21.6	16.7	12.7	17,095
$200,000 under $500,000	1,168,977,449	17.1	4,962,638	273,784,889	20.2	276,486,684	20.1	23.7	19.5	55,641
$500,000 under $1,000,000	497,311,777	7.3	832,129	141,758,600	10.5	145,017,518	10.5	29.2	25.8	173,901
$1,000,000 under $1,500,000	193,760,633	2.8	179,836	59,746,755	4.4	61,373,634	4.5	31.7	28.3	340,499
$1,500,000 under $2,000,000	118,416,459	1.7	76,769	37,143,060	2.7	38,344,228	2.8	32.4	29.0	498,242
$2,000,000 under $5,000,000	292,257,099	4.3	109,132	92,857,091	6.9	96,135,699	7.0	32.9	29.5	878,995
$5,000,000 under $10,000,000	162,426,496	2.4	26,503	50,823,478	3.7	52,936,838	3.8	32.6	29.1	1,993,179
$10,000,000 or more	438,651,059	6.4	16,684	123,645,689	9.1	131,935,947	9.6	30.1	26.1	7,890,434

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	2,034,138	1.4	-197,690,795	[1]	-97,187	6,460	[2]	-13,023,905	[1]	0
$1 under $5,000	10,262,509	6.9	26,379,097	0.3	2,570	241,236	0.2	764,260	[2]	241,233
$1 under $10,000	22,052,700	14.8	116,098,218	1.2	5,265	2,086,246	2.2	15,180,959	0.2	2,082,274
$1 under $15,000	34,342,494	23.1	269,929,040	2.8	7,860	6,522,684	6.8	71,965,762	0.8	6,517,452
$1 under $20,000	45,673,944	30.7	467,703,479	4.8	10,240	11,671,312	12.1	162,004,561	1.8	11,665,774
$1 under $25,000	55,735,694	37.5	693,746,057	7.1	12,447	17,034,572	17.6	282,842,032	3.1	17,028,922
$1 under $30,000	64,554,570	43.4	935,515,640	9.6	14,492	22,372,309	23.2	429,367,244	4.7	22,365,543
$1 under $40,000	79,154,245	53.3	1,443,001,679	14.8	18,230	32,677,642	33.8	789,484,749	8.7	32,670,803
$1 under $50,000	90,626,959	61.0	1,956,961,403	20.0	21,594	42,245,970	43.8	1,219,169,875	13.4	42,238,970
$1 under $75,000	110,021,607	74.0	3,148,918,064	32.2	28,621	60,358,039	62.5	2,335,464,817	25.7	60,347,617
$1 under $100,000	122,847,376	82.7	4,260,544,234	43.6	34,682	72,944,697	75.6	3,426,837,351	37.6	72,933,085
$1 under $200,000	140,348,627	94.4	6,622,300,495	67.8	47,185	90,324,711	93.6	5,773,588,841	63.4	90,311,018
$1 under $500,000	145,327,161	97.8	8,042,077,206	82.3	55,338	95,293,855	98.7	7,190,855,112	79.0	95,276,806
$1 under $1,000,000	146,162,142	98.4	8,604,700,022	88.1	58,871	96,127,765	99.6	7,752,755,134	85.2	96,110,092
$1 under $1,500,000	146,342,588	98.5	8,822,126,761	90.3	60,284	96,308,010	99.8	7,969,933,558	87.6	96,290,128
$1 under $2,000,000	146,419,653	98.5	8,954,589,814	91.6	61,157	96,384,969	99.8	8,102,217,339	89.0	96,367,019
$1 under $5,000,000	146,529,128	98.6	9,281,101,693	95.0	63,340	96,494,339	99.9	8,428,422,249	92.6	96,476,247
$1 under $10,000,000	146,555,707	98.6	9,463,045,197	96.8	64,570	96,520,898	100.0	8,610,230,188	94.6	96,502,771
$1 or more	146,572,440	98.6	9,968,726,206	102.0	68,012	96,537,619	100.0	9,115,664,121	100.1	96,519,466
All returns	**148,606,578**	**100.0**	**9,771,035,412**	**100.0**	**65,751**	**96,544,079**	**100.0**	**9,102,640,216**	**100.0**	**96,519,466**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		Income tax after credits			Total income tax				
							Percent of			Average total income tax (dollars)
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from smallest size of adjusted gross income										
No adjusted gross income	0	[1]	6,459	174,955	[2]	175,272	[2]	[1]	[1]	27,132
$1 under $5,000	391,560	[2]	241,236	38,163	[2]	38,163	[2]	9.7	5.0	158
$1 under $10,000	3,888,045	0.1	2,086,245	393,653	[2]	393,653	[2]	10.1	2.6	189
$1 under $15,000	18,992,822	0.3	6,522,683	1,793,179	0.1	1,793,179	0.1	9.4	2.5	275
$1 under $20,000	55,847,024	0.8	11,671,311	5,412,337	0.4	5,412,337	0.4	9.7	3.3	464
$1 under $25,000	113,590,732	1.7	17,034,570	11,596,254	0.9	11,596,254	0.8	10.2	4.1	681
$1 under $30,000	191,828,843	2.8	22,372,307	20,450,213	1.5	20,450,213	1.5	10.7	4.8	914
$1 under $40,000	406,415,231	5.9	32,677,640	45,009,994	3.3	45,009,996	3.3	11.1	5.7	1,377
$1 under $50,000	679,827,236	9.9	42,245,966	76,873,654	5.7	76,873,656	5.6	11.3	6.3	1,820
$1 under $75,000	1,426,109,938	20.8	60,357,044	172,681,580	12.7	172,681,602	12.5	12.1	7.4	2,861
$1 under $100,000	2,198,680,337	32.1	72,943,392	278,279,312	20.5	278,279,439	20.2	12.7	8.1	3,815
$1 under $200,000	3,974,571,069	58.1	90,321,121	575,370,128	42.5	575,391,317	41.8	14.5	10.0	6,370
$1 under $500,000	5,143,548,518	75.1	95,283,759	849,155,017	62.7	851,878,000	61.8	16.6	11.8	8,939
$1 under $1,000,000	5,640,860,295	82.4	96,115,888	990,913,617	73.1	996,895,518	72.4	17.7	12.9	10,371
$1 under $1,500,000	5,834,620,928	85.2	96,295,724	1,050,660,372	77.5	1,058,269,152	76.8	18.1	13.3	10,988
$1 under $2,000,000	5,953,037,388	87.0	96,372,493	1,087,803,432	80.3	1,096,613,380	79.6	18.4	13.5	11,377
$1 under $5,000,000	6,245,294,487	91.2	96,481,625	1,180,660,523	87.1	1,192,749,079	86.6	19.1	14.2	12,361
$1 under $10,000,000	6,407,720,983	93.6	96,508,128	1,231,484,001	90.9	1,245,685,918	90.4	19.4	14.5	12,906
$1 or more	6,846,372,042	100.0	96,524,812	1,355,129,690	100.0	1,377,621,865	100.0	20.1	15.1	14,270
All returns	**6,846,372,042**	**100.0**	**96,531,271**	**1,355,304,645**	**100.0**	**1,377,797,136**	**100.0**	**20.1**	**15.1**	**14,271**

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Accumulated from largest size of adjusted gross income										
$10,000,000 or more	16,733	[2]	505,681,010	5.2	30,220,583	16,721	[2]	505,433,934	5.6	16,695
$5,000,000 or more	43,312	[2]	687,624,513	7.0	15,876,074	43,280	[2]	687,241,872	7.5	43,220
$2,000,000 or more	152,787	0.1	1,014,136,392	10.4	6,637,583	152,650	0.2	1,013,446,782	11.1	152,448
$1,500,000 or more	229,852	0.2	1,146,599,445	11.7	4,988,425	229,609	0.2	1,145,730,563	12.6	229,338
$1,000,000 or more	410,298	0.3	1,364,026,184	14.0	3,324,477	409,854	0.4	1,362,908,987	15.0	409,374
$500,000 or more	1,245,279	0.8	1,926,649,000	19.7	1,547,163	1,243,764	1.3	1,924,809,009	21.1	1,242,660
$200,000 or more	6,223,813	4.2	3,346,425,711	34.2	537,681	6,212,908	6.4	3,342,075,280	36.7	6,208,448
$100,000 or more	23,725,064	16.0	5,708,181,972	58.4	240,597	23,592,922	24.4	5,688,826,770	62.5	23,586,381
$75,000 or more	36,550,833	24.6	6,819,808,142	69.8	186,584	36,179,580	37.5	6,780,199,304	74.5	36,171,849
$50,000 or more	55,945,480	37.6	8,011,764,803	82.0	143,207	54,291,649	56.2	7,896,494,247	86.7	54,280,496
$40,000 or more	67,418,195	45.4	8,525,724,527	87.3	126,460	63,859,977	66.1	8,326,179,372	91.5	63,848,664
$30,000 or more	82,017,869	55.2	9,033,210,566	92.4	110,137	74,165,310	76.8	8,686,296,877	95.4	74,153,923
$25,000 or more	90,836,746	61.1	9,274,980,150	94.9	102,106	79,503,047	82.3	8,832,822,089	97.0	79,490,544
$20,000 or more	100,898,496	67.9	9,501,022,727	97.2	94,164	84,866,307	87.9	8,953,659,561	98.4	84,853,693
$15,000 or more	112,229,946	75.5	9,698,797,166	99.3	86,419	90,014,935	93.2	9,043,698,359	99.4	90,002,014
$10,000 or more	124,519,740	83.8	9,852,627,988	100.8	79,125	94,451,373	97.8	9,100,483,162	100.0	94,437,192
$5,000 or more	136,309,931	91.7	9,942,347,109	101.8	72,939	96,296,383	99.7	9,114,899,861	100.1	96,278,233
$1 or more	146,572,440	98.6	9,968,726,206	102.0	68,012	96,537,619	100.0	9,115,664,121	100.1	96,519,466
All returns	**148,606,578**	**100.0**	**9,771,035,412**	**100.0**	**65,751**	**96,544,079**	**100.0**	**9,102,640,216**	**100.0**	**96,519,466**

Size and accumulated size of adjusted gross income	Taxable returns—continued									
	Taxable income—continued		Income tax after credits			Total income tax				
							Percent of			
	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average total income tax (dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Accumulated from largest size of adjusted gross income										
$10,000,000 or more	438,651,059	6.4	16,684	123,645,689	9.1	131,935,947	9.6	30.1	26.1	7,890,434
$5,000,000 or more	601,077,555	8.8	43,187	174,469,167	12.9	184,872,786	13.4	30.8	26.9	4,271,552
$2,000,000 or more	893,334,654	13.0	152,319	267,326,258	19.7	281,008,485	20.4	31.5	27.7	1,840,868
$1,500,000 or more	1,011,751,114	14.8	229,088	304,469,318	22.5	319,352,712	23.2	31.6	27.9	1,390,855
$1,000,000 or more	1,205,511,747	17.6	408,924	364,216,073	26.9	380,726,347	27.6	31.6	27.9	928,932
$500,000 or more	1,702,823,524	24.9	1,241,053	505,974,673	37.3	525,743,864	38.2	30.9	27.3	422,704
$200,000 or more	2,871,800,973	41.9	6,203,691	779,759,561	57.5	802,230,548	58.2	27.9	24.0	129,123
$100,000 or more	4,647,691,705	67.9	23,581,421	1,076,850,378	79.5	1,099,342,426	79.8	23.7	19.3	46,596
$75,000 or more	5,420,262,104	79.2	36,167,768	1,182,448,109	87.2	1,204,940,263	87.5	22.2	17.8	33,304
$50,000 or more	6,166,544,806	90.1	54,278,846	1,278,256,035	94.3	1,300,748,208	94.4	21.1	16.5	23,959
$40,000 or more	6,439,956,811	94.1	63,847,172	1,310,119,696	96.7	1,332,611,869	96.7	20.7	16.0	20,868
$30,000 or more	6,654,543,199	97.2	74,152,505	1,334,679,477	98.5	1,357,171,652	98.5	20.4	15.6	18,299
$25,000 or more	6,732,781,310	98.3	79,490,242	1,343,533,436	99.1	1,366,025,611	99.1	20.3	15.5	17,182
$20,000 or more	6,790,525,018	99.2	84,853,501	1,349,717,353	99.6	1,372,209,528	99.6	20.2	15.3	16,169
$15,000 or more	6,827,379,220	99.7	90,002,129	1,353,336,511	99.9	1,375,828,686	99.9	20.2	15.2	15,284
$10,000 or more	6,842,483,997	99.9	94,438,567	1,354,736,037	100.0	1,377,228,212	100.0	20.1	15.1	14,581
$5,000 or more	6,845,980,482	100.0	96,283,576	1,355,091,527	100.0	1,377,583,702	100.0	20.1	15.1	14,306
$1 or more	6,846,372,042	100.0	96,524,812	1,355,129,690	100.0	1,377,621,865	100.0	20.1	15.1	14,270
All returns	**6,846,372,042**	**100.0**	**96,531,271**	**1,355,304,645**	**100.0**	**1,377,797,136**	**100.0**	**20.1**	**15.1**	**14,271**

[1] Percentage not computed.
[2] Less than 0.05 percent.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

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 2014 (Filing Year 2015)

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

Size of adjusted gross income	All returns												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**148,606,578**	**9,771,035,412**	**1,121,602,989**	**43,965,083**	**1,206,705,085**	**102,594,719**	**876,239,898**	**112,657,629**	**6,997,855,643**	**96,531,271**	**1,355,304,645**	**96,544,079**	**1,377,797,136**
No adjusted gross income	2,034,138	-197,690,794	11,860,207	0	0	0	0	0	0	6,459	174,955	6,460	175,272
$1 under $5,000	10,262,509	26,379,097	31,377,835	324,524	5,288,726	9,935,971	54,174,984	420,621	540,176	241,236	38,163	241,236	38,163
$5,000 under $10,000	11,790,191	89,719,121	55,040,749	396,337	6,356,107	11,389,838	82,887,701	1,896,429	3,617,249	1,845,009	355,490	1,845,010	355,490
$10,000 under $15,000	12,289,794	153,830,822	79,494,487	612,938	9,183,481	11,676,856	92,038,848	6,253,740	18,153,883	4,436,438	1,399,526	4,436,438	1,399,526
$15,000 under $20,000	11,331,450	197,774,439	80,157,922	831,567	13,507,422	10,499,883	85,815,500	6,971,500	44,114,832	5,148,628	3,619,158	5,148,628	3,619,158
$20,000 under $25,000	10,061,750	226,042,578	74,342,849	934,634	14,020,331	9,127,116	76,356,534	7,958,185	71,604,080	5,363,259	6,183,917	5,363,260	6,183,917
$25,000 under $30,000	8,818,876	241,769,583	65,623,108	1,157,769	18,200,485	7,660,108	64,390,104	7,975,597	98,280,801	5,337,737	8,853,958	5,337,737	8,853,958
$30,000 under $40,000	14,599,675	507,486,039	112,732,682	2,637,413	41,001,388	11,961,272	104,162,530	14,083,074	253,424,537	10,305,333	24,559,781	10,305,333	24,559,783
$40,000 under $50,000	11,472,714	513,959,724	91,258,972	3,071,359	48,792,280	8,399,333	76,531,656	11,339,863	299,205,654	9,568,326	31,863,661	9,568,328	31,863,661
$50,000 under $75,000	19,394,648	1,191,956,661	164,519,672	7,580,873	137,812,627	11,812,790	120,258,153	19,275,677	771,635,427	18,111,078	95,807,926	18,112,069	95,807,946
$75,000 under $100,000	12,825,769	1,111,626,170	122,655,681	7,179,544	145,398,198	5,646,225	65,272,468	12,787,572	779,971,010	12,586,347	105,597,731	12,586,658	105,597,836
$100,000 under $200,000	17,501,251	2,361,756,261	186,729,517	13,455,839	344,438,245	4,044,412	49,158,560	17,478,158	1,782,744,296	17,377,729	297,090,817	17,380,014	297,111,878
$200,000 under $500,000	4,978,534	1,419,776,711	45,760,560	4,639,462	200,106,262	338,464	4,015,363	4,973,409	1,170,539,854	4,962,638	273,784,889	4,969,144	276,486,684
$500,000 under $1,000,000	834,981	562,622,816	29,742	770,130	64,254,359	64,851	737,581	834,137	497,846,020	832,129	141,758,600	833,910	145,017,518
$1,000,000 under $1,500,000	180,446	217,426,739	9,274	162,973	23,410,404	17,473	202,729	180,179	193,923,952	179,836	59,746,755	180,246	61,373,634
$1,500,000 under $2,000,000	77,065	132,463,053	3,069	69,305	13,901,555	7,760	91,606	76,956	118,522,116	76,769	37,143,060	76,959	38,344,228
$2,000,000 under $5,000,000	109,475	326,511,879	4,800	99,160	34,241,999	10,315	121,632	109,291	292,433,227	109,132	92,857,091	109,370	96,135,699
$5,000,000 under $10,000,000	26,579	181,943,504	938	25,075	19,531,052	1,505	17,629	26,539	162,522,073	26,503	50,823,478	26,559	52,936,838
$10,000,000 or more	16,733	505,681,009	923	16,183	67,260,164	547	6,321	16,702	438,776,456	16,684	123,645,689	16,721	131,935,947
Taxable returns, total	**96,544,079**	**9,102,640,216**	**687,138,282**	**38,932,942**	**1,084,631,503**	**57,594,081**	**499,375,669**	**96,519,466**	**6,846,372,042**	**96,531,271**	**1,355,304,645**	**96,544,079**	**1,377,797,136**
No adjusted gross income	6,460	-13,023,905	52,280	0	0	0	0	0	0	6,459	174,955	6,460	175,272
$1 under $5,000	241,236	764,260	7,987	8,575	14,453	232,660	350,456	241,233	391,560	241,236	38,163	241,236	38,163
$5,000 under $10,000	1,845,010	14,416,699	70,997	16,170	80,523	1,824,825	10,811,662	1,841,041	3,496,485	1,845,009	355,490	1,845,010	355,490
$10,000 under $15,000	4,436,438	56,784,803	13,411,116	75,427	612,517	4,361,011	27,672,452	4,435,178	15,104,777	4,436,438	1,399,526	4,436,438	1,399,526
$15,000 under $20,000	5,148,628	90,038,798	19,133,294	306,012	2,818,862	4,842,616	31,239,246	5,148,322	36,854,202	5,148,628	3,619,158	5,148,628	3,619,158
$20,000 under $25,000	5,363,260	120,837,472	23,403,106	479,355	5,189,704	4,883,905	34,509,175	5,363,149	57,743,707	5,363,259	6,183,917	5,363,260	6,183,917
$25,000 under $30,000	5,337,737	146,525,212	25,099,821	684,442	8,398,369	4,652,296	34,795,507	5,336,621	78,238,111	5,337,737	8,853,958	5,337,737	8,853,958
$30,000 under $40,000	10,305,333	360,117,505	54,577,095	1,860,036	24,191,004	8,444,308	66,780,007	10,305,259	214,586,388	10,305,333	24,559,781	10,305,333	24,559,783
$40,000 under $50,000	9,568,328	429,685,126	60,127,986	2,505,115	35,039,391	7,061,191	61,110,078	9,568,167	273,412,005	9,568,326	31,863,661	9,568,328	31,863,661
$50,000 under $75,000	18,112,069	1,116,294,942	141,756,851	6,877,005	115,011,718	11,234,080	113,310,907	18,108,647	746,282,701	18,111,078	95,807,926	18,112,069	95,807,946
$75,000 under $100,000	12,586,658	1,091,372,534	118,695,673	6,984,371	135,391,272	5,602,287	64,733,173	12,585,468	772,570,399	12,586,347	105,597,731	12,586,658	105,597,836
$100,000 under $200,000	17,380,014	2,346,751,490	185,077,080	13,360,811	337,000,070	4,018,212	48,911,413	17,377,933	1,775,890,732	17,377,729	297,090,817	17,380,014	297,111,878
$200,000 under $500,000	4,969,144	1,417,266,271	45,678,504	4,633,585	199,097,180	334,971	3,981,084	4,965,788	1,168,977,449	4,962,638	273,784,889	4,969,144	276,486,684
$500,000 under $1,000,000	833,910	561,900,022	28,332	769,608	64,011,845	64,301	732,318	833,286	497,311,777	832,129	141,758,600	833,910	145,017,518
$1,000,000 or more	409,854	1,362,908,987	18,159	372,433	157,774,597	37,419	438,191	409,374	1,205,511,747	408,924	364,216,073	409,855	380,726,346
Nontaxable returns, total	**52,062,499**	**668,395,195**	**434,464,707**	**5,032,141**	**122,073,582**	**45,000,639**	**376,864,230**	**16,138,163**	**151,483,601**	**0**	**0**	**0**	**0**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns of married persons filing jointly												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**53,924,864**	**6,352,433,441**	**619,172,398**	**24,751,035**	**821,826,276**	**28,555,497**	**369,624,101**	**45,840,988**	**4,754,844,879**	**41,007,804**	**967,239,433**	**41,013,612**	**984,148,660**
No adjusted gross income	617,311	-123,118,650	6,138,591	0	0	0	0	0	0	3,661	117,227	3,662	117,544
$1 under $5,000	690,315	1,710,518	6,652,247	62,660	1,490,565	626,635	8,408,207	* 1,000	* 282	0	0	0	0
$5,000 under $10,000	1,052,754	8,079,459	11,013,978	92,659	1,834,733	960,094	12,787,542	0	0	* 3	* 116	* 3	* 116
$10,000 under $15,000	1,453,898	18,384,592	16,343,815	95,652	2,245,540	1,358,247	17,977,378	0	0	* 1,260	* 2,193	* 1,260	* 2,193
$15,000 under $20,000	1,786,328	31,262,430	20,391,084	186,235	3,990,114	1,600,094	21,033,957	* 5,011	* 6,756	* 5,316	* 12,775	* 5,316	* 12,775
$20,000 under $25,000	1,956,301	44,144,558	23,408,398	181,569	3,910,573	1,774,732	23,196,423	653,277	1,127,834	446,312	78,416	446,313	78,416
$25,000 under $30,000	1,872,635	51,357,781	22,422,220	264,204	5,477,601	1,608,431	20,791,728	1,262,841	5,984,173	736,265	381,842	736,265	381,842
$30,000 under $40,000	3,800,596	132,945,025	46,664,166	609,809	12,717,288	3,190,787	41,114,293	3,396,934	34,843,616	1,757,580	1,965,132	1,757,580	1,965,132
$40,000 under $50,000	3,692,686	165,968,426	45,898,644	740,405	15,454,088	2,952,282	37,803,012	3,615,003	67,853,914	2,378,797	4,684,627	2,378,797	4,684,627
$50,000 under $75,000	9,054,829	565,468,896	107,596,959	2,730,639	58,344,975	6,324,190	81,002,803	8,993,728	319,592,830	8,032,103	30,459,286	8,032,103	30,459,286
$75,000 under $100,000	8,581,461	747,795,502	100,237,868	4,252,974	92,262,735	4,328,487	55,852,651	8,562,501	500,725,303	8,379,354	56,510,461	8,379,657	56,510,562
$100,000 under $200,000	14,048,334	1,910,794,545	169,035,575	10,566,524	275,190,358	3,481,809	45,093,168	14,037,388	1,422,399,209	13,961,793	223,807,669	13,962,566	223,809,437
$200,000 under $500,000	4,257,848	1,213,762,671	43,327,985	3,986,926	171,827,125	270,922	3,549,707	4,254,741	995,548,957	4,248,253	229,672,350	4,251,334	231,542,276
$500,000 under $1,000,000	716,306	482,171,641	24,797	667,831	54,916,287	48,475	624,523	715,703	426,795,358	714,640	121,605,044	715,724	124,154,693
$1,000,000 under $1,500,000	153,659	185,170,746	7,639	139,767	19,431,252	13,893	177,669	153,483	165,641,456	153,290	51,328,021	153,557	52,583,235
$1,500,000 under $2,000,000	64,333	110,562,218	2,717	57,927	11,224,566	6,406	82,005	64,278	99,287,209	64,178	31,262,133	64,276	32,178,685
$2,000,000 under $5,000,000	90,279	269,395,595	4,291	81,902	27,551,714	8,378	107,964	90,164	241,977,603	90,077	77,305,958	90,225	79,807,860
$5,000,000 under $10,000,000	21,603	147,943,858	742	20,388	15,438,158	1,214	15,632	21,574	132,595,437	21,567	41,666,792	21,593	43,289,825
$10,000,000 or more	13,388	388,633,628	684	12,965	48,518,604	423	5,440	13,363	340,464,941	13,355	96,379,390	13,383	102,570,156
Taxable returns, total	**41,013,612**	**6,122,190,216**	**441,682,491**	**22,549,958**	**761,396,982**	**18,459,993**	**239,529,905**	**41,002,595**	**4,689,871,110**	**41,007,804**	**967,239,433**	**41,013,612**	**984,148,660**
No adjusted gross income	3,662	-8,861,205	36,703	0	0	0	0	0	0	3,661	117,227	3,662	117,544
$1 under $5,000	0	0	0	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	* 3	* 25	* 49	* 3	* 359	0	0	0	0	* 3	* 116	* 3	* 116
$10,000 under $15,000	* 1,260	* 18,107	* 11,025	* 146	* 5,695	* 1,114	* 17,445	0	0	* 1,260	* 2,193	* 1,260	* 2,193
$15,000 under $20,000	* 5,316	* 100,136	* 31,864	* 305	* 6,988	* 5,011	* 61,135	* 5,011	* 6,756	* 5,316	* 12,775	* 5,316	* 12,775
$20,000 under $25,000	446,313	10,335,862	3,535,682	11,146	167,681	435,167	5,810,079	446,202	830,640	446,312	78,416	446,313	78,416
$25,000 under $30,000	736,265	20,183,050	5,909,967	72,834	1,197,234	663,431	8,956,612	735,149	4,125,833	736,265	381,842	736,265	381,842
$30,000 under $40,000	1,757,580	61,778,432	14,675,282	271,103	5,009,028	1,486,477	19,871,417	1,757,521	22,237,082	1,757,580	1,965,132	1,757,580	1,965,132
$40,000 under $50,000	2,378,797	107,493,821	22,500,657	426,861	8,164,752	1,951,936	25,378,275	2,378,648	51,453,239	2,378,797	4,684,627	2,378,797	4,684,627
$50,000 under $75,000	8,032,103	505,154,415	87,666,434	2,219,504	44,089,747	5,812,599	74,631,996	8,031,875	298,777,837	8,032,103	30,459,286	8,032,103	30,459,286
$75,000 under $100,000	8,379,657	730,717,717	96,476,468	4,092,486	84,939,175	4,287,170	55,331,061	8,379,624	493,979,277	8,379,354	56,510,461	8,379,657	56,510,562
$100,000 under $200,000	13,962,566	1,900,237,946	167,541,861	10,492,957	270,153,458	3,469,609	44,936,714	13,961,149	1,417,695,400	13,961,793	223,807,669	13,962,566	223,809,437
$200,000 under $500,000	4,251,334	1,212,070,901	43,256,837	3,982,291	171,036,205	269,042	3,526,289	4,249,475	994,605,523	4,248,253	229,672,350	4,251,334	231,542,276
$500,000 under $1,000,000	715,724	481,780,475	24,071	667,517	54,773,547	48,207	621,198	715,237	426,508,481	714,640	121,605,044	715,724	124,154,693
$1,000,000 or more	343,033	1,101,180,536	15,592	312,803	121,853,114	30,230	387,686	342,705	979,651,040	342,467	297,942,294	343,034	310,429,761
Nontaxable returns, total	**12,911,252**	**230,243,224**	**177,489,907**	**2,201,078**	**60,429,293**	**10,095,504**	**130,094,196**	**4,838,393**	**64,973,768**	**0**	**0**	**0**	**0**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns of married persons filing separately												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**2,949,371**	**191,152,313**	**14,726,333**	**1,128,475**	**27,113,273**	**1,731,707**	**10,897,399**	**2,526,085**	**153,315,722**	**2,400,369**	**32,957,704**	**2,404,042**	**34,178,837**
No adjusted gross income	78,579	-12,374,150	364,056	0	0	0	0	0	0	193	9,061	193	9,061
$1 under $5,000	145,399	351,701	667,287	14,169	79,863	130,236	817,953	* 1,010	* 57	* 1,012	* 65	* 1,012	* 65
$5,000 under $10,000	140,075	1,060,906	641,277	23,105	147,593	112,953	720,306	13,114	29,045	14,063	3,114	14,063	3,114
$10,000 under $15,000	173,637	2,173,895	875,617	20,594	253,442	153,043	969,857	124,985	298,684	109,362	25,509	109,362	25,509
$15,000 under $20,000	177,328	3,118,819	836,854	32,730	265,846	144,598	911,885	166,960	1,132,248	145,035	108,775	145,035	108,775
$20,000 under $25,000	222,544	5,013,962	1,113,737	27,718	312,966	194,826	1,221,427	218,257	2,412,960	189,038	238,369	189,038	238,369
$25,000 under $30,000	218,740	5,994,160	1,131,847	46,753	516,217	171,987	1,080,259	212,702	3,292,371	200,234	354,221	200,234	354,221
$30,000 under $40,000	422,965	14,733,169	2,159,329	123,652	1,220,715	298,323	1,862,933	421,825	9,500,806	402,759	1,140,182	402,759	1,140,184
$40,000 under $50,000	355,213	15,943,652	1,870,139	138,848	1,577,888	214,343	1,356,285	353,871	11,165,901	344,269	1,407,747	344,270	1,407,747
$50,000 under $75,000	** 759,118	** 51,789,360	** 4,103,434	** 493,991	** 7,756,909	** 264,142	** 1,661,188	** 757,890	** 38,303,755	** 750,114	** 6,308,508	** 751,109	** 6,308,532
$75,000 under $100,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$100,000 under $200,000	192,027	24,461,615	953,628	152,472	3,713,255	**	**	191,864	19,574,893	182,904	4,057,051	184,103	4,072,999
$200,000 under $500,000	** 54,870	** 19,382,744	** 8,292	** 46,254	** 2,292,001	** 46,571	** 290,960	** 54,770	** 17,053,899	** 52,668	** 4,724,045	** 54,047	** 4,849,524
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 under $1,500,000	3,047	3,653,741	509	2,719	526,800	**	**	3,042	3,129,914	2,994	907,740	3,018	944,543
$1,500,000 under $2,000,000	1,522	2,609,545	82	1,411	354,575	** 439	** 2,798	1,509	2,267,299	1,472	687,187	1,509	717,819
$2,000,000 under $5,000,000	2,582	7,899,997	111	2,388	1,000,747	** 209	** 1,309	2,564	6,921,224	2,540	2,097,319	2,566	2,193,534
$5,000,000 under $10,000,000	871	5,996,853	58	833	702,738	38	238	870	5,281,654	860	1,596,752	869	1,682,385
$10,000,000 or more	856	39,342,345	76	838	6,391,716	**	**	855	32,951,012	852	9,292,059	855	10,122,458
Taxable returns, total	**2,404,042**	**195,240,533**	**11,496,543**	**1,043,923**	**25,640,213**	**1,350,329**	**8,487,285**	**2,400,745**	**150,824,036**	**2,400,369**	**32,957,704**	**2,404,042**	**34,178,837**
No adjusted gross income	193	-1,126,801	1,112	0	0	0	0	0	0	193	9,061	193	9,061
$1 under $5,000	* 1,012	* 4,142	* 3,999	* 1,012	* 282	0	0	* 1,010	* 57	* 1,012	* 65	* 1,012	* 65
$5,000 under $10,000	14,063	105,073	55,184	8,088	14,174	1,959	11,804	12,104	28,382	14,063	3,114	14,063	3,114
$10,000 under $15,000	109,362	1,378,578	427,144	5,329	41,503	104,033	652,146	109,362	257,785	109,362	25,509	109,362	25,509
$15,000 under $20,000	145,035	2,547,589	606,587	22,337	134,668	122,698	775,616	145,035	1,030,718	145,035	108,775	145,035	108,775
$20,000 under $25,000	189,038	4,257,313	804,088	21,483	187,839	167,555	1,052,359	189,038	2,213,027	189,038	238,369	189,038	238,369
$25,000 under $30,000	200,234	5,483,417	948,222	39,394	343,665	160,840	1,010,066	200,234	3,181,464	200,234	354,221	200,234	354,221
$30,000 under $40,000	402,759	14,049,798	1,938,766	117,513	1,097,632	284,257	1,775,111	402,753	9,240,563	402,759	1,140,182	402,759	1,140,184
$40,000 under $50,000	344,270	15,469,823	1,729,088	134,065	1,444,503	208,183	1,318,430	344,268	10,978,975	344,269	1,407,747	344,270	1,407,747
$50,000 under $75,000	** 751,109	** 51,187,876	** 4,055,034	** 488,931	** 7,526,481	** 261,194	** 1,642,906	** 750,116	** 37,987,847	** 750,114	** 6,308,508	** 751,109	** 6,308,532
$75,000 under $100,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$100,000 under $200,000	184,103	23,411,047	919,562	151,641	3,647,828	**	**	184,033	18,651,897	182,904	4,057,051	184,103	4,072,999
$200,000 under $500,000	** 54,047	** 19,109,704	** 7,032	** 45,967	** 2,253,412	** 38,961	** 244,714	** 54,010	** 16,815,554	** 52,668	** 4,724,045	** 54,047	** 4,849,524
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	8,816	59,362,975	725	8,162	8,948,227	651	4,133	8,785	50,437,768	8,718	14,581,057	8,817	15,660,739
Nontaxable returns, total	**545,329**	**-4,088,220**	**3,229,789**	**84,552**	**1,473,061**	**381,378**	**2,410,113**	**125,340**	**2,491,686**	**0**	**0**	**0**	**0**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns of heads of households												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**22,077,498**	**792,032,011**	**227,369,158**	**3,755,867**	**77,318,142**	**18,239,208**	**166,565,637**	**13,726,967**	**387,539,236**	**7,090,604**	**52,613,341**	**7,091,126**	**53,094,358**
No adjusted gross income	82,422	-6,222,006	731,853	0	0	0	0	0	0	82	5,089	82	5,089
$1 under $5,000	571,212	1,667,637	5,427,321	14,001	194,707	557,211	5,090,638	0	0	0	0	0	0
$5,000 under $10,000	1,672,515	13,685,933	15,836,389	28,197	474,619	1,644,318	15,012,863	0	0	0	0	0	0
$10,000 under $15,000	3,017,605	38,338,313	31,788,131	52,657	810,181	2,964,948	27,061,742	19,757	23,182	* 6,614	* 708	* 6,614	* 708
$15,000 under $20,000	2,989,169	52,179,901	31,807,409	69,045	996,388	2,920,124	26,662,244	853,236	1,373,202	89,719	20,611	89,719	20,611
$20,000 under $25,000	2,493,715	55,944,684	26,507,493	124,296	1,752,919	2,369,419	21,605,209	1,836,660	7,876,695	177,259	87,199	177,259	87,199
$25,000 under $30,000	2,043,358	55,930,297	22,106,828	157,038	2,445,009	1,886,321	17,211,054	1,889,564	14,810,003	207,440	192,669	207,440	192,669
$30,000 under $40,000	3,108,071	107,222,909	33,222,103	440,853	6,712,287	2,667,217	24,344,545	3,059,892	43,217,847	1,148,321	1,366,484	1,148,321	1,366,484
$40,000 under $50,000	1,986,394	88,571,903	20,866,423	543,673	8,910,834	1,442,721	13,190,145	1,967,311	45,752,631	1,505,445	3,187,044	1,505,445	3,187,044
$50,000 under $75,000	2,402,363	145,413,514	23,648,082	1,049,586	18,995,942	1,352,777	12,396,738	2,394,621	90,521,907	2,257,197	9,133,201	2,257,197	9,133,201
$75,000 under $100,000	918,297	78,841,021	8,558,251	619,858	12,733,851	298,439	2,740,263	916,269	54,819,282	911,084	7,951,968	911,084	7,951,968
$100,000 under $200,000	649,219	84,343,635	6,054,898	524,384	14,077,077	124,835	1,151,351	646,685	63,130,763	645,405	12,270,054	645,505	12,271,765
$200,000 under $500,000	114,834	33,226,035	811,593	107,688	4,663,318	7,145	64,888	114,692	27,704,021	114,031	7,155,496	114,291	7,235,742
$500,000 under $1,000,000	18,882	12,871,361	2,002	16,328	1,301,300	2,554	23,214	18,849	11,550,156	18,679	3,328,908	18,774	3,394,548
$1,000,000 under $1,500,000	3,786	4,477,066	47	3,245	519,384	541	4,928	3,783	3,954,541	3,735	1,195,500	3,763	1,229,869
$1,500,000 under $2,000,000	1,942	3,341,140	82	1,704	392,820	238	2,172	1,939	2,947,138	1,911	921,465	1,930	952,753
$2,000,000 under $5,000,000	2,719	8,106,021	110	2,382	832,144	336	3,064	2,715	7,270,799	2,696	2,248,580	2,709	2,331,671
$5,000,000 under $10,000,000	619	4,247,888	34	577	454,977	42	379	618	3,793,006	610	1,152,019	616	1,201,951
$10,000,000 or more	377	9,844,759	110	355	1,050,385	22	199	377	8,794,065	374	2,396,345	375	2,531,085
Taxable returns, total	**7,091,126**	**494,256,685**	**63,593,821**	**2,785,128**	**59,469,633**	**4,305,915**	**39,492,528**	**7,089,620**	**332,286,883**	**7,090,604**	**52,613,341**	**7,091,126**	**53,094,358**
No adjusted gross income	82	-535,535	1,177	0	0	0	0	0	0	82	5,089	82	5,089
$1 under $5,000	0	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	0
$10,000 under $15,000	* 6,614	* 93,761	* 25,922	* 536	* 5,548	* 6,078	* 54,751	* 6,614	* 7,540	* 6,614	* 708	* 6,614	* 708
$15,000 under $20,000	89,719	1,632,771	576,612	3,039	35,670	86,680	805,771	89,719	214,719	89,719	20,611	89,719	20,611
$20,000 under $25,000	177,259	3,989,336	1,361,743	14,145	162,476	163,114	1,511,077	177,259	954,041	177,259	87,199	177,259	87,199
$25,000 under $30,000	207,440	5,703,847	1,577,475	15,221	200,295	192,219	1,779,569	207,440	2,146,508	207,440	192,669	207,440	192,669
$30,000 under $40,000	1,148,321	40,947,842	9,447,372	161,697	2,229,103	986,625	9,031,820	1,148,321	20,239,547	1,148,321	1,366,484	1,148,321	1,366,484
$40,000 under $50,000	1,505,445	67,584,389	13,886,379	363,925	5,273,680	1,141,520	10,443,846	1,505,437	37,980,543	1,505,445	3,187,044	1,505,445	3,187,044
$50,000 under $75,000	2,257,197	137,025,495	21,395,892	959,257	16,294,658	1,297,941	11,896,738	2,256,200	87,456,643	2,257,197	9,133,201	2,257,197	9,133,201
$75,000 under $100,000	911,084	78,235,843	8,483,489	613,270	12,364,795	297,814	2,734,694	911,084	54,652,865	911,084	7,951,968	911,084	7,951,968
$100,000 under $200,000	645,505	83,817,036	6,028,716	522,036	13,741,141	123,469	1,139,211	645,179	62,919,075	645,405	12,270,054	645,505	12,271,765
$200,000 under $500,000	114,291	33,066,735	807,005	107,458	4,631,219	6,833	62,084	114,226	27,579,835	114,031	7,155,496	114,291	7,235,742
$500,000 under $1,000,000	18,774	12,799,468	1,789	16,294	1,292,031	2,479	22,542	18,752	11,487,980	18,679	3,328,908	18,774	3,394,548
$1,000,000 or more	9,394	29,895,694	251	8,251	3,239,017	1,143	10,425	9,388	26,647,587	9,326	7,913,909	9,393	8,247,329
Nontaxable returns, total	**14,986,373**	**297,775,326**	**163,775,337**	**970,739**	**17,848,509**	**13,933,293**	**127,073,109**	**6,637,346**	**55,252,354**	**0**	**0**	**0**	**0**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns of surviving spouses												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	**75,256**	**4,333,043**	**796,860**	**16,613**	**504,028**	**57,437**	**719,108**	**46,543**	**2,787,234**	**37,921**	**493,903**	**37,923**	**504,867**
No adjusted gross income	* 1,205	* -112,066	* 18,969	0	0	0	0	0	0	0	0	0	0
$1 under $5,000	9,069	27,642	103,470	8	399	9,061	113,566	0	0	0	0	0	0
$5,000 under $10,000	* 3,040	* 28,562	* 28,048	0	0	* 3,040	* 37,696	0	0	0	0	0	0
$10,000 under $15,000	* 6,289	* 86,224	* 70,576	0	0	* 6,289	* 77,983	0	0	0	0	0	0
$15,000 under $20,000	* 5,037	* 88,439	* 51,800	* 3	* 50	* 5,034	* 62,418	0	0	0	0	0	0
$20,000 under $25,000	* 6,060	* 141,017	* 58,938	* 1,053	* 24,991	* 5,007	* 63,957	* 5,007	* 13,824	* 3,013	* 679	* 3,013	* 679
$25,000 under $30,000	* 4,990	* 143,328	* 66,936	* 3	* 51	* 4,987	* 63,050	* 2,998	* 17,980	* 1,010	* 745	* 1,010	* 745
$30,000 under $40,000	* 5,176	* 194,438	* 56,636	* 1,150	* 21,965	* 4,025	* 51,112	* 4,166	* 65,758	* 3,016	* 4,014	* 3,016	* 4,014
$40,000 under $50,000	* 7,149	* 325,226	* 84,269	* 2,144	* 32,743	* 5,005	* 62,060	* 7,149	* 146,154	* 3,982	* 6,729	* 3,982	* 6,729
$50,000 under $75,000	** 18,552	** 1,214,505	** 183,057	** 5,647	** 104,426	** 12,904	** 161,414	** 18,551	** 765,764	** 18,242	** 70,436	** 18,242	** 70,436
$75,000 under $100,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$100,000 under $200,000	5,909	747,044	56,326	3,882	82,309	**	**	5,893	584,487	5,888	95,672	5,888	95,672
$200,000 under $500,000	** 2,563	** 858,353	** 17,222	** 2,518	** 174,485	** 2,071	** 25,689	** 2,561	** 666,323	** 2,552	** 162,248	** 2,554	** 166,671
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 under $1,500,000	* 59	* 66,640	* 615	* 58	* 7,286	**	**	* 59	* 58,727	* 59	* 19,193	* 59	* 19,379
$1,500,000 under $2,000,000	84	143,923	0	75	12,049	** 9	** 114	84	131,772	84	40,587	84	41,975
$2,000,000 under $5,000,000	50	144,313	0	47	27,238	** 4	** 50	50	117,038	50	33,255	50	35,345
$5,000,000 under $10,000,000	19	137,879	0	19	7,731	0	0	19	130,148	19	30,643	19	32,560
$10,000,000 or more	* 6	* 97,574	* 0	* 5	* 8,304	**	**	* 6	* 89,258	* 6	* 29,703	* 6	* 30,663
Taxable returns, total	**37,923**	**3,776,713**	**347,836**	**12,913**	**426,749**	**25,010**	**315,796**	**37,920**	**2,686,710**	**37,921**	**493,903**	**37,923**	**504,867**
No adjusted gross income	0	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	0
$5,000 under $10,000	0	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	0	0	0
$15,000 under $20,000	0	0	0	0	0	0	0	0	0	0	0	0	0
$20,000 under $25,000	* 3,013	* 69,534	* 23,503	0	0	* 3,013	* 39,233	* 3,013	* 6,798	* 3,013	* 679	* 3,013	* 679
$25,000 under $30,000	* 1,010	* 29,169	* 7,977	0	0	* 1,010	* 13,733	* 1,010	* 7,458	* 1,010	* 745	* 1,010	* 745
$30,000 under $40,000	* 3,016	* 115,281	* 23,826	0	0	* 3,016	* 38,594	* 3,016	* 52,861	* 3,016	* 4,014	* 3,016	* 4,014
$40,000 under $50,000	* 3,982	* 177,759	* 39,315	* 997	* 12,785	* 2,985	* 37,020	* 3,982	* 88,639	* 3,982	* 6,729	* 3,982	* 6,729
$50,000 under $75,000	** 18,242	** 1,195,231	** 179,410	** 5,337	** 99,355	** 12,904	** 161,414	** 18,242	** 755,052	** 18,242	** 70,436	** 18,242	** 70,436
$75,000 under $100,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$100,000 under $200,000	5,888	743,712	56,076	3,862	78,826	**	**	5,885	584,064	5,888	95,672	5,888	95,672
$200,000 under $500,000	** 2,554	** 855,696	** 17,113	** 2,512	** 173,175	** 2,067	** 25,637	** 2,554	** 664,895	** 2,552	** 162,248	** 2,554	** 166,671
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	218	590,329	615	204	62,608	13	164	218	526,943	218	153,381	218	159,922
Nontaxable returns, total	**37,333**	**556,329**	**449,024**	**3,700**	**77,279**	**32,428**	**403,312**	**8,623**	**100,523**	**0**	**0**	**0**	**0**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**69,579,590**	**2,431,084,604**	**259,538,240**	**14,313,093**	**279,943,366**	**54,010,870**	**328,433,653**	**50,517,047**	**1,699,368,573**	**45,994,574**	**302,000,264**	**45,997,376**	**305,870,414**
No adjusted gross income	1,254,622	-55,863,923	4,606,737	0	0	0	0	0	0	2,522	43,578	2,522	43,578
$1 under $5,000	8,846,514	22,621,599	18,527,511	233,686	3,523,192	8,612,828	39,744,621	418,612	539,838	240,223	38,098	240,223	38,098
$5,000 under $10,000	8,921,808	66,864,261	27,521,058	252,376	3,899,162	8,669,432	54,329,294	1,883,315	3,588,204	1,830,944	352,260	1,830,945	352,260
$10,000 under $15,000	7,638,364	94,847,798	30,416,348	444,035	5,874,319	7,194,329	45,951,888	6,108,998	17,832,018	4,319,202	1,371,116	4,319,202	1,371,116
$15,000 under $20,000	6,373,588	111,124,850	27,070,776	543,554	8,255,024	5,830,034	37,144,996	5,946,294	41,602,626	4,908,558	3,476,998	4,908,558	3,476,998
$20,000 under $25,000	5,383,130	120,798,356	23,254,283	599,999	8,018,883	4,783,132	30,269,518	5,244,983	60,172,767	4,547,637	5,779,253	4,547,637	5,779,253
$25,000 under $30,000	4,679,153	128,344,018	19,895,278	689,771	9,761,608	3,988,383	25,244,012	4,607,491	74,176,274	4,192,789	7,924,481	4,192,789	7,924,481
$30,000 under $40,000	7,262,868	252,390,499	30,630,448	1,461,948	20,329,133	5,800,920	36,789,647	7,200,257	165,796,510	6,993,657	20,083,969	6,993,657	20,083,969
$40,000 under $50,000	5,431,272	243,150,517	22,539,497	1,646,289	22,816,726	3,784,983	24,120,153	5,396,530	174,287,054	5,335,832	22,577,514	5,335,833	22,577,515
$50,000 under $75,000	7,406,959	449,172,808	30,335,538	3,487,106	55,934,503	3,919,853	25,427,295	7,358,006	338,492,075	7,296,259	52,757,690	7,296,259	52,757,690
$75,000 under $100,000	3,078,839	263,887,225	12,512,165	2,120,616	37,077,482	958,223	6,288,268	3,061,683	208,385,520	3,053,074	38,214,107	3,053,076	38,214,107
$100,000 under $200,000	2,605,763	341,409,422	10,629,090	2,208,577	51,375,245	397,183	2,648,399	2,596,328	277,054,943	2,581,739	56,860,370	2,581,952	56,862,004
$200,000 under $500,000	558,277	159,238,184	1,596,412	504,487	21,897,171	53,786	359,018	556,470	135,511,694	554,532	33,834,314	556,655	34,518,010
$500,000 under $1,000,000	89,936	60,888,538	1,999	77,561	7,288,933	12,375	80,588	89,760	53,555,467	89,411	15,061,084	89,675	15,642,738
$1,000,000 under $1,500,000	19,895	24,058,546	465	17,184	2,925,683	2,711	18,041	19,813	21,139,315	19,759	6,296,299	19,849	6,596,608
$1,500,000 under $2,000,000	9,184	15,806,227	188	8,187	1,917,544	997	6,608	9,148	13,888,699	9,124	4,231,688	9,161	4,452,996
$2,000,000 under $5,000,000	13,844	40,965,952	289	12,440	4,830,156	1,404	9,354	13,799	36,146,563	13,769	11,171,980	13,819	11,767,289
$5,000,000 under $10,000,000	3,467	23,617,025	104	3,257	2,927,448	211	1,380	3,458	20,721,828	3,446	6,377,272	3,462	6,730,118
$10,000,000 or more	2,106	67,762,702	53	2,020	11,291,155	86	574	2,101	56,477,179	2,097	15,548,192	2,102	16,681,586
Taxable returns, total	**45,997,376**	**2,287,176,069**	**170,017,591**	**12,541,020**	**237,697,926**	**33,452,834**	**211,550,155**	**45,988,585**	**1,670,703,303**	**45,994,574**	**302,000,264**	**45,997,376**	**305,870,414**
No adjusted gross income	2,522	-2,500,365	13,287	0	0	0	0	0	0	2,522	43,578	2,522	43,578
$1 under $5,000	240,223	760,119	3,988	7,563	14,171	232,660	350,456	240,223	391,503	240,223	38,098	240,223	38,098
$5,000 under $10,000	1,830,945	14,311,601	15,765	8,078	65,990	1,822,866	10,799,857	1,828,937	3,468,103	1,830,944	352,260	1,830,945	352,260
$10,000 under $15,000	4,319,202	55,294,358	12,947,024	69,416	559,771	4,249,787	26,948,110	4,319,202	14,839,452	4,319,202	1,371,116	4,319,202	1,371,116
$15,000 under $20,000	4,908,558	85,758,302	17,918,231	280,331	2,641,536	4,628,227	29,596,725	4,908,557	35,602,009	4,908,558	3,476,998	4,908,558	3,476,998
$20,000 under $25,000	4,547,637	102,185,427	17,678,092	432,580	4,671,707	4,115,057	26,096,427	4,547,637	53,739,201	4,547,637	5,779,253	4,547,637	5,779,253
$25,000 under $30,000	4,192,789	115,125,729	16,656,180	556,994	6,657,175	3,634,795	23,035,526	4,192,789	68,776,847	4,192,789	7,924,481	4,192,789	7,924,481
$30,000 under $40,000	6,993,657	243,226,153	28,491,849	1,309,723	15,855,241	5,683,934	36,063,065	6,993,648	162,816,336	6,993,657	20,083,969	6,993,657	20,083,969
$40,000 under $50,000	5,335,833	238,959,334	21,972,546	1,579,267	20,143,671	3,756,566	23,932,508	5,335,833	172,910,609	5,335,832	22,577,514	5,335,833	22,577,515
$50,000 under $75,000	7,296,259	442,457,266	29,790,297	3,386,712	50,154,036	3,909,547	25,363,118	7,295,056	337,162,623	7,296,259	52,757,690	7,296,259	52,757,690
$75,000 under $100,000	3,053,076	261,693,634	12,405,499	2,095,879	34,934,741	957,198	6,282,156	3,051,919	208,080,957	3,053,074	38,214,107	3,053,076	38,214,107
$100,000 under $200,000	2,581,952	338,541,748	10,530,865	2,190,314	49,378,817	391,638	2,612,883	2,581,686	276,040,297	2,581,739	56,860,370	2,581,952	56,862,004
$200,000 under $500,000	556,655	158,774,804	1,591,279	503,723	21,739,881	52,933	353,742	555,241	135,188,103	554,532	33,834,314	556,655	34,518,010
$500,000 under $1,000,000	89,675	60,708,511	1,711	77,430	7,209,555	12,245	79,801	89,579	53,438,854	89,411	15,061,084	89,675	15,642,738
$1,000,000 or more	48,394	171,879,451	977	43,012	23,671,632	5,381	35,782	48,278	148,248,408	48,195	43,625,431	48,393	46,228,597
Nontaxable returns, total	**23,582,213**	**143,908,535**	**89,520,649**	**1,772,073**	**42,245,440**	**20,558,036**	**116,883,498**	**4,528,461**	**28,665,270**	**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 prevent disclosure of taxpayer information.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2014 (Filing Year 2015)

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	148,606,578	9,771,035,412	53,924,864	6,352,433,441	2,949,371	191,152,313	22,077,498	792,032,011	75,256	4,333,043	69,579,590	2,431,084,604
Total income	148,100,814	9,916,219,526	53,843,775	6,452,383,533	2,921,325	193,423,163	22,059,365	801,680,995	75,256	4,369,907	69,201,094	2,464,361,928
Salaries and wages	123,139,886	6,784,947,852	44,689,021	4,237,597,538	2,445,390	124,218,191	19,932,612	678,793,395	59,587	2,944,299	56,013,276	1,741,394,429
Taxable interest	43,334,329	93,894,280	24,906,355	64,021,696	655,060	3,865,424	2,324,848	2,417,007	39,762	112,263	15,408,304	23,477,889
Tax-exempt interest [1]	5,799,616	62,473,659	3,442,157	40,705,725	69,330	1,638,363	137,024	1,011,809	6,443	58,496	2,144,661	19,059,266
Ordinary dividends	27,651,681	254,702,232	15,882,173	165,305,808	391,865	8,881,026	986,171	5,745,668	21,061	109,851	10,370,411	74,659,879
Qualified dividends [1]	25,702,423	192,447,711	14,810,286	125,746,928	351,964	6,475,391	877,018	4,246,330	20,884	78,296	9,642,271	55,900,766
State income tax refunds	20,791,909	30,088,465	12,377,308	21,347,276	470,388	660,431	1,904,317	2,050,703	11,779	21,295	6,028,117	6,008,761
Alimony received	435,510	10,052,345	16,713	232,097	5,560	114,795	172,640	4,274,564	0	0	240,598	5,430,889
Business or profession net income	18,297,383	374,659,000	9,231,104	248,495,664	296,755	7,906,527	3,093,334	40,271,335	7,938	87,092	5,668,253	77,898,382
Business or profession net loss	5,776,066	57,400,238	3,191,988	32,607,707	128,704	1,870,667	745,846	7,040,760	2,484	25,799	1,707,045	15,855,305
Sales of capital assets net gain in AGI	16,672,604	716,268,472	9,535,969	529,210,254	229,165	29,189,166	550,190	16,882,682	14,289	287,913	6,342,991	140,698,457
Sales of capital assets net loss in AGI	7,594,938	17,619,852	4,413,351	10,488,638	129,637	163,590	337,363	782,580	5,567	11,826	2,709,019	6,173,217
Sales of property other than capital assets, net gain less loss	2,288,854	8,972,556	1,603,462	6,613,742	35,244	3,087,949	86,322	-27,859	937	-19,764	562,890	-681,511
Taxable IRA distributions	13,653,703	235,005,032	7,865,446	153,711,150	154,457	2,927,640	455,269	5,988,034	9,936	135,240	5,168,594	72,242,968
Taxable pensions and annuities	28,143,561	663,223,262	15,094,484	419,729,246	427,512	9,129,531	1,764,414	27,487,935	19,567	424,385	10,837,584	206,452,165
Total rental and royalty net income	6,911,135	112,414,675	4,416,469	77,232,673	123,270	2,594,506	289,666	2,700,719	2,922	72,288	2,078,809	29,814,490
Total rental and royalty net loss	4,659,753	46,614,484	2,951,279	30,689,810	44,332	817,276	338,202	3,382,153	3,884	38,610	1,322,056	11,686,635
Farm rental net income less loss	494,675	5,018,457	325,248	3,311,716	5,546	35,264	** 9,472	** 33,363	**	**	154,409	1,638,114
Partnership and S corporation net income less loss	8,678,903	583,791,496	6,126,511	480,708,813	176,709	12,134,964	387,501	17,425,682	1,866	160,562	1,986,315	73,361,475
Estate and trust net income less loss	633,663	29,792,182	337,482	16,225,163	14,012	1,478,064	20,137	1,135,691	1,391	149,534	260,642	10,803,730
Farm net income less loss	1,784,483	-8,276,215	1,342,733	-5,785,368	25,364	-306,411	54,290	-364,108	* 22	* -83	362,074	-1,820,244
Unemployment compensation	7,451,378	33,288,898	3,246,832	15,060,079	132,710	696,771	1,303,586	5,487,518	* 2,855	* 7,097	2,765,395	12,037,432
Taxable social security benefits	19,018,684	261,155,939	11,745,868	188,155,049	296,631	3,536,173	468,147	4,222,916	13,409	85,565	6,494,629	65,156,237
Net operating loss	1,201,450	196,186,760	577,586	125,768,780	40,461	11,463,346	50,695	5,749,144	396	160,550	532,312	53,044,939
Cancellation of debt	740,343	9,228,543	401,402	5,327,010	16,095	729,349	90,244	555,018	3,029	2,788	229,573	2,614,378
Taxable health savings account distributions	298,878	353,121	142,752	193,998	7,389	8,816	40,220	34,451	0	0	108,518	115,856
Foreign-earned income exclusion	453,226	28,173,396	175,288	13,070,514	76,778	4,116,773	25,910	1,844,281	* 6	* 545	175,245	9,141,283
Gambling earnings	1,871,259	29,496,416	987,802	16,743,443	27,212	577,229	190,772	2,347,578	* 1,041	* 17,827	664,431	9,810,339
Other income less loss	6,377,417	39,155,702	3,567,982	24,883,652	114,452	424,673	491,347	3,050,983	3,415	9,086	2,200,221	10,787,309
Total statutory adjustments	38,386,756	145,184,115	19,515,312	99,950,093	470,076	2,270,849	5,037,129	9,648,984	21,907	36,864	13,342,332	33,277,324
Educator expenses deduction	3,767,882	959,210	2,324,089	619,696	72,239	17,360	421,530	100,370	* 5,025	* 1,256	944,999	220,528
Certain business expenses of reservists, performing artists, etc.	152,356	537,293	71,161	321,727	* 2,025	* 11,754	27,321	68,279	0	0	51,849	135,533
Health savings account deduction	1,361,357	4,105,729	941,041	3,334,373	26,661	54,099	85,209	178,041	* 196	* 386	308,251	538,829
Moving expenses adjustment	1,128,284	3,444,883	527,447	2,154,650	25,114	59,146	99,902	270,457	* 3	* 51	475,817	960,579
Deductible part of self-employment tax	19,351,496	29,287,458	10,297,202	20,100,716	291,457	498,382	3,077,353	2,918,771	8,130	7,055	5,677,354	5,762,534
Payments to a Keogh plan	989,517	23,214,590	777,110	19,107,613	11,116	248,363	29,322	541,621	* 28	* 1,174	171,941	3,315,819
Self-employed health insurance deduction	4,185,169	28,112,970	2,796,638	22,390,695	53,875	325,276	214,763	1,037,153	391	4,503	1,119,502	4,355,341

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2014 (Filing Year 2015)—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Penalty on early withdrawal of savings	611,626	140,135	324,547	61,085	7,039	3,922	36,023	10,995	* 997	* 14	243,020	64,119
Alimony paid	607,972	11,808,353	205,351	3,767,145	23,006	485,127	103,432	2,093,697	0	0	276,183	5,462,384
IRA payments	2,707,651	13,229,272	1,674,521	9,493,767	27,659	132,704	181,167	540,658	* 2,049	* 5,747	822,256	3,056,396
Student loan interest deduction	12,083,228	12,812,975	5,722,213	6,187,955	0	0	1,128,089	977,612	* 5,007	* 5,922	5,227,919	5,641,486
Tuition and fees deduction	1,747,322	3,871,885	803,651	1,552,206	0	0	228,481	513,761	* 4,028	* 8,668	711,162	1,797,250
Domestic production activities deduction	698,915	11,975,861	553,541	9,716,865	9,638	389,816	17,442	274,386	393	2,087	117,900	1,592,706
Archer medical savings account deduction	5,355	7,597	4,197	5,195	0	0	* 1,018	* 2,191	0	0	* 140	* 211
Foreign housing deduction	3,922	93,810	1,798	45,394	125	3,721	694	21,713	0	0	1,305	22,982
Other adjustments	125,339	1,582,095	61,699	1,091,011	3,757	41,179	19,446	99,278	0	0	40,436	350,626
Total itemized deductions	43,965,083	1,206,705,085	24,751,035	821,826,276	1,128,475	27,113,273	3,755,867	77,318,142	16,613	504,028	14,313,093	279,943,366
Medical and dental expenses deduction	8,606,481	83,811,803	4,237,368	40,725,685	182,500	1,153,713	633,540	3,962,302	2,088	8,979	3,550,984	37,961,124
Taxes paid deduction	43,612,560	520,448,551	24,716,561	379,727,361	1,104,483	11,410,611	3,708,449	27,014,829	16,610	261,015	14,066,456	102,034,735
Interest paid deduction	33,332,176	307,962,385	21,108,501	217,062,430	726,622	6,237,090	2,793,681	23,971,716	16,159	151,553	8,687,213	60,539,597
Contributions deduction	36,221,029	210,598,779	21,943,439	152,852,156	800,084	6,950,967	2,953,894	9,012,066	14,161	70,598	10,509,451	41,712,992
Casualty or theft loss deduction	90,109	2,204,349	40,806	1,316,589	2,032	76,107	14,242	420,557	0	0	33,030	391,096
Total miscellaneous deductions	13,168,634	126,378,222	6,302,106	66,526,408	322,976	3,025,099	1,674,214	13,919,797	4,348	29,650	4,864,990	42,877,268
Basic standard deduction	102,594,719	849,367,894	28,555,497	353,823,622	1,731,707	10,687,751	18,239,208	165,854,766	57,437	711,510	54,010,870	318,290,245
Additional standard deduction	14,809,962	26,869,072	7,680,116	15,800,477	172,651	209,647	457,711	709,459	* 6,374	* 7,598	6,493,110	10,141,891
Taxable income	112,657,629	6,997,855,643	45,840,988	4,754,844,879	2,526,085	153,315,722	13,726,967	387,539,236	46,543	2,787,234	50,517,047	1,699,368,573
Alternative minimum tax	4,277,624	28,645,905	3,162,641	22,116,426	139,348	935,884	357,951	1,500,214	1,526	19,679	616,157	4,073,703
Total tax credits [2]	48,773,351	76,242,715	24,940,192	51,260,704	617,397	2,477,660	11,081,321	12,785,851	32,279	57,980	12,102,161	9,660,519
Foreign tax credit	7,958,139	21,648,047	4,924,268	14,816,165	154,651	1,957,406	231,465	1,115,220	5,046	14,354	2,642,708	3,744,901
Child care credit	6,340,882	3,504,960	3,946,918	2,198,490	* 4,769	* 782	2,202,259	1,210,026	4,446	1,373	182,491	94,288
Nonrefundable education credit	9,909,977	10,445,440	4,884,710	6,116,534	0	0	1,631,757	1,633,912	12,525	12,432	3,380,984	2,682,562
Retirement savings contribution credit	7,917,829	1,380,719	3,064,967	680,493	121,329	15,084	2,013,742	333,657	0	0	2,717,791	351,485
Child tax credit	22,394,927	27,201,568	13,339,347	19,183,756	302,619	321,338	7,732,963	6,903,410	14,639	17,735	1,005,359	775,328
Residential energy credits	2,663,702	1,638,353	1,745,237	1,177,405	46,134	24,817	241,957	106,204	* 156	* 127	630,218	329,799
General business credit	348,214	3,137,282	266,011	2,574,993	6,878	91,842	13,336	62,066	364	4,568	61,626	403,813
Prior-year minimum tax credit	316,171	963,909	234,776	749,899	8,688	21,040	16,349	20,659	69	158	56,288	172,153
Adoption credit	73,951	355,110	65,281	329,149	0	0	* 7,659	* 22,145	0	0	* 1,011	* 3,816
Credit for the elderly or disabled	67,260	7,704	** 5,502	** 475	**	**	**	**	**	**	61,758	7,229
Alternative motor vehicle credit	3,000	8,801	** 1,848	** 7,691	**	**	* 1,010	* 50	0	0	* 141	* 1,060
Qualified electric vehicle credit	* 294	* 627	** 294	** 627	**	**	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit	6,425	4,723	3,442	2,400	0	0	0	0	0	0	* 2,982	* 2,323
Qualified plug-in electric vehicle credit	46,593	263,260	33,761	202,121	1,069	4,522	** 2,967	** 11,868	**	**	8,796	44,749
Earned income credit used to offset income tax before credits	4,465,073	1,387,075	663,263	243,768	0	0	1,897,677	856,048	* 5,002	* 1,699	1,899,131	285,560
American opportunity credit used to offset income tax before credits	4,869,193	3,930,465	3,161,899	2,823,993	0	0	658,388	495,048	* 7,356	* 5,525	1,041,550	605,899

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2014 (Filing Year 2015)—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Regulated investment company credit used to offset income tax before credits	10,861	25,304	5,525	13,352	24	154	* 7	* 160	0	0	* 5,305	* 11,639
Mortgage interest credit	63,308	87,280	28,025	36,747	* 1,030	* 1,645	* 7,068	* 7,992	0	0	* 27,185	* 40,895
Other tax credits	3,554	57,471	1,497	16,033	* 1,032	* 38,459	* 16	* 1,186	0	0	* 1,008	* 1,793
Income tax after credits	96,531,271	1,355,304,645	41,007,804	967,239,433	2,400,369	32,957,704	7,090,604	52,613,341	37,921	493,903	45,994,574	302,000,264
Total income tax	96,544,079	1,377,797,136	41,013,612	984,148,660	2,404,042	34,178,837	7,091,126	53,094,358	37,923	504,867	45,997,376	305,870,414
Total tax liability	101,132,708	1,444,390,211	42,764,441	1,032,317,781	2,493,354	35,564,287	7,475,515	56,197,887	39,395	519,435	48,360,003	319,790,820
Total tax payments	133,557,191	1,589,290,274	50,021,052	1,099,029,053	2,549,666	37,528,004	19,188,444	89,881,479	60,892	675,506	61,737,136	362,176,232
Income tax withheld	130,225,475	1,126,411,434	48,527,759	741,255,967	2,469,006	19,655,665	19,034,428	79,284,227	60,051	486,477	60,134,232	285,729,098
Estimated tax payments	9,346,366	334,458,863	5,833,646	258,108,115	145,875	11,724,502	252,014	7,384,327	2,325	129,374	3,112,506	57,112,546
Overpayment refunded	112,004,413	319,643,133	36,453,070	145,209,752	1,666,124	3,648,474	20,531,203	90,974,495	63,541	257,637	53,290,475	79,552,776
Tax due at time of filing	28,675,288	156,177,870	14,408,866	107,968,982	1,029,199	4,757,537	1,325,879	5,996,719	7,033	38,287	11,904,311	37,416,345

* 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 current year returns with the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**148,606,578**	**9,771,035,412**	**148,100,814**	**9,916,219,526**	**123,139,886**	**6,784,947,852**	**43,334,329**	**93,894,280**	**5,799,616**	**62,473,659**
No adjusted gross income	2,034,138	-197,690,794	1,528,374	-195,455,583	563,811	19,421,543	675,633	4,688,264	88,278	2,052,493
$1 under $5,000	10,262,509	26,379,097	10,262,509	27,798,832	7,400,467	26,466,383	1,546,272	541,622	107,703	216,789
$5,000 under $10,000	11,790,191	89,719,121	11,790,191	92,268,494	9,151,598	68,432,757	1,454,567	770,262	92,107	273,710
$10,000 under $15,000	12,289,794	153,830,822	12,289,794	157,142,081	9,264,373	108,333,169	1,613,737	1,002,678	123,977	353,625
$15,000 under $20,000	11,331,450	197,774,439	11,331,450	201,039,878	9,184,654	153,662,477	1,582,961	1,147,555	118,013	639,038
$20,000 under $25,000	10,061,750	226,042,578	10,061,750	229,098,251	8,492,339	183,452,869	1,495,176	1,125,760	111,800	368,420
$25,000 under $30,000	8,818,876	241,769,583	8,818,876	245,043,136	7,596,619	197,806,750	1,484,994	1,340,811	125,608	568,761
$30,000 under $40,000	14,599,675	507,486,039	14,599,675	514,388,528	12,779,113	418,567,676	2,842,016	2,096,189	234,095	1,191,941
$40,000 under $50,000	11,472,714	513,959,724	11,472,714	520,672,080	10,010,599	418,379,915	2,855,077	1,900,496	253,441	1,190,767
$50,000 under $75,000	19,394,648	1,191,956,661	19,394,648	1,207,240,353	16,645,564	916,618,937	6,735,947	5,955,852	739,046	4,142,152
$75,000 under $100,000	12,825,769	1,111,626,170	12,825,769	1,124,785,053	11,136,071	840,581,301	5,827,976	5,013,047	667,102	3,214,216
$100,000 under $200,000	17,501,251	2,361,756,261	17,501,251	2,391,706,016	15,452,930	1,759,304,940	10,162,091	13,390,182	1,552,444	10,982,050
$200,000 under $500,000	4,978,534	1,419,776,711	4,978,534	1,446,121,656	4,409,695	955,295,796	3,898,068	12,725,861	1,039,324	12,749,205
$500,000 under $1,000,000	834,981	562,622,816	834,981	574,614,621	713,890	310,372,311	762,156	6,814,230	316,899	6,818,551
$1,000,000 under $1,500,000	180,446	217,426,739	180,446	221,506,276	150,759	99,577,226	172,667	3,825,975	88,422	3,354,313
$1,500,000 under $2,000,000	77,065	132,463,053	77,065	134,619,649	63,542	53,832,161	74,690	2,582,189	42,500	2,206,179
$2,000,000 under $5,000,000	109,475	326,511,879	109,475	330,977,452	88,662	115,604,745	107,403	7,098,608	66,984	5,039,739
$5,000,000 under $10,000,000	26,579	181,943,504	26,579	183,753,054	21,782	54,943,422	26,265	4,547,632	18,604	2,627,432
$10,000,000 or more	16,733	505,681,009	16,733	508,899,697	13,419	84,293,474	16,634	17,327,068	13,270	4,484,277
Taxable returns, total	**96,544,079**	**9,102,640,216**	**96,543,069**	**9,227,687,693**	**83,177,853**	**6,083,516,937**	**35,297,710**	**83,705,940**	**5,036,911**	**55,803,199**
No adjusted gross income	6,460	-13,023,905	5,450	-12,980,463	3,234	627,261	3,796	507,466	1,491	148,059
$1 under $5,000	241,236	764,260	241,236	779,741	98,529	178,610	80,497	70,571	17,056	24,140
$5,000 under $10,000	1,845,010	14,416,699	1,845,010	14,451,235	1,774,694	13,616,731	201,756	56,404	11,241	15,368
$10,000 under $15,000	4,436,438	56,784,803	4,436,438	57,399,330	3,664,127	44,897,364	548,588	286,939	20,058	16,921
$15,000 under $20,000	5,148,628	90,038,798	5,148,628	91,109,534	4,276,430	72,317,301	695,979	426,261	50,065	132,903
$20,000 under $25,000	5,363,260	120,837,472	5,363,260	122,315,051	4,482,349	96,892,157	860,718	501,889	56,965	146,651
$25,000 under $30,000	5,337,737	146,525,212	5,337,737	148,502,549	4,434,930	114,467,619	1,062,841	922,261	83,967	407,519
$30,000 under $40,000	10,305,333	360,117,505	10,305,333	364,647,756	8,827,258	288,213,384	2,227,957	1,513,189	170,378	794,618
$40,000 under $50,000	9,568,328	429,685,126	9,568,328	434,987,729	8,271,614	344,906,156	2,469,523	1,652,739	216,969	851,159
$50,000 under $75,000	18,112,069	1,116,294,942	18,112,069	1,129,968,776	15,553,429	856,704,460	6,330,356	5,341,831	667,425	3,215,370
$75,000 under $100,000	12,586,658	1,091,372,534	12,586,658	1,104,018,090	10,961,608	827,836,889	5,686,713	4,752,771	631,572	2,675,436
$100,000 under $200,000	17,380,014	2,346,751,490	17,380,014	2,376,389,581	15,375,713	1,751,474,558	10,077,638	12,963,463	1,525,711	10,209,341
$200,000 under $500,000	4,969,144	1,417,266,271	4,969,144	1,443,578,462	4,403,032	953,672,459	3,892,493	12,634,893	1,037,487	12,651,846
$500,000 under $1,000,000	833,910	561,900,022	833,910	573,885,685	713,041	309,859,591	761,504	6,790,409	316,809	6,810,743
$1,000,000 or more	409,854	1,362,908,987	409,854	1,378,634,636	337,866	407,852,397	397,352	35,284,853	229,718	17,703,126
Nontaxable returns, total	**52,062,499**	**668,395,195**	**51,557,745**	**688,531,833**	**39,962,033**	**701,430,915**	**8,036,619**	**10,188,341**	**762,705**	**6,670,460**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Ordinary dividends		Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession Net 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	**27,651,681**	**254,702,232**	**25,702,423**	**192,447,711**	**20,791,909**	**30,088,465**	**435,510**	**10,052,345**	**18,297,383**	**374,659,000**
No adjusted gross income	450,208	4,713,140	401,972	3,095,521	61,374	245,940	1,409	37,533	257,402	4,066,500
$1 under $5,000	990,579	999,149	891,127	639,115	71,698	43,505	11,462	56,879	1,315,174	3,759,147
$5,000 under $10,000	908,926	1,442,485	830,467	859,292	92,637	61,397	24,167	149,281	1,925,792	13,502,632
$10,000 under $15,000	906,954	1,876,844	795,039	1,137,469	150,868	92,655	22,093	183,591	2,378,781	24,341,207
$15,000 under $20,000	899,544	1,798,693	807,567	1,137,002	200,696	107,033	27,155	239,388	1,403,507	17,488,041
$20,000 under $25,000	818,454	1,957,918	741,435	1,234,331	287,154	162,809	31,889	443,128	984,492	13,405,068
$25,000 under $30,000	815,063	1,960,817	726,451	1,183,817	362,537	212,426	39,508	487,262	776,707	11,432,523
$30,000 under $40,000	1,544,293	4,116,883	1,408,462	2,794,332	1,008,826	635,636	57,415	738,100	1,277,159	19,915,697
$40,000 under $50,000	1,586,126	4,673,360	1,450,317	2,996,252	1,334,206	828,156	54,845	839,765	1,054,492	16,241,254
$50,000 under $75,000	3,957,449	14,387,800	3,657,340	9,906,058	3,788,785	2,919,590	81,610	1,966,959	1,946,905	33,602,202
$75,000 under $100,000	3,568,358	14,339,274	3,328,105	9,921,453	3,910,738	3,536,299	34,168	911,048	1,470,191	29,467,046
$100,000 under $200,000	6,951,758	43,136,765	6,553,117	31,985,381	7,282,166	8,570,982	38,120	2,220,259	2,391,863	73,166,412
$200,000 under $500,000	3,216,331	44,531,293	3,099,148	34,400,475	1,777,209	3,911,567	10,073	1,281,686	874,391	64,339,863
$500,000 under $1,000,000	673,389	24,570,303	656,004	19,243,443	271,136	1,853,096	1,107	298,782	166,471	24,336,412
$1,000,000 under $1,500,000	155,745	10,497,137	151,725	8,124,591	77,993	1,016,710	* 195	* 14,049	33,254	7,297,689
$1,500,000 under $2,000,000	68,471	7,490,783	66,964	5,750,856	36,054	689,402	140	59,043	14,369	4,065,654
$2,000,000 under $5,000,000	99,136	19,187,445	97,027	14,940,470	54,061	1,726,205	118	71,253	18,994	7,552,292
$5,000,000 under $10,000,000	24,751	11,314,258	24,256	8,846,877	14,341	989,424	27	51,169	4,672	2,971,119
$10,000,000 or more	16,147	41,707,885	15,899	34,250,973	9,429	2,485,633	10	3,170	2,766	3,708,244
Taxable returns, total	**22,939,847**	**234,169,245**	**21,445,206**	**178,438,706**	**19,205,297**	**28,477,972**	**321,401**	**8,894,558**	**9,659,034**	**282,915,432**
No adjusted gross income	2,872	429,668	2,733	291,297	188	8,161	* 31	* 5,370	1,150	196,978
$1 under $5,000	127,932	139,686	123,921	91,077	0	0	0	0	* 2,040	* 1,193
$5,000 under $10,000	182,369	200,827	173,388	131,812	* 3,959	* 5,179	0	0	56,298	199,350
$10,000 under $15,000	255,482	312,608	221,983	162,317	29,349	14,146	* 6,018	* 62,918	318,630	2,730,762
$15,000 under $20,000	385,482	481,871	350,580	243,981	86,037	34,291	14,532	169,310	355,575	4,046,170
$20,000 under $25,000	477,471	774,674	423,968	432,579	167,212	80,290	18,801	295,982	387,042	4,706,447
$25,000 under $30,000	580,237	1,034,688	517,247	603,363	220,651	101,965	24,394	341,768	389,588	5,169,326
$30,000 under $40,000	1,215,630	2,470,041	1,101,897	1,556,429	761,610	444,136	43,378	540,014	750,794	10,474,888
$40,000 under $50,000	1,392,417	3,502,977	1,275,276	2,184,320	1,116,418	641,191	52,851	805,915	775,550	11,336,538
$50,000 under $75,000	3,716,638	11,778,557	3,426,954	8,054,853	3,507,041	2,592,380	77,460	1,764,582	1,714,220	29,121,009
$75,000 under $100,000	3,468,582	12,967,800	3,230,683	8,914,510	3,830,341	3,424,445	34,164	910,966	1,425,688	28,614,456
$100,000 under $200,000	6,885,941	41,219,381	6,490,145	30,562,007	7,243,601	8,478,998	38,111	2,219,384	2,369,054	72,273,145
$200,000 under $500,000	3,211,861	44,275,239	3,095,140	34,210,539	1,776,006	3,900,349	10,065	1,280,882	873,085	64,194,680
$500,000 under $1,000,000	672,932	24,530,826	655,623	19,212,084	271,050	1,849,407	1,107	298,782	166,340	24,295,270
$1,000,000 or more	364,002	90,050,404	355,667	71,787,539	191,833	6,903,035	490	198,684	73,980	25,555,222
Nontaxable returns, total	**4,711,833**	**20,532,987**	**4,257,217**	**14,009,005**	**1,586,612**	**1,610,493**	**114,109**	**1,157,788**	**8,638,349**	**91,743,568**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Business or profession—continued		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [2]				Sales of property other than capital assets	
	Net loss				Taxable net gain		Taxable net loss		Net gain	
	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	**5,776,066**	**57,400,238**	**4,077,657**	**11,260,842**	**12,594,948**	**705,007,630**	**7,594,938**	**17,619,852**	**1,086,624**	**31,473,022**
No adjusted gross income	423,654	12,354,487	23,121	59,812	172,901	15,612,179	458,345	1,195,048	64,661	2,243,485
$1 under $5,000	116,822	922,177	215,622	194,763	344,293	1,045,119	298,252	630,037	13,356	123,875
$5,000 under $10,000	205,848	1,511,855	182,369	251,426	345,007	1,225,027	255,681	573,611	12,371	39,056
$10,000 under $15,000	269,782	2,209,025	139,373	264,402	302,576	1,340,212	288,524	662,837	19,974	80,710
$15,000 under $20,000	343,410	2,931,934	157,045	251,656	333,647	1,622,779	226,143	506,980	24,721	94,819
$20,000 under $25,000	331,947	3,032,385	139,874	250,272	306,690	1,711,949	225,483	513,898	16,201	134,862
$25,000 under $30,000	285,501	2,189,363	119,191	251,362	320,184	1,837,568	226,551	485,670	25,848	139,119
$30,000 under $40,000	514,977	3,958,878	277,069	515,199	601,101	3,521,833	412,140	929,939	51,354	333,755
$40,000 under $50,000	425,541	2,908,398	265,443	543,738	616,278	4,589,662	426,657	965,374	60,117	500,186
$50,000 under $75,000	877,863	5,539,151	650,402	1,489,779	1,653,340	14,461,331	982,845	2,235,189	105,802	1,043,117
$75,000 under $100,000	660,263	4,457,064	539,889	1,220,234	1,589,212	17,043,961	865,021	1,974,682	113,519	1,141,164
$100,000 under $200,000	953,034	6,490,396	997,421	3,594,234	3,357,780	57,165,537	1,764,085	4,046,267	234,146	2,779,295
$200,000 under $500,000	291,889	3,616,025	326,669	1,956,824	1,912,514	87,558,549	879,102	2,143,948	185,057	3,135,533
$500,000 under $1,000,000	47,545	1,383,194	** 44,170	** 417,139	461,933	64,043,481	195,006	503,840	78,004	2,328,561
$1,000,000 under $1,500,000	11,132	526,943	**	**	112,875	32,498,507	43,408	118,473	28,130	1,191,756
$1,500,000 under $2,000,000	5,076	322,231	**	**	51,640	24,552,868	17,838	49,787	14,150	722,239
$2,000,000 under $5,000,000	7,869	945,649	**	**	77,954	75,625,883	23,106	65,009	24,750	2,286,627
$5,000,000 under $10,000,000	2,206	552,095	**	**	20,787	56,379,489	4,587	13,061	7,952	1,272,532
$10,000,000 or more	1,709	1,548,987	**	**	14,236	243,171,696	2,164	6,200	6,513	11,882,332
Taxable returns, total	**3,813,619**	**31,681,330**	**3,397,120**	**9,914,051**	**10,598,479**	**674,536,253**	**5,813,781**	**13,361,848**	**866,674**	**28,302,319**
No adjusted gross income	661	284,729	* 215	* 84	1,760	3,683,889	1,608	4,596	892	368,052
$1 under $5,000	* 2,040	* 2,827	41,990	52,148	68,158	143,794	9,762	7,907	* 917	* 5,364
$5,000 under $10,000	* 5,078	* 7,041	65,172	100,759	79,825	320,058	16,118	23,870	* 2,034	* 1,985
$10,000 under $15,000	74,732	492,282	51,210	86,638	84,760	317,300	73,729	158,123	* 5,024	* 8,507
$15,000 under $20,000	107,723	743,470	88,102	80,224	127,092	443,358	73,855	151,592	9,858	37,921
$20,000 under $25,000	128,946	1,201,930	86,990	122,290	151,172	578,205	134,455	287,271	* 3,409	* 34,613
$25,000 under $30,000	135,979	851,901	87,241	131,575	198,679	751,339	159,429	331,482	12,916	75,543
$30,000 under $40,000	283,606	1,769,172	221,771	339,325	423,598	1,678,370	321,054	718,605	25,778	148,502
$40,000 under $50,000	329,309	2,156,096	237,348	485,549	500,929	2,782,561	368,887	827,519	43,416	367,450
$50,000 under $75,000	797,953	4,922,112	620,104	1,357,504	1,489,001	11,232,644	912,946	2,059,592	85,164	761,387
$75,000 under $100,000	637,757	4,075,434	531,396	1,195,926	1,517,237	14,654,547	834,565	1,901,831	104,415	1,038,414
$100,000 under $200,000	943,130	6,333,985	994,885	3,589,728	3,307,278	54,788,773	1,744,882	3,996,406	228,940	2,675,125
$200,000 under $500,000	291,254	3,587,863	326,536	1,955,203	1,909,850	87,216,868	876,937	2,138,173	184,476	3,111,102
$500,000 under $1,000,000	47,499	1,365,131	** 44,161	** 417,100	461,765	63,970,532	194,616	502,802	77,969	2,323,353
$1,000,000 or more	27,954	3,887,358	**	**	277,374	431,974,017	90,937	252,080	81,467	17,345,001
Nontaxable returns, total	**1,962,447**	**25,718,908**	**680,537**	**1,346,791**	**1,996,469**	**30,471,377**	**1,781,157**	**4,258,003**	**219,950**	**3,170,703**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of property other than capital assets—continued		Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities			
	Net loss				Total [1]		Taxable	
	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	**1,202,230**	**22,500,466**	**13,653,703**	**235,005,032**	**30,663,195**	**1,110,596,904**	**28,143,561**	**663,223,262**
No adjusted gross income	110,808	10,599,526	151,185	2,209,594	282,012	7,406,001	220,094	2,944,415
$1 under $5,000	19,180	285,464	348,277	904,127	804,713	6,320,233	738,609	2,056,388
$5,000 under $10,000	15,860	201,228	546,793	2,479,224	1,285,137	11,216,318	1,244,390	6,884,365
$10,000 under $15,000	18,922	178,663	727,217	4,105,242	1,810,423	20,952,576	1,756,855	15,060,231
$15,000 under $20,000	32,465	198,148	666,493	4,660,816	1,777,837	23,954,110	1,703,264	18,597,991
$20,000 under $25,000	27,510	229,396	655,208	5,080,634	1,524,193	24,873,232	1,456,039	18,504,366
$25,000 under $30,000	37,924	443,638	581,842	5,159,962	1,410,000	25,167,970	1,340,749	18,922,008
$30,000 under $40,000	49,661	344,386	982,746	9,489,815	2,561,893	52,930,272	2,420,895	39,279,325
$40,000 under $50,000	56,195	465,682	924,908	10,455,866	2,342,352	55,715,476	2,201,472	41,937,727
$50,000 under $75,000	119,390	796,375	2,374,859	30,917,569	5,211,694	160,918,834	4,871,721	114,489,831
$75,000 under $100,000	108,092	668,472	1,888,100	33,841,657	4,056,086	159,983,975	3,692,364	106,719,192
$100,000 under $200,000	271,594	2,077,078	2,776,967	73,545,091	5,744,735	346,514,890	5,058,780	200,352,837
$200,000 under $500,000	196,464	2,208,616	843,820	40,248,982	1,546,753	160,399,459	1,223,271	64,882,344
$500,000 under $1,000,000	76,350	1,015,334	127,237	7,280,181	205,032	33,187,673	145,075	8,228,164
$1,000,000 under $1,500,000	23,281	471,761	26,271	1,748,021	44,655	8,268,205	30,839	1,710,775
$1,500,000 under $2,000,000	11,773	322,075	11,043	790,694	18,310	3,639,024	12,688	689,012
$2,000,000 under $5,000,000	18,419	751,218	15,119	1,284,060	26,569	5,804,446	18,783	1,123,233
$5,000,000 under $10,000,000	4,855	371,871	3,479	339,904	6,666	1,847,143	4,665	391,481
$10,000,000 or more	3,487	871,534	2,140	463,594	4,136	1,497,066	3,008	449,578
Taxable returns, total	**920,959**	**9,792,173**	**10,980,248**	**216,673,086**	**24,385,719**	**1,025,163,083**	**22,266,317**	**613,795,183**
No adjusted gross income	779	79,850	444	86,046	1,109	223,887	837	85,866
$1 under $5,000	* 1,000	* 7	* 9,066	* 15,644	17,112	59,545	17,112	47,190
$5,000 under $10,000	0	0	* 6,048	* 15,519	20,784	51,544	17,220	39,066
$10,000 under $15,000	* 3,042	* 10,266	239,015	1,467,613	624,094	7,502,836	609,712	5,808,745
$15,000 under $20,000	12,357	40,388	280,481	1,920,005	850,589	11,344,202	819,198	9,690,702
$20,000 under $25,000	12,847	54,494	384,661	3,026,744	946,098	15,744,813	907,365	12,493,364
$25,000 under $30,000	13,966	110,984	437,865	3,954,187	1,086,902	20,313,763	1,043,203	15,984,754
$30,000 under $40,000	30,880	187,254	865,317	8,419,115	2,163,734	46,507,714	2,058,587	35,842,662
$40,000 under $50,000	40,588	307,618	852,776	9,768,158	2,128,532	51,923,491	2,014,356	39,954,865
$50,000 under $75,000	97,600	505,948	2,270,167	29,620,208	4,999,687	155,742,126	4,682,102	111,711,168
$75,000 under $100,000	104,608	585,196	1,853,212	33,430,314	3,986,897	157,019,547	3,631,409	105,301,703
$100,000 under $200,000	269,338	1,957,190	2,753,294	72,868,178	5,709,939	344,254,876	5,028,523	199,441,442
$200,000 under $500,000	195,908	2,173,636	842,663	40,185,382	1,545,023	160,257,177	1,221,758	64,813,445
$500,000 under $1,000,000	76,270	1,007,132	127,207	7,274,693	204,929	33,176,189	144,986	8,220,519
$1,000,000 or more	61,776	2,772,208	58,034	4,621,280	100,288	21,041,373	69,952	4,359,691
Nontaxable returns, total	**281,272**	**12,708,293**	**2,673,455**	**18,331,946**	**6,277,476**	**85,433,821**	**5,877,244**	**49,428,079**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Rent				Royalty				Farm rental			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**4,977,042**	**75,177,533**	**5,544,575**	**54,760,657**	**2,338,402**	**34,192,861**	**72,938**	**424,140**	**399,961**	**5,582,515**	**94,714**	**564,058**
No adjusted gross income	126,299	2,183,778	277,928	5,572,026	56,442	760,062	1,951	65,877	9,062	114,440	7,362	136,787
$1 under $5,000	125,973	494,489	88,881	611,393	47,443	48,243	* 741	* 2,285	14,062	40,941	* 3,029	* 17,071
$5,000 under $10,000	167,244	838,224	113,173	858,276	73,382	148,223	* 1,542	* 37,000	15,331	50,374	* 3,009	* 10,888
$10,000 under $15,000	186,641	1,226,915	130,114	987,846	58,902	166,952	* 1,017	* 1,666	14,274	58,597	* 2,109	* 25,163
$15,000 under $20,000	187,904	1,276,406	147,317	1,167,705	59,126	131,942	* 2,622	* 1,818	14,513	112,018	* 3,007	* 5,059
$20,000 under $25,000	191,309	1,407,176	161,581	1,185,113	63,819	240,403	* 2,199	* 510	14,080	90,865	* 4,006	* 7,382
$25,000 under $30,000	154,068	1,136,468	145,158	1,180,894	68,020	149,823	* 3,000	* 2,657	14,116	86,896	* 2,007	* 2,917
$30,000 under $40,000	306,228	2,484,995	309,916	2,125,528	118,624	297,553	* 2,028	* 478	24,743	168,304	9,097	30,641
$40,000 under $50,000	288,551	2,511,615	331,172	2,432,175	108,801	393,863	5,117	3,107	19,220	214,857	6,233	14,064
$50,000 under $75,000	699,279	6,392,231	825,106	6,943,828	281,809	974,009	7,565	40,768	59,210	747,954	9,323	38,918
$75,000 under $100,000	631,634	6,323,504	746,779	6,268,528	270,182	1,612,047	2,408	7,245	61,228	754,452	18,801	80,522
$100,000 under $200,000	1,177,868	18,115,820	1,426,949	12,077,134	586,365	3,880,480	22,968	56,181	101,815	1,560,995	18,111	100,975
$200,000 under $500,000	543,742	15,408,441	649,419	8,215,676	326,226	6,319,754	** 14,858	** 96,360	27,937	1,133,809	** 7,447	** 62,506
$500,000 under $1,000,000	120,488	6,513,780	124,821	2,458,129	115,588	5,707,963	**	**	7,108	282,666	**	**
$1,000,000 under $1,500,000	29,690	2,349,550	29,067	767,153	34,159	2,086,300	1,632	11,088	1,461	47,332	412	4,085
$1,500,000 under $2,000,000	13,726	1,471,225	12,028	392,481	18,384	1,599,363	726	5,201	546	44,886	281	4,719
$2,000,000 under $5,000,000	18,799	2,700,219	17,931	818,007	32,294	4,079,982	1,466	29,207	930	32,454	341	9,318
$5,000,000 under $10,000,000	4,711	1,122,119	4,409	295,629	10,453	1,927,260	554	10,514	207	21,916	83	9,699
$10,000,000 or more	2,886	1,220,578	2,825	403,136	8,385	3,668,639	546	52,178	119	18,760	56	3,346
Taxable returns, total	**3,916,420**	**66,395,241**	**4,402,527**	**41,693,754**	**1,953,523**	**32,748,048**	**57,403**	**318,953**	**322,217**	**5,028,425**	**76,918**	**371,388**
No adjusted gross income	871	106,376	1,033	108,854	934	89,001	40	6,640	10	838	* 9	* 196
$1 under $5,000	0	0	0	0	* 3,002	* 3,848	0	0	0	0	0	0
$5,000 under $10,000	* 1,954	* 13,652	0	0	* 3,025	* 250	0	0	0	0	0	0
$10,000 under $15,000	43,638	282,719	25,896	165,989	11,061	49,803	0	0	* 1,000	* 5,679	* 1,086	* 9,465
$15,000 under $20,000	67,576	395,761	49,295	394,208	27,667	75,021	0	0	* 7,185	* 60,125	* 2,010	* 3,634
$20,000 under $25,000	96,342	771,585	72,265	487,967	30,606	119,583	* 997	* 276	* 7,903	* 45,364	* 3,003	* 4,760
$25,000 under $30,000	97,744	749,631	77,176	453,748	53,067	138,222	* 1,010	* 2,383	11,497	76,335	* 2,007	* 2,917
$30,000 under $40,000	216,419	1,817,413	213,929	1,346,606	90,687	203,018	* 1,016	* 466	19,698	148,604	8,088	26,726
$40,000 under $50,000	248,106	2,131,841	255,134	1,863,330	94,105	372,467	* 2,975	* 2,331	17,905	187,191	* 6,055	* 10,383
$50,000 under $75,000	637,162	5,679,569	729,330	5,718,759	256,259	929,379	7,419	40,717	58,806	730,694	9,170	38,504
$75,000 under $100,000	609,491	5,852,342	723,435	5,990,286	259,671	1,547,474	2,384	7,219	58,658	719,380	18,798	80,503
$100,000 under $200,000	1,164,108	17,855,956	1,416,336	11,878,715	578,891	3,844,445	21,828	55,046	101,283	1,472,902	18,083	100,752
$200,000 under $500,000	542,854	15,372,023	647,968	8,171,149	325,366	6,311,350	** 14,813	** 96,024	27,909	1,133,364	** 7,436	** 62,384
$500,000 under $1,000,000	120,400	6,509,708	124,563	2,448,880	115,541	5,707,623	**	**	7,102	282,601	**	**
$1,000,000 or more	69,756	8,856,664	66,168	2,665,261	103,640	13,356,565	4,921	107,850	3,263	165,348	1,173	31,167
Nontaxable returns, total	**1,060,622**	**8,782,292**	**1,142,048**	**13,066,903**	**384,879**	**1,444,813**	**15,536**	**105,186**	**77,744**	**554,090**	**17,796**	**192,670**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total	**6,911,135**	**112,414,675**	**4,659,753**	**46,614,484**	**5,936,230**	**701,113,118**	**2,742,672**	**117,321,622**	**579,325**	**32,803,750**	**54,338**	**3,011,568**
No adjusted gross income	160,861	2,759,959	289,653	6,563,957	114,021	6,706,506	280,853	44,876,959	10,820	661,431	5,570	1,153,510
$1 under $5,000	170,483	542,309	86,005	600,578	69,571	408,676	44,619	663,254	12,994	34,042	* 2,355	* 6,912
$5,000 under $10,000	243,238	993,870	111,859	906,751	79,375	485,346	61,759	973,722	7,842	19,626	* 1,367	* 38,706
$10,000 under $15,000	243,526	1,429,843	130,217	965,696	112,449	1,112,422	45,663	693,289	8,972	75,211	* 137	* 578
$15,000 under $20,000	248,537	1,489,958	143,219	1,060,645	130,858	1,575,709	67,080	572,603	11,210	113,901	* 1,579	* 625
$20,000 under $25,000	256,844	1,729,440	156,578	1,113,728	123,663	1,542,096	64,780	960,285	10,152	75,781	* 1,002	* 2,213
$25,000 under $30,000	224,747	1,343,481	141,885	1,050,214	115,168	1,509,787	83,453	776,889	9,290	103,303	* 136	* 614
$30,000 under $40,000	414,828	2,899,288	314,190	2,039,078	269,199	4,542,749	141,007	2,061,611	24,735	269,027	2,219	19,049
$40,000 under $50,000	387,211	3,040,922	330,727	2,301,530	257,242	4,430,390	143,809	1,715,573	21,871	243,203	4,360	26,473
$50,000 under $75,000	959,192	7,880,302	817,501	6,944,350	634,241	13,240,441	332,418	3,909,030	67,262	725,369	3,996	22,955
$75,000 under $100,000	866,595	8,522,232	731,778	6,045,206	621,899	15,651,957	290,617	3,090,448	73,817	1,410,952	4,128	22,494
$100,000 under $200,000	1,658,844	23,018,304	1,087,779	8,347,385	1,606,737	67,062,917	649,826	8,649,149	164,984	4,038,479	11,144	98,555
$200,000 under $500,000	738,091	22,281,051	219,306	4,607,569	1,187,139	130,795,298	362,381	10,221,546	99,783	5,013,208	6,848	147,061
$500,000 under $1,000,000	197,046	12,314,686	57,700	1,824,061	376,547	110,847,174	101,540	5,690,667	29,442	3,114,222	3,438	110,990
$1,000,000 under $1,500,000	52,789	4,406,178	16,534	610,518	101,426	57,146,057	26,870	2,998,694	8,448	1,795,822	1,377	108,616
$1,500,000 under $2,000,000	26,278	3,072,460	7,161	301,181	44,775	36,112,899	13,572	2,005,355	4,703	1,269,820	823	75,753
$2,000,000 under $5,000,000	41,321	6,763,658	12,011	675,639	65,384	93,639,848	21,439	6,538,352	8,268	3,801,060	2,011	189,495
$5,000,000 under $10,000,000	11,992	3,046,440	3,320	262,670	16,221	48,172,851	6,234	3,930,509	2,622	2,682,186	837	149,892
$10,000,000 or more	8,713	4,880,292	2,330	393,730	10,316	106,129,995	4,752	16,993,686	2,112	7,357,106	1,010	837,076
Taxable returns, total	**5,518,179**	**102,218,027**	**3,519,134**	**32,859,651**	**5,150,098**	**684,735,410**	**2,014,277**	**64,846,711**	**519,186**	**31,953,170**	**38,429**	**1,804,497**
No adjusted gross income	1,522	187,924	1,058	122,032	2,080	1,530,404	1,688	1,859,555	285	167,331	131	94,251
$1 under $5,000	* 3,002	* 3,848	0	0	12,018	34,131	* 2,009	* 2,153	* 7,273	* 10,065	0	0
$5,000 under $10,000	* 4,976	* 13,901	0	0	9,265	29,864	* 3,994	* 76,779	* 1,952	* 2,291	0	0
$10,000 under $15,000	55,696	333,371	25,978	171,905	36,971	395,555	* 7,047	* 45,260	* 5,038	* 51,378	** 108	** 548
$15,000 under $20,000	97,949	528,194	45,798	368,830	49,376	559,943	19,988	88,625	* 6,130	* 60,612	0	0
$20,000 under $25,000	133,446	933,120	72,208	496,271	60,187	788,603	27,557	184,118	* 7,389	* 66,821	**	**
$25,000 under $30,000	154,004	944,601	74,434	408,632	70,526	900,875	45,342	229,922	* 6,011	* 75,801	* 136	* 614
$30,000 under $40,000	302,648	2,136,383	214,056	1,244,631	165,834	2,676,155	76,860	619,156	18,015	238,690	* 2,007	* 18,938
$40,000 under $50,000	333,772	2,633,665	255,664	1,718,369	201,975	3,290,921	103,839	1,002,461	18,388	228,183	* 3,020	* 19,657
$50,000 under $75,000	881,210	7,177,779	722,450	5,779,956	562,249	11,212,278	278,729	2,483,753	59,797	663,000	* 1,820	* 4,960
$75,000 under $100,000	834,393	7,971,625	711,920	5,811,998	591,226	14,371,961	274,302	2,573,299	71,675	1,359,259	4,055	20,025
$100,000 under $200,000	1,640,876	22,647,791	1,077,990	8,116,217	1,588,061	66,349,336	637,779	7,743,703	162,077	4,008,710	10,881	56,868
$200,000 under $500,000	736,717	22,237,933	218,668	4,569,767	1,185,861	130,650,079	360,938	9,990,261	99,580	5,004,095	6,787	132,663
$500,000 under $1,000,000	196,952	12,310,549	57,594	1,813,355	376,417	110,799,888	101,417	5,626,625	29,434	3,111,883	3,434	106,346
$1,000,000 or more	141,017	22,157,342	41,316	2,237,689	238,050	341,145,419	72,789	32,321,041	26,140	16,905,051	6,050	1,349,628
Nontaxable returns, total	**1,392,956**	**10,196,648**	**1,140,619**	**13,754,833**	**786,132**	**16,377,707**	**728,395**	**52,474,910**	**60,139**	**850,580**	**15,909**	**1,207,071**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Farm				Unemployment compensation		Social security benefits			
	Net income		Net loss				Total [1]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**591,006**	**16,295,763**	**1,193,477**	**24,571,978**	**7,451,378**	**33,288,898**	**27,401,498**	**575,126,918**	**19,018,684**	**261,155,939**
No adjusted gross income	27,235	569,154	99,577	4,660,136	24,996	112,247	847,885	16,387,413	1,537	12,020
$1 under $5,000	21,662	66,398	29,559	358,378	153,293	291,540	1,845,120	30,462,629	17,324	46,517
$5,000 under $10,000	29,375	145,038	31,013	411,864	441,870	1,382,990	2,022,142	35,764,379	32,437	193,941
$10,000 under $15,000	33,686	206,664	32,037	495,180	663,736	2,464,670	2,309,367	41,628,764	119,556	186,302
$15,000 under $20,000	18,680	228,813	49,193	583,909	745,301	3,112,979	1,931,007	36,611,936	801,872	976,107
$20,000 under $25,000	24,651	294,607	42,496	606,723	681,139	3,302,842	1,582,143	31,287,885	1,249,160	2,593,605
$25,000 under $30,000	24,037	323,184	40,696	600,616	559,312	2,596,350	1,330,177	26,673,890	1,268,554	4,272,370
$30,000 under $40,000	42,117	522,440	64,512	1,087,391	861,619	3,978,121	2,143,351	43,890,297	2,142,354	12,569,854
$40,000 under $50,000	40,244	739,267	94,303	1,513,202	621,073	2,938,680	1,800,355	35,702,308	1,798,372	17,387,692
$50,000 under $75,000	87,544	1,696,361	190,603	2,346,393	1,126,777	5,317,990	4,068,738	83,556,997	4,066,766	59,829,496
$75,000 under $100,000	72,756	1,824,030	177,946	2,462,541	664,378	3,141,435	2,875,405	67,427,955	2,875,401	56,234,201
$100,000 under $200,000	116,108	4,337,082	235,224	4,193,088	771,874	3,874,340	3,538,251	92,077,062	3,537,916	78,249,989
$200,000 under $500,000	39,432	3,178,673	79,363	2,705,691	** 136,008	** 774,714	894,496	26,754,538	894,432	22,739,635
$500,000 under $1,000,000	** 13,480	** 2,164,052	16,569	1,016,482	**	**	138,160	4,376,576	138,118	3,718,946
$1,000,000 under $1,500,000	**	**	3,949	332,868	**	**	32,010	1,057,199	32,001	898,380
$1,500,000 under $2,000,000	**	**	1,999	195,069	**	**	14,107	473,501	14,106	402,456
$2,000,000 under $5,000,000	**	**	3,091	485,000	**	**	20,652	699,604	20,652	594,655
$5,000,000 under $10,000,000	**	**	775	203,218	**	**	4,903	175,151	4,900	148,766
$10,000,000 or more	**	**	574	314,230	**	**	3,227	118,834	3,225	101,006
Taxable returns, total	**403,548**	**13,769,483**	**860,499**	**16,121,057**	**4,783,636**	**22,598,115**	**18,416,160**	**404,420,618**	**17,118,836**	**251,907,134**
No adjusted gross income	102	51,444	182	61,953	* 14	* 100	2,415	61,323	35	942
$1 under $5,000	* 914	* 118	0	0	* 4,038	* 9,129	20,214	218,085	* 1,010	* 1,214
$5,000 under $10,000	* 946	* 2,074	0	0	12,114	28,478	32,188	306,034	* 4,031	* 29,799
$10,000 under $15,000	8,775	62,335	7,050	76,343	196,444	856,738	710,947	10,901,365	49,249	80,868
$15,000 under $20,000	8,508	67,701	13,500	122,958	331,536	1,451,705	843,110	12,904,556	429,906	506,397
$20,000 under $25,000	9,556	97,726	14,115	150,278	321,757	1,559,059	926,604	16,613,981	802,539	1,760,466
$25,000 under $30,000	13,568	143,040	27,913	272,629	306,590	1,395,179	1,044,931	20,648,909	1,000,656	3,447,762
$30,000 under $40,000	21,601	236,682	40,429	607,775	550,612	2,428,144	1,829,769	38,182,759	1,829,769	11,072,832
$40,000 under $50,000	30,687	497,461	77,230	1,181,563	477,513	2,246,194	1,667,451	33,215,233	1,665,467	16,208,867
$50,000 under $75,000	71,928	1,274,569	171,870	2,057,755	1,025,795	4,906,234	3,918,266	80,421,704	3,916,295	57,579,485
$75,000 under $100,000	69,432	1,720,009	170,008	2,342,039	651,845	3,083,614	2,814,629	66,136,138	2,814,629	55,145,370
$100,000 under $200,000	114,714	4,279,952	232,133	4,015,631	769,437	3,859,393	3,500,054	91,213,898	3,499,744	77,518,594
$200,000 under $500,000	39,341	3,172,333	79,137	2,686,329	** 135,940	** 774,148	892,628	26,698,987	892,603	22,692,979
$500,000 under $1,000,000	** 13,477	** 2,164,038	16,556	1,015,995	**	**	138,094	4,374,760	138,057	3,717,489
$1,000,000 or more	**	**	10,376	1,529,809	**	**	74,859	2,522,884	74,845	2,144,069
Nontaxable returns, total	**187,458**	**2,526,281**	**332,978**	**8,450,921**	**2,667,742**	**10,690,782**	**8,985,338**	**170,706,300**	**1,899,848**	**9,248,805**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Foreign-earned income exclusion		Other income				Net operating loss		Gambling earnings		Cancellation of debt	
			Net income		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**453,226**	**28,173,396**	**6,076,904**	**45,506,199**	**300,513**	**6,350,497**	**1,201,450**	**196,186,760**	**1,871,259**	**29,496,416**	**740,343**	**9,228,543**
No adjusted gross income	113,567	5,446,767	95,013	1,248,225	19,913	1,435,482	680,972	177,976,899	18,384	264,002	22,925	2,227,698
$1 under $5,000	97,962	5,423,024	280,860	393,485	16,958	321,742	84,489	1,122,523	45,998	94,883	16,522	64,114
$5,000 under $10,000	28,786	1,683,585	297,755	808,362	11,258	188,315	75,270	809,318	67,683	194,609	26,963	103,855
$10,000 under $15,000	14,179	1,012,698	304,801	1,274,992	12,166	180,957	42,590	607,145	90,748	457,549	33,963	257,573
$15,000 under $20,000	16,346	1,001,436	258,922	1,058,459	10,464	93,803	50,204	634,631	84,119	292,202	30,210	103,453
$20,000 under $25,000	17,977	1,080,309	212,176	753,426	11,549	40,463	24,827	352,870	79,199	366,160	27,616	134,069
$25,000 under $30,000	9,037	420,135	241,796	1,123,601	14,343	154,934	19,818	264,343	82,815	292,825	40,913	293,366
$30,000 under $40,000	11,691	865,005	423,784	1,485,209	23,512	404,311	35,419	596,576	162,631	911,635	61,349	280,289
$40,000 under $50,000	15,643	974,883	359,956	1,357,161	13,146	210,714	20,570	351,674	145,931	722,133	58,277	292,900
$50,000 under $75,000	26,761	1,856,719	815,136	3,198,446	37,467	486,648	51,610	1,447,879	333,791	2,058,360	119,510	956,770
$75,000 under $100,000	14,671	1,142,258	712,812	3,079,118	19,399	244,824	27,741	993,102	230,574	1,489,074	90,943	681,229
$100,000 under $200,000	42,786	3,217,787	1,273,477	7,574,735	57,465	910,418	53,373	2,026,105	369,853	4,715,505	135,722	1,575,354
$200,000 under $500,000	27,993	2,569,699	548,928	7,045,454	32,148	578,224	21,731	2,179,442	124,163	4,729,226	34,810	732,632
$500,000 under $1,000,000	10,438	979,244	143,039	3,860,371	11,768	351,306	7,070	1,515,215	22,265	3,350,151	15,143	256,883
$1,000,000 under $1,500,000	2,328	206,256	40,570	1,835,908	3,709	145,438	2,115	741,632	5,942	1,751,340	6,278	179,841
$1,500,000 under $2,000,000	1,126	108,379	19,064	967,147	1,663	66,816	959	369,347	2,458	852,026	3,763	73,437
$2,000,000 under $5,000,000	1,486	143,149	31,535	2,698,436	2,423	215,845	1,789	1,204,811	3,443	2,194,414	8,688	551,197
$5,000,000 under $10,000,000	276	25,552	9,698	1,533,841	596	72,728	531	812,717	793	1,077,759	3,468	157,153
$10,000,000 or more	172	16,511	7,583	4,209,822	566	247,529	375	2,180,533	468	3,682,563	3,277	306,728
Taxable returns, total	**154,487**	**11,424,349**	**4,710,127**	**39,973,689**	**218,134**	**4,061,747**	**212,941**	**31,939,251**	**1,455,935**	**26,353,941**	**555,895**	**6,865,871**
No adjusted gross income	0	0	750	140,401	232	430,506	5,125	18,842,496	65	9,349	714	712,756
$1 under $5,000	0	0	54,139	79,529	* 1,013	* 46	* 1,002	* 4,796	* 2,999	* 5,243	0	0
$5,000 under $10,000	* 1,952	* 152,565	65,357	161,486	* 1,011	* 3,266	* 2,969	* 109,972	* 1,000	* 960	0	0
$10,000 under $15,000	* 1,135	* 19,585	124,688	534,194	* 1,011	* 15,640	4,348	65,869	24,394	127,265	* 8,047	* 19,906
$15,000 under $20,000	7,666	512,595	130,549	475,570	* 6,004	* 65,330	12,596	213,242	27,157	77,519	10,453	41,372
$20,000 under $25,000	6,335	437,669	98,065	345,893	8,406	23,987	10,618	83,254	34,010	105,876	15,396	67,705
$25,000 under $30,000	* 4,995	* 184,437	164,248	860,329	9,215	61,234	9,957	128,858	56,510	180,207	22,094	194,533
$30,000 under $40,000	7,220	527,109	289,087	1,015,454	16,428	123,210	18,921	240,343	117,437	583,470	43,787	212,705
$40,000 under $50,000	10,527	627,699	283,559	1,009,157	12,707	205,527	13,274	191,784	128,784	596,263	45,832	254,438
$50,000 under $75,000	21,742	1,366,635	751,671	2,895,386	35,973	474,833	31,838	868,399	314,388	1,832,262	110,422	903,132
$75,000 under $100,000	12,371	917,547	692,737	3,010,499	18,885	217,270	19,027	479,340	225,230	1,445,136	89,864	668,744
$100,000 under $200,000	38,667	2,824,640	1,256,528	7,414,551	54,985	787,874	49,237	1,821,823	365,389	4,323,222	134,075	1,561,196
$200,000 under $500,000	26,468	2,416,519	547,471	6,961,756	31,686	558,987	21,281	2,103,923	123,440	4,547,203	34,625	714,297
$500,000 under $1,000,000	10,142	949,289	142,909	3,842,007	11,670	348,384	7,029	1,500,707	22,125	3,253,252	15,126	256,058
$1,000,000 or more	5,269	488,059	108,369	11,227,476	8,909	745,653	5,718	5,284,444	13,007	9,266,716	25,460	1,259,029
Nontaxable returns, total	**298,738**	**16,749,047**	**1,366,777**	**5,532,511**	**82,379**	**2,288,750**	**988,509**	**164,247,509**	**415,324**	**3,142,475**	**184,448**	**2,362,672**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Taxable health savings account distributions		Statutory adjustments							
			Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
All returns, total	**298,878**	**353,121**	**38,386,756**	**145,184,115**	**3,767,882**	**959,210**	**152,356**	**537,293**	**1,361,357**	**4,105,729**
No adjusted gross income	1,093	3,541	480,429	2,235,211	5,572	1,134	* 1,552	* 15,812	13,767	52,071
$1 under $5,000	* 3	* [3]	1,442,124	1,419,736	13,348	2,171	* 1,894	* 2,760	* 2,741	* 6,638
$5,000 under $10,000	* 4,034	* 1,898	2,415,959	2,549,373	22,740	4,589	* 4,008	* 6,097	6,423	14,048
$10,000 under $15,000	* 3,330	* 1,980	3,001,346	3,311,258	55,317	12,840	* 7,055	* 32,145	6,786	16,526
$15,000 under $20,000	* 6,035	* 1,761	2,174,289	3,265,439	79,765	16,935	11,006	46,599	25,309	44,352
$20,000 under $25,000	13,097	8,859	1,853,369	3,055,674	78,747	17,975	11,003	33,641	25,235	65,146
$25,000 under $30,000	18,824	20,679	1,788,185	3,273,553	98,692	22,749	* 2,998	* 3,754	35,998	55,595
$30,000 under $40,000	27,229	26,032	3,362,741	6,902,489	320,257	75,495	16,064	69,624	80,527	131,694
$40,000 under $50,000	46,122	63,112	2,998,112	6,712,356	364,675	89,433	12,113	53,048	89,763	165,452
$50,000 under $75,000	67,410	68,541	5,816,343	15,283,692	734,962	182,027	18,452	47,306	229,568	545,817
$75,000 under $100,000	41,912	37,692	4,009,633	13,158,883	616,743	163,211	23,528	66,093	182,187	435,389
$100,000 under $200,000	55,244	89,004	6,553,620	29,949,755	1,180,331	320,432	** 42,683	** 160,413	356,824	1,132,580
$200,000 under $500,000	** 13,985	** 28,528	1,837,031	26,344,945	** 194,557	** 49,694	**	**	219,516	976,495
$500,000 under $1,000,000	**	**	414,873	11,991,805	**	**	**	**	60,747	322,376
$1,000,000 under $1,500,000	233	714	99,741	4,079,537	1,069	260	**	**	12,180	66,038
$1,500,000 under $2,000,000	146	271	44,598	2,156,596	558	129	**	**	5,227	28,367
$2,000,000 under $5,000,000	127	320	65,762	4,465,573	451	110	**	**	6,660	36,846
$5,000,000 under $10,000,000	40	152	17,019	1,809,550	77	20	**	**	1,227	6,832
$10,000,000 or more	14	39	11,580	3,218,688	21	5	**	**	671	3,467
Taxable returns, total	**249,184**	**304,493**	**26,532,175**	**125,047,476**	**3,360,737**	**862,679**	**122,629**	**385,995**	**1,225,857**	**3,712,051**
No adjusted gross income	* 3	* 13	2,238	43,442	0	0	0	0	94	403
$1 under $5,000	0	0	15,079	15,480	* 1,010	* 252	0	0	0	0
$5,000 under $10,000	0	0	66,368	34,537	* 1,000	* 250	* 994	* 4,802	* 3	* 13
$10,000 under $15,000	0	0	580,787	614,526	18,990	4,033	* 2,004	* 1,615	* 994	* 1,293
$15,000 under $20,000	* 1,010	* 137	800,685	1,070,735	44,238	9,799	* 7,985	* 30,268	* 7,192	* 5,529
$20,000 under $25,000	* 6,027	* 2,400	959,634	1,477,580	49,195	10,893	* 6,990	* 23,463	11,387	24,002
$25,000 under $30,000	11,212	5,889	1,089,816	1,977,337	62,657	14,610	0	0	24,470	32,842
$30,000 under $40,000	18,142	19,808	2,320,403	4,530,250	228,668	52,663	14,032	44,357	53,209	66,366
$40,000 under $50,000	39,076	56,776	2,433,885	5,302,604	299,867	73,096	* 7,080	* 9,078	79,487	135,534
$50,000 under $75,000	62,324	62,865	5,351,245	13,673,833	674,039	166,482	17,442	46,627	211,607	471,575
$75,000 under $100,000	41,611	37,621	3,912,200	12,645,556	605,998	160,449	23,421	65,400	176,361	414,049
$100,000 under $200,000	55,240	88,998	6,511,664	29,638,091	1,178,391	319,946	** 42,680	** 160,384	355,026	1,121,065
$200,000 under $500,000	** 13,979	** 28,491	1,834,899	26,312,191	** 194,511	** 49,682	**	**	219,334	975,543
$500,000 under $1,000,000	**	**	414,682	11,985,663	**	**	**	**	60,732	322,301
$1,000,000 or more	560	1,496	238,591	15,725,650	2,176	524	**	**	25,962	141,538
Nontaxable returns, total	**49,694**	**48,628**	**11,854,580**	**20,136,638**	**407,144**	**96,532**	**29,727**	**151,298**	**135,500**	**393,678**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued									
	Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	**1,128,284**	**3,444,883**	**19,351,496**	**29,287,458**	**989,517**	**23,214,590**	**4,185,169**	**28,112,970**	**611,626**	**140,135**
No adjusted gross income	7,944	25,440	269,747	331,029	2,715	104,331	126,137	680,245	14,292	22,207
$1 under $5,000	* 6,080	* 17,827	1,140,513	269,201	4,908	15,814	86,784	281,715	27,453	17,630
$5,000 under $10,000	22,230	42,909	1,942,757	988,864	* 7	* 74	143,227	453,859	24,874	7,699
$10,000 under $15,000	47,478	86,910	2,411,453	1,806,823	6,439	15,220	136,923	497,693	44,715	9,136
$15,000 under $20,000	53,542	86,150	1,420,939	1,307,389	* 6,360	* 28,227	175,136	613,863	29,300	4,614
$20,000 under $25,000	73,074	134,521	981,348	1,025,001	6,701	28,510	149,958	497,908	29,842	2,539
$25,000 under $30,000	65,533	126,078	815,748	921,391	8,004	49,708	142,566	553,073	34,828	7,362
$30,000 under $40,000	129,502	267,989	1,333,916	1,610,546	19,655	198,392	298,134	1,361,491	51,519	4,925
$40,000 under $50,000	99,190	229,810	1,087,565	1,378,521	22,602	257,867	266,129	1,224,333	38,669	6,230
$50,000 under $75,000	205,585	541,090	2,067,321	2,898,122	72,279	650,792	525,139	2,902,213	101,358	16,870
$75,000 under $100,000	132,888	451,151	1,575,070	2,572,985	84,699	1,101,171	448,141	2,775,984	56,477	9,385
$100,000 under $200,000	208,356	903,168	2,691,092	6,035,076	285,953	4,694,016	839,874	6,422,558	116,157	17,002
$200,000 under $500,000	69,008	462,272	1,176,169	4,501,047	314,021	8,578,542	566,427	5,959,826	33,807	8,873
$500,000 under $1,000,000	6,187	48,456	278,762	1,713,572	102,123	4,433,575	173,913	2,279,036	5,525	3,500
$1,000,000 under $1,500,000	934	12,094	67,054	551,312	23,092	1,290,394	46,155	666,866	1,127	392
$1,500,000 under $2,000,000	294	2,753	29,655	286,846	10,405	590,199	19,484	289,943	511	579
$2,000,000 under $5,000,000	362	4,300	43,047	576,507	14,103	887,239	29,480	458,706	851	775
$5,000,000 under $10,000,000	81	1,442	11,429	207,118	3,309	184,208	7,047	113,683	208	158
$10,000,000 or more	17	522	7,911	306,108	2,140	106,313	4,515	79,974	112	261
Taxable returns, total	**920,723**	**2,929,865**	**10,759,343**	**22,175,364**	**941,602**	**22,715,959**	**3,221,063**	**23,740,559**	**453,568**	**90,857**
No adjusted gross income	0	0	1,512	13,287	90	9,358	742	7,400	* 39	* 18
$1 under $5,000	0	0	9,052	647	0	0	0	0	* 5,017	* 14,581
$5,000 under $10,000	0	0	63,374	16,722	0	0	* 2,028	* 7,598	* 1,000	* 1
$10,000 under $15,000	24,259	31,603	347,065	223,679	* 3,055	* 5,273	40,020	109,457	13,007	497
$15,000 under $20,000	34,355	43,650	363,946	304,686	* 1,022	* 1,227	68,110	151,587	12,655	2,110
$20,000 under $25,000	39,129	60,384	373,380	351,870	* 2,026	* 5,112	66,598	222,913	20,651	1,869
$25,000 under $30,000	43,007	67,822	408,729	417,815	* 7,659	* 40,266	88,069	323,455	22,935	5,265
$30,000 under $40,000	94,776	187,222	770,557	849,001	10,164	97,623	190,934	819,684	38,334	4,118
$40,000 under $50,000	80,107	187,667	799,517	962,130	18,488	195,296	209,648	922,153	32,342	5,674
$50,000 under $75,000	189,453	478,240	1,823,680	2,467,303	66,302	580,384	455,058	2,428,942	94,309	16,251
$75,000 under $100,000	130,591	439,708	1,522,046	2,467,785	79,852	1,053,931	425,207	2,603,434	55,164	9,128
$100,000 under $200,000	208,262	902,601	2,663,910	5,964,292	283,924	4,662,886	828,452	6,305,242	116,037	16,847
$200,000 under $500,000	68,922	461,542	1,174,866	4,495,824	313,868	8,573,643	565,692	5,951,650	33,752	8,839
$500,000 under $1,000,000	6,177	48,369	278,676	1,712,963	102,110	4,432,973	173,856	2,278,275	5,522	3,496
$1,000,000 or more	1,685	21,057	159,031	1,927,358	53,042	3,057,988	106,650	1,608,768	2,805	2,164
Nontaxable returns, total	**207,561**	**515,018**	**8,592,153**	**7,112,094**	**47,915**	**498,631**	**964,105**	**4,372,410**	**158,058**	**49,278**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued									
	Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	**607,972**	**11,808,353**	**2,707,651**	**13,229,272**	**12,083,228**	**12,812,975**	**1,747,322**	**3,871,885**	**698,915**	**11,975,861**
No adjusted gross income	20,326	339,635	13,841	69,218	78,188	82,752	80,146	285,582	9,470	205,520
$1 under $5,000	11,890	128,944	16,776	62,137	146,597	124,968	154,581	462,118	3,454	11,187
$5,000 under $10,000	10,303	78,873	34,788	125,821	273,914	256,119	205,075	567,485	3,685	2,362
$10,000 under $15,000	11,603	70,742	59,397	146,683	421,470	371,175	86,867	202,444	8,451	18,996
$15,000 under $20,000	9,380	126,287	76,104	244,090	555,774	525,076	66,334	142,858	6,910	35,216
$20,000 under $25,000	21,085	139,437	90,326	319,601	632,498	624,541	69,565	135,343	9,465	13,414
$25,000 under $30,000	19,513	226,843	116,298	380,621	745,233	744,630	58,343	140,186	7,622	18,980
$30,000 under $40,000	26,957	179,288	284,321	1,095,984	1,517,486	1,634,398	90,388	188,194	23,854	43,785
$40,000 under $50,000	36,197	378,351	235,363	928,804	1,435,603	1,714,846	76,845	143,160	26,472	62,906
$50,000 under $75,000	101,084	1,032,169	552,132	2,583,571	2,573,071	2,811,992	278,412	551,941	66,767	146,997
$75,000 under $100,000	89,577	1,190,090	407,827	2,108,715	1,608,323	1,794,277	87,821	164,346	73,759	243,784
$100,000 under $200,000	141,677	2,441,736	666,614	3,715,190	2,095,072	2,128,200	492,946	888,228	178,433	844,125
$200,000 under $500,000	77,975	2,708,211	120,089	1,110,007	0	0	0	0	153,507	1,588,999
$500,000 under $1,000,000	18,941	1,295,110	22,584	225,613	0	0	0	0	63,250	1,535,584
$1,000,000 under $1,500,000	4,739	462,082	5,351	53,821	0	0	0	0	20,922	943,096
$1,500,000 under $2,000,000	2,116	230,987	2,216	22,464	0	0	0	0	11,439	666,079
$2,000,000 under $5,000,000	3,286	473,995	2,870	29,420	0	0	0	0	20,276	1,966,261
$5,000,000 under $10,000,000	787	141,175	519	5,183	0	0	0	0	6,325	1,142,745
$10,000,000 or more	534	164,400	235	2,329	0	0	0	0	4,853	2,485,827
Taxable returns, total	**527,070**	**10,895,469**	**2,320,265**	**11,720,084**	**10,022,299**	**10,970,388**	**1,014,713**	**1,888,709**	**628,934**	**11,544,431**
No adjusted gross income	98	5,828	86	670	442	808	* 7	* 23	61	5,526
$1 under $5,000	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	* 3	* 114	* 1,000	* 3,998	* 1,004	* 1,036	0	0	* 3	* 3
$10,000 under $15,000	0	0	* 7,047	* 7,050	184,120	172,346	22,986	38,500	* 3,063	* 10,755
$15,000 under $20,000	* 5,059	* 44,125	34,088	80,280	341,897	350,287	22,931	40,593	* 2,092	* 2,072
$20,000 under $25,000	14,256	86,966	53,523	183,671	450,325	451,155	19,290	36,599	5,970	6,879
$25,000 under $30,000	16,131	201,012	64,349	221,008	542,705	581,615	19,008	43,584	3,473	5,683
$30,000 under $40,000	20,875	158,996	208,347	745,591	1,207,194	1,376,395	42,273	81,929	13,786	21,111
$40,000 under $50,000	31,839	294,794	202,694	791,635	1,230,762	1,514,832	57,247	106,326	16,963	35,920
$50,000 under $75,000	100,708	1,019,946	531,163	2,497,798	2,396,794	2,638,910	260,273	515,888	57,835	110,894
$75,000 under $100,000	88,361	1,181,107	400,285	2,052,329	1,583,495	1,767,469	80,019	140,642	70,786	210,190
$100,000 under $200,000	141,554	2,436,405	663,992	3,688,684	2,083,562	2,115,536	490,681	884,625	174,667	813,522
$200,000 under $500,000	77,838	2,703,041	119,940	1,108,737	0	0	0	0	153,198	1,583,620
$500,000 under $1,000,000	18,901	1,292,360	22,565	225,451	0	0	0	0	63,236	1,535,236
$1,000,000 or more	11,447	1,470,776	11,186	113,181	0	0	0	0	63,801	7,203,022
Nontaxable returns, total	**80,902**	**912,884**	**387,386**	**1,509,189**	**2,060,929**	**1,842,587**	**732,609**	**1,983,175**	**69,981**	**431,430**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction		Total itemized deductions	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total	**5,355**	**7,597**	**3,922**	**93,810**	**125,339**	**1,582,095**	**102,594,719**	**849,367,894**	**14,809,962**	**26,869,072**	**43,965,083**	**1,206,705,085**
No adjusted gross income	**	**	**	**	335	18,745	0	0	0	0	0	0
$1 under $5,000	0	0	* 991	* 16,627	0	0	9,935,971	52,110,402	1,217,874	2,064,582	324,524	5,288,726
$5,000 under $10,000	0	0	* 4	* 46	* 1,999	* 527	11,389,838	80,416,647	1,440,112	2,470,548	396,337	6,356,107
$10,000 under $15,000	0	0	* 4	* 84	* 6,056	* 23,841	11,676,856	89,136,187	1,662,186	2,902,155	612,938	9,183,481
$15,000 under $20,000	0	0	* 5	* 54	* 5,043	* 43,729	10,499,883	83,378,783	1,368,502	2,436,717	831,567	13,507,422
$20,000 under $25,000	0	0	* 3	* 30	* 3,014	* 18,066	9,127,116	74,371,149	1,063,689	1,983,973	934,634	14,020,331
$25,000 under $30,000	** 1,001	** 99	** 40	** 1,567	* 5,035	* 22,409	7,660,108	62,870,697	839,307	1,519,406	1,157,769	18,200,485
$30,000 under $40,000	* 3	* 14	* 5	* 88	17,671	40,582	11,961,272	101,600,218	1,405,033	2,561,808	2,637,413	41,001,388
$40,000 under $50,000	* 1,010	* 2,181	* 4	* 53	10,102	77,362	8,399,333	74,524,448	1,108,337	2,007,207	3,071,359	48,792,280
$50,000 under $75,000	0	0	* 4	* 42	26,265	372,743	11,812,790	116,329,500	2,163,233	3,928,653	7,580,873	137,812,627
$75,000 under $100,000	* 1,012	* 1,589	450	10,438	17,277	70,276	5,646,225	62,687,314	1,345,124	2,585,154	7,179,544	145,398,198
$100,000 under $200,000	** 2,331	** 3,715	661	10,139	22,066	272,090	4,044,412	47,014,286	1,063,879	2,144,273	13,455,839	344,438,245
$200,000 under $500,000	**	**	641	11,245	7,833	359,086	338,464	3,795,913	108,734	219,450	4,639,462	200,106,262
$500,000 under $1,000,000	**	**	682	21,882	** 2,643	** 262,639	64,851	708,211	15,404	29,369	770,130	64,254,359
$1,000,000 under $1,500,000	**	**	142	6,165	**	**	17,473	195,933	3,709	6,795	162,973	23,410,404
$1,500,000 under $2,000,000	**	**	94	4,393	**	**	7,760	88,493	1,698	3,113	69,305	13,901,555
$2,000,000 under $5,000,000	**	**	153	9,315	**	**	10,315	116,709	2,641	4,923	99,160	34,241,999
$5,000,000 under $10,000,000	**	**	25	954	**	**	1,505	16,933	368	697	25,075	19,531,052
$10,000,000 or more	**	**	13	688	**	**	547	6,073	132	248	16,183	67,260,164
Taxable returns, total	**3,345**	**5,317**	**2,632**	**70,949**	**101,806**	**1,338,800**	**57,594,081**	**481,739,928**	**9,707,670**	**17,634,730**	**38,932,942**	**1,084,631,503**
No adjusted gross income	0	0	0	0	* 9	* 123	0	0	0	0	0	0
$1 under $5,000	0	0	0	0	0	0	232,660	347,327	* 2,019	* 3,130	8,575	14,453
$5,000 under $10,000	0	0	0	0	0	0	1,824,825	10,806,991	* 3,013	* 4,671	16,170	80,523
$10,000 under $15,000	0	0	0	0	* 3,027	* 8,425	4,361,011	26,810,044	555,165	861,902	75,427	612,517
$15,000 under $20,000	0	0	0	0	* 2,007	* 4,522	4,842,616	30,207,698	661,977	1,031,548	306,012	2,818,862
$20,000 under $25,000	0	0	0	0	* 2,004	* 11,803	4,883,905	33,372,043	663,223	1,137,131	479,355	5,189,704
$25,000 under $30,000	0	0	0	0	* 4,026	* 22,361	4,652,296	33,441,809	747,142	1,353,698	684,442	8,398,369
$30,000 under $40,000	**	**	**	**	10,588	25,167	8,444,308	64,375,406	1,313,135	2,404,096	1,860,036	24,191,004
$40,000 under $50,000	0	0	0	0	* 6,088	* 68,468	7,061,191	59,147,619	1,081,384	1,962,459	2,505,115	35,039,391
$50,000 under $75,000	0	0	0	0	24,264	234,594	11,234,080	109,412,294	2,147,258	3,898,614	6,877,005	115,011,718
$75,000 under $100,000	** 1,015	** 1,603	** 304	** 8,473	17,269	69,885	5,602,287	62,157,336	1,340,748	2,575,837	6,984,371	135,391,272
$100,000 under $200,000	** 2,331	** 3,715	617	9,191	22,057	272,035	4,018,212	46,773,938	1,060,172	2,137,474	13,360,811	337,000,070
$200,000 under $500,000	**	**	612	10,402	7,826	359,020	334,971	3,762,008	108,515	219,076	4,633,585	199,097,180
$500,000 under $1,000,000	**	**	672	21,369	** 2,640	** 262,395	64,301	702,986	15,379	29,331	769,608	64,011,845
$1,000,000 or more	**	**	427	21,515	**	**	37,419	422,428	8,540	15,763	372,433	157,774,597
Nontaxable returns, total	*** 2,010**	*** 2,280**	**1,290**	**22,861**	**23,533**	**243,295**	**45,000,639**	**367,627,967**	**5,102,292**	**9,234,342**	**5,032,141**	**122,073,582**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	**290,411,990**	**1,121,602,989**	**1,225**	**106,245**	**112,657,629**	**6,997,855,643**	**4,277,624**	**28,645,905**	**1,803,176**	**1,431,168**	**111,969,378**	**1,432,797,923**
No adjusted gross income	3,008,841	11,860,207	0	0	0	0	** 7,929	** 197,114	23,380	7,603	31,269	200,901
$1 under $5,000	7,956,267	31,377,835	0	0	420,621	540,176	**	**	38,437	11,444	286,977	51,192
$5,000 under $10,000	13,948,131	55,040,749	0	0	1,896,429	3,617,249	**	**	48,000	18,968	1,904,620	379,909
$10,000 under $15,000	20,140,063	79,494,487	* 1,020	* 403	6,253,740	18,153,883	* 2,249	* 2,448	85,444	28,101	6,134,796	1,815,698
$15,000 under $20,000	20,306,845	80,157,922	0	0	6,971,500	44,114,832	* 2,303	* 21,310	175,277	49,703	6,906,472	4,484,321
$20,000 under $25,000	18,834,361	74,342,849	0	0	7,958,185	71,604,080	* 1,245	* 1,959	243,994	86,872	7,874,618	7,863,849
$25,000 under $30,000	16,624,564	65,623,108	0	0	7,975,597	98,280,801	* 4,216	* 10,302	230,226	109,002	7,909,435	11,475,574
$30,000 under $40,000	28,558,310	112,732,682	0	0	14,083,074	253,424,537	135	4,983	362,571	239,296	14,008,213	30,770,211
$40,000 under $50,000	23,117,230	91,258,972	0	0	11,339,863	299,205,654	537	3,445	215,474	188,689	11,286,129	37,637,050
$50,000 under $75,000	41,674,396	164,519,672	0	0	19,275,677	771,635,427	32,659	48,420	250,083	352,888	19,194,224	108,327,586
$75,000 under $100,000	31,065,920	122,655,681	0	0	12,787,572	779,971,010	73,618	117,689	85,569	179,178	12,758,027	115,932,837
$100,000 under $200,000	47,303,692	186,729,517	0	0	17,478,158	1,782,744,296	642,344	1,541,162	38,471	134,361	17,456,432	310,578,068
$200,000 under $500,000	14,242,841	45,760,560	* 144	* 3,253	4,973,409	1,170,539,854	3,052,721	15,496,930	** 6,067	** 23,926	4,973,558	278,564,371
$500,000 under $1,000,000	2,450,691	29,742	0	0	834,137	497,846,020	380,428	4,825,535	**	**	834,580	146,213,516
$1,000,000 under $1,500,000	523,981	9,274	* 11	* 1,591	180,179	193,923,952	33,108	1,030,186	* 98	* 646	180,346	61,895,850
$1,500,000 under $2,000,000	221,284	3,069	* 16	* 830	76,956	118,522,116	14,286	582,475	* 31	* 177	77,027	38,511,490
$2,000,000 under $5,000,000	312,201	4,800	* 18	* 10,668	109,291	292,433,227	20,301	1,451,914	* 36	* 233	109,368	96,353,752
$5,000,000 under $10,000,000	74,897	938	* 11	* 32,530	26,539	162,522,073	5,413	829,281	* 9	* 48	26,567	52,701,920
$10,000,000 or more	47,476	923	* 5	* 56,969	16,702	438,776,456	4,133	2,480,754	* 8	* 32	16,719	129,039,827
Taxable returns, total	**180,337,416**	**687,138,282**	**205**	**105,842**	**96,519,466**	**6,846,372,042**	**4,266,313**	**28,614,668**	**1,189,984**	**1,110,023**	**96,540,842**	**1,416,628,756**
No adjusted gross income	13,254	52,280	0	0	0	0	** 7,394	** 186,022	* 6	* 2	6,459	182,094
$1 under $5,000	* 2,022	* 7,987	0	0	241,233	391,560	**	**	0	0	241,236	39,539
$5,000 under $10,000	18,113	70,997	0	0	1,841,041	3,496,485	**	**	0	0	1,845,009	358,110
$10,000 under $15,000	3,399,443	13,411,116	0	0	4,435,178	15,104,777	* 2,249	* 2,448	33,222	7,248	4,436,438	1,521,822
$15,000 under $20,000	4,849,295	19,133,294	0	0	5,148,322	36,854,202	* 2,303	* 21,310	101,485	22,078	5,148,628	3,792,828
$20,000 under $25,000	5,931,151	23,403,106	0	0	5,363,149	57,743,707	* 1,245	* 1,959	164,832	58,211	5,363,259	6,460,627
$25,000 under $30,000	6,360,046	25,099,821	0	0	5,336,621	78,238,111	* 4,216	* 10,302	165,697	81,405	5,337,737	9,421,414
$30,000 under $40,000	13,828,976	54,577,095	0	0	10,305,259	214,586,388	90	4,813	248,389	182,614	10,305,333	26,822,537
$40,000 under $50,000	15,232,680	60,127,986	0	0	9,568,167	273,412,005	507	2,706	152,035	143,792	9,568,328	34,999,892
$50,000 under $75,000	35,909,576	141,756,851	0	0	18,108,647	746,282,701	27,535	44,251	205,578	306,709	18,111,079	105,669,803
$75,000 under $100,000	30,062,886	118,695,673	0	0	12,585,468	772,570,399	72,194	114,772	76,531	156,954	12,586,658	115,196,666
$100,000 under $200,000	46,884,625	185,077,080	0	0	17,377,933	1,775,890,732	638,453	1,531,601	35,982	126,097	17,379,981	309,633,875
$200,000 under $500,000	14,218,533	45,678,504	* 144	* 3,253	4,965,788	1,168,977,449	3,052,477	15,495,528	** 6,055	** 23,873	4,967,240	278,180,986
$500,000 under $1,000,000	2,448,043	28,332	0	0	833,286	497,311,777	380,415	4,825,065	**	**	833,731	146,043,654
$1,000,000 or more	1,178,775	18,159	61	102,588	409,374	1,205,511,747	77,237	6,373,891	173	1,041	409,726	378,304,909
Nontaxable returns, total	**110,074,574**	**434,464,707**	*** 1,020**	*** 403**	**16,138,163**	**151,483,601**	**11,311**	**31,237**	**613,192**	**321,144**	**15,428,536**	**16,169,167**

* 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.
[3] Less than $500.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.02**	**0.09**	**0.03**	**0.09**	**0.11**	**0.16**	**0.34**	**0.91**	**0.98**	**1.32**	**0.44**	**0.64**
No adjusted gross income	1.59	0.69	1.53	0.69	3.00	3.57	2.52	2.29	6.13	3.85	3.07	2.62
$1 under $5,000	0.91	1.06	0.91	1.09	1.08	2.63	2.48	7.15	9.35	17.70	3.08	6.78
$5,000 under $10,000	0.85	0.86	0.85	0.87	0.97	1.19	2.56	7.99	10.03	26.68	3.24	5.72
$10,000 under $15,000	0.83	0.83	0.83	0.84	0.97	1.07	2.43	6.61	8.72	22.91	3.24	5.80
$15,000 under $20,000	0.88	0.88	0.88	0.88	0.98	1.04	2.46	7.59	8.98	27.85	3.26	6.40
$20,000 under $25,000	0.94	0.94	0.94	0.94	1.03	1.07	2.54	8.04	9.22	16.92	3.42	6.45
$25,000 under $30,000	1.01	1.01	1.01	1.01	1.09	1.13	2.55	8.60	8.72	24.37	3.43	6.80
$30,000 under $40,000	0.76	0.76	0.76	0.76	0.82	0.84	1.83	6.84	6.32	12.15	2.47	5.24
$40,000 under $50,000	0.87	0.87	0.87	0.87	0.95	0.98	1.81	7.12	6.06	11.98	2.43	5.25
$50,000 under $75,000	0.51	0.52	0.51	0.52	0.58	0.62	1.10	4.56	3.46	7.92	1.45	3.40
$75,000 under $100,000	0.77	0.77	0.77	0.77	0.84	0.88	1.21	5.31	3.63	8.05	1.55	3.68
$100,000 under $200,000	0.40	0.41	0.40	0.41	0.47	0.51	0.71	3.69	2.02	3.94	0.90	2.32
$200,000 under $500,000	0.48	0.47	0.48	0.47	0.54	0.62	0.60	3.30	1.33	3.08	0.68	1.87
$500,000 under $1,000,000	0.89	0.83	0.89	0.82	1.00	1.15	0.94	3.38	1.52	3.03	1.01	2.35
$1,000,000 under $1,500,000	1.17	1.16	1.17	1.16	1.32	1.71	1.20	3.86	1.73	3.28	1.27	2.74
$1,500,000 under $2,000,000	0.86	0.84	0.86	0.84	0.99	1.34	0.87	3.13	1.20	3.17	0.92	2.22
$2,000,000 under $5,000,000	0.52	0.45	0.52	0.45	0.61	0.83	0.52	1.49	0.70	1.63	0.55	1.26
$5,000,000 under $10,000,000	0.61	0.53	0.61	0.53	0.69	1.00	0.61	1.19	0.73	1.10	0.63	1.17
$10,000,000 or more	0.02	0.01	0.02	0.01	0.02	0.01	0.02	0.00	0.02	0.00	0.02	0.00
Taxable returns, total	**0.16**	**0.10**	**0.16**	**0.10**	**0.20**	**0.18**	**0.38**	**0.98**	**1.03**	**1.38**	**0.47**	**0.66**
No adjusted gross income	19.09	1.47	13.01	1.47	19.10	12.21	10.92	2.72	13.92	7.83	13.40	3.57
$1 under $5,000	6.41	6.78	6.41	6.84	10.08	11.86	11.13	22.67	24.40	46.59	8.81	12.51
$5,000 under $10,000	2.28	2.30	2.28	2.30	2.32	2.55	7.02	21.04	30.13	47.13	7.40	12.90
$10,000 under $15,000	1.45	1.46	1.45	1.46	1.59	1.64	4.24	13.81	21.79	36.42	6.23	13.89
$15,000 under $20,000	1.34	1.35	1.34	1.35	1.47	1.53	3.76	11.84	14.07	29.58	5.04	11.07
$20,000 under $25,000	1.32	1.32	1.32	1.32	1.44	1.49	3.37	11.19	13.20	23.69	4.53	9.27
$25,000 under $30,000	1.33	1.33	1.33	1.33	1.46	1.50	3.03	10.40	10.85	33.46	4.10	8.20
$30,000 under $40,000	0.93	0.93	0.93	0.93	1.01	1.04	2.08	7.33	7.45	16.66	2.80	5.81
$40,000 under $50,000	0.97	0.97	0.97	0.97	1.05	1.09	1.96	7.89	6.59	15.28	2.60	5.65
$50,000 under $75,000	0.55	0.55	0.55	0.55	0.62	0.65	1.14	4.79	3.66	9.09	1.50	3.55
$75,000 under $100,000	0.78	0.78	0.78	0.78	0.85	0.89	1.23	5.50	3.75	9.02	1.58	3.81
$100,000 under $200,000	0.41	0.42	0.41	0.42	0.47	0.51	0.72	3.77	2.04	4.21	0.91	2.36
$200,000 under $500,000	0.48	0.48	0.48	0.47	0.55	0.62	0.60	3.33	1.33	3.10	0.68	1.88
$500,000 under $1,000,000	0.89	0.83	0.89	0.82	1.00	1.16	0.94	3.39	1.52	3.04	1.01	2.35
$1,000,000 or more	0.52	0.20	0.52	0.21	0.61	0.50	0.53	0.58	0.70	0.87	0.55	0.46
Nontaxable returns, total	**0.29**	**0.66**	**0.29**	**0.66**	**0.37**	**0.58**	**1.02**	**2.38**	**3.28**	**4.59**	**1.33**	**2.55**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
							Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.45**	**0.72**	**0.55**	**0.65**	**4.63**	**6.43**	**0.36**	**0.73**	**1.05**	**1.43**	**1.44**	**3.80**
No adjusted gross income	3.24	2.89	7.83	6.76	48.19	40.19	4.28	5.16	2.86	2.68	14.97	32.59
$1 under $5,000	3.25	8.86	11.31	16.50	29.14	50.44	2.58	5.24	8.94	16.88	6.77	10.66
$5,000 under $10,000	3.39	6.49	10.15	17.99	20.09	24.46	2.09	2.42	6.88	10.98	7.39	12.30
$10,000 under $15,000	3.46	6.50	8.05	14.64	21.29	23.62	1.84	2.14	6.01	8.43	8.43	13.87
$15,000 under $20,000	3.44	7.27	6.98	9.98	18.82	23.15	2.54	3.02	5.33	7.79	7.93	15.32
$20,000 under $25,000	3.60	7.18	5.85	8.63	17.61	20.52	3.07	3.91	5.41	8.33	8.41	16.73
$25,000 under $30,000	3.63	7.59	5.21	8.29	15.81	19.22	3.48	4.50	5.85	8.49	9.11	18.57
$30,000 under $40,000	2.59	6.13	3.11	4.58	13.16	17.18	2.66	3.66	4.30	6.63	5.94	12.67
$40,000 under $50,000	2.54	5.83	2.70	3.78	13.41	16.71	2.89	4.34	4.66	7.47	6.11	13.43
$50,000 under $75,000	1.50	3.88	1.54	2.41	10.86	13.68	1.98	3.23	3.09	5.05	3.83	7.94
$75,000 under $100,000	1.61	4.12	1.52	2.23	16.68	21.06	2.32	3.64	3.65	5.88	4.20	9.06
$100,000 under $200,000	0.93	2.67	0.92	1.45	14.82	18.37	1.47	2.22	2.68	4.21	2.89	7.25
$200,000 under $500,000	0.70	2.12	1.08	1.82	16.13	20.35	1.44	2.10	2.77	4.36	2.83	13.48
$500,000 under $1,000,000	1.02	2.67	1.73	2.89	28.12	38.48	2.12	2.90	4.10	5.32	** 4.48	** 11.19
$1,000,000 under $1,500,000	1.29	3.08	1.93	3.45	41.78	42.97	2.82	3.96	4.94	6.20	**	**
$1,500,000 under $2,000,000	0.93	2.44	1.42	2.60	33.97	37.24	2.16	3.88	3.70	6.53	**	**
$2,000,000 under $5,000,000	0.56	1.43	0.83	1.67	18.87	32.85	1.41	2.54	2.19	3.24	**	**
$5,000,000 under $10,000,000	0.64	1.35	0.87	1.65	20.66	39.02	1.51	2.57	2.04	1.72	**	**
$10,000,000 or more	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
Taxable returns, total	**0.49**	**0.75**	**0.57**	**0.65**	**5.37**	**7.04**	**0.69**	**0.93**	**1.32**	**1.84**	**1.56**	**4.17**
No adjusted gross income	13.98	3.36	18.81	7.10	98.35	98.35	22.40	15.60	22.46	5.38	92.44	80.09
$1 under $5,000	8.96	13.95	0.00	0.00	0.00	0.00	70.67	71.10	70.67	76.36	15.39	19.64
$5,000 under $10,000	7.59	13.60	49.98	72.78	0.00	0.00	13.38	18.75	44.61	45.45	12.39	18.72
$10,000 under $15,000	6.69	15.89	18.41	40.00	40.80	42.45	5.54	6.73	11.60	15.86	13.92	21.65
$15,000 under $20,000	5.28	12.39	10.76	15.87	26.01	28.86	5.25	6.63	9.65	14.00	10.63	18.30
$20,000 under $25,000	4.81	10.74	7.70	11.22	22.83	25.36	5.01	6.69	8.79	15.09	10.65	20.64
$25,000 under $30,000	4.34	8.95	6.72	11.29	20.15	24.43	4.98	6.73	8.52	13.34	10.68	18.01
$30,000 under $40,000	2.94	6.53	3.59	5.37	15.14	19.93	3.54	5.18	5.86	8.90	6.65	12.36
$40,000 under $50,000	2.72	6.28	2.96	4.02	13.66	17.08	3.42	5.25	5.35	8.80	6.46	13.93
$50,000 under $75,000	1.56	4.07	1.60	2.28	11.15	13.98	2.14	3.48	3.26	5.42	3.93	7.88
$75,000 under $100,000	1.64	4.27	1.54	2.26	16.68	21.06	2.36	3.70	3.72	6.01	4.24	9.18
$100,000 under $200,000	0.94	2.72	0.92	1.45	14.82	18.38	1.48	2.24	2.70	4.25	2.89	7.26
$200,000 under $500,000	0.70	2.13	1.08	1.83	16.14	20.36	1.44	2.10	2.77	4.40	2.83	13.49
$500,000 under $1,000,000	1.02	2.67	1.73	2.90	28.12	38.48	2.12	2.91	4.10	5.39	** 4.48	** 11.19
$1,000,000 or more	0.56	0.51	0.84	0.73	19.77	19.27	1.36	1.50	2.16	1.29	**	**
Nontaxable returns, total	**1.41**	**2.92**	**2.42**	**3.69**	**9.22**	**13.79**	**0.70**	**1.24**	**1.98**	**2.30**	**3.77**	**8.23**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D [2]				Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions	
	Taxable net gain		Taxable net loss		Net gain		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
All returns, total	**0.68**	**0.39**	**0.90**	**0.96**	**2.12**	**1.50**	**2.18**	**2.66**	**0.74**	**1.11**
No adjusted gross income	4.86	1.90	2.95	3.03	6.68	4.77	5.73	4.21	5.85	6.78
$1 under $5,000	5.32	18.21	5.13	5.47	25.35	47.02	21.03	34.88	5.26	9.06
$5,000 under $10,000	5.33	10.56	5.65	6.08	26.59	25.92	22.58	33.61	4.22	6.38
$10,000 under $15,000	5.69	10.42	5.40	5.77	20.61	34.88	21.58	39.39	3.66	4.81
$15,000 under $20,000	5.42	8.36	6.04	6.52	18.39	26.52	16.69	27.53	3.83	5.02
$20,000 under $25,000	5.66	9.29	6.21	6.72	22.04	28.20	17.93	34.53	3.86	5.33
$25,000 under $30,000	5.54	9.20	6.22	6.89	18.04	30.74	15.57	29.12	4.11	5.50
$30,000 under $40,000	4.01	6.73	4.58	5.00	12.64	18.13	13.65	26.67	3.13	4.41
$40,000 under $50,000	3.92	6.62	4.57	5.02	11.32	20.75	12.74	22.60	3.22	4.56
$50,000 under $75,000	2.30	3.92	2.94	3.20	8.47	13.14	8.57	15.78	1.95	2.85
$75,000 under $100,000	2.37	4.20	3.16	3.44	8.41	13.97	8.81	17.42	2.19	3.17
$100,000 under $200,000	1.37	2.32	1.97	2.15	4.94	9.74	4.96	9.02	1.60	2.39
$200,000 under $500,000	0.97	1.74	1.55	1.67	3.24	6.32	3.20	7.14	1.63	2.71
$500,000 under $1,000,000	1.27	2.05	2.06	2.16	3.03	5.94	3.15	6.88	2.59	5.14
$1,000,000 under $1,500,000	1.54	2.42	2.61	2.69	3.08	7.57	3.47	7.24	3.34	8.12
$1,500,000 under $2,000,000	1.11	1.75	1.97	2.04	2.20	5.69	2.39	7.06	2.58	8.81
$2,000,000 under $5,000,000	0.65	0.90	1.35	1.37	1.21	2.74	1.46	3.25	1.65	5.25
$5,000,000 under $10,000,000	0.70	0.81	1.60	1.62	1.12	1.90	1.48	2.48	1.80	6.71
$10,000,000 or more	0.02	0.00	0.00	0.00	0.04	0.01	0.00	0.00	0.00	0.00
Taxable returns, total	**0.72**	**0.40**	**1.05**	**1.13**	**2.33**	**1.56**	**2.44**	**3.35**	**0.82**	**1.18**
No adjusted gross income	13.65	1.80	15.67	16.29	17.38	5.14	27.37	7.25	17.23	36.38
$1 under $5,000	12.16	13.82	31.08	46.20	99.63	72.85	99.95	99.95	33.31	41.51
$5,000 under $10,000	11.26	23.61	24.52	31.05	70.18	52.90	0.00	0.00	40.80	61.86
$10,000 under $15,000	10.91	15.64	11.12	12.38	44.68	82.01	57.65	75.15	6.43	8.64
$15,000 under $20,000	8.88	14.80	10.80	12.03	31.04	43.70	28.57	79.59	5.93	7.67
$20,000 under $25,000	8.14	13.46	8.25	9.21	50.60	62.13	27.27	63.25	5.06	7.09
$25,000 under $30,000	7.09	11.95	7.57	8.54	26.46	46.65	26.02	71.43	4.75	6.30
$30,000 under $40,000	4.80	7.78	5.27	5.80	18.34	25.46	17.54	41.71	3.35	4.60
$40,000 under $50,000	4.37	7.20	4.94	5.46	13.91	26.49	15.09	26.97	3.36	4.74
$50,000 under $75,000	2.44	4.28	3.07	3.35	9.59	15.61	9.57	18.72	2.00	2.91
$75,000 under $100,000	2.43	4.42	3.22	3.52	8.86	14.92	9.02	18.99	2.22	3.20
$100,000 under $200,000	1.39	2.37	1.98	2.17	5.03	10.08	5.00	9.32	1.61	2.40
$200,000 under $500,000	0.97	1.75	1.55	1.68	3.25	6.37	3.21	7.25	1.63	2.71
$500,000 under $1,000,000	1.27	2.05	2.07	2.16	3.04	5.95	3.15	6.93	2.59	5.15
$1,000,000 or more	0.66	0.27	1.34	1.36	1.17	0.69	1.44	1.75	1.64	3.75
Nontaxable returns, total	**2.09**	**2.44**	**1.89**	**1.94**	**5.20**	**5.22**	**4.78**	**3.95**	**1.85**	**2.81**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Pensions and annuities				Rent				Royalty			
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**0.45**	**0.56**	**0.48**	**0.70**	**1.16**	**1.48**	**1.10**	**1.31**	**1.69**	**2.35**	**9.35**	**14.39**
No adjusted gross income	4.60	5.63	4.94	5.92	5.45	4.63	4.03	3.78	8.15	9.62	40.40	43.40
$1 under $5,000	3.46	7.87	3.62	5.12	8.36	13.04	9.55	13.28	13.95	26.53	77.03	98.34
$5,000 under $10,000	2.74	4.93	2.79	3.49	7.46	9.79	8.81	10.64	11.54	19.92	73.35	96.50
$10,000 under $15,000	2.30	3.49	2.33	2.73	7.09	10.64	8.49	11.62	12.64	22.98	99.22	68.58
$15,000 under $20,000	2.33	3.22	2.38	2.84	7.08	9.22	7.93	10.92	12.65	27.63	56.63	58.95
$20,000 under $25,000	2.52	3.51	2.58	3.12	7.05	9.46	7.64	10.06	12.02	25.73	65.06	65.78
$25,000 under $30,000	2.63	3.59	2.69	3.31	7.82	10.49	8.12	10.56	11.90	33.86	57.71	90.06
$30,000 under $40,000	1.93	2.55	1.99	2.50	5.53	8.10	5.50	7.25	8.97	18.92	70.40	68.36
$40,000 under $50,000	2.00	2.62	2.07	2.64	5.66	8.58	5.33	7.27	9.33	24.15	44.60	70.04
$50,000 under $75,000	1.26	1.64	1.31	1.73	3.58	6.04	3.32	4.66	5.71	14.37	33.77	55.54
$75,000 under $100,000	1.46	1.76	1.55	2.05	3.71	6.06	3.47	4.89	5.79	13.48	47.81	84.77
$100,000 under $200,000	1.05	1.19	1.15	1.60	2.35	3.70	2.20	2.79	3.52	9.01	18.48	40.76
$200,000 under $500,000	1.15	1.33	1.34	2.06	1.96	3.30	1.84	2.56	2.54	7.08	** 11.33	** 23.32
$500,000 under $1,000,000	1.94	2.04	2.40	4.54	2.49	4.35	2.55	3.38	2.61	7.25	**	**
$1,000,000 under $1,500,000	2.46	2.89	3.05	6.76	2.97	4.41	3.18	4.59	2.79	7.29	13.21	37.14
$1,500,000 under $2,000,000	1.96	3.35	2.42	5.27	2.23	4.35	2.40	4.62	1.94	6.94	9.66	41.32
$2,000,000 under $5,000,000	1.21	1.99	1.46	3.80	1.42	2.59	1.51	2.66	1.05	3.86	5.13	11.66
$5,000,000 under $10,000,000	1.28	1.98	1.53	6.25	1.46	2.31	1.58	1.58	0.98	3.13	4.05	7.06
$10,000,000 or more	0.06	0.11	0.08	0.01	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00
Taxable returns, total	**0.50**	**0.59**	**0.54**	**0.75**	**1.30**	**1.60**	**1.24**	**1.48**	**1.81**	**2.43**	**10.12**	**12.63**
No adjusted gross income	27.54	38.31	27.50	26.58	25.89	10.09	24.81	33.00	17.52	7.94	24.33	1.56
$1 under $5,000	24.24	32.55	24.24	28.27	0.00	0.00	0.00	0.00	57.64	87.93	0.00	0.00
$5,000 under $10,000	21.92	32.73	24.23	34.14	70.57	70.51	0.00	0.00	57.59	64.31	0.00	0.00
$10,000 under $15,000	3.97	5.96	4.02	4.52	14.83	17.59	19.25	29.22	30.11	46.96	0.00	0.00
$15,000 under $20,000	3.39	4.27	3.46	4.00	12.01	15.57	14.04	19.06	18.93	40.05	0.00	0.00
$20,000 under $25,000	3.22	4.34	3.29	3.86	10.03	13.51	11.57	16.73	17.69	36.84	99.95	99.95
$25,000 under $30,000	3.00	3.97	3.07	3.63	9.87	12.82	11.23	14.64	13.64	36.55	99.95	99.95
$30,000 under $40,000	2.11	2.71	2.16	2.64	6.62	9.78	6.71	9.09	10.32	21.76	99.37	70.11
$40,000 under $50,000	2.10	2.70	2.17	2.72	6.15	9.34	6.10	8.33	10.10	25.36	57.58	88.25
$50,000 under $75,000	1.29	1.66	1.34	1.76	3.77	6.40	3.55	4.76	6.00	14.99	34.38	55.61
$75,000 under $100,000	1.48	1.78	1.56	2.06	3.79	6.20	3.53	5.06	5.92	13.72	48.29	85.07
$100,000 under $200,000	1.05	1.19	1.15	1.60	2.36	3.74	2.21	2.82	3.55	9.09	18.94	41.58
$200,000 under $500,000	1.15	1.34	1.34	2.06	1.96	3.31	1.84	2.58	2.55	7.09	** 11.36	** 23.40
$500,000 under $1,000,000	1.94	2.04	2.40	4.55	2.49	4.35	2.56	3.39	2.61	7.25	**	**
$1,000,000 or more	1.18	1.38	1.46	3.00	1.38	1.60	1.51	1.70	1.02	1.88	4.87	5.38
Nontaxable returns, total	**1.18**	**1.92**	**1.23**	**1.75**	**2.78**	**3.74**	**2.58**	**2.93**	**4.63**	**7.99**	**22.97**	**43.57**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Farm rental				Total rental and royalty				Partnership and S corporation			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**4.54**	**7.11**	**9.37**	**12.72**	**0.98**	**1.27**	**1.27**	**1.59**	**0.98**	**0.55**	**1.51**	**1.01**
No adjusted gross income	25.23	19.01	29.73	37.24	4.94	4.20	4.00	4.90	5.71	3.45	3.44	1.70
$1 under $5,000	26.44	32.42	57.71	63.86	7.24	12.18	9.81	13.89	11.58	41.72	14.01	27.72
$5,000 under $10,000	25.37	31.92	57.70	78.23	6.22	8.57	8.89	11.99	10.80	14.98	12.30	20.75
$10,000 under $15,000	26.23	31.27	66.43	68.30	6.21	9.69	8.48	11.80	9.21	12.48	13.72	23.92
$15,000 under $20,000	25.92	31.73	57.67	62.78	6.17	8.78	8.05	11.15	8.49	11.54	11.88	22.46
$20,000 under $25,000	26.40	35.04	49.89	55.33	6.07	8.76	7.77	10.04	8.83	11.10	11.71	20.25
$25,000 under $30,000	26.35	34.18	70.68	70.77	6.51	9.79	8.20	10.52	9.09	11.70	10.64	18.68
$30,000 under $40,000	19.95	29.16	33.10	62.08	4.76	7.51	5.47	7.78	5.95	7.61	8.14	13.77
$40,000 under $50,000	22.20	31.63	39.52	38.01	4.91	8.09	5.33	7.30	6.07	8.27	7.99	13.93
$50,000 under $75,000	12.66	18.96	30.87	35.35	3.06	5.37	3.33	4.76	3.79	5.36	5.18	8.53
$75,000 under $100,000	12.34	18.94	22.54	29.23	3.19	5.47	3.50	4.78	3.79	5.50	5.49	8.63
$100,000 under $200,000	8.72	15.68	20.70	24.32	2.01	3.46	2.65	3.55	2.04	2.72	3.22	4.59
$200,000 under $500,000	9.12	16.87	** 16.51	** 27.35	1.66	3.19	3.12	4.62	1.29	1.73	2.39	3.56
$500,000 under $1,000,000	10.80	33.83	**	**	1.96	4.18	3.58	5.10	1.41	1.72	2.81	3.42
$1,000,000 under $1,500,000	14.38	34.26	23.38	25.81	2.23	4.29	4.07	5.74	1.64	2.09	3.17	3.37
$1,500,000 under $2,000,000	11.04	33.86	15.66	26.84	1.60	4.27	3.07	6.19	1.20	1.53	2.32	3.66
$2,000,000 under $5,000,000	7.14	15.46	11.33	19.34	0.93	2.58	1.80	3.40	0.73	0.88	1.32	1.38
$5,000,000 under $10,000,000	6.83	10.82	10.59	19.54	0.91	2.17	1.76	2.25	0.81	0.96	1.26	0.61
$10,000,000 or more	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.02	0.01	0.00	0.00
Taxable returns, total	**5.00**	**7.62**	**10.39**	**12.30**	**1.08**	**1.35**	**1.48**	**1.80**	**1.03**	**0.56**	**1.77**	**1.11**
No adjusted gross income	0.00	0.00	38.13	45.46	18.06	6.40	24.25	29.39	13.77	4.19	24.71	2.60
$1 under $5,000	0.00	0.00	0.00	0.00	57.64	87.93	0.00	0.00	28.83	31.07	70.68	75.79
$5,000 under $10,000	0.00	0.00	0.00	0.00	44.65	69.25	0.00	0.00	33.33	37.65	49.94	86.82
$10,000 under $15,000	99.95	99.95	88.29	74.12	13.19	16.49	19.15	28.43	16.34	17.65	37.77	69.74
$15,000 under $20,000	36.86	42.21	70.64	78.13	10.00	14.09	14.60	20.28	14.16	19.06	22.13	35.22
$20,000 under $25,000	35.35	45.39	57.70	65.97	8.52	12.36	11.58	15.47	12.83	15.93	18.56	26.88
$25,000 under $30,000	29.73	38.30	70.68	70.77	7.92	11.74	11.41	14.88	11.70	15.59	14.74	31.33
$30,000 under $40,000	22.30	32.08	35.13	69.79	5.60	9.02	6.72	9.59	7.63	10.04	11.18	19.51
$40,000 under $50,000	23.14	34.32	40.61	44.01	5.32	8.76	6.10	8.47	6.89	9.64	9.52	18.51
$50,000 under $75,000	12.73	19.33	31.35	35.73	3.20	5.70	3.57	4.96	4.04	5.67	5.71	10.07
$75,000 under $100,000	12.65	19.38	22.54	29.24	3.26	5.60	3.56	4.90	3.90	5.70	5.69	9.45
$100,000 under $200,000	8.75	15.63	20.73	24.38	2.02	3.50	2.66	3.58	2.05	2.74	3.27	4.80
$200,000 under $500,000	9.13	16.88	** 16.54	** 27.40	1.66	3.20	3.12	4.66	1.29	1.73	2.40	3.64
$500,000 under $1,000,000	10.81	33.84	**	**	1.96	4.19	3.58	5.13	1.41	1.72	2.81	3.46
$1,000,000 or more	7.01	13.85	9.64	9.92	0.91	1.33	1.78	2.06	0.74	0.45	1.29	0.48
Nontaxable returns, total	**10.81**	**19.01**	**21.70**	**28.73**	**2.43**	**3.45**	**2.59**	**3.28**	**3.22**	**3.99**	**2.98**	**1.82**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Estate and trust				Farm				Unemployment compensation	
	Net income		Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns, total	**3.37**	**2.42**	**9.70**	**3.85**	**2.82**	**2.66**	**1.73**	**2.25**	**1.09**	**1.51**
No adjusted gross income	13.76	8.39	29.21	7.34	11.92	9.38	5.82	4.54	14.16	20.26
$1 under $5,000	26.89	42.94	61.51	64.22	19.68	24.02	16.89	24.15	8.02	13.26
$5,000 under $10,000	34.50	47.17	76.68	99.28	17.03	20.60	16.82	30.82	4.74	6.21
$10,000 under $15,000	32.36	38.63	80.69	94.32	15.78	19.30	16.22	22.06	3.86	5.17
$15,000 under $20,000	29.98	34.17	72.56	96.53	19.47	20.38	13.08	16.25	3.64	5.03
$20,000 under $25,000	30.36	44.35	99.45	96.19	18.13	20.58	14.40	22.03	3.81	5.31
$25,000 under $30,000	32.41	45.39	99.63	99.63	17.41	22.07	14.58	19.76	4.21	5.75
$30,000 under $40,000	19.56	27.46	64.53	87.06	13.45	16.72	11.50	16.69	3.38	4.61
$40,000 under $50,000	20.94	29.48	46.65	77.40	13.02	13.27	9.30	12.20	3.99	5.22
$50,000 under $75,000	11.79	17.47	43.63	53.77	8.51	10.51	6.16	8.68	2.92	3.91
$75,000 under $100,000	11.26	17.73	43.46	58.77	9.03	9.24	6.42	8.17	3.80	5.15
$100,000 under $200,000	6.69	11.57	21.35	39.02	6.40	6.18	4.82	6.06	3.32	4.33
$200,000 under $500,000	4.74	7.85	16.16	19.86	6.36	6.28	4.96	5.83	** 4.20	** 5.13
$500,000 under $1,000,000	5.28	9.24	13.83	20.24	** 5.77	** 4.55	6.65	6.92	**	**
$1,000,000 under $1,500,000	5.67	10.64	12.04	19.25	**	**	7.42	8.80	**	**
$1,500,000 under $2,000,000	3.98	8.09	8.91	19.64	**	**	5.64	8.20	**	**
$2,000,000 under $5,000,000	2.20	4.07	4.17	7.20	**	**	3.40	4.22	**	**
$5,000,000 under $10,000,000	1.99	3.59	3.14	4.40	**	**	3.40	2.36	**	**
$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	0.00	0.00	**	**
Taxable returns, total	**3.52**	**2.47**	**10.58**	**3.51**	**3.50**	**3.01**	**2.24**	**2.75**	**1.38**	**1.87**
No adjusted gross income	21.55	4.72	24.12	4.67	31.42	17.14	25.22	14.37	47.29	51.06
$1 under $5,000	37.81	49.57	0.00	0.00	99.95	99.95	0.00	0.00	49.97	58.17
$5,000 under $10,000	70.59	89.83	0.00	0.00	99.62	69.45	0.00	0.00	28.85	41.51
$10,000 under $15,000	44.70	49.23	** 99.53	** 99.53	32.29	37.92	36.00	47.06	7.14	9.80
$15,000 under $20,000	40.84	48.73	0.00	0.00	32.21	40.16	25.52	32.12	5.49	8.01
$20,000 under $25,000	36.50	49.62	**	**	29.85	36.05	24.95	30.27	5.56	7.83
$25,000 under $30,000	40.76	54.57	99.63	99.63	24.22	34.14	18.09	26.00	5.71	7.98
$30,000 under $40,000	23.07	30.44	70.68	87.57	19.22	24.93	14.73	22.00	4.24	5.91
$40,000 under $50,000	23.00	31.20	57.69	98.69	15.44	17.09	10.42	14.03	4.55	5.96
$50,000 under $75,000	12.51	18.54	57.38	56.76	9.59	12.27	6.61	9.39	3.07	4.11
$75,000 under $100,000	11.44	18.08	44.24	65.51	9.32	9.65	6.58	8.51	3.84	5.19
$100,000 under $200,000	6.76	11.65	21.85	53.17	6.48	6.25	4.86	6.20	3.32	4.34
$200,000 under $500,000	4.75	7.87	16.31	22.00	6.38	6.29	4.97	5.87	** 4.20	** 5.14
$500,000 under $1,000,000	5.28	9.25	13.84	21.12	** 5.77	** 4.55	6.65	6.93	**	**
$1,000,000 or more	2.09	1.67	3.32	2.21	**	**	3.18	2.56	**	**
Nontaxable returns, total	**11.28**	**10.63**	**21.08**	**8.03**	**5.69**	**6.36**	**4.18**	**4.37**	**1.88**	**2.58**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Social security benefits				Foreign-earned income exclusion		Other income			
	Total [1]		Taxable				Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**0.48**	**0.54**	**0.59**	**0.70**	**3.76**	**4.04**	**1.13**	**2.11**	**4.90**	**5.31**
No adjusted gross income	2.90	3.11	66.14	29.30	8.42	9.61	6.51	6.99	18.54	9.15
$1 under $5,000	2.26	2.55	23.52	26.20	9.62	11.22	5.87	8.77	24.13	34.83
$5,000 under $10,000	2.15	2.40	17.39	19.02	18.13	19.24	5.71	8.20	28.70	36.85
$10,000 under $15,000	2.01	2.23	9.00	19.30	26.03	27.19	5.66	10.29	28.60	60.30
$15,000 under $20,000	2.22	2.45	3.49	6.55	23.88	25.75	6.16	10.38	30.42	38.07
$20,000 under $25,000	2.46	2.73	2.79	3.49	23.27	25.42	6.82	12.97	29.19	39.60
$25,000 under $30,000	2.69	2.96	2.76	3.16	32.80	40.31	6.37	12.36	26.35	34.96
$30,000 under $40,000	2.10	2.33	2.10	2.30	27.11	27.83	4.81	10.86	20.24	33.10
$40,000 under $50,000	2.27	2.54	2.27	2.42	23.81	26.45	5.20	11.20	25.89	29.32
$50,000 under $75,000	1.44	1.62	1.44	1.55	17.65	18.84	3.40	8.63	15.74	24.71
$75,000 under $100,000	1.75	1.93	1.75	1.91	19.37	17.71	3.63	10.04	20.01	23.63
$100,000 under $200,000	1.39	1.54	1.39	1.54	9.49	8.82	2.47	6.99	10.64	14.35
$200,000 under $500,000	1.56	1.71	1.56	1.71	7.82	8.01	2.02	6.28	7.90	10.95
$500,000 under $1,000,000	2.42	2.62	2.42	2.62	8.16	8.57	2.38	8.64	7.82	10.72
$1,000,000 under $1,500,000	2.94	3.17	2.94	3.18	11.28	11.95	2.65	8.90	8.89	14.31
$1,500,000 under $2,000,000	2.26	2.43	2.26	2.43	7.75	8.10	1.92	7.10	6.39	14.79
$2,000,000 under $5,000,000	1.37	1.48	1.37	1.48	5.79	6.19	1.08	4.28	4.26	9.62
$5,000,000 under $10,000,000	1.43	1.54	1.43	1.54	6.60	6.67	1.03	4.50	4.11	5.53
$10,000,000 or more	0.08	0.05	0.08	0.05	0.00	0.00	0.00	0.00	0.45	0.02
Taxable returns, total	**0.61**	**0.67**	**0.62**	**0.72**	**5.91**	**5.65**	**1.27**	**2.32**	**5.55**	**5.18**
No adjusted gross income	43.16	38.36	24.61	29.03	0.00	0.00	8.39	12.36	63.01	0.50
$1 under $5,000	22.35	31.59	99.95	99.95	0.00	0.00	13.57	15.28	99.95	99.95
$5,000 under $10,000	17.65	21.06	49.94	50.89	70.64	70.64	12.36	17.11	99.85	80.69
$10,000 under $15,000	3.71	4.03	14.09	31.98	99.78	98.87	8.96	14.12	99.85	10.94
$15,000 under $20,000	3.40	3.64	4.78	9.18	35.07	37.48	8.73	15.66	40.74	50.74
$20,000 under $25,000	3.25	3.57	3.49	4.45	39.13	42.29	10.13	21.17	34.22	44.08
$25,000 under $30,000	3.06	3.35	3.12	3.56	44.78	58.93	7.76	14.78	32.85	37.54
$30,000 under $40,000	2.28	2.52	2.28	2.49	34.32	36.27	5.85	13.37	24.60	35.51
$40,000 under $50,000	2.37	2.64	2.37	2.52	28.65	30.94	5.88	12.75	26.66	30.06
$50,000 under $75,000	1.47	1.66	1.47	1.59	20.08	22.20	3.56	8.78	16.13	25.31
$75,000 under $100,000	1.77	1.95	1.77	1.93	22.26	20.80	3.69	10.25	20.53	25.17
$100,000 under $200,000	1.40	1.55	1.40	1.55	10.42	9.94	2.49	7.09	10.97	14.49
$200,000 under $500,000	1.56	1.71	1.56	1.71	8.27	8.52	2.02	6.35	8.02	11.33
$500,000 under $1,000,000	2.42	2.62	2.42	2.63	8.40	8.84	2.38	8.68	7.89	10.81
$1,000,000 or more	1.37	1.45	1.37	1.45	5.50	5.66	1.08	1.98	4.06	4.19
Nontaxable returns, total	**0.94**	**1.07**	**2.21**	**3.27**	**4.94**	**5.72**	**2.56**	**4.66**	**10.20**	**11.52**

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
									Total		Educator expenses deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
All returns, total	**2.10**	**0.78**	**2.14**	**2.86**	**3.39**	**4.80**	**5.54**	**9.82**	**0.36**	**0.64**	**1.54**	**1.61**
No adjusted gross income	2.29	0.80	15.85	18.52	13.60	6.91	45.84	60.55	3.38	4.57	34.53	35.85
$1 under $5,000	10.16	23.81	14.54	16.81	24.38	38.98	81.12	81.12	2.52	5.88	27.15	31.62
$5,000 under $10,000	11.00	20.48	12.07	16.35	19.18	25.14	49.94	69.91	1.90	3.67	20.80	22.50
$10,000 under $15,000	14.43	25.75	10.47	14.29	16.88	43.18	53.17	59.53	1.67	3.19	13.39	13.84
$15,000 under $20,000	13.50	20.84	10.85	14.49	18.03	23.19	40.80	47.79	2.07	4.31	11.17	11.92
$20,000 under $25,000	18.52	22.76	11.11	17.41	18.72	26.82	27.72	41.30	2.27	3.85	11.26	11.55
$25,000 under $30,000	20.84	25.92	10.96	15.91	15.58	30.49	22.90	33.78	2.32	4.16	10.02	10.31
$30,000 under $40,000	15.29	16.07	7.76	12.65	12.70	21.08	19.23	44.48	1.67	2.97	5.57	5.71
$40,000 under $50,000	19.59	22.28	8.18	13.32	13.07	21.86	14.69	36.23	1.76	3.29	5.22	5.33
$50,000 under $75,000	12.22	14.17	5.38	9.61	9.06	18.82	12.14	18.37	1.19	2.39	3.64	3.77
$75,000 under $100,000	16.05	17.86	6.44	12.33	10.37	19.97	15.21	20.42	1.47	2.82	3.97	4.17
$100,000 under $200,000	10.09	9.30	4.69	9.87	7.98	15.72	12.22	17.07	0.97	1.68	2.70	2.91
$200,000 under $500,000	8.96	7.56	4.46	8.68	7.99	15.23	** 13.05	** 18.16	1.01	1.67	** 3.65	** 3.83
$500,000 under $1,000,000	9.10	9.12	6.21	10.79	6.85	44.74	**	**	1.33	1.97	**	**
$1,000,000 under $1,500,000	9.52	6.57	7.16	13.34	6.41	31.80	32.04	37.55	1.63	2.59	18.16	18.33
$1,500,000 under $2,000,000	7.54	8.19	5.46	10.03	4.30	28.20	21.89	34.19	1.15	2.10	11.25	11.82
$2,000,000 under $5,000,000	3.98	3.14	3.60	6.52	2.05	3.85	16.16	18.45	0.72	1.21	10.20	10.39
$5,000,000 under $10,000,000	3.48	0.96	3.74	7.42	1.70	1.90	19.12	24.97	0.77	1.28	14.44	15.20
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**5.53**	**1.54**	**2.41**	**3.05**	**3.88**	**5.85**	**6.04**	**10.96**	**0.48**	**0.70**	**1.62**	**1.70**
No adjusted gross income	13.26	1.56	19.55	52.74	39.64	10.28	81.54	81.54	18.85	21.48	0.00	0.00
$1 under $5,000	99.66	64.74	57.70	64.76	0.00	0.00	0.00	0.00	25.80	54.90	99.95	99.95
$5,000 under $10,000	57.61	82.96	99.95	99.95	0.00	0.00	0.00	0.00	12.33	33.01	99.95	99.95
$10,000 under $15,000	46.40	54.41	20.17	25.73	35.33	39.30	0.00	0.00	4.12	6.55	22.92	23.65
$15,000 under $20,000	26.97	45.36	19.20	23.94	30.54	39.72	99.95	99.95	3.50	5.43	14.98	15.53
$20,000 under $25,000	29.98	41.70	17.05	21.24	25.37	42.57	40.80	76.77	3.19	5.23	14.24	14.78
$25,000 under $30,000	30.75	34.45	13.34	18.56	21.30	42.13	29.86	41.73	3.00	5.70	12.58	12.97
$30,000 under $40,000	21.24	23.53	9.16	14.70	15.04	25.62	23.55	56.13	2.04	3.44	6.59	6.76
$40,000 under $50,000	25.62	34.36	8.75	13.09	14.77	24.64	15.94	39.97	1.97	3.62	5.76	5.86
$50,000 under $75,000	15.63	19.57	5.56	10.17	9.46	19.86	12.62	19.49	1.25	2.45	3.80	3.94
$75,000 under $100,000	20.15	22.85	6.53	12.64	10.44	20.27	15.30	20.46	1.49	2.88	4.01	4.21
$100,000 under $200,000	10.78	10.10	4.72	9.69	8.04	15.86	12.22	17.07	0.97	1.69	2.71	2.91
$200,000 under $500,000	9.15	7.83	4.49	9.03	8.03	15.62	** 13.06	** 18.18	1.01	1.68	** 3.65	** 3.84
$500,000 under $1,000,000	9.15	9.20	6.24	11.11	6.86	44.89	**	**	1.33	1.98	**	**
$1,000,000 or more	3.95	1.31	3.56	3.21	1.84	5.12	15.01	19.54	0.72	0.80	9.63	9.81
Nontaxable returns, total	**2.26**	**0.89**	**4.74**	**8.33**	**6.99**	**7.93**	**14.00**	**19.30**	**0.70**	**1.73**	**4.90**	**5.13**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued											
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	**7.80**	**12.29**	**2.27**	**2.39**	**2.83**	**4.02**	**0.40**	**0.70**	**1.97**	**1.68**	**1.18**	**1.25**
No adjusted gross income	73.04	75.41	16.90	17.16	25.91	29.49	4.08	4.95	27.86	32.84	6.21	7.29
$1 under $5,000	63.36	77.09	54.65	73.62	40.79	63.75	2.81	5.06	42.50	46.61	10.26	13.66
$5,000 under $10,000	49.98	80.17	38.76	47.14	21.31	27.23	2.09	2.42	79.07	79.90	8.21	10.58
$10,000 under $15,000	37.78	77.08	36.75	49.47	14.57	20.56	1.83	2.12	38.82	53.32	8.24	11.68
$15,000 under $20,000	30.14	41.43	19.28	29.59	13.72	21.85	2.53	2.97	40.01	49.92	7.32	9.97
$20,000 under $25,000	30.14	43.39	19.38	25.14	11.67	17.41	3.08	3.80	37.45	57.41	7.85	9.37
$25,000 under $30,000	57.71	69.66	16.38	23.22	12.33	18.11	3.39	4.31	33.86	39.24	8.03	10.31
$30,000 under $40,000	24.99	40.22	10.99	15.86	8.78	12.38	2.60	3.50	21.40	26.47	5.48	6.95
$40,000 under $50,000	28.85	54.27	10.39	13.42	10.03	14.12	2.84	4.09	19.77	29.70	5.77	7.22
$50,000 under $75,000	23.20	30.45	6.42	8.22	6.92	9.67	1.94	2.99	10.72	13.55	3.99	4.80
$75,000 under $100,000	20.40	25.82	7.06	8.69	8.59	13.70	2.25	3.37	9.39	10.95	4.20	5.35
$100,000 under $200,000	** 13.45	** 18.38	4.48	5.04	6.38	8.79	1.42	2.08	3.97	4.30	2.53	2.92
$200,000 under $500,000	**	**	3.17	3.45	6.12	9.78	1.25	1.83	2.46	2.87	1.85	2.15
$500,000 under $1,000,000	**	**	3.67	3.93	12.59	20.29	1.63	2.25	2.69	3.04	2.05	2.33
$1,000,000 under $1,500,000	**	**	4.93	5.24	18.60	27.05	2.02	2.97	3.46	4.15	2.43	2.88
$1,500,000 under $2,000,000	**	**	3.74	3.99	15.55	21.50	1.45	2.28	2.56	3.62	1.81	2.11
$2,000,000 under $5,000,000	**	**	2.60	2.79	10.89	13.82	0.93	1.46	1.72	2.42	1.15	1.37
$5,000,000 under $10,000,000	**	**	3.18	3.47	13.36	20.97	0.97	1.72	1.90	3.04	1.25	1.53
$10,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**8.64**	**11.78**	**2.36**	**2.45**	**3.11**	**4.39**	**0.67**	**0.87**	**1.96**	**1.68**	**1.31**	**1.34**
No adjusted gross income	0.00	0.00	35.22	23.59	0.00	0.00	17.03	14.76	46.67	85.50	26.89	19.06
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	33.30	38.54	0.00	0.00	0.00	0.00
$5,000 under $10,000	99.95	99.95	82.16	82.16	0.00	0.00	12.62	16.97	0.00	0.00	70.46	99.14
$10,000 under $15,000	70.68	70.85	99.95	99.95	20.39	33.16	5.31	6.28	57.71	75.79	15.63	19.01
$15,000 under $20,000	35.34	51.25	36.84	47.77	17.13	25.96	5.19	6.38	99.95	99.95	11.99	14.52
$20,000 under $25,000	37.78	56.63	29.26	41.76	15.95	22.62	5.10	6.46	70.46	80.25	12.11	14.94
$25,000 under $30,000	0.00	0.00	20.10	32.77	15.22	20.48	4.86	6.35	35.16	43.39	10.38	13.46
$30,000 under $40,000	26.71	34.96	13.61	18.76	10.28	14.31	3.50	4.87	30.17	30.59	6.96	8.93
$40,000 under $50,000	37.78	48.79	11.09	14.63	11.15	16.19	3.37	4.94	22.14	33.28	6.58	8.28
$50,000 under $75,000	23.86	30.86	6.73	8.81	7.22	9.75	2.10	3.22	11.32	14.69	4.32	5.22
$75,000 under $100,000	20.49	26.07	7.20	8.88	8.67	13.89	2.29	3.44	9.64	11.25	4.32	5.52
$100,000 under $200,000	** 13.46	** 18.38	4.50	5.05	6.39	8.79	1.43	2.09	3.99	4.33	2.55	2.94
$200,000 under $500,000	**	**	3.17	3.46	6.13	9.79	1.26	1.83	2.46	2.87	1.85	2.15
$500,000 under $1,000,000	**	**	3.67	3.93	12.61	20.33	1.63	2.25	2.69	3.04	2.05	2.33
$1,000,000 or more	**	**	2.52	2.67	10.93	16.10	0.91	1.01	1.64	2.01	1.13	1.30
Nontaxable returns, total	**18.13**	**31.62**	**7.88**	**9.45**	**6.86**	**9.92**	**0.74**	**1.27**	**12.80**	**16.01**	**2.89**	**3.67**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns, total	**3.80**	**15.20**	**3.52**	**3.28**	**1.77**	**2.01**	**0.85**	**1.12**	**2.34**	**2.81**	**2.48**	**1.17**
No adjusted gross income	21.21	66.42	15.89	14.11	18.80	17.87	9.51	11.35	10.76	11.19	14.43	11.56
$1 under $5,000	18.72	50.17	27.94	31.25	24.18	27.48	8.22	11.09	8.01	8.87	43.54	58.22
$5,000 under $10,000	19.88	49.68	30.24	35.55	16.60	21.41	6.02	8.12	6.95	7.85	47.97	44.24
$10,000 under $15,000	14.81	48.08	28.99	33.59	12.70	16.79	4.85	6.54	10.68	12.67	31.68	46.51
$15,000 under $20,000	18.27	52.21	32.37	56.69	11.30	14.90	4.22	5.62	12.22	14.97	27.86	58.91
$20,000 under $25,000	18.28	49.28	21.47	24.30	10.44	13.73	3.95	5.21	11.97	15.00	28.74	30.99
$25,000 under $30,000	16.76	49.31	22.51	31.49	9.21	11.80	3.64	4.70	13.04	15.43	30.47	33.36
$30,000 under $40,000	13.88	30.87	19.09	24.59	5.85	7.24	2.54	3.25	10.43	12.72	18.16	20.77
$40,000 under $50,000	15.81	43.69	16.33	21.56	6.41	7.89	2.62	3.24	11.28	14.57	16.71	19.66
$50,000 under $75,000	9.81	29.86	9.80	12.30	4.15	5.12	1.90	2.44	5.95	7.17	10.28	11.07
$75,000 under $100,000	12.93	73.13	10.29	13.83	4.77	5.68	2.43	3.15	10.43	13.28	10.07	13.15
$100,000 under $200,000	8.43	19.98	7.23	8.41	3.37	3.66	2.02	2.72	4.31	5.24	5.59	6.69
$200,000 under $500,000	8.53	28.90	5.39	6.26	4.29	4.52	0.00	0.00	0.00	0.00	3.61	4.66
$500,000 under $1,000,000	13.19	49.62	6.53	7.36	6.12	6.34	0.00	0.00	0.00	0.00	3.40	4.19
$1,000,000 under $1,500,000	16.36	33.72	7.55	8.84	7.43	7.68	0.00	0.00	0.00	0.00	3.48	5.08
$1,500,000 under $2,000,000	11.58	35.98	5.66	8.23	5.99	6.35	0.00	0.00	0.00	0.00	2.40	3.43
$2,000,000 under $5,000,000	7.00	21.91	3.56	4.69	3.89	4.09	0.00	0.00	0.00	0.00	1.34	1.82
$5,000,000 under $10,000,000	7.60	9.54	3.82	5.35	4.93	5.14	0.00	0.00	0.00	0.00	1.25	1.67
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**4.37**	**15.19**	**3.75**	**3.40**	**1.90**	**2.12**	**0.94**	**1.22**	**3.06**	**3.76**	**2.59**	**1.17**
No adjusted gross income	78.26	71.95	32.04	17.73	38.32	51.53	75.15	77.44	34.23	42.03	49.26	12.23
$1 under $5,000	44.70	58.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	99.95	99.95	82.42	82.42	99.95	99.95	99.95	99.95	0.00	0.00	82.16	82.16
$10,000 under $15,000	27.72	49.49	0.00	0.00	37.78	61.76	7.36	9.57	20.84	27.13	56.16	76.31
$15,000 under $20,000	27.86	83.49	44.70	46.97	17.00	22.35	5.39	7.00	20.84	26.42	65.05	78.27
$20,000 under $25,000	21.87	63.68	26.49	30.86	13.60	17.52	4.68	6.13	22.78	28.50	38.85	49.14
$25,000 under $30,000	20.80	62.74	24.92	35.12	12.36	14.96	4.27	5.37	22.88	26.96	49.73	55.29
$30,000 under $40,000	16.09	36.01	21.67	26.91	6.88	8.33	2.85	3.59	15.36	18.99	24.81	33.40
$40,000 under $50,000	17.28	47.61	17.43	23.01	6.92	8.56	2.83	3.47	13.14	17.02	21.63	27.51
$50,000 under $75,000	10.20	30.92	9.83	12.40	4.24	5.24	1.97	2.53	6.17	7.42	11.37	13.45
$75,000 under $100,000	13.10	75.14	10.37	13.92	4.82	5.75	2.46	3.18	10.95	14.08	10.36	13.32
$100,000 under $200,000	8.43	20.16	7.24	8.43	3.38	3.67	2.03	2.72	4.32	5.26	5.67	6.90
$200,000 under $500,000	8.54	29.01	5.40	6.27	4.30	4.52	0.00	0.00	0.00	0.00	3.62	4.68
$500,000 under $1,000,000	13.20	49.68	6.55	7.38	6.13	6.35	0.00	0.00	0.00	0.00	3.40	4.19
$1,000,000 or more	7.24	13.86	3.46	3.45	3.88	4.01	0.00	0.00	0.00	0.00	1.28	0.92
Nontaxable returns, total	**7.70**	**32.91**	**10.13**	**12.40**	**4.90**	**6.19**	**2.16**	**2.92**	**3.64**	**4.16**	**8.75**	**8.93**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction		Total itemized deductions	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
All returns, total	**38.65**	**39.89**	**30.03**	**24.53**	**8.37**	**11.77**	**0.14**	**0.19**	**0.74**	**0.77**	**0.31**	**0.31**
No adjusted gross income	**	**	**	**	64.62	61.98	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	99.84	99.76	0.00	0.00	0.93	1.08	2.81	2.88	5.31	7.09
$5,000 under $10,000	0.00	0.00	10.28	12.49	70.67	79.59	0.86	0.90	2.58	2.66	4.84	6.18
$10,000 under $15,000	0.00	0.00	10.28	10.60	40.81	62.41	0.85	0.89	2.40	2.47	3.95	4.82
$15,000 under $20,000	0.00	0.00	9.19	11.46	44.70	75.31	0.91	0.96	2.66	2.76	3.40	4.40
$20,000 under $25,000	0.00	0.00	11.87	16.25	57.71	58.56	0.99	1.04	3.03	3.14	3.21	3.62
$25,000 under $30,000	** 99.85	** 97.68	** 71.30	** 68.88	44.70	61.76	1.09	1.15	3.42	3.54	2.89	3.29
$30,000 under $40,000	81.12	81.12	9.19	9.98	23.62	34.79	0.85	0.90	2.62	2.72	1.89	2.23
$40,000 under $50,000	99.95	99.95	10.28	12.66	31.51	48.27	1.04	1.09	2.94	3.05	1.75	2.09
$50,000 under $75,000	0.00	0.00	10.28	11.54	19.50	37.44	0.76	0.81	2.05	2.14	1.03	1.23
$75,000 under $100,000	96.03	92.01	73.82	82.79	23.81	37.75	1.25	1.28	2.62	2.74	1.08	1.38
$100,000 under $200,000	** 49.38	** 40.71	63.71	85.97	18.08	25.18	1.36	1.38	2.75	2.85	0.56	0.68
$200,000 under $500,000	**	**	43.18	61.48	17.61	20.30	2.68	2.75	4.86	5.07	0.52	0.63
$500,000 under $1,000,000	**	**	28.86	30.30	** 15.96	** 13.12	3.69	3.76	7.58	7.85	0.94	1.14
$1,000,000 under $1,500,000	**	**	42.39	37.25	**	**	4.26	4.36	9.08	9.35	1.24	1.68
$1,500,000 under $2,000,000	**	**	27.32	32.57	**	**	2.98	3.01	6.36	6.63	0.93	1.34
$2,000,000 under $5,000,000	**	**	17.23	19.81	**	**	2.14	2.19	4.25	4.43	0.55	0.78
$5,000,000 under $10,000,000	**	**	24.33	29.18	**	**	2.95	3.04	5.92	5.94	0.63	0.82
$10,000,000 or more	**	**	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.02	0.01
Taxable returns, total	**45.03**	**39.56**	**23.69**	**22.28**	**9.14**	**11.36**	**0.30**	**0.33**	**0.93**	**0.96**	**0.33**	**0.28**
No adjusted gross income	0.00	0.00	0.00	0.00	67.81	73.74	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	6.53	7.57	70.67	70.67	33.70	43.53
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	2.29	2.32	57.71	57.71	24.98	48.74
$10,000 under $15,000	0.00	0.00	0.00	0.00	57.71	71.39	1.46	1.47	4.21	4.23	11.41	11.64
$15,000 under $20,000	0.00	0.00	0.00	0.00	70.68	81.18	1.38	1.39	3.85	3.87	5.68	5.90
$20,000 under $25,000	0.00	0.00	0.00	0.00	70.68	72.26	1.38	1.44	3.85	3.97	4.54	4.73
$25,000 under $30,000	0.00	0.00	0.00	0.00	49.98	61.90	1.42	1.49	3.63	3.75	3.79	4.03
$30,000 under $40,000	**	**	**	**	30.26	46.24	1.04	1.09	2.72	2.81	2.27	2.47
$40,000 under $50,000	0.00	0.00	0.00	0.00	40.61	53.83	1.14	1.20	2.98	3.09	1.95	2.13
$50,000 under $75,000	0.00	0.00	0.00	0.00	20.29	41.37	0.79	0.84	2.06	2.15	1.09	1.22
$75,000 under $100,000	** 95.76	** 91.19	** 99.49	** 99.68	23.82	37.96	1.25	1.29	2.63	2.74	1.10	1.21
$100,000 under $200,000	** 49.38	** 40.71	68.22	94.83	18.09	25.18	1.36	1.39	2.76	2.86	0.56	0.66
$200,000 under $500,000	**	**	45.23	66.46	17.62	20.30	2.70	2.78	4.87	5.08	0.52	0.64
$500,000 under $1,000,000	**	**	29.30	31.03	** 15.97	** 13.13	3.72	3.79	7.59	7.86	0.94	1.14
$1,000,000 or more	**	**	16.55	15.27	**	**	2.16	2.19	4.34	4.46	0.56	0.32
Nontaxable returns, total	**70.64**	**95.70**	**77.43**	**73.15**	**20.54**	**44.25**	**0.33**	**0.37**	**1.33**	**1.38**	**1.33**	**1.87**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	**0.16**	**0.16**	**83.97**	**6.15**	**0.13**	**0.11**	**0.69**	**0.73**	**2.30**	**3.67**	**0.13**	**0.13**
No adjusted gross income	1.76	1.76	0.00	0.00	0.00	0.00	** 20.13	** 6.63	18.40	23.60	14.36	6.31
$1 under $5,000	1.44	1.44	0.00	0.00	4.84	6.27	**	**	16.01	22.38	5.86	8.95
$5,000 under $10,000	1.14	1.14	0.00	0.00	2.25	2.81	**	**	14.22	18.53	2.24	3.15
$10,000 under $15,000	1.02	1.02	99.95	99.95	1.20	1.49	63.18	62.87	10.79	18.66	1.22	1.56
$15,000 under $20,000	1.06	1.06	0.00	0.00	1.14	1.25	62.67	67.45	7.54	11.96	1.15	1.40
$20,000 under $25,000	1.13	1.13	0.00	0.00	1.07	1.20	91.29	82.93	6.36	8.58	1.07	1.24
$25,000 under $30,000	1.23	1.23	0.00	0.00	1.07	1.19	47.35	45.06	6.57	8.20	1.07	1.23
$30,000 under $40,000	0.93	0.93	0.00	0.00	0.78	0.85	44.21	67.80	5.20	6.39	0.78	0.88
$40,000 under $50,000	1.07	1.07	0.00	0.00	0.88	0.93	61.97	49.53	6.75	8.32	0.88	0.96
$50,000 under $75,000	0.68	0.68	0.00	0.00	0.52	0.55	16.82	26.43	6.19	8.84	0.52	0.59
$75,000 under $100,000	0.90	0.90	0.00	0.00	0.77	0.79	11.23	15.27	10.41	13.35	0.77	0.82
$100,000 under $200,000	0.52	0.52	0.00	0.00	0.40	0.43	3.16	5.59	13.56	16.70	0.40	0.46
$200,000 under $500,000	0.58	0.67	95.32	55.70	0.48	0.48	0.66	1.04	** 18.95	** 21.18	0.48	0.50
$500,000 under $1,000,000	1.03	21.65	0.00	0.00	0.89	0.84	1.53	2.09	**	**	0.89	0.84
$1,000,000 under $1,500,000	1.35	24.30	71.66	79.28	1.17	1.18	2.87	4.33	58.46	78.99	1.17	1.20
$1,500,000 under $2,000,000	1.00	28.82	66.28	93.05	0.86	0.85	2.22	3.14	44.77	59.92	0.86	0.87
$2,000,000 under $5,000,000	0.62	11.97	50.95	57.10	0.52	0.46	1.38	1.90	34.81	36.02	0.52	0.48
$5,000,000 under $10,000,000	0.71	13.41	32.07	0.05	0.61	0.55	1.37	1.78	39.22	10.23	0.61	0.57
$10,000,000 or more	0.01	0.00	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.02	0.01
Taxable returns, total	**0.20**	**0.21**	**67.23**	**6.17**	**0.16**	**0.11**	**0.68**	**0.73**	**2.84**	**4.36**	**0.16**	**0.13**
No adjusted gross income	19.07	19.09	0.00	0.00	0.00	0.00	** 21.41	** 7.01	91.85	91.85	19.09	6.87
$1 under $5,000	70.57	70.57	0.00	0.00	6.41	7.77	**	**	0.00	0.00	6.41	9.60
$5,000 under $10,000	23.51	23.51	0.00	0.00	2.28	2.83	**	**	0.00	0.00	2.28	3.17
$10,000 under $15,000	1.68	1.68	0.00	0.00	1.45	1.70	63.18	62.87	17.30	37.98	1.45	1.77
$15,000 under $20,000	1.43	1.43	0.00	0.00	1.34	1.41	62.67	67.45	9.91	12.52	1.34	1.58
$20,000 under $25,000	1.42	1.42	0.00	0.00	1.32	1.40	91.29	82.93	7.75	10.32	1.32	1.42
$25,000 under $30,000	1.43	1.43	0.00	0.00	1.33	1.39	47.35	45.06	7.75	9.01	1.33	1.43
$30,000 under $40,000	1.03	1.03	0.00	0.00	0.93	0.97	48.96	70.11	6.30	7.58	0.93	0.99
$40,000 under $50,000	1.10	1.10	0.00	0.00	0.97	1.00	65.45	57.05	8.03	9.76	0.97	1.02
$50,000 under $75,000	0.69	0.69	0.00	0.00	0.55	0.57	18.24	28.50	6.82	9.50	0.55	0.61
$75,000 under $100,000	0.90	0.90	0.00	0.00	0.78	0.79	11.37	15.54	11.02	14.20	0.78	0.83
$100,000 under $200,000	0.52	0.52	0.00	0.00	0.41	0.43	3.17	5.62	13.96	17.50	0.41	0.46
$200,000 under $500,000	0.58	0.68	95.32	55.70	0.48	0.48	0.66	1.04	** 18.99	** 21.23	0.48	0.50
$500,000 under $1,000,000	1.03	22.73	0.00	0.00	0.89	0.84	1.53	2.09	**	**	0.89	0.84
$1,000,000 or more	0.62	13.72	27.10	6.11	0.52	0.21	1.33	0.89	34.70	50.01	0.52	0.22
Nontaxable returns, total	**0.42**	**0.42**	**99.95**	**99.95**	**0.71**	**1.03**	**26.76**	**17.58**	**3.97**	**6.42**	**0.73**	**1.19**

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Not included in total income.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

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 2014 (Filing Year 2015)

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**12,594,948**	**705,007,630**	**7,594,938**	**17,619,852**	**5,897,724**	**51,352,240**	**5,721,413**	**224,191,097**	**6,125,304**	**34,764,250**	**3,926,896**	**42,063,980**
No adjusted gross income	172,901	15,612,179	458,345	1,195,048	81,522	1,601,063	273,323	33,758,410	109,990	1,273,878	92,504	9,086,884
$1 under $5,000	344,293	1,045,119	298,252	630,037	156,689	173,519	184,049	3,537,513	168,225	180,545	100,729	525,254
$5,000 under $10,000	345,007	1,225,027	255,681	573,611	170,000	136,723	155,385	3,895,462	173,055	167,327	91,162	415,156
$10,000 under $15,000	302,576	1,340,212	288,524	662,837	126,521	186,974	144,126	4,209,365	132,393	233,313	81,056	705,556
$15,000 under $20,000	333,647	1,622,779	226,143	506,980	134,465	151,415	120,386	3,113,546	140,430	270,771	73,723	317,719
$20,000 under $25,000	306,690	1,711,949	225,483	513,898	139,008	238,138	117,077	2,847,657	146,343	312,303	73,231	286,101
$25,000 under $30,000	320,184	1,837,568	226,551	485,670	156,861	229,825	142,049	3,230,566	159,888	319,136	101,345	369,016
$30,000 under $40,000	601,101	3,521,833	412,140	929,939	265,357	461,600	236,488	6,322,655	276,562	577,276	161,753	938,956
$40,000 under $50,000	616,278	4,589,662	426,657	965,374	260,379	333,516	273,140	7,029,248	265,967	463,712	187,888	992,288
$50,000 under $75,000	1,653,340	14,461,331	982,845	2,235,189	705,969	1,551,404	680,429	16,983,607	737,473	1,760,238	479,991	2,327,916
$75,000 under $100,000	1,589,212	17,043,961	865,021	1,974,682	727,325	1,802,453	619,093	12,881,081	749,124	1,991,658	456,848	2,008,630
$100,000 under $200,000	3,357,780	57,165,537	1,764,085	4,046,267	1,626,423	5,552,282	1,407,932	39,182,861	1,674,057	6,390,333	1,021,614	5,823,818
$200,000 under $500,000	1,912,514	87,558,549	879,102	2,143,948	980,860	7,314,993	925,701	36,598,756	1,026,393	7,611,280	669,577	6,079,212
$500,000 under $1,000,000	461,933	64,043,481	195,006	503,840	227,910	4,514,722	272,092	17,028,843	232,236	3,981,691	203,224	3,542,695
$1,000,000 under $1,500,000	112,875	32,498,507	43,408	118,473	56,469	2,101,206	69,172	6,742,091	57,158	1,822,616	51,933	1,312,473
$1,500,000 under $2,000,000	51,640	24,552,868	17,838	49,787	25,850	1,657,095	31,805	4,119,677	25,170	1,097,738	24,230	946,282
$2,000,000 under $5,000,000	77,954	75,625,883	23,106	65,009	38,524	4,422,246	48,835	8,700,017	36,237	2,454,656	38,303	2,166,384
$5,000,000 under $10,000,000	20,787	56,379,489	4,587	13,061	10,287	3,280,948	12,337	3,935,915	8,987	1,389,302	10,398	1,176,468
$10,000,000 or more	14,236	243,171,696	2,164	6,200	7,304	15,642,117	7,995	10,073,829	5,615	2,466,477	7,388	3,043,173
Taxable returns, total	**10,598,479**	**674,536,253**	**5,813,781**	**13,361,848**	**5,061,050**	**48,489,402**	**4,605,636**	**161,900,406**	**5,200,334**	**31,645,576**	**3,329,275**	**29,195,137**
No adjusted gross income	1,760	3,683,889	1,608	4,596	940	221,890	1,530	1,124,647	1,037	138,563	509	59,253
$1 under $5,000	68,158	143,794	9,762	7,907	30,809	16,450	18,567	11,101	28,800	13,759	13,301	5,646
$5,000 under $10,000	79,825	320,058	16,118	23,870	37,611	20,983	19,470	39,142	35,651	20,644	16,458	15,933
$10,000 under $15,000	84,760	317,300	73,729	158,123	42,288	78,723	36,936	716,766	42,583	88,766	22,134	122,835
$15,000 under $20,000	127,092	443,358	73,855	151,592	60,499	77,507	39,606	578,052	61,576	110,056	23,466	70,282
$20,000 under $25,000	151,172	578,205	134,455	287,271	80,064	93,376	57,432	874,830	81,805	103,168	36,853	114,460
$25,000 under $30,000	198,679	751,339	159,429	331,482	100,514	154,268	92,652	1,464,462	97,354	164,015	72,008	233,606
$30,000 under $40,000	423,598	1,678,370	321,054	718,605	195,507	279,480	162,402	3,550,730	201,282	330,170	110,690	565,067
$40,000 under $50,000	500,929	2,782,561	368,887	827,519	218,442	261,402	224,626	5,090,423	220,791	345,449	155,561	545,497
$50,000 under $75,000	1,489,001	11,232,644	912,946	2,059,592	642,444	1,332,162	611,272	13,840,179	670,305	1,530,242	432,287	1,919,346
$75,000 under $100,000	1,517,237	14,654,547	834,565	1,901,831	698,176	1,697,634	590,200	11,623,920	716,956	1,848,982	435,226	1,840,504
$100,000 under $200,000	3,307,278	54,788,773	1,744,882	3,996,406	1,607,939	5,421,755	1,385,525	36,458,608	1,651,986	6,219,892	1,007,230	5,512,920
$200,000 under $500,000	1,909,850	87,216,868	876,937	2,138,173	979,642	7,267,646	923,591	36,112,373	1,025,017	7,556,540	668,263	6,021,443
$500,000 under $1,000,000	461,765	63,970,532	194,616	502,802	227,805	4,501,541	271,826	16,954,918	232,101	3,977,492	203,105	3,536,645
$1,000,000 or more	277,374	431,974,017	90,937	252,080	138,370	27,064,586	170,002	33,460,255	133,092	9,197,838	132,184	8,631,700
Nontaxable returns, total	**1,996,469**	**30,471,377**	**1,781,157**	**4,258,003**	**836,674**	**2,862,838**	**1,115,776**	**62,290,692**	**924,970**	**3,118,674**	**597,621**	**12,868,843**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported and no Form 8949								With basis reported on Form 8949			
	Net short-term sales price		Net short-term cost or basis		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis	
	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	**1,948,824**	**271,858,917**	**1,912,765**	**272,247,895**	**1,098,940**	**4,234,130**	**760,249**	**4,623,169**	**7,527,910**	**2,321,087,309**	**7,468,245**	**2,386,309,231**
No adjusted gross income	37,994	65,942,112	36,161	66,097,449	21,828	147,293	15,807	302,631	144,051	129,486,918	144,385	147,017,544
$1 under $5,000	57,179	1,066,334	56,488	1,063,009	32,477	24,581	21,436	21,255	194,865	27,645,623	192,744	28,786,549
$5,000 under $10,000	43,261	1,789,443	44,261	1,795,482	25,197	12,257	17,090	18,295	209,864	41,942,983	205,834	43,259,441
$10,000 under $15,000	38,214	1,826,446	37,200	1,838,884	22,953	20,985	14,263	33,423	164,298	51,466,543	159,269	54,132,260
$15,000 under $20,000	41,621	2,831,968	42,137	2,914,335	26,893	28,218	13,554	110,585	164,010	33,329,304	160,032	34,387,206
$20,000 under $25,000	44,444	1,278,709	42,474	1,248,415	26,475	63,369	14,951	33,075	170,735	17,344,601	165,310	17,843,032
$25,000 under $30,000	57,532	1,415,136	55,535	1,407,559	31,104	25,946	22,403	18,369	184,233	17,500,317	183,030	17,668,774
$30,000 under $40,000	99,065	6,891,334	98,103	6,839,173	65,949	112,535	27,219	60,374	314,800	45,243,656	307,087	46,762,130
$40,000 under $50,000	95,522	4,841,977	94,527	5,063,648	45,322	84,126	44,016	305,797	339,572	40,395,846	338,445	41,858,562
$50,000 under $75,000	239,145	11,911,228	227,299	11,901,053	134,569	229,092	88,243	218,916	890,325	85,754,143	891,789	87,559,634
$75,000 under $100,000	251,676	29,774,355	244,228	29,674,228	145,370	344,281	91,686	244,154	887,703	109,486,878	881,337	111,179,464
$100,000 under $200,000	512,228	34,518,321	507,313	34,777,236	282,673	769,916	211,027	1,028,830	2,016,094	491,220,391	1,999,910	516,501,035
$200,000 under $500,000	306,020	45,571,828	302,802	45,412,203	176,559	1,053,926	118,212	894,300	1,288,103	449,203,734	1,282,734	461,202,795
$500,000 under $1,000,000	78,478	19,228,179	78,328	19,232,043	39,389	456,932	37,143	460,796	343,306	249,623,506	341,308	250,882,264
$1,000,000 under $1,500,000	18,908	8,634,133	18,680	8,583,142	9,184	197,546	9,175	146,556	88,197	103,282,032	87,713	103,402,855
$1,500,000 under $2,000,000	9,032	6,065,801	8,915	6,008,194	4,595	154,551	4,228	96,945	39,798	54,155,116	39,694	53,454,005
$2,000,000 under $5,000,000	13,249	14,601,523	13,111	14,582,069	6,094	250,101	6,939	230,646	60,698	168,345,371	60,447	167,438,322
$5,000,000 under $10,000,000	3,186	4,614,467	3,153	4,628,289	1,444	111,126	1,689	125,009	16,237	80,461,093	16,188	79,613,382
$10,000,000 or more	2,069	9,055,623	2,050	9,181,486	865	147,350	1,168	273,213	11,019	125,199,256	10,989	123,359,978
Taxable returns, total	**1,641,790**	**186,370,298**	**1,609,493**	**186,383,176**	**923,410**	**3,761,577**	**642,835**	**3,774,517**	**6,407,483**	**1,943,756,861**	**6,362,954**	**1,982,424,986**
No adjusted gross income	186	381,117	183	373,353	118	13,273	65	5,509	1,159	4,550,967	1,159	4,633,329
$1 under $5,000	* 8,893	* 73,780	* 8,893	* 70,363	* 6,130	* 3,968	* 2,763	* 551	31,065	1,304,366	31,065	1,344,693
$5,000 under $10,000	* 6,274	* 101,091	* 7,283	* 99,537	* 4,274	* 2,548	* 3,009	* 995	42,673	281,042	42,673	278,819
$10,000 under $15,000	* 5,181	* 65,368	* 5,181	* 70,697	* 1,010	* 5	* 4,172	* 5,334	54,466	3,156,295	51,457	3,327,916
$15,000 under $20,000	20,034	1,285,746	20,034	1,321,669	14,631	3,423	* 4,199	* 39,346	64,833	3,240,758	62,874	3,249,568
$20,000 under $25,000	27,116	305,596	26,106	305,222	17,755	4,762	7,342	4,388	89,444	9,265,474	86,226	9,702,913
$25,000 under $30,000	40,712	1,141,951	39,713	1,144,669	20,048	13,521	17,660	16,238	117,947	5,795,893	115,928	5,842,639
$30,000 under $40,000	67,790	1,380,277	65,777	1,335,711	45,763	56,963	18,012	12,396	227,784	27,302,492	221,379	28,043,832
$40,000 under $50,000	77,417	3,584,123	75,411	3,626,015	37,231	74,289	34,010	116,182	287,156	26,230,984	286,160	26,879,004
$50,000 under $75,000	213,515	10,458,188	201,497	10,384,680	120,821	200,411	78,612	126,903	809,804	73,282,067	813,261	74,884,897
$75,000 under $100,000	241,602	26,734,148	234,164	26,675,194	139,858	275,136	88,087	216,182	845,531	86,083,215	839,585	87,300,680
$100,000 under $200,000	502,648	33,297,550	498,723	33,558,883	277,918	746,142	206,580	1,007,476	1,990,377	477,471,747	1,974,211	502,289,583
$200,000 under $500,000	305,546	45,386,480	302,334	45,226,065	176,306	1,050,438	118,001	890,023	1,286,197	445,205,633	1,280,843	456,972,253
$500,000 under $1,000,000	78,447	19,217,467	78,297	19,222,040	39,371	456,153	37,131	460,726	343,170	249,433,789	341,174	250,711,120
$1,000,000 or more	46,431	42,957,415	45,895	42,969,077	22,175	860,545	23,194	872,269	215,879	531,152,138	214,960	526,963,739
Nontaxable returns, total	**307,033**	**85,488,620**	**303,272**	**85,864,720**	**175,530**	**472,552**	**117,414**	**848,652**	**1,120,427**	**377,330,449**	**1,105,290**	**403,884,245**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported on Form 8949—continued						With no basis reported					
	Net short-term adjustment		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1,478,955**	**60,117,643**	**4,324,700**	**23,175,045**	**2,896,550**	**28,283,705**	**2,676,799**	**383,747,031**	**2,279,777**	**381,775,373**	**186,528**	**-587,489**
No adjusted gross income	32,570	10,331,853	72,221	729,381	65,775	7,927,976	58,846	125,303,570	53,855	125,641,339	4,211	329,150
$1 under $5,000	24,948	962,840	111,214	124,745	69,512	302,850	43,056	1,539,076	36,582	1,078,883	* 1,200	* -477,015
$5,000 under $10,000	25,746	1,138,416	129,973	125,404	67,440	303,446	49,843	1,365,944	40,130	1,414,660	* 1,058	* 628
$10,000 under $15,000	31,578	2,477,798	98,092	171,248	56,044	359,166	41,933	975,741	33,297	988,012	2,304	11,377
$15,000 under $20,000	20,535	1,154,042	104,263	246,416	53,625	150,276	28,734	457,158	23,849	466,066	2,702	1,312
$20,000 under $25,000	28,628	487,079	103,153	185,445	53,190	198,275	42,746	998,003	33,073	982,171	1,011	14,146
$25,000 under $30,000	25,987	165,885	108,495	266,249	71,139	268,822	52,118	1,241,231	39,297	1,225,471	1,656	971
$30,000 under $40,000	60,751	1,443,467	179,030	372,905	122,433	447,912	87,503	2,251,190	70,491	2,360,275	677	26,400
$40,000 under $50,000	61,218	1,252,784	191,760	289,598	125,009	499,531	105,889	2,104,236	87,205	2,128,277	5,807	4,549
$50,000 under $75,000	163,193	1,714,542	515,639	1,126,974	353,521	1,217,921	279,411	10,916,080	239,959	11,175,593	17,183	115,179
$75,000 under $100,000	152,011	1,543,219	505,634	1,225,698	339,462	1,382,549	273,737	8,724,787	217,917	8,688,820	17,135	77,094
$100,000 under $200,000	353,474	26,362,216	1,195,966	4,311,206	737,948	3,225,289	694,264	60,545,556	587,423	60,443,198	44,955	165,450
$200,000 under $500,000	305,180	13,238,146	740,184	5,100,377	507,167	3,861,292	598,383	37,439,704	529,366	36,827,038	52,345	-167,088
$500,000 under $1,000,000	106,759	1,445,173	168,036	2,726,261	164,521	2,539,847	182,431	30,330,187	162,217	30,090,163	18,189	-72,627
$1,000,000 under $1,500,000	31,710	428,012	43,146	1,281,161	42,397	973,974	51,751	13,126,757	46,412	12,943,027	5,064	-24,877
$1,500,000 under $2,000,000	15,589	-574,693	18,869	756,138	20,052	629,719	24,957	7,759,130	22,587	7,614,070	3,322	-93,042
$2,000,000 under $5,000,000	25,459	-804,587	27,687	1,616,074	31,852	1,513,611	40,503	21,372,917	36,891	20,932,731	4,633	-174,789
$5,000,000 under $10,000,000	7,736	-683,260	6,885	963,011	9,085	798,560	11,972	16,286,291	11,038	16,147,815	1,702	-111,447
$10,000,000 or more	5,883	-1,965,291	4,453	1,556,754	6,377	1,682,688	8,721	41,009,474	8,189	40,627,763	1,374	-212,859
Taxable returns, total	**1,281,870**	**41,702,312**	**3,691,418**	**21,173,627**	**2,467,362**	**18,142,521**	**2,337,410**	**247,373,265**	**1,995,681**	**245,303,406**	**170,060**	**-552,967**
No adjusted gross income	393	114,348	740	59,118	404	27,132	929	1,287,525	856	1,247,727	241	2,822
$1 under $5,000	* 2,999	* 44,229	19,528	8,977	10,538	5,095	* 3,678	* 15,566	* 3,678	* 15,541	0	0
$5,000 under $10,000	* 1,013	* 525	30,356	15,723	11,317	12,975	* 5,104	* 16,113	* 5,104	* 14,304	0	0
$10,000 under $15,000	7,286	126,199	36,477	62,321	14,971	107,743	16,328	170,747	13,309	178,778	* 1,536	* 221
$15,000 under $20,000	7,928	88,811	42,453	100,982	21,530	20,982	7,500	52,411	6,500	57,935	* 1,023	* 149
$20,000 under $25,000	15,036	405,815	55,865	67,922	24,425	99,546	24,056	408,762	17,534	385,666	* 199	* 687
$25,000 under $30,000	16,795	42,003	68,076	133,802	44,968	138,546	31,143	695,690	23,053	692,199	* 607	* 772
$30,000 under $40,000	41,216	796,886	135,264	236,900	82,266	181,354	56,870	1,124,032	45,627	1,193,578	* 224	* 19,707
$40,000 under $50,000	47,765	547,487	158,109	192,156	109,271	292,690	81,468	1,572,549	66,491	1,552,157	* 4,548	* -1,074
$50,000 under $75,000	149,804	1,539,921	472,651	952,780	318,298	1,015,688	250,917	9,482,447	215,038	9,721,204	16,125	113,074
$75,000 under $100,000	144,406	1,139,070	481,853	1,167,393	321,427	1,253,273	259,853	7,887,401	206,996	7,823,605	15,705	71,913
$100,000 under $200,000	349,574	25,996,351	1,181,834	4,214,126	727,498	3,031,265	682,117	58,254,739	575,937	58,158,478	43,349	128,386
$200,000 under $500,000	304,586	12,999,143	739,241	5,063,805	506,263	3,831,282	597,258	36,970,620	528,354	36,360,606	52,237	-168,612
$500,000 under $1,000,000	106,711	1,467,590	167,965	2,725,454	164,461	2,535,195	182,343	29,977,683	162,138	29,707,823	18,178	-104,059
$1,000,000 or more	86,358	-3,606,065	101,006	6,172,167	109,728	5,589,756	137,845	99,456,979	125,065	98,193,806	16,088	-616,952
Nontaxable returns, total	**197,085**	**18,415,331**	**633,283**	**2,001,418**	**429,188**	**10,141,184**	**339,389**	**136,373,767**	**284,096**	**136,471,967**	**16,468**	**-34,522**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no basis reported—continued				With no Form 1099-B							
	Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**1,558,003**	**7,112,661**	**888,790**	**5,728,400**	**550,387**	**96,330,398**	**527,344**	**98,002,484**	**64,076**	**-1,450,939**	**304,930**	**3,848,733**
No adjusted gross income	30,313	281,054	26,625	289,673	22,168	16,335,063	20,592	16,757,754	3,575	-6,622	10,503	255,361
$1 under $5,000	23,562	26,887	15,465	43,709	12,256	631,405	10,883	849,715	* 1,054	* 62,252	8,544	25,621
$5,000 under $10,000	28,587	25,599	17,038	73,687	11,446	302,734	9,480	305,325	* 1,599	* 4,420	8,032	13,466
$10,000 under $15,000	21,538	26,949	18,699	27,843	13,521	274,290	13,459	336,419	* 1,543	* -216,431	6,074	28,188
$15,000 under $20,000	17,621	13,777	9,645	21,373	10,603	232,372	10,234	286,515	* 1,011	* 1,018	5,012	6,234
$20,000 under $25,000	34,393	60,045	8,160	30,068	8,404	943,410	9,211	972,099	* 2,013	* 8,468	2,237	6,888
$25,000 under $30,000	37,684	54,733	10,468	38,002	13,911	683,391	15,284	713,870	* 4,321	* -41,144	3,563	7,843
$30,000 under $40,000	56,079	57,110	24,935	139,795	20,351	682,688	17,876	742,175	** 5,031	** -213,351	12,860	52,200
$40,000 under $50,000	56,587	107,078	37,719	126,571	23,597	873,835	21,410	931,701	**	**	11,358	21,827
$50,000 under $75,000	155,419	348,133	88,023	492,467	55,521	3,336,811	55,870	3,463,672	6,646	-215,694	31,751	137,394
$75,000 under $100,000	171,150	325,028	78,752	211,967	61,562	5,122,242	51,093	4,947,279	8,520	-260,957	36,934	197,756
$100,000 under $200,000	407,730	1,128,383	226,698	860,481	130,300	9,005,976	129,897	9,178,131	12,488	-308,497	73,754	508,109
$200,000 under $500,000	336,547	1,484,915	209,198	1,039,337	101,830	19,512,188	100,169	19,681,848	10,586	-142,519	56,914	663,285
$500,000 under $1,000,000	105,095	867,919	63,621	700,524	32,305	9,988,159	30,824	9,794,035	2,729	-105,046	18,176	525,704
$1,000,000 under $1,500,000	28,064	393,398	20,680	234,546	12,034	2,383,412	11,361	2,349,811	835	-40,513	6,790	202,086
$1,500,000 under $2,000,000	13,851	253,441	9,408	201,423	5,420	1,822,753	4,997	1,912,595	433	5,254	3,232	118,641
$2,000,000 under $5,000,000	22,770	688,898	15,167	423,501	9,393	5,447,204	9,116	5,508,781	942	-30,961	5,619	255,476
$5,000,000 under $10,000,000	6,495	343,743	4,795	316,714	3,058	6,083,817	2,925	6,058,255	360	250	1,914	215,556
$10,000,000 or more	4,517	625,572	3,694	456,720	2,707	12,668,647	2,662	13,212,505	389	49,132	1,664	607,098
Taxable returns, total	**1,370,172**	**6,519,264**	**764,041**	**5,002,279**	**461,667**	**74,863,798**	**444,583**	**75,666,712**	**53,725**	**-1,260,893**	**258,390**	**3,456,329**
No adjusted gross income	507	49,738	400	7,119	142	196,462	156	199,764	* 17	* 243	102	27,196
$1 under $5,000	* 2,678	* 25	0	0	* 1,999	* 5,769	* 1,000	* 4,982	0	0	* 1,999	* 788
$5,000 under $10,000	* 2,972	* 1,810	* 1,133	* 2	* 4,032	* 9,504	* 3,032	* 10,903	0	0	* 3,029	* 1,533
$10,000 under $15,000	* 7,706	* 3,574	7,581	11,385	* 5,038	* 172,016	* 5,238	* 156,022	** 1,001	** 932	* 3,009	* 19,889
$15,000 under $20,000	* 6,276	* 3,986	* 1,224	* 9,360	* 2,563	* 20,064	* 2,364	* 18,994	**	**	* 1,563	* 1,988
$20,000 under $25,000	18,731	30,060	5,325	6,278	* 3,974	* 812,122	* 4,974	* 825,066	* 2,004	* 9,119	* 1,020	* 790
$25,000 under $30,000	21,840	18,481	7,876	14,218	10,261	377,383	10,455	446,112	* 3,322	* 2,337	* 2,199	* 5,379
$30,000 under $40,000	36,954	25,612	15,447	75,450	10,931	236,230	8,465	331,609	** 4,019	** -206,598	* 7,586	* 19,391
$40,000 under $50,000	48,491	97,704	25,047	78,385	19,150	814,403	18,153	871,712	**	**	8,435	12,265
$50,000 under $75,000	141,147	312,103	77,904	437,786	49,242	2,529,920	51,571	2,585,223	6,620	-218,696	26,954	129,123
$75,000 under $100,000	164,900	314,856	74,069	179,146	59,958	4,908,950	49,835	4,759,919	8,370	-262,022	35,852	168,342
$100,000 under $200,000	401,282	1,049,903	221,998	825,162	128,204	7,851,996	127,838	7,920,845	12,147	-322,729	72,625	491,802
$200,000 under $500,000	335,965	1,468,467	208,738	1,027,064	101,380	18,723,347	99,741	18,881,093	10,548	-141,497	56,681	657,170
$500,000 under $1,000,000	105,056	866,039	63,581	700,239	32,227	9,938,022	30,747	9,743,606	2,725	-105,019	18,139	523,689
$1,000,000 or more	75,667	2,276,906	53,718	1,630,685	32,568	28,267,611	31,016	28,910,864	2,952	-16,963	19,197	1,396,986
Nontaxable returns, total	**187,831**	**593,398**	**124,749**	**726,120**	**88,719**	**21,466,600**	**82,760**	**22,335,772**	**10,351**	**-190,046**	**46,540**	**392,404**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With no Form 1099-B—continued		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Short-term loss carryover	
	Net short-term loss											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	**242,288**	**7,032,092**	**230,271**	**5,606,243**	**279,386**	**2,423,839**	**701,181**	**21,406,049**	**430,801**	**8,606,808**	**2,314,944**	**181,520,772**
No adjusted gross income	10,761	688,447	10,198	219,223	10,922	158,878	19,824	896,897	20,153	1,011,594	217,421	24,289,990
$1 under $5,000	2,702	181,678	4,220	5,708	1,893	22,949	5,619	49,665	7,328	58,614	109,542	2,993,095
$5,000 under $10,000	1,976	11,637	1,344	959	3,795	8,069	10,566	14,664	7,657	39,163	80,177	3,479,300
$10,000 under $15,000	6,528	306,748	3,535	11,059	5,553	12,883	13,043	3,835	2,456	3,372	80,730	3,548,787
$15,000 under $20,000	5,499	59,358	2,372	1,463	2,768	3,663	4,001	5,692	5,720	10,508	55,712	2,908,166
$20,000 under $25,000	5,154	28,587	1,455	158	4,846	14,327	7,929	14,423	3,263	7,212	58,285	2,628,765
$25,000 under $30,000	8,680	79,465	5,436	3,970	5,616	32,605	15,672	10,179	5,729	3,813	53,908	2,928,592
$30,000 under $40,000	7,067	308,251	3,416	9,415	7,028	68,235	12,194	129,332	9,386	40,664	91,306	5,529,222
$40,000 under $50,000	9,927	96,479	7,594	27,133	3,419	1,975	18,549	99,564	15,445	72,927	103,029	6,218,949
$50,000 under $75,000	27,665	479,949	14,105	12,042	21,270	28,620	57,983	119,226	31,827	131,731	253,762	14,835,442
$75,000 under $100,000	22,982	283,750	13,388	21,380	15,403	47,911	51,148	165,159	32,169	97,420	204,131	11,102,864
$100,000 under $200,000	58,231	1,037,640	43,774	117,991	59,455	187,789	160,632	524,834	89,091	330,771	491,647	34,321,360
$200,000 under $500,000	46,366	975,463	49,125	293,868	67,412	201,470	158,900	1,175,889	100,702	683,305	345,625	31,400,813
$500,000 under $1,000,000	14,081	436,626	28,307	384,148	31,633	162,278	76,757	1,127,559	48,481	638,435	101,169	13,664,110
$1,000,000 under $1,500,000	5,143	208,998	11,759	214,126	11,484	95,823	28,210	546,620	16,530	393,362	28,475	5,422,589
$1,500,000 under $2,000,000	2,380	203,229	6,934	218,899	6,412	54,357	15,785	702,839	9,004	275,828	13,331	3,205,590
$2,000,000 under $5,000,000	4,447	354,217	13,903	571,274	12,429	194,562	27,825	2,231,716	16,748	934,396	19,103	6,240,077
$5,000,000 under $10,000,000	1,371	189,744	4,974	503,260	4,165	123,529	9,127	1,913,143	5,069	689,502	4,768	2,471,175
$10,000,000 or more	1,328	1,101,825	4,433	2,990,165	3,885	1,003,917	7,418	11,674,816	4,043	3,184,191	2,824	4,331,888
Taxable returns, total	**208,375**	**5,569,015**	**196,947**	**5,357,702**	**244,165**	**2,092,272**	**620,092**	**20,223,647**	**377,719**	**7,249,599**	**1,651,927**	**132,100,921**
No adjusted gross income	76	30,254	275	13,725	267	15,893	952	141,268	420	51,180	1,122	1,069,987
$1 under $5,000	0	0	0	0	0	0	* 2,009	* 2,692	* 2,132	* 1,158	* 4,641	* 4,297
$5,000 under $10,000	* 1,000	* 2,932	* 3	* 2	0	0	* 1,964	* 339	* 2,012	* 103	* 3,971	* 23,107
$10,000 under $15,000	** 2,230	** 3,881	0	0	* 2,042	* 489	* 4,167	* 1,654	0	0	16,745	605,138
$15,000 under $20,000	**	**	** 1,002	** 109	* 8	* 509	* 1,000	* 1,928	* 2,147	* 3,978	16,489	537,870
$20,000 under $25,000	* 3,968	* 4,615	**	**	* 3,304	* 574	* 3,153	* 27	* 1,112	* 462	24,285	769,153
$25,000 under $30,000	7,251	71,771	* 2,132	* 2,181	* 4,283	* 5,073	11,564	4,849	* 3,201	* 883	30,035	1,241,676
$30,000 under $40,000	3,889	304,563	* 2,208	* 6,528	* 4,117	* 6,672	5,427	9,357	7,058	6,736	61,172	3,038,830
$40,000 under $50,000	9,258	86,379	6,166	26,473	* 2,248	* 1,861	12,313	69,786	12,994	21,437	81,555	4,701,934
$50,000 under $75,000	26,191	403,122	11,667	6,338	17,988	18,400	49,301	72,331	29,423	84,747	222,214	12,094,435
$75,000 under $100,000	22,475	281,333	11,641	18,207	14,400	42,902	47,174	100,157	31,508	89,686	193,496	9,920,541
$100,000 under $200,000	57,207	932,259	42,694	113,407	58,394	182,187	157,722	485,961	85,630	266,547	482,341	31,894,459
$200,000 under $500,000	46,142	956,413	48,882	291,924	67,153	187,543	158,292	1,155,886	100,276	663,291	344,461	30,976,800
$500,000 under $1,000,000	14,040	434,292	28,288	383,970	31,612	159,119	76,724	1,113,883	48,439	619,050	100,995	13,613,907
$1,000,000 or more	14,647	2,057,201	41,991	4,494,840	38,350	1,471,049	88,331	17,063,531	51,368	5,440,342	68,405	21,608,787
Nontaxable returns, total	**33,913**	**1,463,077**	**33,324**	**248,541**	**35,221**	**331,567**	**81,089**	**1,182,401**	**53,082**	**1,357,209**	**663,017**	**49,419,851**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term capital gain		Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		With basis reported and no Form 8949			
									Net long-term sales price		Net long-term cost or basis	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**12,062,686**	**695,144,727**	**6,197,567**	**316,876,675**	**9,526,241**	**293,370,649**	**3,116,564**	**45,326,299**	**2,045,320**	**114,698,795**	**1,994,171**	**101,864,826**
No adjusted gross income	184,041	16,806,308	384,167	43,879,827	155,037	5,928,781	100,430	4,666,932	43,387	3,634,333	42,542	3,455,809
$1 under $5,000	316,450	1,017,992	264,748	10,976,424	258,078	737,372	95,480	961,820	64,445	1,288,658	62,209	1,173,301
$5,000 under $10,000	336,891	1,314,442	207,769	6,765,840	277,378	1,004,161	94,295	659,460	52,344	857,839	52,344	805,513
$10,000 under $15,000	291,523	1,368,108	241,229	8,043,349	244,743	1,063,963	86,992	601,256	52,698	1,374,082	50,690	1,301,314
$15,000 under $20,000	318,609	1,639,766	189,514	7,025,330	252,778	1,077,393	83,438	725,081	57,113	909,667	54,089	943,767
$20,000 under $25,000	297,324	1,724,449	187,999	6,360,222	232,965	1,302,412	90,693	788,048	58,773	990,014	55,076	902,800
$25,000 under $30,000	296,426	1,766,268	174,073	5,662,048	236,674	1,258,801	74,317	496,088	47,016	1,439,837	44,980	1,355,124
$30,000 under $40,000	559,677	3,552,881	328,947	10,267,702	437,512	2,316,601	166,932	1,099,600	108,504	3,984,743	100,884	3,917,645
$40,000 under $50,000	593,982	4,699,868	341,520	10,838,241	471,531	3,103,757	153,587	1,381,476	100,374	2,731,295	94,423	2,561,505
$50,000 under $75,000	1,554,205	14,420,356	806,526	28,639,399	1,213,375	9,109,044	437,948	3,823,650	268,250	8,517,961	262,569	8,004,321
$75,000 under $100,000	1,505,339	16,864,007	710,902	24,538,136	1,134,174	10,483,342	391,267	3,108,371	264,848	10,049,829	260,595	9,126,275
$100,000 under $200,000	3,184,206	56,817,660	1,445,693	62,087,245	2,533,259	32,857,313	776,252	8,171,809	526,418	20,333,047	515,476	18,720,225
$200,000 under $500,000	1,865,895	87,275,012	693,229	48,538,125	1,484,949	47,781,069	408,701	7,476,290	284,957	22,215,049	282,537	19,506,289
$500,000 under $1,000,000	469,068	64,508,123	151,226	18,296,744	365,033	30,889,445	100,218	3,244,382	71,905	11,085,048	72,024	9,494,439
$1,000,000 under $1,500,000	117,148	32,652,459	33,792	7,127,206	93,445	14,418,246	23,138	1,695,372	18,415	4,941,229	18,171	4,194,919
$1,500,000 under $2,000,000	53,817	24,432,967	13,901	3,845,632	42,497	10,449,648	10,859	897,389	8,411	3,219,428	8,289	2,712,864
$2,000,000 under $5,000,000	81,668	75,011,901	17,380	7,081,671	64,604	28,983,435	15,408	1,931,369	12,582	7,449,078	12,482	6,179,853
$5,000,000 under $10,000,000	21,679	55,269,759	3,374	2,493,635	16,763	18,398,800	4,017	1,046,566	2,984	3,509,034	2,929	2,954,152
$10,000,000 or more	14,739	234,002,400	1,575	4,409,901	11,447	72,207,065	2,593	2,551,340	1,896	6,168,624	1,863	4,554,710
Taxable returns, total	**10,098,964**	**662,136,175**	**4,724,583**	**221,994,625**	**7,941,116**	**273,642,839**	**2,559,747**	**35,475,973**	**1,701,993**	**99,370,011**	**1,660,920**	**87,397,424**
No adjusted gross income	1,866	3,723,438	1,404	2,189,580	1,484	687,531	530	308,079	225	144,691	211	121,395
$1 under $5,000	64,170	138,072	9,619	48,398	47,161	95,670	10,932	16,830	14,024	75,041	14,024	71,609
$5,000 under $10,000	75,736	315,485	16,189	54,617	61,464	168,268	10,189	8,831	* 8,296	* 63,397	* 8,296	* 61,541
$10,000 under $15,000	75,731	282,967	59,663	1,000,005	65,112	202,785	22,921	124,510	10,307	163,764	10,307	150,258
$15,000 under $20,000	111,041	412,765	65,269	1,832,438	87,221	300,266	32,704	88,293	25,969	190,779	23,950	189,188
$20,000 under $25,000	140,040	500,115	114,226	2,315,440	113,500	293,827	53,698	294,609	36,927	429,184	32,899	392,435
$25,000 under $30,000	180,456	661,501	124,865	3,041,943	139,987	479,848	50,582	242,567	29,672	859,000	28,660	824,593
$30,000 under $40,000	390,085	1,582,074	259,766	6,408,326	305,880	1,077,378	129,586	658,789	80,603	1,621,721	74,962	1,562,876
$40,000 under $50,000	479,209	2,783,445	297,852	8,371,229	386,884	1,926,722	136,276	1,131,359	82,743	2,027,793	77,766	1,969,108
$50,000 under $75,000	1,392,103	10,953,151	749,109	24,575,396	1,084,808	6,993,476	407,535	3,356,358	239,188	6,860,838	233,516	6,511,885
$75,000 under $100,000	1,435,223	14,234,211	684,168	22,336,847	1,082,197	8,858,174	375,266	2,740,516	254,350	9,094,977	250,409	8,237,871
$100,000 under $200,000	3,132,407	54,112,525	1,430,061	58,952,999	2,489,326	30,948,998	765,575	7,782,452	519,090	19,424,084	508,171	17,854,571
$200,000 under $500,000	1,863,086	86,873,870	691,587	47,861,519	1,482,577	47,554,332	407,893	7,397,798	284,449	22,077,371	282,033	19,381,271
$500,000 under $1,000,000	468,891	64,428,150	150,913	18,245,426	364,866	30,849,614	100,108	3,222,531	71,878	11,081,062	71,997	9,490,226
$1,000,000 or more	288,922	421,134,406	69,892	24,760,463	228,649	143,205,948	55,952	8,102,452	44,274	25,256,311	43,722	20,578,599
Nontaxable returns, total	**1,963,722**	**33,008,552**	**1,472,984**	**94,882,051**	**1,585,125**	**19,727,810**	**556,817**	**9,850,326**	**343,327**	**15,328,784**	**333,251**	**14,467,402**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported and no Form 8949—continued				With basis reported on Form 8949							
	Net long-term gain		Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**1,456,470**	**16,547,868**	**547,097**	**3,719,948**	**6,977,305**	**472,840,643**	**6,894,621**	**426,584,985**	**835,920**	**7,539,103**	**4,964,956**	**64,908,192**
No adjusted gross income	26,709	392,296	16,540	213,772	123,737	15,427,212	122,028	14,869,548	14,370	170,154	79,947	1,391,946
$1 under $5,000	43,331	137,580	17,889	22,224	175,670	2,318,793	172,573	2,371,567	14,026	4,156	122,382	194,783
$5,000 under $10,000	29,716	90,011	21,093	37,685	208,621	3,842,231	208,614	3,731,929	16,759	40,000	138,172	291,230
$10,000 under $15,000	36,690	131,925	15,000	59,157	159,409	3,371,841	157,047	3,672,959	13,351	301,234	112,806	251,744
$15,000 under $20,000	39,146	77,880	17,974	111,980	153,674	2,752,203	152,637	2,514,708	14,465	-15,496	116,786	349,490
$20,000 under $25,000	43,933	126,711	15,174	39,497	161,851	3,811,902	156,849	3,574,459	22,070	11,793	107,853	444,230
$25,000 under $30,000	33,375	106,866	11,652	22,154	169,459	3,443,739	167,450	3,225,721	12,597	25,722	125,013	336,912
$30,000 under $40,000	71,563	162,460	29,003	95,363	299,647	7,047,574	289,441	6,721,337	34,827	16,956	198,271	702,781
$40,000 under $50,000	68,161	303,894	30,017	134,104	358,312	10,987,464	350,401	12,652,789	38,689	2,195,208	250,449	943,717
$50,000 under $75,000	187,238	838,235	75,924	324,484	884,420	23,630,822	876,258	22,119,724	93,198	99,587	592,160	2,558,532
$75,000 under $100,000	193,607	1,154,234	61,115	230,680	840,001	26,230,544	827,262	24,214,949	82,759	20,738	583,166	2,917,670
$100,000 under $200,000	390,401	2,791,469	132,735	1,184,806	1,835,779	81,018,527	1,816,379	73,977,245	233,366	332,845	1,343,965	9,657,122
$200,000 under $500,000	205,524	3,368,584	74,449	659,824	1,125,827	93,103,743	1,119,293	84,739,436	145,516	2,075,153	836,486	12,416,981
$500,000 under $1,000,000	54,422	1,799,164	17,078	208,555	293,977	57,665,719	292,320	52,634,299	54,313	2,354,495	215,366	8,286,633
$1,000,000 under $1,500,000	13,011	850,792	5,339	104,482	75,151	24,257,456	74,885	20,948,825	16,341	61,733	57,564	3,649,185
$1,500,000 under $2,000,000	6,275	550,762	2,054	44,198	35,207	16,261,125	35,013	13,818,509	8,357	44,929	26,548	2,689,719
$2,000,000 under $5,000,000	9,629	1,383,750	2,948	114,525	53,050	39,867,223	52,761	34,113,557	13,598	-81,524	40,136	6,167,138
$5,000,000 under $10,000,000	2,263	608,567	702	53,685	14,073	20,360,364	14,019	17,074,790	4,148	-75,747	10,638	3,478,330
$10,000,000 or more	1,476	1,672,685	411	58,772	9,440	37,442,161	9,392	29,608,634	3,172	-42,831	7,247	8,180,049
Taxable returns, total	**1,227,244**	**14,994,932**	**440,569**	**3,028,394**	**5,888,560**	**425,641,662**	**5,826,968**	**379,939,011**	**717,919**	**5,008,713**	**4,201,007**	**59,801,673**
No adjusted gross income	182	27,401	36	4,106	1,007	877,177	991	833,178	199	43,604	741	106,926
$1 under $5,000	* 8,263	* 7,298	* 4,762	* 3,866	32,015	221,343	32,015	189,099	* 1,133	* 224	24,742	32,568
$5,000 under $10,000	* 5,154	* 2,909	* 3,142	* 1,052	40,928	243,001	40,928	221,438	0	0	30,879	27,800
$10,000 under $15,000	* 7,275	* 19,363	* 3,032	* 5,858	44,038	471,352	43,831	814,535	* 3,204	* 296,619	30,984	35,588
$15,000 under $20,000	18,411	19,756	7,557	18,165	55,787	567,766	55,787	500,881	* 6,170	* -14,416	37,671	71,127
$20,000 under $25,000	29,711	50,056	* 6,220	* 13,306	84,194	1,280,711	82,185	1,277,485	11,141	-187	50,484	85,896
$25,000 under $30,000	19,757	51,982	7,934	17,575	102,929	1,466,561	101,929	1,430,514	7,622	18,590	72,545	97,544
$30,000 under $40,000	48,862	97,504	24,803	38,659	213,462	4,160,951	207,482	3,925,320	21,614	-3,161	142,115	416,054
$40,000 under $50,000	54,807	164,557	26,706	105,872	302,047	7,894,991	296,383	7,512,198	34,311	-121,246	206,735	565,375
$50,000 under $75,000	169,973	627,948	65,155	278,884	802,194	19,312,680	794,613	18,121,529	81,497	97,974	537,765	2,170,446
$75,000 under $100,000	186,594	1,030,349	58,628	173,243	797,088	23,771,435	784,355	22,103,725	75,781	26,609	551,653	2,477,499
$100,000 under $200,000	386,056	2,692,228	129,762	1,128,874	1,807,986	77,047,842	1,790,605	70,634,052	230,187	328,340	1,322,010	8,937,986
$200,000 under $500,000	205,151	3,351,592	74,312	655,492	1,124,129	92,580,050	1,117,615	84,262,546	145,162	2,074,360	835,281	12,353,253
$500,000 under $1,000,000	54,404	1,798,817	17,070	207,981	293,892	57,638,744	292,234	52,610,359	54,290	2,354,520	215,308	8,282,731
$1,000,000 or more	32,645	5,053,172	11,450	375,460	186,866	138,107,056	186,015	115,502,150	45,608	-93,116	142,094	24,140,880
Nontaxable returns, total	**229,226**	**1,552,936**	**106,528**	**691,554**	**1,088,745**	**47,198,981**	**1,067,654**	**46,645,974**	**118,001**	**2,530,390**	**763,949**	**5,106,519**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	With basis reported on Form 8949		With no basis reported									
	Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	**1,870,348**	**11,108,700**	**8,105,081**	**697,544,386**	**7,812,175**	**566,982,163**	**425,715**	**-2,194,624**	**6,023,849**	**146,471,162**	**1,775,419**	**17,923,481**
No adjusted gross income	42,139	664,128	149,868	21,514,633	146,448	20,107,972	10,924	99,930	89,605	2,519,610	52,004	1,016,563
$1 under $5,000	44,284	243,400	232,386	3,109,114	218,826	3,311,462	3,441	-5,537	170,211	376,028	51,320	583,913
$5,000 under $10,000	59,337	140,927	228,558	4,238,387	217,710	3,895,224	7,291	7,315	171,859	531,646	48,294	181,168
$10,000 under $15,000	43,132	251,629	201,498	4,291,511	194,926	3,870,662	7,472	-2,747	155,285	635,098	37,124	216,801
$15,000 under $20,000	35,725	127,491	204,680	5,933,850	190,758	5,551,374	11,230	-6,954	152,869	603,230	42,316	227,708
$20,000 under $25,000	49,823	195,429	188,032	4,874,431	176,401	4,565,003	7,550	-706	134,150	577,746	44,795	274,635
$25,000 under $30,000	37,498	93,172	193,339	6,472,621	188,426	6,094,877	4,677	-4,578	136,401	652,669	43,302	279,502
$30,000 under $40,000	91,290	359,588	360,425	8,552,272	346,411	8,002,436	13,358	-1,120	248,771	1,128,351	96,734	347,061
$40,000 under $50,000	98,501	413,921	357,742	14,058,789	345,805	12,969,260	23,390	-9,045	264,530	1,539,966	76,092	459,481
$50,000 under $75,000	263,366	943,673	1,028,228	37,031,273	967,710	33,717,194	59,642	-54,727	750,681	4,947,072	229,443	1,687,719
$75,000 under $100,000	244,183	881,338	926,056	37,605,344	890,704	33,784,407	38,733	56,928	682,174	5,283,090	211,564	1,405,225
$100,000 under $200,000	468,438	2,282,534	2,151,309	107,535,071	2,090,578	93,130,685	107,809	-120,770	1,624,571	17,497,675	455,924	3,211,473
$200,000 under $500,000	273,916	1,977,518	1,318,102	135,294,177	1,287,486	114,425,148	79,715	-156,435	1,005,208	24,101,347	273,432	3,389,251
$500,000 under $1,000,000	75,559	900,718	340,644	72,911,475	331,759	59,243,976	25,961	-583,236	264,026	14,503,327	69,349	1,419,482
$1,000,000 under $1,500,000	16,801	278,316	89,736	33,029,740	87,149	27,152,278	7,839	-141,876	69,509	6,335,242	17,520	640,396
$1,500,000 under $2,000,000	8,429	202,173	41,834	22,166,121	40,710	17,886,814	4,547	-51,857	32,071	4,656,228	8,255	428,778
$2,000,000 under $5,000,000	12,446	494,997	63,746	57,047,448	62,153	44,315,753	7,620	-366,221	49,572	13,215,392	12,229	855,309
$5,000,000 under $10,000,000	3,348	268,504	17,013	31,654,947	16,663	23,318,102	2,412	-226,149	13,099	8,501,315	3,433	389,693
$10,000,000 or more	2,133	389,245	11,885	90,223,181	11,552	51,639,538	2,104	-626,838	9,257	38,866,129	2,290	909,324
Taxable returns, total	**1,580,200**	**9,088,772**	**6,797,806**	**626,606,608**	**6,567,128**	**501,357,375**	**361,328**	**-2,344,610**	**5,059,214**	**137,908,305**	**1,486,332**	**15,000,175**
No adjusted gross income	260	19,323	1,463	1,971,551	1,400	1,629,986	119	1,555	1,187	387,561	292	44,441
$1 under $5,000	* 4,131	* 100	43,956	419,924	42,947	373,278	0	0	36,166	56,225	* 6,791	* 9,580
$5,000 under $10,000	8,040	6,237	52,115	477,343	51,116	341,859	0	0	44,995	137,521	* 6,094	* 2,037
$10,000 under $15,000	11,837	82,151	59,639	782,014	58,640	679,448	* 951	* 1	46,440	139,088	11,200	36,521
$15,000 under $20,000	18,116	18,658	77,799	1,406,890	73,560	1,259,921	* 3,495	* 366	56,947	200,398	16,824	53,063
$20,000 under $25,000	32,713	82,857	97,320	1,751,539	90,054	1,771,701	* 3,473	* -517	65,959	151,090	23,330	171,768
$25,000 under $30,000	24,399	42,906	121,942	3,874,597	118,030	3,720,358	* 3,420	* -4,689	81,583	304,535	32,137	154,985
$30,000 under $40,000	65,275	183,584	254,573	4,633,188	246,562	4,436,630	7,971	-2,640	169,891	443,202	76,459	249,284
$40,000 under $50,000	85,959	303,915	294,106	7,831,774	284,241	7,177,235	19,441	-14,279	213,334	1,017,860	64,192	377,599
$50,000 under $75,000	242,895	880,774	922,329	28,436,426	866,933	26,111,264	50,600	-43,509	661,378	3,818,544	212,689	1,536,891
$75,000 under $100,000	231,803	783,180	878,146	32,450,000	844,414	29,110,195	36,178	7,903	647,371	4,610,630	201,077	1,262,922
$100,000 under $200,000	462,653	2,195,395	2,113,882	101,324,248	2,054,121	87,679,445	105,695	-123,886	1,593,040	16,629,759	449,290	3,106,256
$200,000 under $500,000	273,446	1,961,386	1,315,872	134,461,412	1,285,303	113,662,734	79,521	-169,070	1,003,515	23,994,132	272,942	3,364,529
$500,000 under $1,000,000	75,530	899,827	340,522	72,846,418	331,643	59,192,963	25,951	-582,863	263,946	14,486,784	69,311	1,416,191
$1,000,000 or more	43,141	1,628,478	224,141	233,939,282	218,165	164,210,358	24,514	-1,412,982	173,461	71,530,975	43,706	3,214,107
Nontaxable returns, total	**290,149**	**2,019,928**	**1,307,275**	**70,937,778**	**1,245,047**	**65,624,788**	**64,387**	**149,985**	**964,635**	**8,562,857**	**289,087**	**2,923,307**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued									
	With no Form 1099-B									
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)
All returns, total	**1,732,685**	**377,143,484**	**1,621,226**	**287,366,753**	**581,142**	**-36,968,317**	**897,632**	**74,370,951**	**481,688**	**21,558,706**
No adjusted gross income	60,634	17,596,873	61,362	18,293,311	21,221	-447,962	22,417	2,048,701	23,874	3,193,102
$1 under $5,000	35,054	3,271,004	33,122	2,972,644	11,725	-381,663	11,135	41,977	8,927	125,279
$5,000 under $10,000	39,530	4,738,683	38,509	3,978,372	18,921	-968,716	16,147	145,133	10,088	353,538
$10,000 under $15,000	39,829	3,923,295	39,749	2,944,862	13,385	-1,006,907	15,347	79,368	10,692	107,842
$15,000 under $20,000	35,883	2,898,780	32,847	2,490,813	9,312	-619,077	14,750	118,486	13,699	329,596
$20,000 under $25,000	34,353	5,079,968	34,582	4,342,722	13,025	-863,108	16,992	195,720	14,101	321,581
$25,000 under $30,000	35,842	4,227,023	28,719	3,389,697	12,297	-776,229	20,636	207,628	8,186	146,531
$30,000 under $40,000	84,914	8,364,976	81,208	6,569,311	29,535	-1,771,545	38,017	426,831	24,745	402,712
$40,000 under $50,000	73,663	8,352,239	69,479	6,320,414	31,488	-2,089,616	39,363	428,065	17,969	485,855
$50,000 under $75,000	221,684	23,439,095	211,659	20,176,326	75,567	-3,378,416	109,028	1,228,267	64,142	1,343,914
$75,000 under $100,000	195,417	29,267,612	181,433	23,713,479	82,196	-5,018,077	87,826	1,430,912	44,147	894,857
$100,000 under $200,000	425,140	61,648,886	396,140	53,597,906	132,918	-6,641,674	220,159	4,469,331	116,145	3,056,344
$200,000 under $500,000	285,400	68,423,650	264,837	54,753,583	85,027	-7,226,491	172,233	9,744,395	76,018	3,300,818
$500,000 under $1,000,000	86,438	32,721,851	78,866	24,287,480	24,150	-2,849,826	56,931	7,290,445	25,440	1,705,901
$1,000,000 under $1,500,000	27,175	14,688,100	24,175	10,929,553	6,612	-844,056	19,277	4,105,936	8,178	1,191,294
$1,500,000 under $2,000,000	13,692	9,181,359	11,842	6,683,108	3,443	-167,544	9,682	2,855,626	4,074	524,918
$2,000,000 under $5,000,000	23,857	22,951,898	20,578	14,354,105	6,363	-846,819	17,203	9,024,989	6,992	1,274,014
$5,000,000 under $10,000,000	7,642	14,044,497	6,535	8,139,010	2,097	-449,018	5,638	6,218,519	2,273	762,050
$10,000,000 or more	6,538	42,323,696	5,583	19,430,056	1,863	-621,574	4,852	24,310,623	1,995	2,038,558
Taxable returns, total	**1,403,428**	**324,099,239**	**1,309,486**	**240,365,301**	**470,926**	**-31,203,138**	**747,928**	**68,883,346**	**383,440**	**16,348,866**
No adjusted gross income	698	828,303	546	942,500	172	41,663	481	194,017	264	266,552
$1 under $5,000	* 2,012	* 41,905	* 2,012	* 45,611	0	0	0	0	* 2,009	* 3,706
$5,000 under $10,000	* 2,015	* 4,314	* 2,012	* 3,707	* 6	* -72	* 2,015	* 535	0	0
$10,000 under $15,000	* 6,527	* 525,213	* 6,527	* 286,483	* 1,959	* -229,963	* 1,539	* 8,770	* 1,020	* 3
$15,000 under $20,000	* 5,317	* 187,666	5,368	116,443	* 2,014	* -60,645	* 3,303	* 12,382	* 1,051	* 1,804
$20,000 under $25,000	17,187	1,744,301	17,123	1,134,419	* 7,068	* -629,773	* 5,995	* 13,278	* 7,020	* 33,169
$25,000 under $30,000	19,306	2,487,250	15,598	1,831,639	* 7,564	* -656,923	10,314	49,027	* 5,024	* 50,338
$30,000 under $40,000	54,742	5,559,648	52,191	4,010,570	22,348	-1,615,722	22,213	154,210	14,751	220,854
$40,000 under $50,000	60,227	6,231,691	58,879	4,888,883	27,799	-1,507,852	30,835	249,922	16,136	414,966
$50,000 under $75,000	191,295	18,942,694	181,510	16,373,638	64,774	-2,865,400	92,371	777,519	58,193	1,073,864
$75,000 under $100,000	181,497	25,250,211	170,337	21,057,232	75,901	-3,975,616	80,374	982,830	41,460	765,468
$100,000 under $200,000	413,052	59,700,165	386,026	51,658,843	132,007	-6,712,879	213,450	4,128,163	111,949	2,796,039
$200,000 under $500,000	284,389	67,983,906	263,950	54,334,163	84,815	-7,210,730	171,568	9,688,751	75,691	3,249,738
$500,000 under $1,000,000	86,326	32,618,222	78,756	24,184,019	24,131	-2,851,262	56,862	7,270,756	25,391	1,687,816
$1,000,000 or more	78,837	101,993,749	68,649	59,497,150	20,366	-2,927,963	56,608	45,353,184	23,482	5,784,549
Nontaxable returns, total	**329,257**	**53,044,244**	**311,741**	**47,001,451**	**110,216**	**-5,765,179**	**149,704**	**5,487,605**	**98,248**	**5,209,840**

Footnotes at end of table.

Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term gain from partnership/S corporation		Net long-term loss from partnership/S corporation		Schedule D capital gain distributions		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)
All returns, total	**2,072,505**	**188,861,177**	**249,025**	**3,193,519**	**1,726,935**	**207,141,383**	**480,015**	**10,415,534**	**9,587,186**	**67,798,357**	**5,284,257**	**319,968,163**
No adjusted gross income	86,989	9,971,786	9,792	208,678	49,544	5,683,159	16,851	1,580,867	165,547	919,859	354,127	43,120,627
$1 under $5,000	25,657	391,495	1,891	25,315	28,416	85,358	9,073	191,836	261,095	347,104	240,518	10,340,789
$5,000 under $10,000	33,702	314,120	2,770	11,669	28,686	153,650	7,412	136,229	252,820	439,849	186,684	6,555,821
$10,000 under $15,000	37,049	239,784	5,348	19,117	22,765	246,100	9,671	65,988	234,620	504,716	215,349	8,043,443
$15,000 under $20,000	41,347	331,686	1,752	2,170	18,400	73,336	9,664	83,333	222,796	571,034	154,471	6,628,429
$20,000 under $25,000	42,675	380,013	4,814	21,487	22,908	132,295	7,879	48,324	227,078	643,927	139,256	6,236,562
$25,000 under $30,000	44,848	343,547	4,891	38,975	30,017	140,083	5,956	152,274	223,329	620,358	148,175	5,571,232
$30,000 under $40,000	85,386	888,841	7,211	102,304	40,978	286,285	13,351	167,813	425,944	1,224,836	250,466	10,061,666
$40,000 under $50,000	105,011	951,636	3,749	2,743	54,436	389,402	16,207	229,013	461,810	1,463,481	266,520	10,433,417
$50,000 under $75,000	240,488	3,677,669	22,259	40,472	137,778	1,066,527	44,674	502,478	1,205,989	4,735,964	621,893	28,441,648
$75,000 under $100,000	215,416	3,602,447	15,909	68,208	167,132	929,773	58,094	582,401	1,145,960	5,118,965	581,958	24,049,675
$100,000 under $200,000	477,107	13,129,414	55,457	269,122	416,655	5,213,666	130,321	1,319,677	2,554,634	15,469,423	1,211,581	62,178,792
$200,000 under $500,000	369,785	22,982,716	61,382	280,417	377,408	10,513,460	89,306	1,387,135	1,534,962	16,496,293	661,606	49,892,807
$500,000 under $1,000,000	139,550	19,510,952	25,303	217,481	168,632	11,960,144	35,518	693,060	414,352	7,793,526	163,049	19,787,765
$1,000,000 under $1,500,000	44,819	10,681,348	8,406	126,159	55,938	7,656,153	9,972	320,102	104,589	2,604,276	40,697	7,693,137
$1,500,000 under $2,000,000	22,846	7,783,278	4,685	69,257	29,808	6,321,503	5,175	317,183	48,427	1,640,062	16,978	4,323,326
$2,000,000 under $5,000,000	38,728	22,518,378	8,451	231,772	50,029	24,127,785	7,821	620,576	71,990	3,293,421	22,912	8,209,074
$5,000,000 under $10,000,000	12,050	15,705,285	2,598	143,503	15,396	21,648,652	1,885	311,515	18,705	1,561,621	5,201	3,036,649
$10,000,000 or more	9,052	55,456,781	2,357	1,314,670	12,010	110,514,052	1,186	1,705,729	12,540	2,349,644	2,817	5,363,305
Taxable returns, total	**1,675,810**	**175,323,449**	**218,344**	**2,754,735**	**1,506,585**	**200,525,192**	**409,625**	**6,688,150**	**8,101,020**	**62,132,717**	**3,953,984**	**226,563,791**
No adjusted gross income	1,145	2,356,167	150	21,585	1,439	1,205,786	276	129,895	1,486	50,336	1,515	2,306,404
$1 under $5,000	* 1,000	* 469	0	0	* 5,667	* 8,340	* 3,022	* 6,567	46,935	67,360	8,539	58,768
$5,000 under $10,000	* 967	* 66,431	0	0	* 7,118	* 8,822	0	0	53,778	118,031	18,497	91,853
$10,000 under $15,000	* 3,408	* 32,138	* 2,042	* 735	* 5,204	* 6,573	* 1,133	* 89	52,904	94,467	44,810	927,667
$15,000 under $20,000	7,724	22,360	* 7	* 763	* 7,398	* 39,211	* 3,315	* 21,116	75,955	125,117	47,325	1,796,455
$20,000 under $25,000	10,269	38,822	* 3,304	* 860	11,017	37,902	* 2,050	* 2,860	112,180	263,293	77,942	2,150,840
$25,000 under $30,000	22,929	80,204	* 4,283	* 7,607	19,682	47,226	* 2,625	* 65,399	141,529	326,426	99,000	2,998,573
$30,000 under $40,000	51,080	314,356	* 4,111	* 9,971	21,390	73,295	9,945	110,436	321,634	764,276	196,843	6,276,362
$40,000 under $50,000	76,347	456,865	* 2,582	* 2,602	37,596	102,686	12,812	86,553	389,766	1,146,956	228,192	8,000,500
$50,000 under $75,000	202,035	2,476,437	18,924	26,831	116,275	843,306	39,412	376,378	1,085,775	3,768,758	566,148	23,944,654
$75,000 under $100,000	197,468	2,706,870	15,425	64,289	161,009	752,908	55,906	469,964	1,096,333	4,742,910	556,070	21,888,729
$100,000 under $200,000	465,823	12,410,572	54,554	261,920	404,914	4,861,929	128,621	1,215,997	2,519,576	14,971,399	1,197,878	58,773,003
$200,000 under $500,000	368,714	22,822,218	61,196	260,465	376,193	10,391,164	89,011	1,364,393	1,532,763	16,456,075	659,975	49,188,782
$500,000 under $1,000,000	139,470	19,472,465	25,286	213,260	168,561	11,922,670	35,484	687,262	414,233	7,790,706	162,764	19,729,679
$1,000,000 or more	127,431	112,067,075	26,480	1,883,846	163,123	170,223,374	26,015	2,151,240	256,173	11,446,608	88,485	28,431,523
Nontaxable returns, total	**396,694**	**13,537,728**	**30,681**	**438,785**	**220,350**	**6,616,191**	**70,389**	**3,727,384**	**1,486,165**	**5,665,640**	**1,330,273**	**93,404,372**

* 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, August 2016.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**148,606,578**	**9,771,035,412**	**148,100,814**	**9,916,219,526**	**123,139,886**	**6,784,947,852**	**43,334,329**	**93,894,280**	**5,799,616**	**62,473,659**	**27,651,681**	**254,702,232**
Under 18	1,900,456	10,223,059	1,889,396	10,246,731	1,504,197	6,146,910	240,319	191,646	42,548	66,296	345,046	943,247
18 under 26	23,404,715	404,618,664	23,348,541	409,142,957	22,578,623	386,267,144	1,720,835	585,868	79,442	228,880	1,322,290	2,055,995
26 under 35	26,591,102	1,206,377,240	26,508,376	1,221,242,683	25,093,854	1,114,830,550	3,666,699	2,052,851	181,259	569,213	2,104,522	5,649,675
35 under 45	24,748,668	1,879,200,061	24,689,284	1,902,889,657	22,917,770	1,600,230,858	5,444,186	6,824,230	355,773	1,925,917	2,921,075	14,426,733
45 under 55	25,791,136	2,364,007,295	25,726,766	2,400,854,040	23,514,432	1,864,324,853	7,762,858	16,469,601	762,522	6,327,331	4,662,316	37,706,213
55 under 65	22,504,721	2,123,681,621	22,407,062	2,166,275,855	18,966,941	1,413,901,771	9,586,775	22,585,111	1,337,969	14,312,125	6,037,272	60,774,173
65 and over	23,665,781	1,782,927,471	23,531,389	1,805,567,604	8,564,067	399,245,766	14,912,658	45,184,973	3,040,103	39,043,896	10,259,159	133,146,196

Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
							Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**25,702,423**	**192,447,711**	**20,791,909**	**30,088,465**	**435,510**	**10,052,345**	**18,297,383**	**374,659,000**	**5,776,066**	**57,400,238**	**4,077,657**	**11,260,842**
Under 18	332,400	711,958	10,562	11,712	0	0	55,740	129,688	* 3,638	* 3,089	95,494	155,505
18 under 26	1,245,443	1,502,392	192,029	123,688	* 2,029	* 1,069	1,501,179	10,509,606	254,557	1,474,199	380,593	539,314
26 under 35	1,987,625	4,388,467	2,342,998	2,210,708	11,353	100,723	3,281,730	43,368,842	846,652	6,933,020	468,100	578,580
35 under 45	2,716,429	10,648,700	4,487,513	5,782,861	70,688	1,087,622	3,904,464	78,349,097	1,214,704	12,144,569	464,857	815,423
45 under 55	4,339,146	27,520,341	5,614,113	8,396,175	139,789	3,703,187	3,962,974	94,187,883	1,340,887	12,914,119	655,818	1,673,782
55 under 65	5,593,077	45,646,541	5,011,549	7,564,914	136,208	3,489,498	3,454,535	96,877,854	1,184,899	13,062,351	793,146	2,481,752
65 and over	9,488,303	102,029,312	3,133,145	5,998,407	75,443	1,670,247	2,136,761	51,236,029	930,730	10,868,890	1,219,649	5,016,486

Age [1]	Sales of capital assets reported on Form 1040, Schedule D				Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities	
	Taxable net gain		Taxable net loss		Net gain		Net loss				Total [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**12,594,948**	**705,007,630**	**7,594,938**	**17,619,852**	**1,086,624**	**31,473,022**	**1,202,230**	**22,500,466**	**13,653,703**	**235,005,032**	**30,663,195**	**1,110,596,904**
Under 18	175,443	1,857,103	60,288	109,376	* 2,340	* 52,541	* 4,017	* 13,175	* 8,583	* 58,576	19,153	168,723
18 under 26	519,103	4,038,204	237,389	407,210	15,833	48,767	22,824	75,560	67,778	280,978	429,768	1,235,566
26 under 35	943,117	22,463,838	450,147	757,281	79,234	902,202	76,653	752,916	291,092	2,103,535	1,463,393	15,623,701
35 under 45	1,446,801	84,266,910	797,417	1,642,061	137,694	3,714,047	168,904	3,187,921	562,865	6,567,022	2,105,174	49,485,576
45 under 55	2,148,114	154,647,615	1,361,476	3,124,967	214,933	10,155,438	256,558	5,263,757	1,096,293	16,586,394	3,164,930	111,283,210
55 under 65	2,743,475	192,524,983	1,736,081	4,179,474	268,863	6,546,851	272,466	6,682,580	2,140,254	42,476,602	6,782,184	332,370,504
65 and over	4,618,893	245,208,978	2,952,141	7,399,483	367,728	10,053,176	400,809	6,524,556	9,486,839	166,931,925	16,698,593	600,429,624

Footnotes at end of table

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Pensions and annuitites—continued		Rent				Royalty				Farm rental	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net 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)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**28,143,561**	**663,223,262**	**4,977,042**	**75,177,533**	**5,544,575**	**54,760,657**	**2,338,402**	**34,192,861**	**72,938**	**424,140**	**399,961**	**5,582,515**
Under 18	18,144	125,277	* 1,000	* 14,664	* 16	* 961	4,596	1,164	**	**	* 1,000	* 633
18 under 26	366,227	774,201	21,030	157,382	28,335	196,815	20,637	134,113	** 165	** 25	* 3	* 15
26 under 35	1,099,151	6,609,035	270,134	1,636,918	410,460	2,798,691	71,567	942,740	2,097	26,208	8,374	109,109
35 under 45	1,617,690	17,185,638	571,297	4,773,462	1,059,705	9,646,650	160,770	1,624,821	8,141	69,867	15,113	100,066
45 under 55	2,538,112	42,076,360	940,670	12,004,389	1,269,554	13,232,748	350,824	4,364,146	10,568	97,567	32,015	279,698
55 under 65	6,110,812	160,996,752	1,253,415	20,060,553	1,415,060	15,346,274	549,784	9,164,494	15,318	110,359	73,397	899,574
65 and over	16,393,425	435,455,999	1,919,495	36,530,165	1,361,445	13,538,518	1,180,223	17,961,382	36,649	120,114	270,060	4,193,421

Age [1]	Farm rental—continued		Total rental and royalty				Partnership and S corporation				Estate and trust	
	Net loss		Net income		Net loss		Net income		Net loss		Net 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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns	**94,714**	**564,058**	**6,911,135**	**112,414,675**	**4,659,753**	**46,614,484**	**5,936,230**	**701,113,118**	**2,742,672**	**117,321,622**	**579,325**	**32,803,750**
Under 18	0	0	6,596	16,461	* 10	* 84	25,898	457,042	5,296	100,362	13,577	187,285
18 under 26	* 3	* 10	41,648	285,884	25,621	156,564	91,272	2,541,210	52,600	442,987	15,031	367,826
26 under 35	* 21	* 1,272	333,748	2,641,403	341,932	2,230,973	480,558	27,394,349	195,981	4,543,811	36,869	1,701,116
35 under 45	3,424	12,135	684,026	6,236,331	828,639	7,939,705	1,076,601	122,008,977	424,824	16,039,181	35,159	2,378,781
45 under 55	9,968	68,890	1,188,296	16,123,728	1,008,452	11,188,803	1,506,395	209,882,956	594,750	30,367,507	89,483	5,437,827
55 under 65	22,318	124,110	1,687,979	29,425,800	1,181,265	12,784,171	1,460,777	199,229,941	645,450	32,743,076	134,106	8,054,806
65 and over	58,979	357,642	2,968,843	57,685,069	1,273,834	12,314,183	1,294,728	139,598,643	823,772	33,084,698	255,100	14,676,109

Age [1]	Estate and trust—continued		Farm				Unemployment compensation		Social security benefits			
	Net loss		Net income		Net loss				Total [2]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	**54,338**	**3,011,568**	**591,006**	**16,295,763**	**1,193,477**	**24,571,978**	**7,451,378**	**33,288,898**	**27,401,498**	**575,126,918**	**19,018,684**	**261,155,939**
Under 18	* 1,000	* 7,242	* 5,305	* 6,677	0	0	* 1,010	* 1,018	70,294	736,426	* 5,153	* 23,007
18 under 26	* 1,623	* 8,402	25,368	347,060	19,785	224,891	556,698	1,738,193	115,739	816,493	7,353	26,517
26 under 35	2,617	43,632	42,592	759,773	77,868	1,506,559	1,624,274	6,921,591	166,899	1,808,918	45,628	296,572
35 under 45	6,415	179,717	60,995	1,733,532	148,297	2,929,208	1,567,233	7,213,773	386,499	5,210,034	179,816	1,638,174
45 under 55	8,627	681,441	115,887	3,824,546	256,752	5,500,937	1,757,794	8,485,110	963,474	14,055,594	560,075	5,022,012
55 under 65	12,917	993,010	153,165	5,015,427	316,864	7,039,635	1,462,141	6,802,531	4,139,240	67,278,195	2,710,057	28,361,062
65 and over	21,140	1,098,124	187,693	4,608,749	373,911	7,370,747	482,227	2,126,682	21,559,353	485,221,258	15,510,601	225,788,597

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Foreign-earned income exclusion		Other income: Net income		Other income: Net loss		Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns	**453,226**	**28,173,396**	**6,076,904**	**45,506,199**	**300,513**	**6,350,497**	**1,201,450**	**196,186,760**	**1,871,259**	**29,496,416**	**740,343**	**9,228,543**
Under 18	0	0	51,976	251,302	* 1,014	* 54	6,899	137,882	* 1,000	* 2,999	* 10	* 2
18 under 26	14,175	528,134	530,622	2,164,733	11,277	67,850	17,038	488,421	48,318	279,098	15,321	35,460
26 under 35	95,189	4,796,684	738,417	4,236,641	47,682	651,177	48,518	3,148,898	148,555	1,440,936	72,815	283,442
35 under 45	113,538	8,083,697	924,518	6,310,088	67,612	1,266,844	101,358	14,861,038	222,175	2,926,501	166,086	1,362,706
45 under 55	110,919	7,700,350	1,206,023	10,857,074	60,142	1,428,643	200,545	39,264,800	433,850	6,564,784	185,352	2,053,226
55 under 65	84,967	5,572,443	1,216,330	9,493,253	65,096	1,318,399	270,127	58,480,421	476,347	9,249,308	178,952	3,221,511
65 and over	34,438	1,492,088	1,409,018	12,193,108	47,689	1,617,529	556,966	79,805,300	541,014	9,032,790	121,808	2,272,196

Age [1]	Taxable health savings account distributions		Statutory adjustments: Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns	**298,878**	**353,121**	**38,386,756**	**145,184,115**	**3,767,882**	**959,210**	**152,356**	**537,293**	**1,361,357**	**4,105,729**	**1,128,284**	**3,444,883**
Under 18	0	0	65,102	23,672	0	0	* 536	* 251	0	0	0	0
18 under 26	17,139	6,360	3,764,524	4,524,293	165,286	38,183	16,995	51,809	30,084	22,704	148,978	199,789
26 under 35	74,831	61,274	8,772,164	14,865,443	752,064	183,152	47,649	158,912	172,700	256,093	411,853	940,446
35 under 45	78,325	104,292	7,824,542	23,689,596	1,014,663	268,031	36,414	97,124	288,000	795,486	277,668	1,096,845
45 under 55	73,152	110,602	7,602,504	36,846,746	910,914	235,375	37,395	181,317	357,736	1,149,380	175,391	753,393
55 under 65	42,846	57,516	6,634,955	42,594,233	712,310	180,653	11,788	32,121	437,630	1,619,736	88,157	330,546
65 and over	12,585	13,078	3,722,963	22,640,133	212,645	53,817	* 1,580	* 15,759	75,207	262,330	26,237	123,864

Age [1]	Statutory adjustments—continued: Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	**19,351,496**	**29,287,458**	**989,517**	**23,214,590**	**4,185,169**	**28,112,970**	**611,626**	**140,135**	**607,972**	**11,808,353**	**2,707,651**	**13,229,272**
Under 18	58,469	10,200	0	0	* 1,000	* 19	* 2,993	* 48	0	0	* 1,010	* 5,048
18 under 26	1,477,778	776,713	3,211	43,149	26,033	35,198	24,084	14,860	* 996	* 4,084	103,955	225,147
26 under 35	3,310,426	3,266,251	42,538	770,579	314,303	1,156,059	37,668	1,526	14,905	153,646	326,695	978,926
35 under 45	4,088,689	6,296,031	163,056	3,480,322	664,165	4,316,504	48,828	22,665	68,685	1,054,132	352,208	1,319,715
45 under 55	4,260,419	7,566,285	264,608	6,394,115	936,352	7,517,793	88,285	20,210	186,237	3,926,932	600,830	2,854,883
55 under 65	3,783,771	7,401,067	329,416	8,355,081	1,142,376	9,637,781	119,582	22,559	190,210	4,284,364	949,083	5,441,539
65 and over	2,371,945	3,970,911	186,687	4,171,345	1,100,939	5,449,616	290,185	58,267	146,937	2,385,194	373,871	2,404,016

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Statutory adjustments—continued											
	Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns	**12,083,228**	**12,812,975**	**1,747,322**	**3,871,885**	**698,915**	**11,975,861**	**5,355**	**7,597**	**3,922**	**93,810**	**125,339**	**1,582,095**
Under 18	0	0	0	0	* 2,094	* 8,106	0	0	0	0	0	0
18 under 26	1,816,288	2,003,336	376,914	1,013,768	10,846	77,575	0	0	0	0	* 5,618	* 17,978
26 under 35	4,757,022	5,296,310	471,319	1,102,070	39,366	401,827	0	0	1,005	16,916	20,644	182,730
35 under 45	2,638,695	2,582,812	329,309	659,112	102,552	1,368,261	* 1,302	* 2,721	548	21,210	29,089	308,625
45 under 55	1,568,806	1,601,255	360,746	686,350	168,374	3,348,463	* 1,019	* 337	922	26,247	30,030	584,412
55 under 65	1,028,816	1,053,687	170,059	338,392	194,263	3,591,797	3,028	4,514	1,216	26,553	29,096	273,844
65 and over	273,601	275,575	38,975	72,192	181,418	3,179,832	* 6	* 25	230	2,883	10,861	214,506

Age [1]	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Capital construction fund reduction		Taxable income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns	**102,594,719**	**849,367,894**	**14,809,962**	**26,869,072**	**43,965,083**	**1,206,705,085**	**290,411,990**	**1,121,602,989**	**1,225**	**106,245**	**112,657,629**	**6,997,855,643**
Under 18	1,803,684	5,863,277	0	0	45,570	524,908	123,096	484,438	0	0	568,664	4,250,046
18 under 26	22,613,361	143,544,689	9,984	15,127	625,957	8,913,872	23,354,295	92,172,951	0	0	14,283,547	192,829,350
26 under 35	21,487,934	176,767,529	20,500	30,332	4,889,447	94,862,344	54,911,617	215,999,295	0	0	20,153,080	767,364,794
35 under 45	15,836,651	144,886,111	18,375	24,512	8,683,443	225,945,012	69,137,706	266,912,565	* 145	* 3,171	19,674,461	1,297,287,326
45 under 55	14,539,061	132,514,252	91,774	115,517	10,932,991	306,018,632	62,668,479	238,330,831	* 16	* 60,668	21,550,075	1,759,404,008
55 under 65	12,056,298	112,021,527	500,393	617,695	10,026,829	286,044,466	42,597,721	162,424,210	* 37	* 14,200	19,099,383	1,649,116,377
65 and over	14,257,729	133,770,509	14,168,935	26,065,889	8,760,846	284,395,852	37,619,075	145,278,699	* 1,027	* 28,206	17,328,419	1,327,603,742

Age [1]	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)
All returns	**4,277,624**	**28,645,905**	**1,803,176**	**1,431,168**	**111,969,378**	**1,432,797,923**
Under 18	7,481	14,773	0	0	477,523	772,184
18 under 26	11,555	57,798	83,936	34,187	14,115,211	26,214,105
26 under 35	260,429	1,176,987	307,740	167,718	20,137,604	130,873,621
35 under 45	949,993	5,024,322	277,624	176,979	19,674,632	264,624,194
45 under 55	1,298,416	7,671,923	413,656	322,813	21,547,362	385,590,477
55 under 65	989,159	7,188,761	570,399	575,750	19,101,156	357,852,298
65 and over	760,591	7,511,341	149,821	153,721	16,915,890	266,871,045

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Age for joint returns was based on the primary taxpayer's age.
[2] Not included in total income.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income									
	All returns	No adjusted gross income	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $30,000	$30,000 under $40,000	$40,000 under $50,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**148,606,578**	**2,034,138**	**10,262,509**	**11,790,191**	**12,289,794**	**11,331,450**	**10,061,750**	**8,818,876**	**14,599,675**	**11,472,714**
Under 18	1,900,456	51,202	1,306,590	380,749	79,680	31,392	13,460	13,137	* 9,267	* 1,010
18 under 26	23,404,715	164,403	4,279,928	4,903,573	3,942,832	2,983,016	2,173,416	1,496,363	1,701,746	813,812
26 under 35	26,591,102	211,736	1,149,264	1,831,257	2,423,330	2,497,159	2,361,903	2,149,616	3,654,041	2,612,714
35 under 45	24,748,668	222,546	675,053	1,124,542	1,543,651	1,597,055	1,545,002	1,535,418	2,697,632	2,336,880
45 under 55	25,791,136	317,459	738,744	1,045,298	1,320,662	1,438,247	1,475,079	1,404,579	2,495,856	2,220,545
55 under 65	22,504,721	420,587	761,293	926,754	1,054,738	1,088,594	1,134,312	1,093,618	2,137,362	1,888,146
65 and over	23,665,781	646,205	1,351,637	1,578,019	1,924,901	1,695,987	1,358,577	1,126,145	1,903,771	1,599,607
Returns of married persons filing jointly, total	**53,924,864**	**617,311**	**690,315**	**1,052,754**	**1,453,898**	**1,786,328**	**1,956,301**	**1,872,635**	**3,800,596**	**3,692,686**
Under 26	1,181,933	* 1,122	22,066	61,226	72,346	89,304	128,573	108,793	217,324	160,576
26 under 35	6,809,813	23,744	56,134	114,569	178,130	219,099	275,817	298,853	663,621	653,174
35 under 45	10,483,548	60,597	50,349	120,845	174,254	282,514	299,967	316,540	659,785	726,715
45 under 55	11,948,195	99,776	72,635	120,346	217,632	264,034	313,828	325,732	658,359	712,655
55 under 65	11,507,672	160,028	145,791	180,846	248,220	289,586	306,801	328,061	668,086	715,957
65 and over	11,993,703	272,044	343,340	454,922	563,317	641,791	631,315	494,657	933,421	723,610
Returns of married persons filing separately, total	**2,949,371**	**78,579**	**145,399**	**140,075**	**173,637**	**177,328**	**222,544**	**218,740**	**422,965**	**355,213**
Under 26	138,071	* 1,133	12,924	16,923	25,910	23,958	24,942	11,977	9,979	* 3,992
26 under 35	543,232	9,429	28,919	18,169	31,493	41,350	51,227	54,923	107,424	65,808
35 under 45	628,545	16,972	15,366	18,598	29,049	22,212	38,959	52,375	81,240	90,496
45 under 55	713,377	15,976	30,237	27,056	35,175	34,014	43,014	51,385	107,805	95,439
55 under 65	575,903	21,213	35,703	31,467	31,683	34,089	44,731	27,539	79,739	56,598
65 and over	350,242	13,856	22,249	27,861	20,327	21,705	19,671	20,540	36,779	42,881
Returns of heads of households, total	**22,077,498**	**82,422**	**571,212**	**1,672,515**	**3,017,605**	**2,989,169**	**2,493,715**	**2,043,358**	**3,108,071**	**1,986,394**
Under 26	2,424,063	* 2,085	132,303	401,149	580,143	493,636	324,003	183,775	197,117	67,623
26 under 35	5,769,119	7,049	162,616	509,341	966,234	963,745	786,009	617,919	843,145	437,364
35 under 45	6,486,977	15,081	133,172	377,904	780,778	749,282	708,588	616,839	1,008,075	735,016
45 under 55	4,858,323	31,013	93,384	242,958	474,366	520,969	448,232	442,754	713,946	490,214
55 under 65	1,955,815	20,033	30,592	97,589	151,070	194,553	187,747	143,657	279,098	202,087
65 and over	583,202	7,162	19,146	43,574	65,014	66,984	39,136	38,415	66,689	54,090
Returns of surviving spouses, total	**75,256**	*** 1,205**	**9,069**	*** 3,040**	*** 6,289**	*** 5,037**	*** 6,060**	*** 4,990**	*** 5,176**	*** 7,149**
Under 26	* 1,000	0	1,000	0	0	0	0	0	0	0
26 under 35	* 2,026	* 6	* 2,019	0	0	0	0	0	0	0
35 under 45	14,990	* 536	* 8	0	* 1,994	* 2,012	* 994	* 994	* 1,010	* 2,004
45 under 55	34,117	* 188	* 3,013	* 2,020	* 3,296	* 2,012	* 2,050	* 1,992	* 2,160	* 5,145
55 under 65	15,607	* 148	* 2,019	* 1,020	* 1,000	* 1,013	* 997	* 994	* 1,010	0
65 and over	7,517	* 327	* 1,010	0	0	0	* 2,019	* 1,010	* 997	0
Returns of single persons, total	**69,579,590**	**1,254,622**	**8,846,514**	**8,921,808**	**7,638,364**	**6,373,588**	**5,383,130**	**4,679,153**	**7,262,868**	**5,431,272**
Under 26	21,560,104	211,266	5,418,225	4,805,024	3,344,112	2,407,510	1,709,359	1,204,955	1,286,593	582,630
26 under 35	13,466,913	171,508	899,575	1,189,178	1,247,472	1,272,966	1,248,851	1,177,921	2,039,851	1,456,368
35 under 45	7,134,608	129,361	476,158	607,195	557,577	541,035	496,493	548,670	947,523	782,649
45 under 55	8,237,124	170,505	539,475	652,917	590,193	617,217	667,956	582,716	1,013,587	917,093
55 under 65	8,449,724	219,165	547,188	615,832	622,765	569,354	594,037	593,367	1,109,429	913,505
65 and over	10,731,117	352,816	965,893	1,051,662	1,276,243	965,508	666,435	571,524	865,885	779,026

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income									
	$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	**19,394,648**	**12,825,769**	**17,501,251**	**4,978,534**	**834,981**	**180,446**	**77,065**	**109,475**	**26,579**	**16,733**
Under 18	* 7,011	* 1,968	* 3,152	1,021	594	* 122	* 25	62	** 14	**
18 under 26	682,382	184,703	65,959	8,928	2,167	725	182	414	** 165	**
26 under 35	3,620,316	1,915,732	1,843,960	279,648	27,666	5,471	2,220	3,478	1,030	561
35 under 45	3,790,872	2,628,317	3,791,913	1,035,608	161,278	29,905	11,821	15,692	3,397	2,085
45 under 55	4,099,295	2,883,744	4,525,247	1,450,973	251,240	56,381	23,229	32,404	7,527	4,628
55 under 65	3,646,280	2,718,101	4,022,394	1,263,435	232,035	50,118	22,332	31,656	8,053	4,914
65 and over	3,548,491	2,493,204	3,248,625	938,921	160,002	37,724	17,256	25,770	6,431	4,507
Returns of married persons filing jointly, total	**9,054,829**	**8,581,461**	**14,048,334**	**4,257,848**	**716,306**	**153,659**	**64,333**	**90,279**	**21,603**	**13,388**
Under 26	203,683	84,681	30,740	1,074	* 224	* 87	* 16	91	** 8	**
26 under 35	1,521,868	1,198,171	1,365,342	213,900	19,684	3,534	1,295	1,975	** 903	**
35 under 45	1,748,394	1,797,616	3,136,478	913,575	141,572	26,232	10,163	13,427	2,832	1,693
45 under 55	1,921,094	1,906,115	3,737,936	1,268,875	221,645	49,206	20,005	28,011	6,425	3,886
55 under 65	1,887,670	1,869,519	3,296,428	1,107,738	202,282	44,158	19,093	26,629	6,735	4,045
65 and over	1,772,119	1,725,359	2,481,411	752,685	130,899	30,442	13,760	20,146	5,016	3,448
Returns of married persons filing separately, total	**** 759,118**	****	**192,027**	**** 54,870**	****	**3,047**	**1,522**	**2,582**	**871**	**856**
Under 26	* 5,036	0	* 1,295	0	0	0	0	0	0	0
26 under 35	77,844	35,389	19,022	1,499	419	* 90	82	98	19	27
35 under 45	** 206,118	**	46,279	** 9,584	**	526	183	358	126	104
45 under 55	** 203,398	**	51,768	** 15,578	**	926	443	767	196	202
55 under 65	108,004	45,657	41,536	12,497	2,927	913	429	697	246	236
65 and over	54,682	22,991	32,127	10,611	1,754	591	385	662	283	286
Returns of heads of households, total	**2,402,363**	**918,297**	**649,219**	**114,834**	**18,882**	**3,786**	**1,942**	**2,719**	**619**	**377**
Under 26	36,606	* 4,329	* 996	* 142	* 40	* 90	0	* 16	** 9	**
26 under 35	325,777	98,683	46,556	3,918	* 325	* 182	* 62	124	** 71	**
35 under 45	852,056	287,768	192,723	24,106	4,133	531	364	429	** 134	**
45 under 55	756,748	341,453	232,079	56,484	9,133	1,943	925	1,265	** 455	**
55 under 65	329,113	147,073	140,831	25,367	4,619	841	496	766	184	100
65 and over	102,062	38,991	36,033	4,818	632	199	96	118	27	16
Returns of surviving spouses, total	**** 18,552**	****	**5,909**	**** 2,563**	****	**** 59**	**84**	**50**	**19**	**** 6**
Under 26	0	0	0	0	0	0	0	0	0	0
26 under 35	0	0	0	0	0	0	0	0	0	0
35 under 45	** 4,294	**	* 1,029	** 45	**	* 41	* 16	* 8	** 3	**
45 under 55	** 8,865	**	2,014	** 1,307	**	* 9	* 25	* 15	** 7	**
55 under 65	* 3,056	* 997	2,562	* 639	* 91	0	* 28	* 21	* 11	* 4
65 and over	* 1,011	* 328	* 304	* 482	0	* 8	* 15	* 6	0	0
Returns of single persons, total	**7,406,959**	**3,078,839**	**2,605,763**	**558,277**	**89,936**	**19,895**	**9,184**	**13,844**	**3,467**	**2,106**
Under 26	444,068	97,662	36,081	8,733	2,497	670	190	368	132	29
26 under 35	1,694,827	583,488	413,040	60,331	7,239	1,664	780	1,280	372	200
35 under 45	1,054,929	468,014	415,405	90,262	13,608	2,575	1,094	1,470	363	227
45 under 55	1,276,080	569,286	501,449	111,432	17,759	4,297	1,832	2,345	620	364
55 under 65	1,318,437	654,854	541,037	117,194	22,117	4,206	2,286	3,544	876	529
65 and over	1,618,617	705,534	698,750	170,325	26,717	6,484	3,001	4,837	1,104	757

* 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, August 2016.

Table 1.7 All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**9,044,544**	**62,372,417**	**8,316,286**	**53,742,969**	**953,597**	**450,933**	**84,747**	**140,760**	**1,005,533**	**1,942,847**
No adjusted gross income	115,542	-734,243	27,683	93,626	28,522	3,306	7,341	6,129	49,622	29,945
$1 under $1,000	612,390	362,736	471,551	321,597	75,051	8,998	9,152	3,978	64,257	28,955
$1,000 under $2,000	1,012,874	1,533,044	887,659	1,326,146	95,521	19,728	* 1,010	* 3,786	101,257	50,266
$2,000 under $3,000	1,051,637	2,622,632	973,437	2,364,689	100,116	22,638	* 7,691	* 12,134	106,034	66,461
$3,000 under $4,000	934,006	3,245,678	875,867	2,934,405	68,804	32,092	* 5,038	* 12,981	91,686	60,840
$4,000 under $5,000	811,878	3,642,743	772,975	3,329,897	74,690	14,352	9,902	1,370	92,187	89,336
$5,000 under $10,000	2,681,092	19,129,048	2,603,483	17,952,752	271,602	59,597	11,238	12,807	246,242	262,011
$10,000 under $20,000	1,489,688	20,147,351	1,417,814	18,356,166	159,758	50,890	19,458	14,100	173,892	335,773
$20,000 under $30,000	255,018	6,028,964	231,051	5,017,881	50,706	10,231	* 3,279	* 1,193	46,632	132,570
$30,000 under $50,000	56,795	2,066,443	45,487	1,423,845	11,481	18,670	* 2,265	* 4,237	16,896	248,081
$50,000 under $200,000	20,015	1,512,552	* 7,969	* 278,144	14,041	134,852	7,117	26,542	14,034	339,334
$200,000 or more	3,608	2,815,470	1,310	343,821	3,305	75,579	1,257	41,504	2,794	299,275

Size of adjusted gross income	Qualified dividends		Business or profession [1]				Capital gain distributions [2]		Sales of capital assets [2]	
			Net income		Net loss				Taxable net gain	
	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	**953,737**	**1,445,244**	**404,109**	**2,018,961**	**68,661**	**478,277**	**607,245**	**1,218,654**	**736,875**	**3,901,349**
No adjusted gross income	47,476	19,288	6,467	25,844	21,314	266,240	21,304	18,897	2,663	14,680
$1 under $1,000	56,184	18,911	59,376	29,930	* 4,079	* 12,587	32,722	17,094	28,516	10,946
$1,000 under $2,000	96,254	39,587	54,276	63,464	* 4,059	* 10,595	63,209	46,991	78,108	63,146
$2,000 under $3,000	99,983	48,141	46,733	80,520	* 3,060	* 1,884	65,894	68,880	76,301	84,304
$3,000 under $4,000	86,704	45,243	36,966	69,034	* 3,029	* 2,833	60,088	70,128	78,592	124,313
$4,000 under $5,000	91,188	63,224	31,426	58,780	* 951	* 2,468	58,209	62,164	66,492	95,336
$5,000 under $10,000	234,683	180,351	85,910	246,499	17,184	95,238	159,294	271,866	197,393	529,663
$10,000 under $20,000	165,897	226,802	52,937	344,261	* 8,318	* 20,572	104,196	293,302	142,260	711,048
$20,000 under $30,000	41,645	91,788	17,678	170,363	* 3,142	* 139	24,485	180,246	38,434	396,787
$30,000 under $50,000	16,896	195,577	* 5,151	* 120,188	* 1,010	* 3,329	9,745	129,512	12,554	204,175
$50,000 under $200,000	14,034	284,256	* 5,941	* 133,302	* 1,961	* 50,984	6,114	14,262	12,823	581,718
$200,000 or more	2,793	232,077	1,246	676,775	554	11,407	1,984	45,312	2,739	1,085,233

Footnotes at end of table.

Table 1.7 All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Sales of capital assets [2]—continued		Other income [3]				Total statutory adjustments		Total standard deduction	
	Taxable net loss		Net gain		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**182,032**	**329,374**	**478,884**	**1,864,090**	**32,062**	**570,242**	**393,482**	**186,412**	**8,840,661**	**38,589,189**
No adjusted gross income	67,348	164,643	5,398	33,767	14,517	511,939	* 4,690	* 1,126	0	0
$1 under $1,000	22,477	32,262	26,146	13,955	* 1,536	* 745	29,876	5,840	607,816	678,831
$1,000 under $2,000	15,369	26,248	50,281	57,989	* 1,536	* 13,398	56,100	10,200	1,008,330	1,795,280
$2,000 under $3,000	16,439	27,588	36,104	45,636	* 1,013	* 46	46,160	11,759	1,049,092	2,856,506
$3,000 under $4,000	11,184	16,432	36,848	65,603	* 1,000	* 1,347	37,404	16,630	926,959	3,346,767
$4,000 under $5,000	9,788	13,196	33,623	75,468	0	0	32,422	4,693	808,333	3,689,165
$5,000 under $10,000	17,661	26,119	117,705	257,619	* 5,113	* 29,507	88,758	28,003	2,668,858	15,707,466
$10,000 under $20,000	12,816	13,752	119,538	428,617	* 2,132	* 310	74,656	44,494	1,466,038	8,796,450
$20,000 under $30,000	* 6,113	* 6,796	32,432	327,923	* 2,029	* 7,856	14,677	11,893	242,629	1,399,887
$30,000 under $50,000	* 1,205	* 767	* 8,501	* 74,427	* 1,000	* 34	* 5,038	* 18,812	49,050	269,133
$50,000 under $200,000	* 1,197	* 643	9,874	103,842	* 1,943	* 358	* 2,922	* 6,654	12,923	48,272
$200,000 or more	436	929	2,433	379,245	245	4,701	779	26,307	633	1,431

Size of adjusted gross income	Total itemized deductions		Tentative income tax		Tentative income tax for returns with "kiddie tax"		Total credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**88,340**	**1,021,392**	**3,881,444**	**3,382,164**	**364,795**	**1,068,477**	**186,502**	**40,585**	**3,867,672**	**3,418,326**
No adjusted gross income	0	0	0	0	0	0	0	0	* 109	* 86
$1 under $1,000	* 4,575	* 11,246	0	0	0	0	0	0	0	0
$1,000 under $2,000	* 4,544	* 19,910	45,695	2,424	0	0	* 2,545	* 7	45,159	2,417
$2,000 under $3,000	* 2,545	* 7,323	62,866	5,327	32,778	3,243	10,162	112	59,789	5,215
$3,000 under $4,000	* 7,047	* 32,483	69,162	12,272	39,096	9,128	14,002	424	69,162	11,848
$4,000 under $5,000	* 3,545	* 11,222	67,053	19,467	39,060	16,125	19,511	911	64,094	18,556
$5,000 under $10,000	12,235	84,634	1,833,209	352,466	110,712	59,092	52,885	4,477	1,826,915	347,989
$10,000 under $20,000	23,650	249,845	1,472,450	1,166,634	89,605	133,525	47,691	2,646	1,471,441	1,165,525
$20,000 under $30,000	12,388	83,711	255,014	579,266	29,220	98,562	20,578	2,702	255,013	582,739
$30,000 under $50,000	* 7,745	* 106,462	52,588	231,775	10,671	68,687	* 7,657	* 3,368	52,588	228,407
$50,000 under $200,000	7,092	135,374	19,810	275,589	10,831	216,388	* 8,857	* 3,588	19,810	273,489
$200,000 or more	2,975	279,182	3,598	736,942	2,822	463,727	2,614	22,349	3,591	782,052

* 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, taxable Individual Retirement Arrangement, taxable pensions and annuities, unemployment compensation, taxable 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.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

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 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**43,965,083**	**6,385,219,116**	**43,965,083**	**6,483,010,725**	**36,605,484**	**4,039,064,357**	**22,774,905**	**70,730,526**	**3,926,177**	**52,862,873**	**15,469,711**	**211,591,395**
Under $5,000	324,524	790,282	324,524	955,740	87,440	882,967	169,767	123,042	22,845	77,406	108,449	231,896
$5,000 under $10,000	396,337	3,072,590	396,337	3,359,968	155,242	2,308,382	180,344	206,728	19,576	92,985	119,519	403,459
$10,000 under $15,000	612,938	7,707,598	612,938	8,169,789	242,734	3,373,750	254,352	221,439	39,271	214,524	169,649	600,033
$15,000 under $20,000	831,567	14,590,011	831,567	15,328,409	409,808	6,832,072	330,788	372,982	47,301	474,046	212,462	649,612
$20,000 under $25,000	934,634	21,069,721	934,634	21,672,869	580,035	12,410,219	326,026	379,510	38,482	168,372	209,788	807,808
$25,000 under $30,000	1,157,769	31,822,551	1,157,769	32,646,115	801,502	20,380,774	388,694	516,752	47,373	253,871	227,919	814,456
$30,000 under $35,000	1,261,128	41,073,169	1,261,128	41,969,826	961,027	29,283,517	392,355	460,618	55,750	300,269	239,310	948,463
$35,000 under $40,000	1,376,286	51,665,674	1,376,286	52,640,593	1,109,732	37,710,739	447,547	460,851	47,883	239,832	241,587	916,311
$40,000 under $45,000	1,538,280	65,384,565	1,538,280	66,729,093	1,261,965	49,543,379	548,605	397,593	55,206	351,865	294,233	1,130,363
$45,000 under $50,000	1,533,079	72,833,116	1,533,079	74,052,828	1,256,536	55,092,806	526,031	392,229	46,727	233,445	302,997	1,045,868
$50,000 under $55,000	1,549,845	81,298,384	1,549,845	82,706,027	1,261,764	60,307,776	597,396	713,108	78,074	628,762	326,009	1,402,584
$55,000 under $60,000	1,607,084	92,312,649	1,607,084	93,794,233	1,320,549	67,558,032	619,710	449,768	61,707	550,856	368,584	1,534,008
$60,000 under $75,000	4,423,944	298,822,820	4,423,944	302,979,889	3,729,331	222,356,045	1,910,916	1,778,005	254,375	1,630,180	1,137,554	5,168,257
$75,000 under $100,000	7,179,544	626,110,901	7,179,544	634,243,182	6,259,274	480,356,780	3,447,298	2,746,810	422,980	2,356,579	2,096,408	9,754,650
$100,000 under $200,000	13,455,839	1,852,265,531	13,455,839	1,876,134,643	12,057,269	1,414,993,981	7,923,081	9,384,243	1,198,628	9,166,263	5,428,937	33,811,698
$200,000 under $500,000	4,639,462	1,327,550,480	4,639,462	1,352,486,670	4,143,565	906,848,842	3,643,974	11,487,393	977,028	12,290,289	3,024,908	41,655,840
$500,000 under $1,000,000	770,130	518,070,017	770,130	529,449,597	660,514	288,858,455	705,045	6,217,548	297,919	6,571,230	626,689	23,271,675
$1,000,000 under $1,500,000	162,973	196,339,427	162,973	200,173,458	136,268	90,372,853	156,996	3,552,033	82,622	3,257,157	142,581	10,064,422
$1,500,000 under $2,000,000	69,305	119,044,328	69,305	121,057,243	57,022	48,931,764	67,421	2,430,143	39,375	2,125,650	62,255	6,991,554
$2,000,000 under $5,000,000	99,160	296,951,098	99,160	301,110,263	80,365	106,286,399	97,593	6,768,403	62,268	4,861,637	90,670	18,276,133
$5,000,000 under $10,000,000	25,075	171,881,126	25,075	173,629,968	20,564	52,254,357	24,851	4,466,627	17,834	2,576,776	23,529	11,076,748
$10,000,000 or more	16,183	494,563,079	16,183	497,720,321	12,978	82,120,469	16,114	17,204,701	12,954	4,440,879	15,674	41,035,556
Taxable returns, total	**38,932,942**	**6,216,995,076**	**38,932,942**	**6,308,946,596**	**33,527,730**	**3,928,566,838**	**20,665,319**	**67,321,975**	**3,564,007**	**48,777,081**	**14,082,583**	**201,023,623**
Nontaxable returns, total	**5,032,141**	**168,224,040**	**5,032,141**	**174,064,129**	**3,077,755**	**110,497,519**	**2,109,585**	**3,408,551**	**362,170**	**4,085,792**	**1,387,129**	**10,567,772**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**14,579,274**	**161,936,370**	**18,568,269**	**28,345,168**	**183,236**	**6,926,779**	**8,528,031**	**189,685,062**	**13,988,416**	**599,831,224**	**1,442,094**	**14,923,563**
Under $5,000	94,756	153,516	28,537	22,112	* 1,117	* 2,203	72,074	97,129	95,693	129,853	10,642	-156,031
$5,000 under $10,000	114,384	230,951	42,065	34,351	* 1,540	* 15,407	103,640	449,563	125,228	149,325	12,148	-165,642
$10,000 under $15,000	145,661	352,438	74,798	42,047	* 3,998	* 43,430	155,934	903,529	149,600	195,615	13,382	-101,745
$15,000 under $20,000	190,867	372,754	119,649	73,108	* 4,009	* 56,097	190,306	1,338,736	192,721	331,966	17,274	-61,817
$20,000 under $25,000	193,511	489,098	170,579	100,231	* 7,766	* 134,486	196,595	1,129,065	185,745	328,524	19,128	-29,975
$25,000 under $30,000	207,310	480,332	265,218	155,962	* 7,871	* 123,460	233,303	2,064,685	203,503	422,986	26,486	-167,791
$30,000 under $35,000	216,351	637,571	353,367	217,951	* 7,016	* 137,741	224,272	1,964,632	210,585	620,662	18,113	-47,453
$35,000 under $40,000	225,910	633,220	410,881	272,716	10,037	146,175	244,048	2,229,774	223,932	577,905	14,647	-17,776
$40,000 under $45,000	264,485	651,634	550,307	344,430	15,038	309,617	251,817	1,873,460	259,246	632,075	27,495	-51,994
$45,000 under $50,000	273,964	720,450	571,030	365,757	* 6,298	* 94,289	240,081	2,157,130	250,783	749,565	22,394	-23,838
$50,000 under $55,000	297,420	908,921	594,665	407,802	7,304	75,505	244,094	2,696,156	291,691	957,562	23,221	96,875
$55,000 under $60,000	345,582	960,521	698,563	537,755	11,168	337,355	264,106	2,014,102	313,082	1,140,500	24,479	-70,382
$60,000 under $75,000	1,059,551	3,528,700	1,994,453	1,663,859	27,831	823,288	742,166	7,351,776	996,254	4,533,597	70,117	-78,458
$75,000 under $100,000	1,964,436	6,510,170	3,554,548	3,282,980	25,848	743,427	1,290,645	14,852,318	1,784,350	9,200,439	131,727	24,356
$100,000 under $200,000	5,129,848	25,155,027	6,931,004	8,246,862	34,880	2,124,320	2,682,639	51,276,723	4,805,413	41,013,850	380,327	101,974
$200,000 under $500,000	2,916,513	32,224,149	1,754,436	3,869,849	** 11,035	** 1,573,866	1,099,584	56,588,770	2,912,862	75,821,158	352,086	572,800
$500,000 under $1,000,000	611,235	18,199,488	265,904	1,833,622	**	**	199,929	21,160,691	643,633	56,295,004	144,245	1,076,647
$1,000,000 under $1,500,000	139,200	7,783,075	76,538	1,006,792	* 195	* 14,049	39,988	5,964,041	146,359	28,479,165	47,933	503,708
$1,500,000 under $2,000,000	60,873	5,336,517	35,265	683,889	137	59,015	17,448	3,347,491	64,257	21,333,788	24,071	336,364
$2,000,000 under $5,000,000	88,890	14,240,647	52,903	1,711,595	112	58,710	24,526	5,918,722	93,335	66,812,395	40,088	1,356,680
$5,000,000 under $10,000,000	23,084	8,671,869	14,180	987,361	27	51,169	6,476	2,227,536	24,202	52,277,141	12,281	815,239
$10,000,000 or more	15,442	33,695,321	9,378	2,484,138	10	3,170	4,361	2,079,033	15,942	237,828,149	9,809	11,011,820
Taxable returns, total	**13,294,148**	**154,635,938**	**17,463,232**	**27,233,858**	**161,390**	**6,502,334**	**7,219,020**	**178,537,515**	**12,630,331**	**590,079,974**	**1,282,239**	**15,839,540**
Nontaxable returns, total	**1,285,126**	**7,300,432**	**1,105,037**	**1,111,310**	**21,847**	**424,445**	**1,309,012**	**11,147,548**	**1,358,085**	**9,751,249**	**159,855**	**-915,977**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**6,423,993**	**149,509,220**	**11,620,305**	**352,799,151**	**3,780,399**	**78,232,646**	**2,684,646**	**29,269,024**	**212,244**	**2,823,401**	**5,705,751**	**557,962,023**
Under $5,000	50,389	226,769	84,582	345,011	31,936	169,902	22,851	230,517	* 971	* 6,702	22,875	-193,726
$5,000 under $10,000	85,630	582,693	121,785	845,707	38,413	171,452	32,492	432,466	* 2,301	* 10,700	36,150	-564,440
$10,000 under $15,000	125,908	852,387	242,161	2,238,157	47,743	384,248	44,150	392,018	* 4,032	* -8,732	37,866	-208,999
$15,000 under $20,000	168,096	1,293,243	345,535	3,996,045	71,799	570,332	46,205	398,927	* 5,015	* 37,317	56,792	183,355
$20,000 under $25,000	175,611	1,678,985	295,406	3,764,564	90,207	615,202	51,157	480,862	* 5,177	* 15,997	58,055	-38,928
$25,000 under $30,000	181,921	1,876,398	337,258	4,846,404	70,373	468,787	59,789	540,099	* 2,514	* 9,736	64,811	-85,191
$30,000 under $35,000	153,219	1,833,583	308,519	4,834,807	66,603	592,158	72,605	510,143	6,086	34,858	80,867	-255,936
$35,000 under $40,000	144,570	1,460,075	328,474	5,734,986	64,979	550,976	49,916	547,823	* 4,972	* 19,927	77,874	197,675
$40,000 under $45,000	168,067	2,012,381	356,761	6,839,978	73,844	783,790	76,030	621,672	4,113	69,753	87,047	24,896
$45,000 under $50,000	163,273	2,230,732	350,164	7,457,022	72,447	640,480	89,645	771,062	* 2,361	* 33,450	80,482	756,235
$50,000 under $55,000	211,549	2,476,501	402,115	8,570,365	93,537	869,458	90,502	949,197	* 524	* 1,365	97,798	383,195
$55,000 under $60,000	215,102	2,844,800	443,226	10,482,458	88,621	677,026	97,290	918,871	4,346	20,505	112,169	1,189,681
$60,000 under $75,000	631,977	10,262,316	1,153,497	28,966,088	280,534	2,434,703	267,832	2,674,333	18,551	158,067	321,603	3,032,952
$75,000 under $100,000	1,002,717	18,604,720	1,926,706	55,335,369	487,322	4,939,800	511,458	4,639,693	35,863	209,929	583,966	7,312,457
$100,000 under $200,000	2,006,310	53,909,572	3,613,832	140,094,185	1,222,394	16,628,558	874,033	6,999,079	74,968	926,987	1,804,225	46,767,738
$200,000 under $500,000	767,979	36,325,886	1,113,582	57,147,699	670,410	19,449,850	206,989	4,340,554	28,877	901,486	1,451,725	112,727,904
$500,000 under $1,000,000	118,099	6,728,307	132,354	7,296,492	179,941	9,900,811	53,079	1,692,857	7,645	258,742	444,834	97,132,435
$1,000,000 under $1,500,000	24,292	1,636,562	28,498	1,549,029	47,714	3,557,676	15,506	570,188	1,699	42,038	117,770	49,126,403
$1,500,000 under $2,000,000	10,033	721,833	11,433	627,215	23,721	2,382,851	6,571	283,071	733	27,653	53,127	30,752,046
$2,000,000 under $5,000,000	13,864	1,180,245	17,054	1,033,845	37,928	5,300,092	11,073	636,624	1,061	19,401	79,668	79,786,562
$5,000,000 under $10,000,000	3,301	326,228	4,438	368,413	11,418	2,604,573	3,183	246,610	269	16,371	21,387	42,292,099
$10,000,000 or more	2,084	445,004	2,928	425,311	8,515	4,539,920	2,289	392,356	166	11,148	14,661	87,643,609
Taxable returns, total	**5,632,570**	**141,777,110**	**10,271,757**	**336,159,601**	**3,359,525**	**74,341,869**	**2,281,904**	**24,780,416**	**188,182**	**2,586,919**	**5,188,729**	**559,295,564**
Nontaxable returns, total	**791,423**	**7,732,110**	**1,348,548**	**16,639,550**	**420,874**	**3,890,777**	**402,742**	**4,488,608**	**24,061**	**236,482**	**517,022**	**-1,333,541**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**431,541**	**25,778,212**	**660,674**	**-4,298,703**	**2,151,834**	**10,826,439**	**8,652,912**	**143,956,807**	**252,730**	**14,471,624**	**334,856**	**4,379,013**
Under $5,000	3,371	-1,726	5,303	-29,062	9,615	19,130	4,694	12,136	21,424	321,945	* 2,044	* 14,917
$5,000 under $10,000	2,231	-35,215	7,624	-154,217	16,276	90,955	8,554	60,908	24,408	418,049	2,653	29,099
$10,000 under $15,000	1,194	1,512	8,803	-106,768	26,519	133,311	28,325	41,569	15,118	314,861	6,917	55,458
$15,000 under $20,000	* 3,042	* 23,922	13,907	-81,219	46,213	180,261	243,559	391,885	18,386	417,547	4,320	17,553
$20,000 under $25,000	3,464	19,596	16,383	-151,248	63,301	322,862	333,117	770,522	9,046	209,703	* 2,670	* 17,696
$25,000 under $30,000	5,156	47,700	11,415	-100,629	73,714	399,461	372,996	1,412,295	8,873	132,537	8,392	78,929
$30,000 under $35,000	7,999	69,856	12,506	-127,662	81,434	395,050	299,613	1,681,971	11,552	225,130	7,254	30,303
$35,000 under $40,000	1,556	8,225	13,148	-165,740	75,572	411,076	305,433	2,329,153	5,153	141,282	10,090	56,400
$40,000 under $45,000	6,420	73,749	17,463	-137,578	88,714	497,462	309,502	2,927,319	5,038	141,486	12,745	60,998
$45,000 under $50,000	3,578	16,359	9,903	-120,424	80,518	469,554	284,910	3,188,383	6,136	102,376	8,162	41,388
$50,000 under $55,000	5,861	42,998	23,098	-211,063	87,683	352,140	320,692	4,313,075	10,711	172,237	8,065	51,335
$55,000 under $60,000	13,198	126,677	14,711	-49,413	107,377	584,719	344,876	4,926,113	8,267	145,114	16,209	35,195
$60,000 under $75,000	20,853	157,317	55,192	-388,008	247,675	1,182,768	969,559	15,737,075	18,243	829,910	27,806	270,161
$75,000 under $100,000	56,572	1,176,681	103,911	-903,650	394,328	1,892,774	1,442,368	27,746,235	18,946	810,884	49,829	363,567
$100,000 under $200,000	136,920	2,752,384	218,794	-1,175,130	622,345	3,147,470	2,402,654	52,848,277	43,575	1,738,823	94,003	1,103,388
$200,000 under $500,000	99,548	4,153,326	95,696	-57,901	119,200	664,628	789,595	20,193,477	17,149	1,995,381	33,885	680,707
$500,000 under $1,000,000	30,154	2,648,854	20,859	-1,287	8,971	67,063	124,521	3,401,064	5,737	1,342,476	14,887	254,929
$1,000,000 under $1,500,000	9,192	1,473,068	4,506	5,408	1,403	9,899	28,910	825,814	1,734	631,104	6,027	172,477
$1,500,000 under $2,000,000	5,196	1,050,909	2,275	15,042	475	2,584	12,690	366,810	805	333,701	3,694	55,933
$2,000,000 under $5,000,000	9,604	3,169,592	3,497	-97,467	414	2,616	18,581	542,771	1,576	1,135,778	8,522	534,098
$5,000,000 under $10,000,000	3,342	2,382,927	947	-73,941	64	467	4,624	141,374	489	736,144	3,414	147,794
$10,000,000 or more	3,089	6,419,501	733	-186,746	25	189	3,137	98,581	364	2,175,156	3,270	306,690
Taxable returns, total	**399,224**	**25,721,032**	**566,989**	**-3,412,077**	**1,851,516**	**9,311,230**	**7,705,063**	**137,365,480**	**118,500**	**11,464,572**	**296,680**	**4,034,819**
Nontaxable returns, total	**32,317**	**57,180**	**93,685**	**-886,626**	**300,318**	**1,515,209**	**947,849**	**6,591,326**	**134,229**	**3,007,051**	**38,176**	**344,195**

Footnotes at end of table.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**119,677**	**159,939**	**81,855**	**5,818,587**	**988,889**	**25,079,472**	**3,032,641**	**27,087,667**	**14,634,290**	**97,791,609**
Under $5,000	0	0	5,164	325,990	4,915	14,882	17,644	-77,211	60,432	165,458
$5,000 under $10,000	* 1,022	* 120	3,287	279,066	* 4,572	* 14,982	32,093	45,934	111,733	287,378
$10,000 under $15,000	* 1,301	* 1,485	2,444	150,185	23,764	217,603	34,841	138,791	165,390	462,191
$15,000 under $20,000	* 997	* 383	2,510	196,570	12,249	75,421	31,790	97,517	199,063	738,398
$20,000 under $25,000	0	0	2,113	196,774	22,336	206,768	34,785	94,320	235,117	603,147
$25,000 under $30,000	* 1,040	* 255	6,023	268,312	23,947	126,503	57,908	204,866	300,686	823,564
$30,000 under $35,000	* 3,032	* 2,960	2,121	178,293	28,300	189,015	54,830	51,156	304,809	896,657
$35,000 under $40,000	* 2,019	* 773	38	6,434	39,197	358,045	50,132	97,791	373,081	974,919
$40,000 under $45,000	* 5,881	* 3,958	1,986	111,320	25,311	128,305	49,229	209,389	422,377	1,344,528
$45,000 under $50,000	* 2,019	* 2,444	1,612	73,011	31,236	254,455	70,667	188,846	442,813	1,219,713
$50,000 under $55,000	* 3,335	* 9,994	1,329	112,233	29,186	223,118	70,333	201,209	435,408	1,407,644
$55,000 under $60,000	* 2,038	* 1,958	1,793	109,141	36,743	352,804	75,898	294,204	466,132	1,481,585
$60,000 under $75,000	17,164	20,063	7,088	467,561	105,598	943,223	244,017	736,667	1,396,756	4,157,070
$75,000 under $100,000	23,780	22,039	4,747	314,062	139,250	1,159,042	405,235	1,397,024	2,299,801	8,132,281
$100,000 under $200,000	42,676	65,188	19,929	1,360,942	309,435	4,254,406	1,019,641	4,883,799	5,089,087	23,869,112
$200,000 under $500,000	11,661	24,776	12,040	989,037	119,130	4,706,698	533,167	5,674,167	1,723,468	24,936,190
$500,000 under $1,000,000	1,223	2,106	4,892	443,416	21,369	3,266,821	142,044	3,219,016	388,239	11,379,580
$1,000,000 under $1,500,000	184	671	1,050	83,537	5,610	1,580,593	40,242	1,563,621	90,941	3,834,031
$1,500,000 under $2,000,000	138	267	552	48,633	2,314	805,002	18,823	828,150	40,797	2,012,916
$2,000,000 under $5,000,000	118	316	807	73,260	3,226	2,078,938	31,510	2,235,282	60,589	4,159,165
$5,000,000 under $10,000,000	** 50	** 183	194	17,993	757	992,340	9,839	1,292,122	16,262	1,748,843
$10,000,000 or more	**	**	135	12,816	444	3,130,508	7,972	3,711,006	11,311	3,157,242
Taxable returns, total	**108,910**	**149,762**	**56,717**	**4,013,778**	**879,529**	**23,050,733**	**2,741,431**	**26,304,583**	**13,025,166**	**91,951,520**
Nontaxable returns, total	**10,768**	**10,177**	**25,139**	**1,804,809**	**109,360**	**2,028,739**	**291,210**	**783,084**	**1,609,124**	**5,840,090**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of AGI limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**1,206,705,085**	**2,794,181**	**44,699,003**	**8,606,481**	**83,811,803**	**8,606,481**	**128,952,980**	**8,605,451**	**45,141,178**	**43,612,560**	**520,448,551**
Under $5,000	5,288,726	0	0	235,018	2,508,435	235,018	2,556,415	233,987	47,981	294,702	1,167,478
$5,000 under $10,000	6,356,107	0	0	273,804	2,429,944	273,804	2,607,647	273,804	177,702	380,441	1,593,200
$10,000 under $15,000	9,183,481	0	0	406,820	3,251,944	406,820	3,674,042	406,820	422,098	592,588	1,907,866
$15,000 under $20,000	13,507,422	0	0	502,222	4,763,588	502,222	5,490,663	502,222	727,075	799,381	2,888,597
$20,000 under $25,000	14,020,331	0	0	473,438	3,710,596	473,438	4,620,665	473,438	910,069	907,217	2,904,528
$25,000 under $30,000	18,200,485	0	0	539,247	4,325,406	539,247	5,610,004	539,247	1,284,598	1,127,316	3,888,827
$30,000 under $35,000	19,446,740	0	0	486,075	3,834,229	486,075	5,235,539	486,075	1,401,311	1,235,860	4,448,792
$35,000 under $40,000	21,554,648	0	0	476,015	3,723,296	476,015	5,295,638	476,015	1,572,341	1,355,117	5,136,338
$40,000 under $45,000	24,858,973	0	0	456,931	4,237,165	456,931	5,950,889	456,931	1,713,724	1,519,148	6,268,079
$45,000 under $50,000	23,933,306	0	0	384,618	3,041,569	384,618	4,646,304	384,618	1,604,735	1,507,740	6,724,980
$50,000 under $55,000	26,033,591	0	0	421,996	3,491,881	421,996	5,407,724	421,996	1,915,843	1,531,779	7,337,991
$55,000 under $60,000	28,249,684	0	0	418,513	3,995,690	418,513	6,080,219	418,513	2,084,529	1,590,688	8,119,247
$60,000 under $75,000	83,529,352	0	0	998,555	9,898,779	998,555	15,711,141	998,555	5,812,362	4,402,798	25,847,523
$75,000 under $100,000	145,398,198	0	0	1,184,531	12,397,147	1,184,531	21,143,885	1,184,531	8,746,738	7,157,959	51,637,194
$100,000 under $200,000	344,438,245	21,540	14,149	1,193,132	13,792,009	1,193,132	26,756,698	1,193,132	12,964,688	13,433,374	148,336,899
$200,000 under $500,000	200,106,262	1,633,650	3,824,738	147,747	3,760,763	147,747	6,991,772	147,747	3,231,009	4,635,213	104,668,235
$500,000 under $1,000,000	64,254,359	767,791	8,613,169	6,274	414,908	6,274	747,594	6,274	332,686	769,197	40,670,933
$1,000,000 under $1,500,000	23,410,404	162,244	4,386,014	953	121,314	953	209,275	953	87,961	162,636	15,586,412
$1,500,000 under $2,000,000	13,901,555	69,103	2,905,931	321	46,968	321	89,309	321	42,341	69,247	9,533,409
$2,000,000 under $5,000,000	34,241,999	98,789	7,706,356	** 271	** 66,171	** 271	** 127,557	** 271	** 61,386	98,989	23,532,898
$5,000,000 under $10,000,000	19,531,052	24,973	4,514,451	**	**	**	**	**	**	25,021	13,127,348
$10,000,000 or more	67,260,164	16,092	12,734,194	**	**	**	**	**	**	16,148	35,121,776
Taxable returns, total	**1,084,631,503**	**2,792,272**	**44,682,707**	**5,973,911**	**46,569,001**	**5,973,911**	**85,236,585**	**5,973,911**	**38,667,584**	**38,729,165**	**494,896,561**
Nontaxable returns, total	**122,073,582**	**1,909**	**16,296**	**2,632,570**	**37,242,802**	**2,632,570**	**43,716,395**	**2,631,540**	**6,473,594**	**4,883,395**	**25,551,990**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**42,260,206**	**328,303,527**	**32,456,158**	**311,222,355**	**9,804,048**	**17,081,172**	**37,320,541**	**181,035,692**	**19,187,040**	**9,139,636**	**2,283,105**	**1,969,695**
Under $5,000	246,778	212,247	64,907	122,696	181,871	89,552	213,635	911,015	91,002	33,152	12,929	11,063
$5,000 under $10,000	317,776	311,644	104,592	198,977	213,185	112,667	302,299	1,232,646	115,128	33,050	15,688	15,860
$10,000 under $15,000	538,370	404,986	193,996	201,354	344,374	203,633	426,164	1,414,558	197,049	77,205	32,102	11,118
$15,000 under $20,000	729,210	666,473	290,675	364,238	438,536	302,234	562,304	2,122,557	280,129	86,504	28,004	13,064
$20,000 under $25,000	842,433	793,857	425,640	457,711	416,794	336,146	624,487	1,951,837	351,911	140,441	39,006	18,393
$25,000 under $30,000	1,053,271	1,202,609	582,875	758,874	470,396	443,735	759,003	2,469,769	461,422	174,708	49,265	41,741
$30,000 under $35,000	1,180,600	1,655,871	765,687	1,237,130	414,913	418,740	892,403	2,571,555	506,915	197,227	48,830	24,139
$35,000 under $40,000	1,287,608	1,988,281	874,615	1,537,745	412,993	450,536	995,498	2,888,247	563,185	219,475	65,502	40,335
$40,000 under $45,000	1,449,350	2,520,125	1,017,921	2,016,540	431,429	503,585	1,159,430	3,473,167	617,524	235,767	61,629	39,020
$45,000 under $50,000	1,448,240	2,831,197	1,045,845	2,350,519	402,395	480,678	1,209,894	3,558,441	643,559	293,452	61,862	41,891
$50,000 under $55,000	1,467,119	3,142,698	1,060,179	2,607,007	406,940	535,691	1,220,897	3,857,703	681,928	293,132	67,875	44,459
$55,000 under $60,000	1,541,375	3,643,694	1,173,697	3,143,630	367,678	500,064	1,313,619	4,167,125	687,030	251,361	89,889	57,067
$60,000 under $75,000	4,283,224	12,205,284	3,315,276	10,817,722	967,948	1,387,561	3,742,987	12,689,206	1,945,946	832,761	197,292	120,272
$75,000 under $100,000	6,984,999	26,925,219	5,659,877	24,529,166	1,325,122	2,396,053	6,250,385	23,056,797	3,270,488	1,439,138	378,364	216,040
$100,000 under $200,000	13,182,204	84,572,703	11,057,825	79,529,302	2,124,380	5,043,401	12,289,055	60,011,175	6,284,039	3,186,668	754,297	566,353
$200,000 under $500,000	4,574,481	68,513,746	3,852,638	65,882,011	721,843	2,631,735	4,285,883	34,621,135	2,054,938	1,230,924	296,625	302,430
$500,000 under $1,000,000	762,902	30,226,066	646,457	29,602,001	116,445	624,065	721,371	10,093,044	299,932	244,285	53,398	107,538
$1,000,000 under $1,500,000	161,821	12,464,094	140,577	12,296,291	21,244	167,803	153,153	3,013,635	61,464	60,336	12,958	48,346
$1,500,000 under $2,000,000	68,943	7,915,725	60,396	7,827,721	8,547	88,004	65,466	1,555,560	24,696	28,876	6,055	33,247
$2,000,000 under $5,000,000	98,555	20,482,111	86,351	20,331,101	12,204	151,010	93,514	2,931,002	34,654	46,388	8,162	73,397
$5,000,000 under $10,000,000	24,882	11,964,399	21,878	11,888,668	3,004	75,730	23,711	1,107,657	8,504	18,070	2,001	37,221
$10,000,000 or more	16,062	33,660,498	14,253	33,521,949	1,809	138,549	15,384	1,337,861	5,597	16,718	1,369	106,699
Taxable returns, total	**37,731,043**	**319,905,258**	**30,160,709**	**304,957,720**	**7,570,334**	**14,947,538**	**33,593,152**	**165,008,426**	**17,319,680**	**8,192,173**	**2,063,530**	**1,790,704**
Nontaxable returns, total	**4,529,162**	**8,398,270**	**2,295,449**	**6,264,635**	**2,233,714**	**2,133,634**	**3,727,389**	**16,027,266**	**1,867,360**	**947,463**	**219,575**	**178,991**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**33,332,176**	**307,962,385**	**32,729,222**	**286,749,017**	**32,194,624**	**280,319,142**	**1,151,782**	**6,429,875**	**2,223,957**	**1,075,635**	**4,243,396**	**5,951,842**
Under $5,000	164,027	1,185,448	155,017	1,151,861	151,480	1,110,263	4,819	41,599	11,768	2,616	14,501	23,472
$5,000 under $10,000	226,363	1,609,772	220,504	1,565,341	214,441	1,520,080	7,082	45,262	11,337	1,081	27,921	35,137
$10,000 under $15,000	327,303	2,283,143	318,659	2,180,620	308,396	2,084,617	17,318	96,003	12,022	11,034	41,419	61,102
$15,000 under $20,000	440,770	3,055,295	429,737	2,914,627	420,929	2,816,397	13,286	98,230	24,995	8,388	69,954	119,444
$20,000 under $25,000	501,839	3,243,228	491,421	3,079,165	479,202	3,007,938	14,438	71,228	25,599	7,548	93,194	124,750
$25,000 under $30,000	634,070	4,279,164	621,965	4,085,905	609,687	4,006,234	20,324	79,671	29,725	14,268	127,680	144,613
$30,000 under $35,000	791,753	5,292,937	776,755	4,986,459	758,225	4,835,101	27,636	151,358	23,498	28,215	188,861	245,241
$35,000 under $40,000	885,448	5,845,215	876,054	5,546,750	855,557	5,404,488	28,889	142,262	36,304	21,595	215,380	258,577
$40,000 under $45,000	1,045,082	6,892,062	1,027,507	6,471,591	1,000,046	6,243,252	39,215	228,338	45,046	22,182	275,918	372,448
$45,000 under $50,000	1,089,731	7,097,773	1,080,919	6,713,194	1,062,809	6,577,915	31,517	135,279	48,159	25,337	289,887	351,133
$50,000 under $55,000	1,092,574	7,727,995	1,084,210	7,267,580	1,065,166	7,059,060	33,637	208,520	48,802	27,503	270,888	408,987
$55,000 under $60,000	1,178,458	8,273,490	1,167,021	7,853,330	1,145,866	7,601,101	41,019	252,229	67,719	21,117	271,234	388,006
$60,000 under $75,000	3,369,349	25,011,526	3,329,104	23,644,223	3,270,787	22,941,394	116,803	702,828	186,508	108,673	774,975	1,134,161
$75,000 under $100,000	5,736,012	45,772,646	5,678,032	43,373,383	5,584,081	42,503,591	188,851	869,792	336,831	159,157	1,259,010	2,027,250
$100,000 under $200,000	11,188,337	103,865,899	11,049,128	102,421,078	10,903,416	100,520,588	397,359	1,900,490	829,300	388,068	322,574	257,521
$200,000 under $500,000	3,756,306	50,012,178	3,632,963	47,881,577	3,587,782	46,913,123	137,254	968,454	380,583	173,881	0	0
$500,000 under $1,000,000	608,921	11,948,519	556,127	10,441,529	548,659	10,179,744	21,772	261,785	76,559	37,916	0	0
$1,000,000 under $1,500,000	128,975	3,140,249	110,247	2,292,242	107,394	2,214,765	5,319	77,477	14,202	7,913	0	0
$1,500,000 under $2,000,000	54,682	1,593,128	44,001	985,095	43,126	957,179	1,862	27,915	5,680	2,667	0	0
$2,000,000 under $5,000,000	78,416	3,313,435	59,136	1,384,374	57,583	1,336,175	2,398	48,199	7,327	4,761	0	0
$5,000,000 under $10,000,000	20,117	1,441,641	13,255	322,326	12,830	307,746	606	14,580	1,330	1,052	0	0
$10,000,000 or more	13,644	5,077,643	7,461	186,768	7,161	178,391	379	8,377	664	662	0	0
Taxable returns, total	**30,176,840**	**279,275,079**	**29,652,813**	**259,898,239**	**29,208,991**	**254,511,712**	**1,015,229**	**5,386,527**	**2,063,356**	**977,416**	**3,586,869**	**4,867,792**
Nontaxable returns, total	**3,155,336**	**28,687,306**	**3,076,409**	**26,850,778**	**2,985,633**	**25,807,430**	**136,553**	**1,043,348**	**160,601**	**98,219**	**656,526**	**1,084,050**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued		Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**1,466,098**	**14,185,892**	**36,221,029**	**210,598,779**	**33,019,908**	**155,455,053**	**22,163,193**	**65,330,485**	**491,687**	**32,936,757**	**90,109**	**2,204,349**
Under $5,000	8,114	7,499	174,974	134,337	146,393	193,957	70,766	58,090	34,576	161,136	* 1,370	* 8,280
$5,000 under $10,000	7,466	8,213	230,636	341,169	206,111	312,922	93,117	52,774	29,759	186,832	* 1,020	* 158
$10,000 under $15,000	12,135	30,387	380,133	637,755	333,590	563,950	170,862	115,923	23,293	289,274	* 1,020	* 2,682
$15,000 under $20,000	8,231	12,835	563,154	1,149,321	500,236	941,221	286,832	204,753	24,197	117,556	* 4,054	* 34,709
$20,000 under $25,000	16,430	31,764	663,390	1,509,083	588,733	1,164,033	361,109	273,435	32,711	198,822	7,314	41,636
$25,000 under $30,000	14,159	34,378	838,001	2,151,621	741,626	1,706,557	458,617	361,736	25,543	219,978	* 3,033	* 10,732
$30,000 under $35,000	13,232	33,022	899,224	2,324,693	783,051	1,778,790	518,368	573,631	30,680	228,634	* 2,387	* 31,593
$35,000 under $40,000	12,267	18,293	1,018,174	2,401,840	903,905	1,931,625	586,822	468,824	14,029	44,544	* 6,058	* 127,238
$40,000 under $45,000	18,983	25,840	1,153,497	2,982,981	993,084	2,314,882	662,680	582,787	20,973	1,534,666	* 2,020	* 9,477
$45,000 under $50,000	14,375	8,109	1,140,188	3,235,184	1,009,582	2,545,060	656,434	678,811	17,567	1,383,542	* 1,325	* 15,257
$50,000 under $55,000	11,068	23,925	1,208,514	3,388,894	1,082,924	2,818,646	675,070	563,970	28,748	437,895	* 7,081	* 76,520
$55,000 under $60,000	18,246	11,037	1,272,379	3,694,880	1,108,930	2,829,492	797,613	768,604	20,356	108,095	* 2,019	* 20,645
$60,000 under $75,000	62,548	124,469	3,545,192	10,814,141	3,165,376	8,616,594	2,135,564	2,000,433	39,292	699,107	11,967	357,293
$75,000 under $100,000	117,153	212,856	5,942,928	19,945,031	5,379,446	16,246,103	3,661,923	3,717,658	35,118	513,795	16,624	508,644
$100,000 under $200,000	389,223	799,233	11,841,295	48,902,399	10,934,221	39,553,097	7,743,812	9,161,782	72,909	1,771,490	19,007	665,318
$200,000 under $500,000	418,365	1,956,720	4,264,331	31,660,400	4,074,298	25,460,675	2,708,321	7,526,312	23,383	2,380,534	3,396	191,821
$500,000 under $1,000,000	166,744	1,469,074	726,850	13,530,016	713,533	10,653,720	399,163	2,881,065	9,411	3,524,711	356	45,402
$1,000,000 under $1,500,000	56,166	840,094	155,791	6,016,733	154,231	4,295,728	79,890	1,811,703	2,943	1,241,281	24	20,271
$1,500,000 under $2,000,000	27,774	605,366	66,528	3,752,949	65,754	2,716,182	32,675	2,356,712	1,417	4,717,038	* 20	* 1,067
$2,000,000 under $5,000,000	47,143	1,924,300	95,684	10,318,593	94,949	6,556,672	44,530	5,473,604	2,797	3,021,912	** 14	** 35,603
$5,000,000 under $10,000,000	14,814	1,118,263	24,321	6,974,756	24,150	4,127,156	11,311	3,192,940	1,052	2,087,778	**	**
$10,000,000 or more	11,460	4,890,213	15,848	34,732,005	15,783	18,127,990	7,714	22,504,936	933	8,068,137	**	**
Taxable returns, total	**1,355,987**	**13,531,633**	**32,703,018**	**199,316,409**	**29,881,576**	**146,273,675**	**20,347,269**	**63,224,599**	**278,882**	**27,167,924**	**59,650**	**898,881**
Nontaxable returns, total	**110,110**	**654,258**	**3,518,011**	**11,282,369**	**3,138,332**	**9,181,379**	**1,815,925**	**2,105,886**	**212,805**	**5,768,833**	**30,459**	**1,305,468**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued									
	Limited miscellaneous deductions									
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**12,331,555**	**104,902,010**	**14,531,998**	**90,653,325**	**20,801,150**	**7,579,891**	**7,653,280**	**49,576,013**	**27,660,988**	**147,809,230**
Under $5,000	129,897	270,392	23,584	151,790	101,470	25,302	56,869	100,158	138,758	277,249
$5,000 under $10,000	141,773	363,137	55,257	239,817	153,198	40,522	57,861	108,814	197,516	389,153
$10,000 under $15,000	194,899	889,192	117,402	676,976	249,513	58,285	85,450	219,959	322,800	955,219
$15,000 under $20,000	277,213	1,553,456	188,519	1,296,717	351,866	108,058	120,470	276,752	462,383	1,681,527
$20,000 under $25,000	357,476	2,391,433	284,562	2,094,607	399,561	112,602	140,222	382,853	563,698	2,590,063
$25,000 under $30,000	456,129	3,440,496	437,780	3,149,875	539,080	127,630	171,101	482,148	755,460	3,759,653
$30,000 under $35,000	470,943	3,309,591	450,073	3,092,698	551,483	131,671	181,721	464,816	766,681	3,689,185
$35,000 under $40,000	524,776	3,987,140	538,730	3,870,637	600,996	134,435	162,464	450,787	843,604	4,455,859
$40,000 under $45,000	552,880	4,337,719	579,984	4,134,777	649,635	150,402	207,417	632,675	949,263	4,917,854
$45,000 under $50,000	514,617	3,558,929	582,272	3,408,463	703,487	166,967	191,655	604,701	979,605	4,180,131
$50,000 under $55,000	534,432	3,811,269	596,052	3,722,327	713,741	164,839	194,863	624,732	989,438	4,511,897
$55,000 under $60,000	521,287	3,826,657	580,688	3,882,898	754,273	180,755	211,001	521,640	1,010,182	4,585,292
$60,000 under $75,000	1,386,956	10,671,764	1,658,202	10,621,242	2,220,493	544,177	648,670	1,979,582	2,899,740	13,145,001
$75,000 under $100,000	1,994,996	14,049,786	2,638,577	14,865,853	3,488,885	882,727	1,008,593	2,969,465	4,565,157	18,718,045
$100,000 under $200,000	3,256,482	24,669,639	4,640,642	26,973,771	6,650,708	2,020,959	2,315,039	8,036,735	8,553,436	37,031,465
$200,000 under $500,000	818,874	9,399,661	1,033,709	6,775,927	2,166,794	1,381,876	1,296,598	8,300,648	2,863,276	16,458,452
$500,000 under $1,000,000	126,656	3,299,725	98,367	874,364	342,167	529,501	356,640	4,827,362	514,033	6,231,227
$1,000,000 under $1,500,000	29,600	1,651,526	14,550	196,794	70,987	186,783	96,009	2,499,578	117,971	2,883,155
$1,500,000 under $2,000,000	13,357	1,076,917	4,839	84,828	30,272	115,210	45,220	1,670,355	52,458	1,870,393
$2,000,000 under $5,000,000	19,607	2,841,741	6,124	215,270	43,653	240,464	71,107	4,471,904	79,317	4,927,638
$5,000,000 under $10,000,000	5,291	1,611,683	1,378	138,641	11,374	103,001	20,026	2,639,392	21,448	2,881,034
$10,000,000 or more	3,414	3,890,158	706	185,053	7,514	173,725	14,286	7,310,955	14,765	7,669,733
Taxable returns, total	**10,378,520**	**89,299,933**	**13,056,420**	**78,131,475**	**18,620,403**	**6,859,407**	**6,773,963**	**45,591,641**	**24,633,066**	**130,582,524**
Nontaxable returns, total	**1,953,035**	**15,602,077**	**1,475,578**	**12,521,851**	**2,180,747**	**720,484**	**879,317**	**3,984,372**	**3,027,922**	**17,226,706**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued						Exemptions		Taxable income	
	Unlimited miscellaneous deductions									
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	**1,171,506**	**21,476,213**	**873,936**	**18,826,289**	**300,458**	**2,264,217**	**101,976,287**	**379,340,850**	**41,150,114**	**4,838,271,670**
Under $5,000	5,899	14,357	* 3,656	* 9,770	* 2,243	* 4,587	413,983	1,632,575	9,582	9,799
$5,000 under $10,000	6,796	18,726	* 4,572	* 14,684	3,223	4,043	569,526	2,248,068	18,313	52,532
$10,000 under $15,000	27,264	210,899	23,764	204,663	3,499	6,236	838,711	3,309,839	122,551	208,153
$15,000 under $20,000	12,717	62,456	9,691	60,354	* 2,016	* 1,597	1,227,171	4,841,989	372,698	1,605,996
$20,000 under $25,000	24,572	219,827	21,221	198,005	* 4,351	* 21,822	1,420,791	5,608,369	602,032	4,301,704
$25,000 under $30,000	26,083	104,240	19,904	85,719	6,179	18,521	1,851,221	7,305,232	883,720	8,662,964
$30,000 under $35,000	31,242	204,906	25,839	172,050	6,412	32,856	2,152,559	8,496,319	1,105,326	14,770,069
$35,000 under $40,000	44,547	333,581	37,146	315,397	7,401	18,185	2,417,317	9,540,912	1,267,185	21,874,266
$40,000 under $45,000	25,096	131,491	22,224	121,197	2,874	10,293	2,810,678	11,094,969	1,459,267	30,735,226
$45,000 under $50,000	31,572	259,615	24,759	221,432	6,813	38,182	2,717,811	10,729,034	1,494,726	38,626,420
$50,000 under $55,000	27,121	199,042	22,673	186,758	4,448	12,284	2,850,107	11,248,097	1,521,343	44,424,052
$55,000 under $60,000	38,665	319,075	32,397	243,119	4,248	28,422	3,151,322	12,440,775	1,576,359	52,190,187
$60,000 under $75,000	108,863	928,325	92,691	836,772	18,397	91,552	8,997,781	35,520,977	4,367,229	181,064,589
$75,000 under $100,000	148,245	1,087,750	128,944	994,697	21,338	93,026	16,937,958	66,874,234	7,141,347	415,509,656
$100,000 under $200,000	328,224	4,220,229	272,199	3,700,523	55,458	461,142	36,823,129	145,360,290	13,432,746	1,363,781,353
$200,000 under $500,000	170,632	4,237,943	103,201	3,743,832	66,217	375,692	13,429,810	43,044,140	4,634,337	1,085,048,042
$500,000 under $1,000,000	53,463	2,958,025	18,350	2,472,875	35,258	402,565	2,286,269	27,888	769,285	454,032,655
$1,000,000 under $1,500,000	18,431	1,259,915	4,880	1,118,714	13,620	134,308	477,717	8,482	162,706	173,041,690
$1,500,000 under $2,000,000	9,778	803,047	2,090	720,906	7,739	77,645	199,892	2,536	69,196	105,195,531
$2,000,000 under $5,000,000	19,402	1,853,877	2,731	1,621,787	16,752	183,592	285,516	4,338	98,977	262,994,539
$5,000,000 under $10,000,000	6,811	881,303	643	794,930	6,207	80,004	70,940	900	25,034	152,477,363
$10,000,000 or more	6,085	1,167,584	360	988,104	5,764	167,663	46,079	885	16,152	427,664,884
Taxable returns, total	**1,037,092**	**19,058,346**	**775,927**	**16,919,734**	**263,084**	**1,886,648**	**89,294,832**	**329,296,300**	**38,918,862**	**4,804,854,972**
Nontaxable returns, total	**134,413**	**2,417,867**	**98,008**	**1,906,556**	**37,374**	**377,569**	**12,681,455**	**50,044,550**	**2,231,251**	**33,416,698**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
All returns, total	**4,122,084**	**27,928,782**	**400,427**	**557,426**	**40,895,144**	**1,098,917,332**	**18,052,244**	**38,468,754**	**38,925,604**	**1,059,942,267**	**38,932,942**	**1,080,991,224**
Under $5,000	* 4	* 64	* 3,686	* 1,022	12,262	2,215	* 2,680	* 631	8,575	1,188	8,575	1,188
$5,000 under $10,000	* 1,011	* 3,940	7,861	3,942	28,487	14,199	14,843	3,532	16,170	7,885	16,170	7,885
$10,000 under $15,000	* 146	* 1,703	6,754	2,289	112,410	23,713	53,092	7,371	75,427	14,610	75,427	14,610
$15,000 under $20,000	* 1,306	* 14,360	11,679	3,964	348,074	179,924	85,384	18,601	306,012	158,410	306,012	158,410
$20,000 under $25,000	* 113	* 360	28,331	12,647	581,408	442,846	215,328	68,439	479,354	362,298	479,355	362,298
$25,000 under $30,000	* 1,207	* 5,725	34,974	25,102	860,426	977,063	327,621	155,747	684,442	796,900	684,442	796,900
$30,000 under $35,000	* 63	* 4,667	26,437	17,355	1,080,626	1,706,168	380,634	275,718	844,580	1,415,760	844,580	1,415,760
$35,000 under $40,000	* 72	* 316	39,638	33,800	1,250,299	2,621,326	454,003	386,046	1,015,455	2,206,120	1,015,455	2,206,120
$40,000 under $45,000	* 223	* 1,913	35,008	35,700	1,443,699	3,777,835	563,614	527,168	1,207,296	3,223,473	1,207,296	3,223,473
$45,000 under $50,000	* 307	* 1,521	18,154	17,846	1,477,195	4,848,586	536,103	564,686	1,297,819	4,269,235	1,297,819	4,269,235
$50,000 under $55,000	* 233	* 454	22,049	23,670	1,504,714	5,736,948	575,113	649,425	1,351,664	5,068,718	1,352,654	5,068,737
$55,000 under $60,000	3,230	3,658	22,316	41,281	1,560,735	7,034,088	665,482	845,485	1,410,027	6,150,200	1,410,027	6,150,200
$60,000 under $75,000	26,678	41,219	61,804	101,403	4,329,568	26,006,835	1,730,840	2,588,140	4,114,323	23,328,049	4,114,324	23,328,049
$75,000 under $100,000	69,468	114,102	49,787	108,736	7,116,849	62,674,266	3,299,049	5,674,859	6,984,370	56,898,651	6,984,371	56,898,654
$100,000 under $200,000	615,484	1,449,775	27,364	109,171	13,411,728	238,830,077	6,409,580	9,689,603	13,360,537	229,032,269	13,360,811	229,047,122
$200,000 under $500,000	2,963,491	15,249,910	3,594	14,532	4,634,511	258,944,635	1,983,629	2,933,381	4,628,930	255,996,777	4,633,585	258,489,060
$500,000 under $1,000,000	367,548	4,722,034	884	4,529	769,729	133,313,344	475,972	2,624,650	768,742	130,684,170	769,608	133,605,538
$1,000,000 under $1,500,000	30,762	1,007,742	* 50	* 97	162,872	55,215,636	115,843	1,330,329	162,589	53,885,212	162,867	55,345,320
$1,500,000 under $2,000,000	12,996	570,038	* 23	* 169	69,267	34,268,649	51,206	879,203	69,176	33,389,277	69,241	34,453,719
$2,000,000 under $5,000,000	18,513	1,429,589	* 21	* 134	99,053	86,933,905	77,246	2,603,298	98,948	84,330,474	99,091	87,281,177
$5,000,000 under $10,000,000	5,177	825,941	* 8	* 15	25,062	49,581,350	20,639	1,590,661	25,022	47,990,673	25,061	49,993,757
$10,000,000 or more	4,054	2,479,752	* 5	* 22	16,169	125,783,724	14,345	5,051,781	16,146	120,731,921	16,173	128,874,011
Taxable returns, total	**4,112,340**	**27,910,290**	**277,338**	**439,025**	**38,929,712**	**1,095,549,184**	**16,113,152**	**35,167,907**	**38,925,604**	**1,059,942,267**	**38,932,942**	**1,080,991,224**
Nontaxable returns, total	**9,744**	**18,493**	**123,089**	**118,402**	**1,965,432**	**3,368,148**	**1,939,092**	**3,300,848**	**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, August 2016.

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 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**0.31**	**0.19**	**0.31**	**0.19**	**0.36**	**0.29**	**0.48**	**0.95**	**1.12**	**1.40**	**0.58**	**0.71**
Under $5,000	5.31	6.25	5.31	6.76	10.28	21.03	7.24	17.74	19.86	33.99	8.94	21.88
$5,000 under $10,000	4.84	4.93	4.84	5.06	7.79	13.10	7.08	22.41	19.25	27.80	8.49	13.08
$10,000 under $15,000	3.95	3.97	3.95	4.03	6.32	8.61	6.06	13.72	14.96	35.88	7.35	11.09
$15,000 under $20,000	3.40	3.41	3.40	3.46	4.87	5.65	5.34	14.65	13.95	36.46	6.63	11.42
$20,000 under $25,000	3.21	3.22	3.21	3.22	4.11	4.65	5.40	15.47	15.20	27.98	6.68	10.77
$25,000 under $30,000	2.89	2.89	2.89	2.90	3.49	3.82	4.94	13.68	13.97	29.36	6.45	11.22
$30,000 under $35,000	2.76	2.77	2.76	2.77	3.18	3.43	4.91	14.62	12.60	15.69	6.27	11.11
$35,000 under $40,000	2.65	2.65	2.65	2.65	2.96	3.12	4.62	18.91	13.97	20.30	6.28	11.44
$40,000 under $45,000	2.50	2.50	2.50	2.50	2.77	2.89	4.18	13.85	12.95	18.08	5.66	11.20
$45,000 under $50,000	2.50	2.50	2.50	2.50	2.78	2.88	4.27	18.72	13.83	19.67	5.59	11.32
$50,000 under $55,000	2.47	2.47	2.47	2.47	2.75	2.87	3.98	13.23	10.78	20.55	5.34	10.65
$55,000 under $60,000	2.42	2.42	2.42	2.42	2.69	2.81	3.91	13.31	12.04	25.25	5.04	10.11
$60,000 under $75,000	1.41	1.41	1.41	1.41	1.55	1.63	2.19	8.71	5.95	12.31	2.82	6.39
$75,000 under $100,000	1.08	1.09	1.08	1.09	1.18	1.23	1.61	6.63	4.57	9.75	2.06	4.71
$100,000 under $200,000	0.56	0.56	0.56	0.56	0.62	0.65	0.86	3.91	2.31	4.39	1.06	2.70
$200,000 under $500,000	0.52	0.51	0.52	0.51	0.58	0.65	0.64	3.35	1.38	3.16	0.72	1.94
$500,000 under $1,000,000	0.94	0.88	0.94	0.87	1.06	1.21	0.99	3.18	1.58	3.10	1.06	2.41
$1,000,000 under $1,500,000	1.24	1.23	1.24	1.23	1.40	1.81	1.27	3.85	1.80	3.35	1.34	2.83
$1,500,000 under $2,000,000	0.93	0.91	0.93	0.91	1.07	1.43	0.94	3.24	1.26	3.25	0.99	2.27
$2,000,000 under $5,000,000	0.55	0.49	0.55	0.48	0.65	0.87	0.56	1.44	0.73	1.65	0.58	1.28
$5,000,000 under $10,000,000	0.63	0.55	0.63	0.55	0.71	1.02	0.63	1.20	0.75	1.11	0.65	1.19
$10,000,000 or more	0.02	0.01	0.02	0.01	0.02	0.01	0.02	0.00	0.02	0.00	0.02	0.00
Taxable returns, total	**0.33**	**0.20**	**0.33**	**0.20**	**0.37**	**0.30**	**0.50**	**0.96**	**1.14**	**1.41**	**0.59**	**0.71**
Nontaxable returns, total	**1.33**	**1.59**	**1.33**	**1.58**	**1.74**	**2.06**	**2.05**	**5.49**	**4.78**	**6.92**	**2.51**	**4.28**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.59**	**0.79**	**0.58**	**0.67**	**6.95**	**8.54**	**0.70**	**1.28**	**0.59**	**0.41**	**1.77**	**3.50**
Under $5,000	9.55	29.82	17.68	22.90	90.86	84.26	11.15	161.34	9.08	70.20	26.18	57.18
$5,000 under $10,000	8.66	15.43	14.87	22.90	73.86	99.12	9.41	22.85	8.18	62.76	25.06	40.46
$10,000 under $15,000	7.90	12.05	11.38	16.71	49.96	50.29	7.79	18.74	7.65	43.57	24.79	69.67
$15,000 under $20,000	7.00	12.98	9.03	12.53	42.30	53.31	7.07	16.12	6.80	25.74	22.09	74.19
$20,000 under $25,000	6.95	11.54	7.57	9.97	35.00	37.40	6.92	20.82	7.01	25.04	20.49	171.07
$25,000 under $30,000	6.75	12.43	6.09	9.15	34.55	36.26	6.40	13.68	6.71	24.94	18.22	57.06
$30,000 under $35,000	6.58	13.38	5.26	8.17	37.77	43.00	6.48	16.22	6.56	18.31	21.17	166.84
$35,000 under $40,000	6.50	13.24	4.89	6.33	31.59	43.33	6.19	13.86	6.41	16.82	23.08	249.55
$40,000 under $45,000	5.97	11.98	4.23	5.82	25.80	31.23	6.09	16.29	5.96	19.66	17.60	207.61
$45,000 under $50,000	5.87	11.95	4.15	5.43	39.14	50.50	6.21	15.09	6.07	19.12	19.86	154.64
$50,000 under $55,000	5.58	11.71	4.05	5.41	36.17	37.81	6.10	12.62	5.57	14.87	19.44	88.78
$55,000 under $60,000	5.20	10.65	3.73	5.40	29.43	35.27	5.86	14.92	5.42	15.76	18.43	75.17
$60,000 under $75,000	2.92	7.19	2.17	3.50	18.46	22.76	3.41	8.44	2.99	7.82	10.78	142.31
$75,000 under $100,000	2.13	5.26	1.60	2.34	19.17	24.03	2.50	5.82	2.22	6.12	7.81	556.27
$100,000 under $200,000	1.09	3.08	0.95	1.48	15.44	18.84	1.32	2.86	1.13	2.75	4.01	298.71
$200,000 under $500,000	0.73	2.18	1.09	1.84	** 14.93	** 18.11	1.25	2.33	0.73	1.85	2.33	41.38
$500,000 under $1,000,000	1.07	2.73	1.75	2.92	**	**	1.91	3.22	1.04	2.12	2.22	13.15
$1,000,000 under $1,500,000	1.36	3.19	1.95	3.48	41.78	42.97	2.55	4.50	1.32	2.52	2.35	13.38
$1,500,000 under $2,000,000	0.99	2.48	1.44	2.62	34.68	37.26	1.95	4.50	0.97	1.87	1.64	12.29
$2,000,000 under $5,000,000	0.59	1.46	0.84	1.68	19.65	36.04	1.21	3.09	0.57	0.94	0.93	4.64
$5,000,000 under $10,000,000	0.65	1.37	0.88	1.65	20.66	39.02	1.24	3.13	0.64	0.83	0.89	2.92
$10,000,000 or more	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.03	0.01
Taxable returns, total	**0.61**	**0.79**	**0.60**	**0.67**	**7.38**	**8.89**	**0.75**	**1.31**	**0.61**	**0.41**	**1.81**	**2.99**
Nontaxable returns, total	**2.60**	**4.80**	**2.93**	**4.77**	**20.57**	**29.37**	**2.55**	**6.68**	**2.48**	**5.54**	**6.73**	**24.08**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1.06**	**1.45**	**0.78**	**1.05**	**1.26**	**1.49**	**1.67**	**2.00**	**5.84**	**11.15**	**0.93**	**0.67**
Under $5,000	13.31	24.97	10.48	15.55	16.05	29.02	18.65	23.34	99.95	99.95	18.55	49.07
$5,000 under $10,000	10.49	20.07	8.77	12.70	15.27	17.75	15.35	19.53	62.79	72.64	15.19	33.00
$10,000 under $15,000	8.76	10.92	6.33	7.42	13.70	25.64	14.39	19.56	49.96	186.01	14.85	66.84
$15,000 under $20,000	7.57	9.97	5.30	6.28	11.42	15.28	13.88	19.03	44.67	59.99	12.59	67.59
$20,000 under $25,000	7.44	9.36	5.75	6.88	10.21	14.10	13.34	15.90	43.27	97.35	12.20	481.34
$25,000 under $30,000	7.30	9.24	5.37	6.51	11.47	16.75	12.50	14.92	58.40	75.16	11.81	182.43
$30,000 under $35,000	7.85	11.18	5.61	6.98	11.73	16.20	11.30	15.25	40.47	83.22	10.69	99.96
$35,000 under $40,000	8.18	11.44	5.46	6.64	11.91	17.71	13.51	18.28	44.57	165.32	10.92	104.17
$40,000 under $45,000	7.56	10.41	5.22	6.64	11.16	16.79	10.99	13.67	44.24	62.00	10.24	895.38
$45,000 under $50,000	7.69	10.65	5.25	6.49	11.27	17.35	10.31	13.96	60.44	75.65	10.68	26.64
$50,000 under $55,000	6.71	10.04	4.90	6.16	9.90	16.21	10.13	12.50	65.90	376.01	9.58	61.25
$55,000 under $60,000	6.69	8.99	4.66	5.85	10.20	15.51	9.74	17.01	46.70	72.45	9.01	24.28
$60,000 under $75,000	3.84	5.31	2.84	3.66	5.67	10.11	5.79	7.87	22.27	41.89	5.28	16.97
$75,000 under $100,000	3.03	4.31	2.18	2.91	4.24	7.16	4.18	5.65	16.03	41.85	3.87	9.61
$100,000 under $200,000	1.90	2.80	1.40	1.94	2.33	3.99	2.95	3.96	10.06	22.00	1.90	3.59
$200,000 under $500,000	1.71	2.81	1.41	2.16	1.74	3.33	3.21	4.73	8.95	19.22	1.14	1.98
$500,000 under $1,000,000	2.69	5.35	2.52	4.75	2.05	4.21	3.71	5.33	10.43	37.00	1.27	1.91
$1,000,000 under $1,500,000	3.46	8.46	3.17	6.88	2.35	4.38	4.21	5.90	13.10	38.61	1.49	2.33
$1,500,000 under $2,000,000	2.73	9.28	2.57	5.32	1.70	4.41	3.21	6.50	9.56	36.43	1.08	1.75
$2,000,000 under $5,000,000	1.72	5.21	1.53	3.89	0.97	2.64	1.86	3.50	6.50	25.28	0.63	1.00
$5,000,000 under $10,000,000	1.84	6.99	1.56	6.37	0.93	2.21	1.79	2.30	5.88	18.50	0.68	1.07
$10,000,000 or more	0.00	0.00	0.09	0.01	0.03	0.00	0.00	0.00	0.00	0.00	0.02	0.02
Taxable returns, total	**1.12**	**1.50**	**0.82**	**1.09**	**1.31**	**1.53**	**1.80**	**2.10**	**6.11**	**11.56**	**0.95**	**0.66**
Nontaxable returns, total	**3.42**	**5.28**	**2.63**	**3.62**	**4.50**	**6.93**	**4.59**	**6.04**	**19.32**	**41.50**	**3.96**	**51.66**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**3.62**	**2.68**	**2.64**	**10.97**	**2.03**	**2.63**	**0.91**	**1.00**	**5.15**	**3.13**	**4.72**	**6.63**
Under $5,000	52.21	318.63	38.45	79.03	30.62	40.87	44.53	44.58	18.91	22.83	70.18	67.61
$5,000 under $10,000	54.35	109.46	33.91	68.40	24.00	29.14	33.43	36.07	18.66	32.42	55.95	54.88
$10,000 under $15,000	85.36	90.77	30.92	46.38	19.50	24.08	18.28	41.57	23.64	34.22	36.47	40.77
$15,000 under $20,000	56.88	73.72	24.58	48.44	14.64	19.87	6.32	11.94	21.55	27.73	46.66	51.90
$20,000 under $25,000	51.12	74.29	22.94	49.28	12.55	17.28	5.39	6.59	28.61	30.73	56.31	70.18
$25,000 under $30,000	43.48	58.80	25.71	47.47	11.62	15.56	5.09	5.68	30.60	32.23	34.10	48.67
$30,000 under $35,000	33.85	55.74	25.35	51.96	11.03	14.55	5.65	6.04	26.81	24.32	36.51	41.03
$35,000 under $40,000	68.08	75.67	25.39	48.16	11.43	14.82	5.63	5.99	37.29	33.89	31.52	37.83
$40,000 under $45,000	38.45	51.32	22.20	61.38	10.52	13.34	5.55	5.86	36.76	35.54	27.58	30.23
$45,000 under $50,000	48.59	71.75	27.19	54.22	11.12	13.84	5.80	6.11	36.95	40.42	34.74	38.58
$50,000 under $55,000	38.54	55.98	19.04	35.84	10.59	14.07	5.45	5.76	28.53	31.07	35.28	35.29
$55,000 under $60,000	27.14	41.56	23.75	83.88	9.57	12.42	5.25	5.54	32.51	39.04	24.87	30.23
$60,000 under $75,000	20.85	34.20	11.73	33.68	6.29	8.12	3.09	3.28	18.73	20.69	18.54	31.79
$75,000 under $100,000	12.82	20.61	8.48	19.42	4.95	6.71	2.50	2.74	19.27	19.98	13.94	28.79
$100,000 under $200,000	7.20	14.01	4.96	22.71	3.69	4.63	1.72	1.89	11.15	10.29	9.53	16.91
$200,000 under $500,000	4.70	8.44	4.36	366.07	4.62	5.72	1.66	1.81	9.53	7.99	8.09	14.77
$500,000 under $1,000,000	5.12	10.08	5.77	7,744.12	10.33	13.51	2.54	2.75	9.97	9.97	6.94	45.08
$1,000,000 under $1,500,000	5.29	11.72	6.86	768.22	14.93	18.83	3.08	3.32	10.02	7.47	6.51	33.00
$1,500,000 under $2,000,000	3.69	7.76	5.20	166.16	14.41	15.47	2.40	2.56	8.09	8.51	4.34	26.76
$2,000,000 under $5,000,000	1.99	4.47	3.16	33.26	10.45	13.01	1.44	1.55	4.14	3.22	2.07	3.29
$5,000,000 under $10,000,000	1.70	3.90	3.01	6.68	14.78	18.06	1.46	1.57	3.49	0.90	1.71	2.02
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.08	0.05	0.00	0.00	0.00	0.00
Taxable returns, total	**3.69**	**2.67**	**2.82**	**12.83**	**2.17**	**2.81**	**0.96**	**1.03**	**6.83**	**3.20**	**4.95**	**7.07**
Nontaxable returns, total	**16.04**	**128.87**	**8.85**	**20.57**	**5.70**	**7.43**	**3.12**	**4.18**	**7.59**	**8.86**	**15.38**	**15.86**

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 2014 (Filing Year 2015)—Continued

[Coefficients of variation for number of

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	**8.35**	**11.22**	**8.33**	**8.36**	**2.82**	**3.21**	**1.49**	**2.82**	**0.64**	**0.83**
Under $5,000	0.00	0.00	41.52	44.63	42.42	46.07	22.40	115.43	12.13	20.27
$5,000 under $10,000	99.95	99.95	52.61	54.08	45.07	58.45	16.99	57.41	9.11	14.98
$10,000 under $15,000	79.82	74.90	62.75	65.80	20.38	24.34	16.35	62.48	7.58	14.25
$15,000 under $20,000	99.95	99.95	57.07	56.61	27.88	33.74	17.27	29.12	6.90	14.76
$20,000 under $25,000	0.00	0.00	66.30	65.09	20.79	28.29	16.43	25.88	6.36	9.10
$25,000 under $30,000	97.11	81.76	40.66	52.96	20.20	28.98	12.82	35.00	5.65	10.95
$30,000 under $35,000	57.71	70.39	66.05	66.14	18.17	28.38	13.29	122.40	5.60	10.87
$35,000 under $40,000	70.67	73.38	3.38	3.44	15.85	22.42	13.78	47.87	5.07	8.08
$40,000 under $45,000	39.76	45.07	69.42	88.37	19.28	29.15	13.82	32.28	4.78	9.10
$45,000 under $50,000	70.68	79.26	65.21	58.65	17.70	29.04	11.64	22.01	4.65	8.78
$50,000 under $55,000	52.44	68.19	77.83	87.72	18.30	30.02	11.61	29.80	4.67	8.51
$55,000 under $60,000	69.62	76.54	59.64	59.72	16.12	25.09	11.16	31.56	4.51	9.52
$60,000 under $75,000	24.22	34.78	34.71	37.51	9.54	15.37	6.22	20.01	2.58	5.00
$75,000 under $100,000	20.02	27.41	38.60	39.59	8.28	14.84	4.81	12.91	1.97	3.84
$100,000 under $200,000	13.89	18.73	14.23	13.22	5.10	10.18	2.75	9.10	1.13	1.93
$200,000 under $500,000	14.77	20.25	12.23	12.70	4.55	8.72	2.04	6.95	1.05	1.74
$500,000 under $1,000,000	29.35	45.55	11.68	12.60	6.36	10.98	2.37	9.29	1.38	2.05
$1,000,000 under $1,500,000	33.95	39.67	16.69	18.11	7.37	13.88	2.65	9.64	1.71	2.70
$1,500,000 under $2,000,000	22.52	34.68	11.20	11.53	5.65	10.15	1.93	7.93	1.22	2.20
$2,000,000 under $5,000,000	17.03	18.64	7.72	8.25	3.70	6.60	1.08	4.81	0.75	1.26
$5,000,000 under $10,000,000	** 15.27	** 20.69	7.83	7.95	3.82	7.76	1.02	4.70	0.79	1.31
$10,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00
Taxable returns, total	**8.69**	**11.74**	**9.15**	**8.87**	**2.97**	**3.33**	**1.54**	**2.79**	**0.68**	**0.85**
Nontaxable returns, total	**29.86**	**35.11**	**17.74**	**18.49**	**9.11**	**12.25**	**5.49**	**26.87**	**2.35**	**4.46**

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 2014 (Filing Year 2015)—Continued

[Coefficients of variation for number of

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of AGI limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**0.30**	**0.57**	**0.19**	**0.99**	**2.08**	**0.99**	**1.55**	**0.99**	**1.13**	**0.31**	**0.28**
Under $5,000	7.09	0.00	0.00	6.26	10.13	6.26	10.01	6.27	7.39	5.56	10.48
$5,000 under $10,000	6.18	0.00	0.00	5.84	10.32	5.84	9.84	5.84	6.01	4.94	11.19
$10,000 under $15,000	4.82	0.00	0.00	4.85	8.27	4.85	7.65	4.85	4.92	4.01	5.80
$15,000 under $20,000	4.40	0.00	0.00	4.38	7.87	4.38	7.16	4.38	4.44	3.46	8.28
$20,000 under $25,000	3.62	0.00	0.00	4.52	7.23	4.52	6.38	4.52	4.58	3.26	4.32
$25,000 under $30,000	3.29	0.00	0.00	4.24	6.84	4.24	5.91	4.24	4.29	2.93	3.83
$30,000 under $35,000	3.17	0.00	0.00	4.46	7.53	4.46	6.26	4.46	4.51	2.79	3.75
$35,000 under $40,000	3.17	0.00	0.00	4.52	7.89	4.52	6.38	4.52	4.58	2.67	3.22
$40,000 under $45,000	3.10	0.00	0.00	4.60	9.93	4.60	7.75	4.60	4.66	2.52	3.11
$45,000 under $50,000	2.83	0.00	0.00	5.00	8.63	5.00	6.76	5.00	5.05	2.52	3.06
$50,000 under $55,000	2.81	0.00	0.00	4.75	7.78	4.75	6.16	4.75	4.80	2.48	2.86
$55,000 under $60,000	2.82	0.00	0.00	4.78	9.10	4.78	6.95	4.78	4.83	2.43	2.81
$60,000 under $75,000	1.66	0.00	0.00	3.06	5.73	3.06	4.30	3.06	3.11	1.41	1.65
$75,000 under $100,000	1.38	0.00	0.00	2.80	8.70	2.80	5.58	2.80	2.84	1.09	1.22
$100,000 under $200,000	0.68	15.69	16.10	2.58	4.66	2.58	3.23	2.58	2.59	0.56	0.73
$200,000 under $500,000	0.63	0.96	0.99	4.09	6.31	4.09	4.73	4.09	4.07	0.52	0.64
$500,000 under $1,000,000	1.14	0.94	0.85	12.17	17.12	12.17	13.35	12.17	11.68	0.94	1.06
$1,000,000 under $1,500,000	1.68	1.25	1.24	18.20	31.97	18.20	24.08	18.20	18.30	1.24	1.48
$1,500,000 under $2,000,000	1.34	0.93	0.92	18.15	25.15	18.15	20.17	18.15	17.37	0.93	1.17
$2,000,000 under $5,000,000	0.78	0.56	0.49	** 13.42	** 13.42	** 13.42	** 11.34	** 13.42	** 11.20	0.55	0.68
$5,000,000 under $10,000,000	0.82	0.63	0.57	**	**	**	**	**	**	0.63	0.81
$10,000,000 or more	0.01	0.02	0.01	**	**	**	**	**	**	0.02	0.00
Taxable returns, total	**0.28**	**0.57**	**0.19**	**1.20**	**1.86**	**1.20**	**1.43**	**1.20**	**1.26**	**0.33**	**0.26**
Nontaxable returns, total	**1.87**	**0.61**	**0.79**	**1.87**	**4.08**	**1.87**	**3.65**	**1.87**	**2.38**	**1.35**	**2.86**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**0.32**	**0.31**	**0.39**	**0.33**	**0.89**	**1.14**	**0.35**	**0.44**	**0.58**	**1.34**	**1.85**	**4.76**
Under $5,000	6.04	18.92	11.85	31.40	7.03	12.69	6.49	12.05	10.02	16.00	26.60	53.65
$5,000 under $10,000	5.39	18.81	9.43	29.03	6.59	8.78	5.54	13.27	9.03	17.09	23.54	39.38
$10,000 under $15,000	4.21	8.02	7.01	14.32	5.28	7.35	4.73	6.50	7.00	20.36	17.52	29.96
$15,000 under $20,000	3.63	8.27	5.76	14.18	4.69	6.36	4.12	10.60	5.90	10.08	18.40	41.78
$20,000 under $25,000	3.39	4.41	4.79	6.02	4.83	6.47	3.92	5.29	5.27	13.06	15.94	26.56
$25,000 under $30,000	3.03	4.20	4.10	5.58	4.53	6.22	3.56	4.69	4.60	9.53	14.11	29.72
$30,000 under $35,000	2.86	4.81	3.57	6.05	4.82	6.61	3.28	4.44	4.38	9.63	14.20	25.30
$35,000 under $40,000	2.74	3.41	3.34	3.96	4.83	6.69	3.12	4.04	4.17	8.91	12.25	27.78
$40,000 under $45,000	2.58	3.68	3.09	4.32	4.73	6.39	2.89	3.73	3.98	7.74	12.67	30.73
$45,000 under $50,000	2.57	3.20	3.05	3.53	4.90	7.63	2.82	3.67	3.89	18.34	12.60	32.38
$50,000 under $55,000	2.54	3.03	3.00	3.38	4.85	6.85	2.79	3.52	3.77	8.59	12.02	22.70
$55,000 under $60,000	2.47	2.96	2.86	3.18	5.08	8.22	2.68	3.48	3.75	8.73	10.44	22.54
$60,000 under $75,000	1.43	1.74	1.65	1.91	3.11	3.91	1.54	2.04	2.19	6.48	6.98	14.68
$75,000 under $100,000	1.10	1.32	1.24	1.42	2.64	3.55	1.17	1.47	1.67	3.26	5.04	15.71
$100,000 under $200,000	0.57	0.90	0.67	0.97	1.90	2.42	0.61	0.85	1.02	1.91	3.28	13.37
$200,000 under $500,000	0.52	0.75	0.61	0.78	1.77	2.35	0.56	0.75	0.98	1.80	2.84	6.41
$500,000 under $1,000,000	0.95	1.11	1.06	1.14	2.75	4.51	0.99	1.62	1.68	2.88	4.05	9.77
$1,000,000 under $1,500,000	1.25	1.59	1.37	1.61	3.69	8.25	1.29	1.68	2.21	3.67	4.89	10.06
$1,500,000 under $2,000,000	0.93	1.25	1.03	1.26	2.81	7.41	0.97	1.35	1.72	4.04	3.67	10.94
$2,000,000 under $5,000,000	0.56	0.72	0.61	0.73	1.84	4.85	0.58	0.78	1.09	3.02	2.28	7.06
$5,000,000 under $10,000,000	0.63	0.85	0.68	0.85	1.89	5.81	0.65	0.83	1.16	9.72	2.38	8.68
$10,000,000 or more	0.02	0.00	0.00	0.00	0.14	0.03	0.00	0.00	0.05	0.00	0.18	0.00
Taxable returns, total	**0.34**	**0.27**	**0.40**	**0.29**	**1.01**	**1.23**	**0.36**	**0.42**	**0.61**	**1.30**	**1.92**	**5.09**
Nontaxable returns, total	**1.41**	**6.38**	**2.01**	**8.50**	**2.02**	**3.13**	**1.55**	**2.63**	**2.23**	**6.51**	**6.53**	**12.46**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**0.38**	**0.44**	**0.39**	**0.46**	**0.39**	**0.46**	**2.65**	**3.86**	**1.79**	**5.38**	**1.49**	**2.13**
Under $5,000	7.41	9.79	7.66	9.90	7.75	9.97	43.07	64.17	27.11	55.84	26.14	35.59
$5,000 under $10,000	6.40	7.71	6.50	7.74	6.60	7.85	35.60	45.75	28.58	39.60	18.39	23.12
$10,000 under $15,000	5.38	7.14	5.47	7.24	5.56	7.43	24.07	30.11	27.26	61.62	15.33	20.43
$15,000 under $20,000	4.67	6.00	4.73	6.03	4.78	6.06	25.36	38.95	19.89	55.15	11.89	23.61
$20,000 under $25,000	4.38	5.20	4.43	5.25	4.48	5.32	26.12	31.56	19.25	39.43	10.30	13.31
$25,000 under $30,000	3.91	4.73	3.95	4.81	3.99	4.85	22.26	35.22	17.99	61.85	8.81	10.89
$30,000 under $35,000	3.50	4.22	3.53	4.27	3.58	4.33	18.93	25.43	20.25	46.09	7.24	9.82
$35,000 under $40,000	3.31	3.94	3.33	3.99	3.37	4.04	18.51	25.75	16.43	38.96	6.79	8.65
$40,000 under $45,000	3.04	3.70	3.07	3.75	3.11	3.79	15.83	23.64	14.71	45.76	6.01	8.19
$45,000 under $50,000	2.98	3.47	2.99	3.50	3.02	3.53	17.75	25.49	14.14	36.69	5.86	7.37
$50,000 under $55,000	2.95	3.66	2.97	3.70	2.99	3.72	16.89	25.72	14.05	30.01	6.04	9.27
$55,000 under $60,000	2.84	3.40	2.86	3.43	2.89	3.46	15.39	22.18	11.92	32.84	6.04	8.52
$60,000 under $75,000	1.64	1.98	1.65	1.99	1.66	1.99	9.15	15.43	7.12	19.53	3.55	5.20
$75,000 under $100,000	1.23	1.49	1.24	1.50	1.25	1.52	7.19	10.70	5.29	14.38	2.77	3.77
$100,000 under $200,000	0.66	0.86	0.67	0.86	0.67	0.87	4.59	7.07	3.06	9.91	5.46	7.37
$200,000 under $500,000	0.63	0.87	0.65	0.86	0.66	0.86	4.27	7.15	2.47	7.85	0.00	0.00
$500,000 under $1,000,000	1.10	1.44	1.18	1.46	1.19	1.46	6.64	11.51	3.47	9.45	0.00	0.00
$1,000,000 under $1,500,000	1.44	2.12	1.59	1.96	1.62	1.99	7.92	11.03	4.68	21.73	0.00	0.00
$1,500,000 under $2,000,000	1.06	1.98	1.24	1.71	1.25	1.74	6.68	8.58	3.46	10.73	0.00	0.00
$2,000,000 under $5,000,000	0.65	1.50	0.79	0.99	0.81	1.00	4.22	5.61	2.51	8.18	0.00	0.00
$5,000,000 under $10,000,000	0.71	1.87	0.92	1.17	0.94	1.17	4.43	7.27	3.12	11.72	0.00	0.00
$10,000,000 or more	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.40**	**0.45**	**0.40**	**0.46**	**0.41**	**0.47**	**2.80**	**3.86**	**1.84**	**5.54**	**1.62**	**2.31**
Nontaxable returns, total	**1.69**	**2.14**	**1.72**	**2.20**	**1.74**	**2.23**	**8.32**	**13.06**	**7.57**	**20.95**	**3.85**	**5.56**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued		Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**1.66**	**1.28**	**0.36**	**0.47**	**0.38**	**0.57**	**0.52**	**2.49**	**4.04**	**10.83**	**10.10**	**16.03**
Under $5,000	29.56	52.65	7.15	9.33	7.77	13.79	11.26	24.71	15.62	22.99	76.79	75.88
$5,000 under $10,000	30.01	48.06	6.32	8.39	6.68	9.90	9.90	14.82	17.41	46.34	99.95	99.95
$10,000 under $15,000	24.77	44.57	5.01	7.21	5.35	8.84	7.48	19.10	19.73	32.56	99.95	99.95
$15,000 under $20,000	31.21	53.44	4.13	5.98	4.38	6.88	5.80	10.50	19.04	27.21	49.98	59.79
$20,000 under $25,000	22.26	67.34	3.82	5.72	4.05	6.25	5.21	9.90	16.89	19.62	36.54	47.64
$25,000 under $30,000	23.90	49.56	3.40	5.24	3.61	5.73	4.62	8.37	19.42	24.74	57.69	69.74
$30,000 under $35,000	24.69	41.81	3.28	5.17	3.51	5.92	4.34	19.42	17.45	39.98	60.27	60.36
$35,000 under $40,000	26.64	53.69	3.09	4.73	3.27	5.60	4.09	6.53	25.34	31.87	40.80	75.25
$40,000 under $45,000	21.08	38.53	2.90	4.58	3.12	5.00	3.84	7.42	20.98	93.37	70.64	81.16
$45,000 under $50,000	23.66	34.20	2.91	4.69	3.09	5.37	3.86	8.58	23.11	95.82	79.15	89.38
$50,000 under $55,000	26.48	54.55	2.80	4.72	2.96	5.91	3.78	6.71	18.13	64.66	37.77	44.06
$55,000 under $60,000	19.77	29.70	2.73	4.26	2.93	4.67	3.48	6.84	21.30	31.21	70.24	61.68
$60,000 under $75,000	11.58	27.52	1.59	2.67	1.69	2.99	2.09	4.03	14.90	34.38	28.11	41.14
$75,000 under $100,000	8.37	21.78	1.21	2.00	1.27	2.23	1.57	5.38	15.42	30.15	24.12	44.62
$100,000 under $200,000	3.98	8.39	0.63	1.28	0.68	1.43	0.88	3.13	9.84	17.27	21.50	29.02
$200,000 under $500,000	2.19	5.97	0.56	1.32	0.58	1.36	0.81	13.78	8.71	21.26	26.37	20.66
$500,000 under $1,000,000	2.13	4.67	0.98	2.17	0.99	2.29	1.43	6.36	8.93	28.16	45.31	26.98
$1,000,000 under $1,500,000	2.21	5.18	1.28	2.92	1.28	2.75	1.91	10.68	8.37	15.26	37.33	26.70
$1,500,000 under $2,000,000	1.53	4.13	0.95	2.43	0.96	3.41	1.49	36.34	6.89	57.00	57.30	59.06
$2,000,000 under $5,000,000	0.85	2.42	0.57	1.28	0.57	1.43	0.93	14.14	3.58	11.31	** 56.57	** 80.44
$5,000,000 under $10,000,000	0.82	2.35	0.64	1.17	0.64	1.47	0.99	2.84	2.61	3.66	**	**
$10,000,000 or more	0.02	0.00	0.02	0.02	0.02	0.00	0.03	0.03	0.00	0.00	**	**
Taxable returns, total	**1.69**	**1.25**	**0.37**	**0.48**	**0.40**	**0.58**	**0.54**	**2.55**	**5.23**	**10.88**	**12.33**	**16.46**
Nontaxable returns, total	**7.77**	**9.95**	**1.60**	**2.66**	**1.70**	**2.96**	**2.26**	**8.52**	**6.35**	**34.64**	**17.61**	**24.59**

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 2014 (Filing Year 2015)—Continued

[Coefficients of variation for number of

Size of adjusted gross income	Itemized deductions—continued									
	Limited miscellaneous deductions									
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**0.79**	**1.05**	**0.72**	**1.20**	**0.55**	**0.81**	**0.90**	**0.95**	**0.46**	**0.82**
Under $5,000	8.31	23.78	20.30	37.59	9.41	11.61	12.27	28.56	8.03	23.27
$5,000 under $10,000	8.02	15.05	13.15	20.85	7.79	10.22	11.98	19.19	6.83	14.30
$10,000 under $15,000	6.96	11.17	9.17	13.46	6.18	9.31	10.36	18.25	5.44	10.63
$15,000 under $20,000	5.92	9.10	7.25	10.36	5.24	14.35	8.86	15.93	4.57	8.64
$20,000 under $25,000	5.24	7.27	5.92	7.98	4.95	16.07	8.23	13.35	4.16	6.95
$25,000 under $30,000	4.63	6.07	4.75	6.39	4.26	5.46	7.48	13.62	3.59	5.80
$30,000 under $35,000	4.55	6.05	4.69	6.35	4.20	5.29	7.22	13.01	3.56	5.72
$35,000 under $40,000	4.33	7.72	4.28	7.90	4.04	5.84	7.68	13.03	3.40	7.13
$40,000 under $45,000	4.21	5.93	4.13	6.05	3.88	5.66	6.80	12.77	3.20	5.53
$45,000 under $50,000	4.37	5.99	4.12	6.14	3.72	7.27	7.06	12.13	3.15	5.49
$50,000 under $55,000	4.27	5.94	4.06	5.99	3.67	4.88	6.95	13.29	3.11	5.41
$55,000 under $60,000	4.31	6.34	4.11	6.39	3.57	5.22	6.67	11.04	3.08	5.70
$60,000 under $75,000	2.61	4.05	2.39	3.92	2.04	3.15	3.78	8.90	1.77	3.54
$75,000 under $100,000	2.17	3.25	1.89	3.14	1.62	2.36	3.00	5.54	1.40	2.73
$100,000 under $200,000	1.52	2.29	1.24	2.18	0.98	1.51	1.73	3.07	0.82	1.77
$200,000 under $500,000	1.65	2.46	1.50	2.67	0.94	2.16	1.20	2.42	0.77	1.71
$500,000 under $1,000,000	2.54	3.32	3.17	5.67	1.55	2.60	1.43	2.55	1.20	2.24
$1,000,000 under $1,500,000	3.03	4.84	4.80	11.41	2.02	3.66	1.66	3.49	1.49	3.23
$1,500,000 under $2,000,000	2.23	3.60	4.19	8.89	1.52	2.93	1.17	2.58	1.09	2.42
$2,000,000 under $5,000,000	1.37	2.34	2.77	5.77	0.94	1.66	0.67	1.61	0.63	1.51
$5,000,000 under $10,000,000	1.36	1.68	3.04	4.35	0.98	1.40	0.70	1.20	0.68	1.15
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.02	0.00
Taxable returns, total	**0.86**	**1.07**	**0.75**	**1.22**	**0.58**	**0.78**	**0.93**	**0.90**	**0.48**	**0.82**
Nontaxable returns, total	**2.18**	**3.63**	**2.56**	**4.19**	**2.06**	**4.25**	**3.17**	**5.87**	**1.74**	**3.42**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Itemized deductions—continued						Exemptions		Taxable income	
	Unlimited miscellaneous deductions									
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	**2.46**	**3.37**	**3.01**	**3.58**	**4.00**	**11.04**	**0.37**	**0.39**	**0.32**	**0.20**
Under $5,000	39.42	44.35	49.77	57.58	64.57	65.02	6.28	6.29	31.94	43.73
$5,000 under $10,000	35.18	61.61	45.07	59.58	48.76	86.08	5.63	5.63	23.56	31.57
$10,000 under $15,000	18.94	24.09	20.38	24.74	51.21	69.96	4.53	4.53	8.96	12.99
$15,000 under $20,000	27.68	38.70	31.56	40.00	70.43	71.76	3.94	3.94	5.13	6.30
$20,000 under $25,000	19.81	27.92	21.36	29.19	46.90	63.61	3.68	3.68	4.04	4.61
$25,000 under $30,000	19.45	24.26	22.13	27.43	40.79	50.17	3.36	3.36	3.33	3.80
$30,000 under $35,000	17.45	26.19	19.09	29.07	39.49	56.59	3.25	3.25	2.96	3.30
$35,000 under $40,000	14.86	21.89	16.28	22.97	36.38	51.63	3.15	3.15	2.77	3.04
$40,000 under $45,000	19.17	28.55	20.51	30.58	53.68	57.73	2.99	2.99	2.57	2.77
$45,000 under $50,000	17.49	28.35	19.93	32.17	36.41	48.40	3.02	3.02	2.54	2.69
$50,000 under $55,000	18.95	30.60	20.83	32.33	45.60	64.91	2.96	2.96	2.49	2.63
$55,000 under $60,000	15.75	25.27	17.18	25.71	47.41	66.36	2.90	2.90	2.45	2.57
$60,000 under $75,000	9.38	14.97	10.19	15.80	22.54	46.34	1.69	1.69	1.42	1.48
$75,000 under $100,000	8.01	13.93	8.60	14.63	20.87	44.47	1.27	1.27	1.09	1.12
$100,000 under $200,000	4.89	10.40	5.43	10.44	11.42	44.31	0.68	0.68	0.56	0.57
$200,000 under $500,000	3.67	7.97	4.89	8.88	5.62	12.61	0.62	0.71	0.52	0.52
$500,000 under $1,000,000	3.84	10.05	6.83	11.18	4.65	26.15	1.08	22.98	0.94	0.89
$1,000,000 under $1,500,000	3.85	14.07	7.88	15.32	4.40	33.75	1.43	25.96	1.25	1.25
$1,500,000 under $2,000,000	2.62	9.55	5.97	10.52	2.92	15.11	1.08	33.95	0.93	0.92
$2,000,000 under $5,000,000	1.38	6.16	4.00	6.96	1.47	7.57	0.66	12.57	0.55	0.50
$5,000,000 under $10,000,000	1.21	7.08	4.13	7.82	1.26	5.56	0.73	13.98	0.63	0.56
$10,000,000 or more	0.04	0.02	0.00	0.00	0.04	0.14	0.01	0.00	0.02	0.01
Taxable returns, total	**2.57**	**3.43**	**3.17**	**3.71**	**4.02**	**8.83**	**0.37**	**0.40**	**0.33**	**0.20**
Nontaxable returns, total	**8.19**	**12.87**	**9.66**	**12.79**	**15.24**	**49.39**	**1.60**	**1.61**	**2.04**	**2.58**

Footnotes at end of table.

Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
All returns, total	**0.70**	**0.72**	**4.82**	**6.81**	**0.32**	**0.19**	**0.57**	**0.79**	**0.33**	**0.19**	**0.33**	**0.19**
Under $5,000	60.06	80.85	48.88	64.07	27.77	40.86	55.69	62.31	33.70	52.55	33.70	52.55
$5,000 under $10,000	99.24	93.29	34.32	41.06	18.57	32.00	25.78	45.35	24.98	50.44	24.98	50.44
$10,000 under $15,000	75.67	82.46	37.41	57.11	9.35	15.52	13.68	20.65	11.41	20.70	11.41	20.70
$15,000 under $20,000	79.95	87.63	28.79	35.78	5.32	10.19	10.67	15.18	5.68	10.97	5.68	10.97
$20,000 under $25,000	90.39	81.65	18.56	22.13	4.12	5.04	6.78	9.91	4.54	5.54	4.54	5.54
$25,000 under $30,000	81.62	66.28	16.84	21.49	3.37	4.09	5.49	8.05	3.79	4.53	3.79	4.53
$30,000 under $35,000	67.12	72.27	19.26	21.74	3.00	3.49	5.07	6.68	3.40	3.89	3.40	3.89
$35,000 under $40,000	58.55	59.51	15.64	18.48	2.79	3.17	4.64	6.01	3.10	3.50	3.10	3.50
$40,000 under $45,000	64.08	48.04	16.60	17.92	2.59	2.88	4.16	5.20	2.84	3.16	2.84	3.16
$45,000 under $50,000	97.91	94.54	23.06	27.53	2.55	2.79	4.26	5.37	2.73	3.00	2.73	3.00
$50,000 under $55,000	82.50	46.50	20.96	32.11	2.51	2.74	4.08	5.26	2.65	2.94	2.65	2.94
$55,000 under $60,000	53.78	57.31	20.79	31.82	2.46	2.68	3.79	4.79	2.60	2.89	2.60	2.89
$60,000 under $75,000	18.76	30.31	12.43	15.65	1.42	1.55	2.31	2.94	1.47	1.65	1.47	1.65
$75,000 under $100,000	11.55	15.69	13.70	16.80	1.09	1.17	1.66	2.19	1.10	1.23	1.10	1.23
$100,000 under $200,000	3.23	4.77	15.73	19.35	0.56	0.61	0.98	1.66	0.56	0.62	0.56	0.62
$200,000 under $500,000	0.68	1.03	25.62	29.25	0.52	0.54	0.88	4.04	0.52	0.54	0.52	0.54
$500,000 under $1,000,000	1.57	2.13	33.46	42.57	0.94	0.89	1.19	5.06	0.94	0.90	0.94	0.89
$1,000,000 under $1,500,000	2.96	4.41	81.84	77.04	1.24	1.28	1.47	6.06	1.25	1.29	1.24	1.28
$1,500,000 under $2,000,000	2.34	3.20	50.66	62.74	0.93	0.94	1.06	4.10	0.93	0.96	0.93	0.95
$2,000,000 under $5,000,000	1.43	1.92	44.88	46.24	0.55	0.51	0.62	2.30	0.55	0.52	0.55	0.51
$5,000,000 under $10,000,000	1.39	1.79	44.00	32.27	0.63	0.59	0.68	2.41	0.63	0.59	0.63	0.58
$10,000,000 or more	0.00	0.00	0.00	0.00	0.02	0.01	0.02	0.00	0.02	0.01	0.02	0.01
Taxable returns, total	**0.70**	**0.72**	**5.78**	**7.84**	**0.33**	**0.19**	**0.60**	**0.83**	**0.33**	**0.19**	**0.33**	**0.19**
Nontaxable returns, total	**29.26**	**27.83**	**8.77**	**13.59**	**2.19**	**2.86**	**2.21**	**2.88**	**0.00**	**0.00**	**0.00**	**0.00**

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

[1] Not included in total income.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2014 (Filing Year 2015)

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	43,965,083	6,385,219,116	24,751,035	4,713,345,015	1,128,475	141,678,476	3,755,867	305,866,996	16,613	2,488,700	14,313,093	1,221,839,929
Total income	43,965,083	6,483,010,725	24,751,035	4,787,637,870	1,128,475	143,441,212	3,755,867	310,466,350	16,613	2,502,780	14,313,093	1,238,962,513
Salaries and wages	36,605,484	4,039,064,357	21,684,337	2,998,073,490	948,257	71,405,786	3,490,424	242,444,311	13,632	1,498,655	10,468,833	725,642,115
Taxable interest	22,774,905	70,730,526	14,561,595	49,932,952	400,934	3,414,091	1,200,283	1,736,952	10,254	99,486	6,601,838	15,547,046
Tax-exempt interest [1]	3,926,177	52,862,873	2,481,999	35,167,524	49,021	1,487,333	90,719	884,160	4,367	57,502	1,300,072	15,266,355
Ordinary dividends	15,469,711	211,591,395	10,060,198	141,725,512	226,745	7,615,908	558,962	4,553,173	10,156	97,791	4,613,649	57,599,011
Qualified dividends [1]	14,579,274	161,936,370	9,518,494	108,840,103	211,931	5,709,602	503,686	3,383,503	9,979	70,912	4,335,184	43,932,249
State income tax refunds	18,568,269	28,345,168	11,162,218	20,235,274	421,849	630,813	1,595,386	1,856,831	6,267	15,279	5,382,548	5,606,972
Alimony received	183,236	6,926,779	8,209	165,680	* 4,560	* 94,804	69,282	2,933,245	0	0	101,185	3,733,050
Business or profession net income	5,918,794	215,311,093	4,341,146	168,089,736	117,795	4,827,450	295,963	8,370,840	1,658	14,020	1,162,233	34,009,047
Business or profession net loss	2,609,237	25,626,030	1,735,296	17,185,577	58,540	910,416	222,704	2,137,975	* 91	* 5,984	592,605	5,386,078
Sales of capital assets net gain	9,503,060	610,560,658	6,205,650	460,127,397	140,143	26,786,029	317,124	14,068,703	8,215	269,107	2,831,928	109,309,422
Sales of capital assets net loss	4,485,356	10,729,434	2,914,980	7,035,804	81,066	106,539	195,116	469,105	866	2,573	1,293,328	3,115,413
Sales of property other than capital assets, net gain less loss	1,442,094	14,923,563	1,049,241	9,552,321	22,876	3,405,676	50,825	155,568	878	-19,725	318,273	1,829,723
Taxable Individual Retirement Arrangement (IRA) distributions	6,423,993	149,509,220	3,815,592	98,975,256	89,062	2,000,538	178,291	3,558,027	2,895	63,580	2,338,152	44,911,821
Taxable pensions and annuities	11,620,305	352,799,151	6,724,763	228,091,545	204,170	5,532,613	561,609	12,304,699	5,577	118,384	4,124,187	106,751,909
Total rental and royalty net income	3,780,399	78,232,646	2,535,528	54,824,080	74,910	1,959,948	117,134	1,553,570	790	59,136	1,052,038	19,835,913
Total rental and royalty net loss	2,684,646	29,269,024	1,761,182	20,208,658	22,623	480,235	183,710	2,104,915	1,352	13,598	715,779	6,461,618
Farm rental net income less loss	212,244	2,823,401	143,497	1,852,683	1,703	15,773	** 1,454	** 18,975	**	**	65,590	935,970
Partnership and S corporation net income less loss	5,705,751	557,962,023	4,336,605	460,441,118	112,875	13,261,003	193,224	15,075,106	1,321	109,100	1,061,726	69,075,695
Estate and trust net income less loss	431,541	25,778,212	241,195	14,487,014	8,424	1,446,672	12,429	939,948	394	135,195	169,099	8,769,382
Farm net income less loss	660,674	-4,298,703	524,315	-3,266,815	12,278	-155,965	18,282	-142,700	* 19	* 196	105,780	-733,418
Unemployment compensation	2,151,834	10,826,439	1,372,615	6,806,056	39,979	235,276	166,675	839,028	* 293	* 139	572,272	2,945,940
Taxable social security benefits	8,652,912	143,956,807	5,119,094	100,699,602	155,213	2,127,426	149,844	1,872,981	3,047	27,075	3,225,714	39,229,722
Net operating loss	252,730	14,471,624	143,153	10,618,140	6,337	445,366	10,816	324,440	* 54	* 1,631	92,369	3,082,047
Cancellation of debt	334,856	4,379,013	217,579	2,838,555	13,287	153,573	27,482	209,305	* 1,003	* 735	75,505	1,176,845
Taxable health savings account distributions	119,677	159,939	71,667	110,504	* 3,033	* 3,154	8,623	7,454	0	0	36,355	38,828
Foreign-earned income exclusion	81,855	5,818,587	41,034	2,975,805	8,684	614,431	** 3,695	** 341,530	**	**	28,442	1,886,821
Gambling earnings	988,889	25,079,472	574,660	14,528,384	16,749	537,414	77,916	1,909,279	* 45	* 14,167	319,519	8,090,227
Other income less loss	3,032,641	27,087,667	2,099,193	19,224,193	55,329	715,988	167,484	1,597,894	1,037	24,351	709,598	5,525,240
Total statutory adjustments	14,634,290	97,791,609	10,312,894	74,292,855	238,430	1,762,736	944,384	4,599,355	4,489	14,080	3,134,092	17,122,584
Educator expenses deduction	2,199,461	571,551	1,596,935	427,367	53,401	12,948	172,719	41,681	0	0	376,406	89,556
Certain business expenses of reservists, performing artists, etc.	72,272	237,500	43,621	179,911	* 2,025	* 11,754	9,177	21,092	0	0	17,449	24,742
Health savings account deduction	882,215	3,117,139	666,177	2,582,813	14,182	38,090	39,716	116,803	* 196	* 386	161,943	379,048
Moving expenses adjustment	432,597	1,920,960	243,362	1,322,358	11,480	38,291	36,596	136,379	* 3	* 51	141,155	423,882

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2014 (Filing Year 2015)—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Deductible part of self-employment tax	6,746,681	16,845,186	5,076,871	13,553,403	123,794	282,923	311,623	601,241	1,845	1,954	1,232,548	2,405,665
Payments to a Keogh plan	824,345	21,065,897	669,390	17,522,936	8,337	214,854	** 18,925	** 461,459	**	**	127,693	2,866,647
Self-employed health insurance deduction	2,436,564	20,134,046	1,761,867	16,683,838	36,924	251,781	99,843	607,663	279	3,186	537,652	2,587,578
Penalty on early withdrawal of savings	255,149	41,646	151,244	24,199	3,914	3,892	16,894	2,813	0	0	83,098	10,742
Alimony paid	367,585	9,364,293	126,786	3,040,864	16,996	412,068	61,349	1,679,072	0	0	162,453	4,232,289
IRA payments	1,358,881	7,440,821	937,814	5,683,914	15,463	70,928	65,302	242,960	* 1,054	* 5,598	339,246	1,437,421
Student loan interest deduction	4,026,926	4,070,085	2,889,573	3,019,685	0	0	277,445	254,579	0	0	859,908	795,821
Tuition and fees deduction	642,157	1,238,592	466,704	879,278	0	0	72,252	157,555	* 997	* 6	102,204	201,754
Domestic production activities deduction	464,761	10,439,436	373,519	8,426,394	9,363	381,660	11,504	232,613	381	1,777	69,994	1,396,992
Archer medical savings account deduction	4,383	6,138	3,225	3,736	0	0	* 1,018	* 2,191	0	0	* 140	* 211
Foreign housing deduction	2,471	60,057	1,173	36,938	67	2,440	34	1,295	0	0	1,197	19,385
Other adjustments	77,377	1,238,262	44,077	905,222	3,453	41,107	10,322	41,079	0	0	19,526	250,854
Total itemized deductions	43,965,083	1,206,705,085	24,751,035	821,826,276	1,128,475	27,113,273	3,755,867	77,318,142	16,613	504,028	14,313,093	279,943,366
Medical and dental expenses deduction	8,606,481	83,811,803	4,237,368	40,725,685	182,500	1,153,713	633,540	3,962,302	2,088	8,979	3,550,984	37,961,124
Taxes paid deduction	43,612,560	520,448,551	24,716,561	379,727,361	1,104,483	11,410,611	3,708,449	27,014,829	16,610	261,015	14,066,456	102,034,735
Interest paid deduction	33,332,176	307,962,385	21,108,501	217,062,430	726,622	6,237,090	2,793,681	23,971,716	16,159	151,553	8,687,213	60,539,597
Contributions deduction	36,221,029	210,598,779	21,943,439	152,852,156	800,084	6,950,967	2,953,894	9,012,066	14,161	70,598	10,509,451	41,712,992
Casualty or theft loss deduction	90,109	2,204,349	40,806	1,316,589	2,032	76,107	14,242	420,557	0	0	33,030	391,096
Total miscellaneous deductions	13,168,634	126,378,222	6,302,106	66,526,408	322,976	3,025,099	1,674,214	13,919,797	4,348	29,650	4,864,990	42,877,268
Taxable income	41,150,114	4,838,271,670	23,670,191	3,629,464,600	1,067,376	109,390,638	3,427,138	196,444,822	14,518	1,825,844	12,970,890	901,145,766
Alternative minimum tax	4,122,084	27,928,782	3,068,175	21,590,259	132,611	901,601	330,202	1,448,641	1,526	19,679	589,569	3,968,602
Total tax credits [2]	18,052,244	38,468,754	12,791,536	30,124,812	264,124	1,243,745	2,240,917	3,300,192	10,323	26,807	2,745,346	3,773,199
Foreign tax credit	5,332,380	13,704,103	3,562,986	9,940,875	82,818	950,447	147,954	535,428	3,958	9,116	1,534,665	2,268,237
Child care credit	3,210,600	1,789,727	2,578,847	1,440,139	* 2,764	* 461	580,130	322,726	* 2,162	* 744	46,697	25,656
Nonrefundable education credit	3,373,381	4,324,943	2,547,791	3,443,608	0	0	455,358	526,645	* 3,476	* 4,962	366,755	349,727
Retirement savings contribution credit	961,529	163,684	535,115	105,919	15,169	1,745	218,863	32,615	0	0	192,383	23,405
Child tax credit	7,605,926	10,678,428	5,917,768	8,954,732	126,387	135,873	1,424,341	1,454,088	* 3,016	* 4,026	134,415	129,710
Residential energy credits	1,857,640	1,203,319	1,214,803	890,127	35,822	9,461	** 152,289	** 67,219	**	**	454,725	236,511
General business credit	278,961	2,851,070	214,825	2,340,219	5,793	83,710	7,386	45,686	* 164	* 4,562	50,793	376,894
Prior-year minimum tax credit	272,699	863,684	211,679	690,408	8,523	19,350	9,895	16,226	* 69	* 158	42,532	137,542
Adoption credit	44,754	245,058	40,111	233,329	0	0	* 4,643	* 11,729	0	0	0	0
Credit for the elderly or disabled	* 2,417	* 278	* 303	* 68	0	0	0	0	0	0	* 2,114	* 210
Alternative motor vehicle credit	844	4,054	** 703	** 2,994	**	**	0	0	0	0	* 141	* 1,060
Qualified electric vehicle credit	* 294	* 627	** 294	** 627	**	**	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit	4,408	2,709	2,419	1,380	0	0	0	0	0	0	* 1,988	* 1,329
Qualified plug-in electric vehicle credit	40,112	236,281	31,268	183,581	1,069	4,522	** 1,970	** 9,376	**	**	5,806	38,801
Earned income credit used to offset income tax before credits	240,512	87,570	58,685	20,398	0	0	136,272	58,734	* 1,010	* 175	44,545	8,264

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2014 (Filing Year 2015)—Continued

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
American opportunity credit used to offset income tax before credits	2,362,867	2,130,108	1,914,682	1,796,605	0	0	276,720	212,711	* 3,339	* 2,930	168,126	117,863
Regulated investment company credit used to offset income tax before credits	8,437	19,008	5,448	11,978	24	154	* 4	* 159	0	0	2,961	6,716
Mortgage interest credit	37,148	59,541	13,950	22,514	0	0	* 4,039	* 4,237	0	0	19,159	32,790
Other tax credits	1,481	55,386	1,406	15,794	* 23	* 37,981	* 16	* 1,186	0	0	36	426
Income tax after credits	38,925,604	1,059,942,267	22,546,526	809,064,647	1,042,453	26,594,337	2,784,867	35,989,212	12,912	389,645	12,538,845	187,904,427
Total income tax	38,932,942	1,080,991,224	22,549,958	824,989,445	1,043,923	27,773,429	2,785,128	36,421,442	12,913	399,997	12,541,020	191,406,910
Total tax liability	39,758,401	1,126,234,958	23,035,703	860,911,447	1,058,025	28,628,995	2,854,982	38,126,918	13,374	410,781	12,796,317	198,156,816
Total tax payments	42,006,534	1,197,007,631	24,049,368	901,915,893	1,059,027	30,694,586	3,595,229	47,850,177	14,578	474,938	13,288,332	216,072,036
Income tax withheld	40,230,301	779,152,041	23,181,927	576,027,821	1,016,018	13,677,000	3,520,163	38,545,408	13,752	301,440	12,498,441	150,600,372
Estimated tax payments	5,878,446	299,378,761	3,864,276	233,127,065	93,803	11,100,106	143,932	6,482,541	1,268	122,710	1,775,166	48,546,338
Overpayment refunded	28,753,940	120,149,395	15,135,723	75,681,956	646,808	2,227,591	3,161,171	14,100,754	11,371	76,963	9,798,867	28,062,131
Tax due at time of filing	12,424,859	110,557,795	8,103,643	82,836,442	423,020	3,159,896	519,843	3,752,837	2,644	34,598	3,375,710	20,774,020

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer information.
[1] Not included in total income.
[2] Includes current year returns with the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total			Total income tax	
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**148,606,578**	**290,411,990**	**193,495,318**	**9,044,544**	**53,124,086**	**96,916,673**	**4,363,124,541**	**27,186,829**	**591,138,583**
Under $5,000	12,296,647	10,965,108	9,061,387	4,538,327	1,229,480	1,903,720	-57,107,783	1,844	58,377
$5,000 under $10,000	11,790,191	13,948,131	10,161,991	2,681,093	2,611,705	3,786,140	21,277,877	* 11	* 130
$10,000 under $15,000	12,289,794	20,140,063	12,691,151	1,057,677	4,377,447	7,448,912	55,542,008	7,249	921
$15,000 under $20,000	11,331,450	20,306,845	12,688,680	432,012	4,329,018	7,618,165	75,493,794	113,903	43,954
$20,000 under $25,000	10,061,750	18,834,361	11,842,312	174,432	3,857,852	6,992,049	86,777,469	245,958	122,393
$25,000 under $30,000	8,818,876	16,624,564	10,608,983	80,585	3,220,425	6,015,581	88,188,255	309,919	263,500
$30,000 under $35,000	7,854,027	15,382,053	9,748,066	29,480	2,980,157	5,633,987	96,675,958	606,862	576,908
$35,000 under $40,000	6,745,647	13,176,257	8,613,825	12,972	2,416,163	4,562,432	90,475,923	880,367	1,143,142
$40,000 under $45,000	6,098,198	12,282,200	7,979,867	9,215	2,223,126	4,302,333	94,299,349	1,168,850	1,899,060
$45,000 under $50,000	5,374,516	10,835,030	7,174,356	* 5,128	1,923,093	3,660,674	91,265,132	1,225,251	2,544,273
$50,000 under $55,000	4,717,074	9,623,820	6,511,684	* 4,961	1,652,969	3,112,137	86,678,815	1,251,471	2,905,352
$55,000 under $60,000	4,266,038	9,106,650	6,119,010	* 2,020	1,616,923	2,987,640	92,842,066	1,303,023	3,674,507
$60,000 under $75,000	10,411,536	22,943,925	15,804,829	* 5,951	3,901,448	7,139,097	262,782,887	3,515,958	13,130,644
$75,000 under $100,000	12,825,769	31,065,920	21,403,032	* 3,929	5,223,929	9,662,889	453,892,125	5,057,452	30,539,747
$100,000 under $200,000	17,501,251	47,303,692	31,548,421	* 3,154	8,348,394	15,755,271	1,135,699,175	8,291,392	126,682,522
$200,000 under $500,000	4,978,534	14,242,841	9,234,600	1,917	2,572,335	5,008,241	735,982,807	2,568,375	142,216,290
$500,000 under $1,000,000	834,981	2,450,691	1,550,020	1,269	437,057	900,672	294,520,082	436,572	77,081,360
$1,000,000 under $1,500,000	180,446	523,981	333,855	* 211	91,290	190,126	109,793,963	91,195	31,739,167
$1,500,000 under $2,000,000	77,065	221,284	141,340	* 58	37,928	79,944	65,205,486	37,895	19,332,171
$2,000,000 under $5,000,000	109,475	312,201	199,649	105	53,020	112,552	158,347,319	52,971	47,752,113
$5,000,000 under $10,000,000	26,579	74,897	48,144	41	12,439	26,753	85,066,212	12,428	25,330,899
$10,000,000 or more	16,733	47,476	30,117	* 7	7,888	17,359	239,425,625	7,884	64,101,151
Taxable returns, total	**96,544,079**	**180,337,416**	**133,695,392**	**3,867,672**	**27,186,829**	**46,642,025**	**3,805,767,516**	**27,186,829**	**591,138,583**
Nontaxable returns, total	**52,062,499**	**110,074,574**	**59,799,926**	**5,176,872**	**25,937,258**	**50,274,648**	**557,357,026**	**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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**47,237,726**	**83,277,337**	**4,099,260,970**	**24,165,111**	**567,132,483**	**383,809**	**457,622**	**30,558,665**	**273,903**	**4,274,422**
Under $5,000	1,095,836	1,686,238	-55,311,382	1,296	52,404	9,117	9,811	-819,766	540	5,575
$5,000 under $10,000	2,200,454	3,170,191	17,847,984	* 11	* 130	14,442	14,442	105,929	0	0
$10,000 under $15,000	3,731,125	6,280,697	47,438,119	* 273	* 551	13,673	15,687	169,966	0	0
$15,000 under $20,000	3,647,760	6,274,229	63,596,789	19,437	21,864	20,210	30,259	359,360	0	0
$20,000 under $25,000	3,235,383	5,515,657	72,813,246	49,210	20,112	15,536	22,544	350,181	1,010	775
$25,000 under $30,000	2,697,868	4,679,769	73,886,154	98,794	67,689	19,442	21,431	523,126	10,297	6,322
$30,000 under $35,000	2,544,753	4,425,261	82,568,886	352,262	255,494	19,039	22,052	614,651	11,983	15,992
$35,000 under $40,000	2,103,834	3,728,285	78,773,677	654,277	742,164	23,305	29,257	876,660	17,338	29,048
$40,000 under $45,000	1,920,281	3,492,087	81,433,595	908,312	1,305,014	28,171	32,305	1,202,344	25,172	58,334
$45,000 under $50,000	1,670,502	2,982,924	79,281,418	998,399	1,896,124	23,135	27,143	1,098,431	17,097	50,270
$50,000 under $55,000	1,460,992	2,571,224	76,636,980	1,066,675	2,284,143	15,459	17,509	810,992	11,293	41,090
$55,000 under $60,000	1,446,277	2,541,575	83,052,292	1,138,913	2,995,817	11,400	13,432	651,473	10,377	31,024
$60,000 under $75,000	3,514,749	6,251,258	236,868,947	3,131,557	11,058,652	33,011	38,224	2,181,757	32,012	174,358
$75,000 under $100,000	4,872,736	8,796,089	423,596,111	4,708,763	27,534,308	52,659	60,978	4,577,890	51,639	407,264
$100,000 under $200,000	7,973,800	14,796,175	1,086,641,515	7,920,038	120,193,931	64,145	78,706	8,317,044	64,113	1,100,501
$200,000 under $500,000	2,493,713	4,789,708	713,764,167	2,489,888	137,822,244	18,244	20,178	5,312,683	18,212	1,143,732
$500,000 under $1,000,000	428,623	878,162	288,683,955	428,151	75,563,561	1,860	2,372	1,254,028	1,857	315,914
$1,000,000 under $1,500,000	89,866	186,134	108,045,709	89,774	31,234,909	248	313	314,398	248	84,904
$1,500,000 under $2,000,000	37,125	78,015	63,832,997	37,091	18,930,302	291	409	491,015	291	156,379
$2,000,000 under $5,000,000	52,015	110,300	155,369,006	51,967	46,864,472	327	434	1,015,175	327	310,261
$5,000,000 under $10,000,000	12,264	26,295	83,831,431	12,254	24,972,305	58	73	417,137	58	124,895
$10,000,000 or more	7,774	17,063	236,609,375	7,770	63,316,293	39	65	734,193	39	217,783
Taxable returns, total	**24,165,111**	**40,871,300**	**3,593,665,872**	**24,165,111**	**567,132,483**	**273,903**	**316,303**	**28,810,699**	**273,903**	**4,274,422**
Nontaxable returns, total	**23,072,614**	**42,406,036**	**505,595,098**	**0**	**0**	**109,906**	**141,319**	**1,747,966**	**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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**2,819,947**	**3,374,566**	**183,741,931**	**1,846,516**	**18,291,157**	**6,834,043**	**9,807,148**	**289,845,843**	**2,570,330**	**20,354,486**
Under $5,000	42,539	47,574	-1,238,866	* 18	* 591	129,621	160,097	-1,069,980	* 13	* 389
$5,000 under $10,000	81,298	87,374	639,517	0	0	428,832	514,133	3,598,978	0	0
$10,000 under $15,000	139,085	156,548	1,764,190	* 2,983	* 105	766,638	995,980	9,692,689	* 3,992	* 265
$15,000 under $20,000	148,848	178,699	2,602,123	28,187	6,085	826,853	1,134,977	14,423,697	67,289	16,131
$20,000 under $25,000	221,415	265,715	4,960,347	91,994	41,284	761,609	1,188,132	17,148,089	113,830	62,633
$25,000 under $30,000	226,848	271,181	6,184,897	98,744	84,032	650,189	1,043,200	17,848,368	115,188	112,058
$30,000 under $35,000	221,378	263,964	7,194,061	114,759	139,402	566,211	922,711	18,344,700	163,156	191,855
$35,000 under $40,000	155,123	181,435	5,813,037	98,598	161,225	384,894	623,455	14,431,681	179,374	262,386
$40,000 under $45,000	183,887	219,629	7,804,972	128,095	268,339	358,584	558,312	15,201,401	202,002	373,196
$45,000 under $50,000	149,867	181,558	7,117,115	112,176	272,549	320,970	469,049	15,210,630	233,914	540,437
$50,000 under $55,000	138,485	164,941	7,227,829	113,518	319,596	240,303	358,464	12,620,401	185,260	502,862
$55,000 under $60,000	119,823	146,851	6,900,295	101,322	344,862	196,946	285,782	11,298,058	156,970	534,721
$60,000 under $75,000	254,301	303,515	17,012,902	232,659	1,031,476	397,063	546,099	26,623,284	361,974	1,606,016
$75,000 under $100,000	304,347	368,925	26,070,921	295,590	1,958,099	335,062	436,896	28,950,963	319,961	2,311,635
$100,000 under $200,000	334,929	413,150	44,750,416	330,244	4,891,369	384,829	467,241	50,983,068	382,115	6,058,649
$200,000 under $500,000	85,941	108,618	24,196,247	85,814	4,683,278	74,336	89,737	20,929,312	74,207	3,984,528
$500,000 under $1,000,000	8,342	10,670	5,800,028	8,328	1,478,781	8,375	9,468	5,584,068	8,363	1,471,990
$1,000,000 under $1,500,000	1,823	2,216	2,201,488	1,820	644,814	1,181	1,462	1,434,261	1,179	417,961
$1,500,000 under $2,000,000	660	786	1,148,723	659	325,752	588	734	1,013,162	587	288,805
$2,000,000 under $5,000,000	760	922	2,225,926	760	664,746	707	896	2,107,930	706	642,531
$5,000,000 under $10,000,000	157	186	1,079,458	157	315,904	160	199	1,109,932	159	340,823
$10,000,000 or more	93	107	2,286,307	93	658,867	92	124	2,361,150	92	634,618
Taxable returns, total	**1,846,516**	**2,195,260**	**159,162,109**	**1,846,516**	**18,291,157**	**2,570,330**	**3,259,161**	**194,484,112**	**2,570,330**	**20,354,486**
Nontaxable returns, total	**973,431**	**1,179,306**	**24,579,822**	**0**	**0**	**4,263,713**	**6,547,987**	**95,361,731**	**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, August 2016.

Table 2.4 All Returns: Exemptions by Type and Number of Exemptions, by Marital Status, Tax Year 2014 (Filing Year 2015)

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

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total				
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
								Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**148,606,578**	**290,411,990**	**193,495,318**	**9,044,544**	**53,124,086**	**96,916,673**	**4,363,124,541**	**27,186,829**	**591,138,583**
Returns of married persons filing jointly	53,924,864	162,567,871	107,818,907	7,276	27,406,287	54,748,964	3,456,809,956	19,209,458	525,526,636
Returns of married persons filing separately, total	2,949,371	3,830,801	2,977,679	* 5,968	598,380	853,122	47,458,685	433,141	8,774,048
Returns of married persons filing separately, spouse filing	2,915,087	3,746,498	2,909,119	* 5,968	588,922	837,379	47,013,782	426,959	8,745,019
Returns of married persons filing separately, spouse not filing	34,284	84,303	68,560	0	9,458	15,743	444,902	6,182	29,029
Returns of heads of households	22,077,498	57,722,405	22,077,498	0	21,330,567	35,644,907	753,504,572	6,522,836	48,447,137
Returns of surviving spouses	75,256	204,741	75,256	0	75,256	129,485	4,333,043	37,923	504,867
Returns of single persons	69,579,590	66,086,172	60,545,977	9,031,300	3,713,597	5,540,195	101,018,286	983,471	7,885,895

Marital status	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns	**47,237,726**	**83,277,337**	**4,099,260,970**	**24,165,111**	**567,132,483**	**383,809**	**457,622**	**30,558,665**	**273,903**	**4,274,422**
Returns of married persons filing jointly	26,336,340	51,022,812	3,360,884,718	18,383,465	513,817,050	118,156	139,028	14,162,482	91,947	1,973,222
Returns of married persons filing separately, total	526,915	753,814	43,197,002	375,297	8,183,983	13,818	15,970	819,152	9,757	130,589
Returns of married persons filing separately, spouse filing	518,466	740,091	42,797,174	370,125	8,156,913	13,818	15,970	819,152	9,757	130,589
Returns of married persons filing separately, spouse not filing	8,449	13,723	399,828	5,172	27,070	0	0	0	0	0
Returns of heads of households	18,039,463	28,166,353	638,982,798	5,066,543	41,148,557	56,394	67,830	3,108,545	31,111	326,857
Returns of surviving spouses	75,244	125,137	4,307,101	37,911	502,340	* 3	* 6	* 12,577	* 3	* 21
Returns of single persons	2,259,764	3,209,221	51,889,351	301,895	3,480,553	195,438	234,787	12,455,909	141,084	1,843,733

Marital status	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns	**2,819,947**	**3,374,566**	**183,741,931**	**1,846,516**	**18,291,157**	**6,834,043**	**9,807,148**	**289,845,843**	**2,570,330**	**20,354,486**
Returns of married persons filing jointly	1,082,308	1,352,496	107,398,699	782,404	12,286,946	1,573,051	2,234,628	126,365,529	931,101	12,620,304
Returns of married persons filing separately, total	26,979	29,006	1,755,558	20,862	277,273	47,251	54,333	2,750,061	36,636	341,110
Returns of married persons filing separately, spouse filing	** 26,979	** 29,006	** 1,755,558	20,862	277,273	46,241	52,313	2,704,987	35,626	339,151
Returns of married persons filing separately, spouse not filing	**	**	**	0	0	* 1,010	* 2,019	* 45,075	* 1,010	* 1,958
Returns of heads of households	1,483,875	1,718,902	66,790,914	921,908	5,112,968	3,956,232	5,691,822	125,723,988	1,142,458	5,211,508
Returns of surviving spouses	* 1,298	* 2,293	* 109,429	* 303	* 12,101	* 2,048	* 2,048	* 147,027	* 1,039	* 10,362
Returns of single persons	225,487	271,869	7,687,332	121,039	601,869	1,255,461	1,824,318	34,859,237	459,096	2,171,203

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

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

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	All returns with earned income credit											
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**28,537,908**	**511,558,873**	**25,012,220**	**454,236,562**	**7,513,091**	**52,862,978**	**28,536,899**	**507,240,350**	**28,537,908**	**68,339,181**	**4,465,073**	**1,387,075**
No adjusted gross income	212,062	-10,262,055	113,556	1,132,750	139,565	497,422	212,062	1,630,172	212,062	220,117	2,052	58
$1 under $1,000	333,951	171,474	210,487	260,883	138,129	88,908	333,951	349,791	333,951	46,897	* 2,032	* 70
$1,000 under $2,000	409,273	622,600	328,616	606,831	102,203	220,015	409,273	848,902	409,273	115,669	* 2,173	* 301
$2,000 under $3,000	496,404	1,244,160	413,368	1,108,289	112,549	184,203	496,404	1,292,492	496,404	212,780	* 2,009	* 229
$3,000 under $4,000	591,930	2,072,100	497,664	1,778,557	151,156	385,587	591,930	2,165,432	591,930	355,365	* 3,972	* 811
$4,000 under $5,000	635,172	2,873,092	534,610	2,421,644	154,539	498,734	635,172	2,920,379	635,172	496,931	* 1,013	* 99
$5,000 under $6,000	745,706	4,093,105	603,268	3,274,270	200,250	750,603	745,706	4,067,184	745,706	719,464	* 5,323	* 875
$6,000 under $7,000	849,709	5,517,516	712,931	4,475,708	235,980	973,765	849,709	5,449,473	849,709	931,642	* 4,544	* 449
$7,000 under $8,000	933,238	7,026,400	799,728	5,808,602	236,055	1,100,133	933,238	6,941,882	933,238	1,269,469	** 5,060	** 886
$8,000 under $9,000	995,601	8,467,068	876,234	7,072,362	243,517	1,256,739	995,601	8,356,821	995,601	1,586,075	**	**
$9,000 under $10,000	1,456,513	13,923,329	1,070,304	8,796,243	688,058	4,881,437	1,456,513	13,677,680	1,456,513	3,253,785	* 5,503	* 1,524
$10,000 under $11,000	1,223,399	12,823,279	1,007,852	9,606,648	409,484	2,842,445	1,223,399	12,449,093	1,223,399	2,578,061	343,155	16,378
$11,000 under $12,000	1,166,280	13,407,743	974,812	10,424,450	343,127	2,481,544	1,166,280	12,905,994	1,166,280	2,434,572	381,701	50,113
$12,000 under $13,000	1,196,327	14,954,202	1,029,217	11,966,666	336,977	2,489,949	1,195,317	14,459,986	1,196,327	2,834,956	367,426	55,207
$13,000 under $14,000	1,550,686	20,963,060	1,239,703	14,470,748	612,508	5,913,750	1,550,686	20,384,497	1,550,686	4,881,513	383,014	32,249
$14,000 under $15,000	1,156,493	16,702,939	946,260	12,135,700	428,124	4,026,823	1,156,493	16,173,383	1,156,493	4,007,882	218,849	7,070
$15,000 under $16,000	777,413	12,040,346	655,999	9,353,991	260,130	2,308,620	777,413	11,662,611	777,413	3,298,936	16,153	3,941
$16,000 under $17,000	840,212	13,876,726	728,202	11,084,045	242,000	2,314,678	840,212	13,398,723	840,212	3,480,804	* 7,037	* 1,674
$17,000 under $18,000	823,342	14,403,559	746,071	12,410,057	217,430	1,251,968	823,342	13,662,025	823,342	3,292,694	48,413	4,185
$18,000 under $19,000	775,493	14,321,689	696,369	12,258,993	162,564	1,498,087	775,493	13,757,080	775,493	3,128,515	37,251	9,122
$19,000 under $20,000	655,089	12,778,225	602,653	11,336,301	121,269	1,001,945	655,089	12,338,246	655,089	2,471,572	48,365	15,000
$20,000 under $25,000	3,008,698	67,582,093	2,795,778	60,496,207	589,246	4,993,036	3,008,698	65,489,243	3,008,698	11,291,513	221,436	106,315
$25,000 under $30,000	2,454,246	67,179,606	2,338,139	61,845,288	413,051	3,242,565	2,454,246	65,087,853	2,454,246	7,223,624	482,844	236,615
$30,000 under $35,000	2,203,407	71,492,863	2,125,062	66,623,434	366,451	2,866,147	2,203,407	69,489,581	2,203,407	4,601,608	776,665	468,707
$35,000 under $40,000	1,609,000	59,921,376	1,564,909	55,260,333	304,490	2,228,658	1,609,000	57,488,992	1,609,000	2,327,289	679,207	243,175
$40,000 under $45,000	945,503	39,847,808	921,070	36,797,720	197,082	1,409,695	945,503	38,207,472	945,503	989,895	337,197	115,128
$45,000 under $50,000	423,795	19,987,700	413,992	18,267,309	90,661	949,935	423,795	19,217,244	423,795	269,323	80,660	16,694
$50,000 and over	68,967	3,526,871	65,369	3,162,534	16,495	205,587	68,967	3,368,121	68,967	18,231	* 2,020	* 201

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	All returns with earned income credit—continued								Returns with no qualifying children			
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**1,761,210**	**828,873**	**8,515,395**	**8,063,112**	**24,644,199**	**58,888,995**	**10,024**	**140,810**	**7,384,284**	**56,158,789**	**6,149,802**	**51,338,893**
No adjusted gross income	* 14	* 149	111,921	67,371	133,567	152,688	0	0	149,876	-4,726,906	69,734	372,341
$1 under $1,000	0	0	67,788	11,797	273,059	35,031	0	0	285,699	143,149	168,228	207,911
$1,000 under $2,000	0	0	99,047	19,014	326,101	96,355	* 994	* 22,056	300,439	455,824	228,876	373,108
$2,000 under $3,000	0	0	111,995	23,693	413,268	188,859	0	0	347,145	867,561	275,595	714,554
$3,000 under $4,000	0	0	149,068	44,307	484,930	310,247	* 994	* 1,288	402,126	1,403,129	324,112	1,106,807
$4,000 under $5,000	0	0	161,303	56,998	532,161	439,834	0	0	416,130	1,884,121	334,961	1,474,693
$5,000 under $6,000	0	0	202,230	89,267	621,936	629,322	* 1,989	* 42,312	477,779	2,621,593	365,978	2,019,409
$6,000 under $7,000	0	0	228,191	120,826	725,215	810,366	0	0	561,292	3,638,490	459,939	2,926,347
$7,000 under $8,000	0	0	240,619	131,645	822,899	1,136,938	* 1,989	* 33,147	570,686	4,289,706	479,777	3,501,004
$8,000 under $9,000	0	0	241,415	161,541	914,436	1,424,534	* 2,004	* 27,720	557,766	4,743,888	494,236	4,066,001
$9,000 under $10,000	0	0	689,279	701,645	1,357,458	2,550,617	0	0	540,609	5,135,495	474,011	4,356,778
$10,000 under $11,000	* 1,546	* 60	454,966	360,767	1,117,078	2,200,916	0	0	547,987	5,750,129	474,994	4,788,628
$11,000 under $12,000	10,099	691	416,149	314,298	1,025,182	2,070,161	0	0	549,216	6,313,298	471,566	5,223,074
$12,000 under $13,000	322,176	28,375	304,595	348,263	819,464	2,431,486	* 1,020	* 3,371	524,583	6,557,943	475,880	5,787,165
$13,000 under $14,000	355,825	83,671	608,948	873,681	1,138,918	3,975,583	0	0	529,232	7,128,470	488,843	6,281,573
$14,000 under $15,000	197,744	73,550	442,463	629,029	931,754	3,371,783	* 994	* 10,860	301,635	4,321,627	280,787	3,778,497
$15,000 under $16,000	0	0	290,898	398,094	761,658	2,896,901	0	0	56,031	867,593	46,681	631,781
$16,000 under $17,000	0	0	302,620	383,312	816,834	3,095,818	0	0	62,877	1,040,290	53,135	739,001
$17,000 under $18,000	0	0	261,902	278,069	800,534	3,010,439	0	0	82,301	1,440,246	72,191	1,106,031
$18,000 under $19,000	0	0	221,817	274,258	758,889	2,845,134	0	0	68,842	1,270,466	61,595	1,011,584
$19,000 under $20,000	0	0	167,405	193,412	637,435	2,263,160	0	0	51,031	992,667	47,684	858,287
$20,000 under $25,000	0	0	869,907	1,019,734	2,934,570	10,165,464	0	0	* 1,000	* 20,010	* 1,000	* 14,319
$25,000 under $30,000	* 8,033	* 1,854	660,875	662,399	2,347,236	6,324,611	0	0	0	0	0	0
$30,000 under $35,000	235,766	125,897	491,573	447,862	1,833,673	3,685,040	0	0	0	0	0	0
$35,000 under $40,000	361,031	344,807	358,115	263,664	1,119,420	1,820,450	0	0	0	0	0	0
$40,000 under $45,000	222,574	145,045	219,673	132,508	622,336	742,260	* 40	* 58	0	0	0	0
$45,000 under $50,000	46,403	24,774	117,056	50,724	325,755	201,904	0	0	0	0	0	0
$50,000 and over	0	0	23,577	4,934	48,432	13,096	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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued											
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	**1,993,234**	**7,443,563**	**7,383,274**	**58,784,634**	**7,384,284**	**2,120,942**	**1,719,443**	**164,437**	**887,392**	**186,454**	**1,815,470**	**472,252**
No adjusted gross income	99,990	283,268	149,876	655,608	149,876	34,054	* 2,028	* 31	** 355,827	** 83,778	78,340	20,254
$1 under $1,000	132,105	62,926	285,699	270,838	285,699	19,269	* 2,032	* 70	0	0	61,901	7,858
$1,000 under $2,000	88,711	169,332	300,439	542,440	300,439	39,956	* 2,173	* 301	0	0	85,561	12,752
$2,000 under $3,000	95,961	178,977	347,145	893,530	347,145	67,571	* 2,009	* 229	0	0	92,412	16,630
$3,000 under $4,000	119,116	370,234	402,126	1,478,329	402,126	107,691	* 2,972	* 598	0	0	118,132	31,015
$4,000 under $5,000	115,283	412,932	416,130	1,887,626	416,130	140,615	* 1,013	* 99	0	0	118,044	36,200
$5,000 under $6,000	148,298	535,138	477,779	2,554,547	477,779	188,254	* 5,323	* 875	0	0	146,301	52,972
$6,000 under $7,000	159,795	589,436	561,292	3,515,782	561,292	253,977	* 3,545	* 313	0	0	149,779	58,937
$7,000 under $8,000	147,972	696,912	570,686	4,197,917	570,686	268,119	** 5,060	** 886	0	0	144,715	55,826
$8,000 under $9,000	126,195	513,218	557,766	4,580,111	557,766	244,195	**	**	0	0	115,130	40,665
$9,000 under $10,000	131,283	596,294	540,609	4,953,071	540,609	202,041	* 5,503	* 1,524	0	0	126,873	38,276
$10,000 under $11,000	133,948	702,139	547,987	5,490,768	547,987	172,313	342,161	16,295	* 1,546	* 60	167,956	35,027
$11,000 under $12,000	138,654	747,394	549,216	5,970,468	549,216	137,685	379,365	49,501	10,099	691	182,046	24,528
$12,000 under $13,000	114,412	421,420	523,574	6,208,585	524,583	97,764	364,443	54,448	322,176	28,375	58,258	11,608
$13,000 under $14,000	90,547	457,345	529,232	6,738,918	529,232	62,911	375,954	30,920	**	**	50,338	9,171
$14,000 under $15,000	45,372	256,616	301,635	4,035,114	301,635	25,855	206,761	5,654	197,744	73,550	25,999	4,852
$15,000 under $16,000	21,683	101,800	56,031	733,581	56,031	18,095	* 5,034	* 1,076	0	0	17,580	4,687
$16,000 under $17,000	24,651	170,800	62,877	909,800	62,877	15,714	* 2,019	* 372	0	0	22,571	5,109
$17,000 under $18,000	27,020	49,898	82,301	1,155,929	82,301	14,673	* 5,010	* 632	0	0	26,655	3,877
$18,000 under $19,000	18,764	97,285	68,842	1,108,870	68,842	7,982	* 5,038	* 573	0	0	15,478	1,499
$19,000 under $20,000	13,475	30,198	51,031	888,485	51,031	2,207	* 1,999	* 41	0	0	11,402	510
$20,000 under $25,000	0	0	* 1,000	* 14,319	* 1,000	* 1	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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued				Returns with one qualifying child							
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	**5,005,610**	**1,484,253**	*** 1,989**	*** 2,178**	**10,491,013**	**204,046,716**	**9,436,563**	**183,551,013**	**2,467,281**	**16,346,730**	**10,491,013**	**199,954,285**
No adjusted gross income	76,336	13,769	0	0	31,152	-2,231,411	20,559	312,081	21,710	77,135	31,152	389,215
$1 under $1,000	224,815	11,341	0	0	27,209	14,693	22,669	23,316	* 4,570	* 20,103	27,209	43,419
$1,000 under $2,000	218,264	26,903	0	0	78,297	120,423	74,578	159,015	* 6,053	* 24,379	78,297	183,395
$2,000 under $3,000	264,310	50,713	0	0	92,986	237,185	85,561	263,822	11,508	-8,178	92,986	255,644
$3,000 under $4,000	296,126	76,078	* 994	* 1,288	117,210	413,537	107,063	379,640	17,821	47,620	117,210	427,260
$4,000 under $5,000	313,655	104,315	0	0	144,828	654,311	131,729	639,155	22,255	33,905	144,828	673,061
$5,000 under $6,000	354,380	134,407	0	0	177,126	975,353	158,819	876,550	28,486	92,820	177,126	1,011,681
$6,000 under $7,000	438,099	194,727	0	0	182,928	1,190,919	155,612	944,037	55,830	287,313	182,928	1,231,350
$7,000 under $8,000	461,489	211,407	0	0	218,057	1,641,826	187,242	1,315,557	50,720	294,528	218,057	1,610,085
$8,000 under $9,000	476,939	203,530	* 994	* 891	276,485	2,352,767	242,277	1,841,377	78,368	456,645	276,485	2,298,022
$9,000 under $10,000	441,939	162,242	0	0	746,254	7,172,040	451,070	3,198,410	511,958	3,949,870	746,254	7,148,280
$10,000 under $11,000	442,679	120,991	0	0	460,993	4,813,082	352,255	3,124,583	207,543	1,633,883	460,993	4,758,466
$11,000 under $12,000	410,134	63,657	0	0	403,845	4,641,239	327,501	3,328,989	133,090	1,117,441	403,845	4,446,430
$12,000 under $13,000	149,019	31,708	0	0	360,211	4,493,871	306,030	3,506,356	103,654	876,979	360,211	4,386,706
$13,000 under $14,000	120,981	22,820	0	0	353,973	4,782,852	322,435	3,983,077	91,758	667,459	353,973	4,650,536
$14,000 under $15,000	77,905	15,350	0	0	336,902	4,878,071	297,028	4,135,642	86,188	601,362	336,902	4,747,863
$15,000 under $16,000	41,484	12,331	0	0	319,336	4,946,758	296,313	4,387,069	59,143	415,400	319,336	4,802,469
$16,000 under $17,000	44,348	10,234	0	0	367,164	6,064,421	337,392	5,378,862	75,380	493,797	367,164	5,872,658
$17,000 under $18,000	61,704	10,164	0	0	367,265	6,427,752	349,835	5,973,252	70,097	221,201	367,265	6,194,453
$18,000 under $19,000	52,375	5,909	0	0	337,153	6,224,599	308,079	5,605,620	58,915	415,941	337,153	6,021,561
$19,000 under $20,000	37,630	1,655	0	0	321,194	6,267,816	306,844	5,769,699	40,327	295,494	321,194	6,065,193
$20,000 under $25,000	* 1,000	* 1	0	0	1,553,646	34,927,802	1,473,323	32,176,853	249,677	1,558,056	1,553,646	33,734,909
$25,000 under $30,000	0	0	0	0	1,253,596	34,317,792	1,205,486	31,995,748	181,827	1,122,286	1,253,596	33,118,034
$30,000 under $35,000	0	0	0	0	1,078,788	35,017,825	1,050,097	33,351,574	142,452	618,640	1,078,788	33,970,214
$35,000 under $40,000	0	0	0	0	692,988	25,694,796	680,160	23,751,888	114,710	646,045	692,988	24,397,933
$40,000 under $45,000	0	0	0	0	191,427	8,006,396	186,608	7,128,839	43,244	386,607	191,427	7,515,447
$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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued											
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**10,491,013**	**24,976,429**	**2,205,318**	**985,400**	**712,527**	**541,324**	**2,991,303**	**2,795,396**	**9,473,064**	**21,195,632**	*** 4,003**	*** 56,542**
No adjusted gross income	31,152	63,468	* 17	* 11	**	**	16,616	19,934	28,121	43,523	0	0
$1 under $1,000	27,209	13,671	0	0	0	0	* 4,570	* 3,050	27,201	10,622	0	0
$1,000 under $2,000	78,297	48,346	0	0	0	0	* 6,053	* 3,821	78,297	44,524	0	0
$2,000 under $3,000	92,986	85,877	0	0	0	0	12,494	5,012	92,685	80,865	0	0
$3,000 under $4,000	117,210	141,220	* 1,000	* 213	0	0	16,266	7,479	116,211	133,528	0	0
$4,000 under $5,000	144,828	218,927	0	0	0	0	26,270	11,540	144,828	207,387	0	0
$5,000 under $6,000	177,126	329,673	0	0	0	0	30,454	18,910	177,086	310,762	* 1,989	* 42,312
$6,000 under $7,000	182,928	403,784	* 1,000	* 136	0	0	53,957	46,344	181,627	357,304	0	0
$7,000 under $8,000	218,057	544,559	0	0	0	0	56,166	48,504	218,057	496,056	0	0
$8,000 under $9,000	276,485	777,719	0	0	0	0	79,329	76,191	276,485	701,528	0	0
$9,000 under $10,000	746,254	2,405,158	0	0	0	0	514,566	612,281	745,911	1,792,877	0	0
$10,000 under $11,000	460,993	1,504,385	* 994	* 84	0	0	214,474	246,904	460,993	1,257,398	0	0
$11,000 under $12,000	403,845	1,292,824	* 2,336	* 613	0	0	151,014	186,433	403,845	1,105,779	0	0
$12,000 under $13,000	360,211	1,175,644	* 994	* 264	0	0	113,544	148,419	359,912	1,026,961	* 1,020	* 3,371
$13,000 under $14,000	353,973	1,159,214	* 4,034	* 551	**	**	103,594	119,187	352,487	1,039,476	0	0
$14,000 under $15,000	336,902	1,101,586	10,066	1,224	0	0	102,823	125,630	336,902	974,733	* 994	* 10,860
$15,000 under $16,000	319,336	1,045,189	* 8,064	* 1,303	0	0	80,040	84,112	318,127	959,774	0	0
$16,000 under $17,000	367,164	1,202,521	* 4,008	* 1,210	0	0	114,107	111,025	364,931	1,090,286	0	0
$17,000 under $18,000	367,265	1,193,744	42,409	3,386	0	0	97,127	79,986	365,104	1,110,372	0	0
$18,000 under $19,000	337,153	1,078,358	30,203	7,228	0	0	86,940	99,805	337,153	971,324	0	0
$19,000 under $20,000	321,194	957,523	42,353	13,356	0	0	70,151	60,466	317,086	883,701	0	0
$20,000 under $25,000	1,553,646	4,107,069	200,240	97,014	0	0	416,976	346,051	1,487,621	3,664,004	0	0
$25,000 under $30,000	1,253,596	2,424,338	442,520	216,799	* 8,033	* 1,854	315,393	205,164	1,177,311	2,002,376	0	0
$30,000 under $35,000	1,078,788	1,248,334	695,130	418,411	** 232,742	** 124,920	180,318	81,505	785,578	748,418	0	0
$35,000 under $40,000	692,988	391,534	564,440	177,875	343,899	331,788	109,780	42,152	276,934	171,508	0	0
$40,000 under $45,000	191,427	61,764	155,511	45,723	127,853	82,761	18,280	5,493	42,571	10,548	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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns with two qualifying children											
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	**7,213,246**	**163,843,798**	**6,389,866**	**143,341,289**	**2,005,926**	**18,545,743**	**7,213,246**	**161,920,237**	**7,213,246**	**27,075,027**	**493,173**	**212,291**
No adjusted gross income	21,256	-2,058,644	15,342	287,312	10,721	102,853	21,256	390,165	21,256	81,817	* 4	* 10
$1 under $1,000	15,039	9,498	13,588	21,524	* 1,450	* 5,828	15,039	27,352	15,039	10,270	0	0
$1,000 under $2,000	21,496	32,341	16,121	58,177	7,433	26,397	21,496	84,574	21,496	14,842	0	0
$2,000 under $3,000	40,186	98,458	37,146	92,765	* 4,060	* 10,848	40,186	103,613	40,186	41,447	0	0
$3,000 under $4,000	46,487	162,559	42,422	128,269	9,266	27,914	46,487	156,183	46,487	62,171	0	0
$4,000 under $5,000	57,126	261,408	52,865	247,613	12,929	38,610	57,126	286,224	57,126	104,292	0	0
$5,000 under $6,000	65,732	359,736	57,282	283,650	14,494	73,777	65,732	357,427	65,732	138,255	0	0
$6,000 under $7,000	78,306	511,260	72,222	436,333	15,271	70,572	78,306	506,905	78,306	193,283	0	0
$7,000 under $8,000	100,435	761,294	91,702	697,617	24,050	54,028	100,435	784,792	100,435	304,115	0	0
$8,000 under $9,000	115,147	979,635	100,612	795,369	28,808	210,945	115,147	1,006,315	115,147	390,766	0	0
$9,000 under $10,000	128,301	1,221,882	107,966	920,020	34,606	269,216	128,301	1,189,236	128,301	472,440	0	0
$10,000 under $11,000	157,371	1,660,257	132,219	1,227,482	51,168	392,512	157,371	1,619,994	157,371	640,343	0	0
$11,000 under $12,000	147,669	1,698,706	122,339	1,291,830	51,099	428,055	147,669	1,719,885	147,669	673,392	0	0
$12,000 under $13,000	228,427	2,866,606	181,765	1,965,943	86,050	890,348	228,427	2,856,292	228,427	1,118,294	* 1,989	* 494
$13,000 under $14,000	485,419	6,583,424	305,725	3,010,498	321,616	3,519,211	485,419	6,529,708	485,419	2,561,674	* 2,007	* 428
$14,000 under $15,000	373,011	5,404,570	270,122	3,152,997	203,888	2,170,340	373,011	5,323,338	373,011	2,004,182	* 1,010	* 85
$15,000 under $16,000	282,554	4,374,333	222,948	3,102,712	122,128	1,190,434	282,554	4,293,145	282,554	1,515,715	* 3,055	* 1,562
$16,000 under $17,000	301,210	4,970,554	251,782	3,781,023	97,326	1,088,621	301,210	4,869,645	301,210	1,607,427	* 1,010	* 92
$17,000 under $18,000	262,561	4,588,352	231,579	3,874,093	80,879	562,457	262,561	4,436,550	262,561	1,413,957	* 994	* 167
$18,000 under $19,000	243,522	4,494,612	220,892	3,826,817	48,271	536,878	243,522	4,363,694	243,522	1,290,644	* 2,009	* 1,321
$19,000 under $20,000	202,118	3,942,383	178,684	3,376,509	47,075	482,614	202,118	3,859,123	202,118	1,038,639	* 4,013	* 1,603
$20,000 under $25,000	1,000,063	22,439,466	927,684	20,036,322	199,427	1,794,386	1,000,063	21,830,708	1,000,063	4,687,078	20,173	8,483
$25,000 under $30,000	811,158	22,202,444	772,050	20,400,595	141,248	1,175,728	811,158	21,576,323	811,158	3,026,636	37,296	17,992
$30,000 under $35,000	777,014	25,194,298	741,853	22,993,233	149,793	1,546,918	777,014	24,540,152	777,014	2,119,707	79,215	47,671
$35,000 under $40,000	577,388	21,551,209	561,676	19,889,957	102,567	941,202	577,388	20,831,159	577,388	1,051,649	109,428	58,847
$40,000 under $45,000	454,086	19,165,942	444,320	17,905,151	97,273	459,751	454,086	18,364,959	454,086	420,006	164,392	59,927
$45,000 under $50,000	220,167	10,367,215	216,959	9,537,476	43,029	475,302	220,167	10,012,778	220,167	91,987	66,581	13,612
$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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued								Returns with three or more qualifying children			
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Total	**148,153**	**94,371**	**2,452,512**	**3,070,398**	**6,855,947**	**23,792,338**	*** 2,029**	*** 33,205**	**3,449,364**	**87,509,571**	**3,035,988**	**76,005,367**
No adjusted gross income	**	**	11,602	18,819	19,974	62,987	0	0	9,779	-1,245,094	7,921	161,017
$1 under $1,000	0	0	* 1,314	* 882	15,039	9,388	0	0	* 6,005	* 4,135	* 6,001	* 8,131
$1,000 under $2,000	0	0	7,433	2,441	20,499	12,401	0	0	9,042	14,012	9,042	16,530
$2,000 under $3,000	0	0	* 6,069	* 1,663	40,186	39,784	0	0	16,087	40,955	15,067	37,147
$3,000 under $4,000	0	0	11,275	4,283	46,487	57,888	0	0	26,107	92,876	24,067	163,841
$4,000 under $5,000	0	0	12,917	7,239	56,590	97,054	0	0	17,087	73,251	15,055	60,182
$5,000 under $6,000	0	0	16,503	9,954	65,401	128,302	0	0	25,069	136,422	21,189	94,660
$6,000 under $7,000	0	0	16,352	10,889	78,306	182,393	0	0	27,183	176,846	25,158	168,991
$7,000 under $8,000	0	0	25,036	16,298	99,431	287,817	* 1,989	* 33,147	44,060	333,574	41,008	294,423
$8,000 under $9,000	0	0	33,810	32,378	114,817	358,388	0	0	46,204	390,779	39,109	369,614
$9,000 under $10,000	0	0	37,629	40,873	128,260	431,566	0	0	41,349	393,912	37,257	321,035
$10,000 under $11,000	0	0	54,713	61,345	156,358	578,998	0	0	57,049	599,812	48,383	465,954
$11,000 under $12,000	0	0	62,831	72,724	146,666	600,668	0	0	65,550	754,500	53,406	580,557
$12,000 under $13,000	0	0	97,948	136,839	227,427	980,961	0	0	83,105	1,035,782	65,541	707,202
$13,000 under $14,000	0	0	335,334	548,448	483,389	2,012,798	0	0	182,061	2,468,314	122,699	1,195,600
$14,000 under $15,000	0	0	215,967	341,912	373,011	1,662,185	0	0	144,945	2,098,671	98,324	1,068,564
$15,000 under $16,000	0	0	131,086	211,423	282,554	1,302,731	0	0	119,493	1,851,662	90,056	1,232,429
$16,000 under $17,000	0	0	113,258	174,979	300,206	1,432,356	0	0	108,961	1,801,461	85,893	1,185,159
$17,000 under $18,000	0	0	93,670	119,311	262,511	1,294,479	0	0	111,215	1,947,209	92,466	1,456,681
$18,000 under $19,000	0	0	71,744	93,315	243,522	1,196,009	0	0	125,975	2,332,012	105,802	1,814,972
$19,000 under $20,000	0	0	62,511	93,310	201,981	943,726	0	0	80,746	1,575,359	69,441	1,331,807
$20,000 under $25,000	0	0	278,102	379,568	992,441	4,299,027	0	0	453,989	10,194,816	393,771	8,268,713
$25,000 under $30,000	0	0	225,083	256,685	789,583	2,751,959	0	0	389,492	10,659,371	360,604	9,448,944
$30,000 under $35,000	** 3,033	** 1,003	214,071	232,167	720,473	1,839,870	0	0	347,605	11,280,739	333,113	10,278,626
$35,000 under $40,000	17,132	13,019	146,248	123,036	524,449	869,766	0	0	338,624	12,675,371	323,073	11,618,488
$40,000 under $45,000	89,648	60,205	116,599	63,077	310,936	297,002	* 40	* 58	299,990	12,675,470	290,141	11,763,730
$45,000 under $50,000	38,341	20,144	53,406	16,540	155,449	61,835	0	0	203,628	9,620,485	197,032	8,729,833
$50,000 and over	0	0	0	0	0	0	0	0	68,967	3,526,871	65,369	3,162,534

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
Total	**1,046,650**	**10,526,942**	**3,449,364**	**86,581,195**	**3,449,364**	**14,166,783**	**47,139**	**24,947**
No adjusted gross income	7,145	34,167	9,779	195,183	9,779	40,778	* 3	* 6
$1 under $1,000	* 3	* 51	* 6,005	* 8,182	* 6,005	* 3,687	0	0
$1,000 under $2,000	* 6	* -93	9,042	38,494	9,042	12,526	0	0
$2,000 under $3,000	* 1,020	* 2,557	16,087	39,704	16,087	17,885	0	0
$3,000 under $4,000	* 4,952	* -60,181	26,107	103,660	26,107	44,283	0	0
$4,000 under $5,000	* 4,072	* 13,287	17,087	73,469	17,087	33,097	0	0
$5,000 under $6,000	8,972	48,868	25,069	143,529	25,069	63,282	0	0
$6,000 under $7,000	* 5,085	* 26,445	27,183	195,436	27,183	80,597	0	0
$7,000 under $8,000	13,313	54,665	44,060	349,088	44,060	152,676	0	0
$8,000 under $9,000	10,147	75,931	46,204	472,374	46,204	173,394	0	0
$9,000 under $10,000	10,211	66,057	41,349	387,093	41,349	174,147	0	0
$10,000 under $11,000	16,824	113,911	57,049	579,865	57,049	261,020	0	0
$11,000 under $12,000	20,284	188,654	65,550	769,211	65,550	330,671	0	0
$12,000 under $13,000	32,862	301,202	83,105	1,008,403	83,105	443,254	0	0
$13,000 under $14,000	108,588	1,269,735	182,061	2,465,335	182,061	1,097,714	* 1,020	* 350
$14,000 under $15,000	92,677	998,504	144,945	2,067,069	144,945	876,258	* 1,013	* 107
$15,000 under $16,000	57,176	600,986	119,493	1,833,416	119,493	719,937	0	0
$16,000 under $17,000	44,643	561,460	108,961	1,746,619	108,961	655,142	0	0
$17,000 under $18,000	39,435	418,412	111,215	1,875,093	111,215	670,319	0	0
$18,000 under $19,000	36,614	447,983	125,975	2,262,955	125,975	751,531	0	0
$19,000 under $20,000	20,392	193,639	80,746	1,525,445	80,746	473,203	0	0
$20,000 under $25,000	140,143	1,640,594	453,989	9,909,308	453,989	2,497,366	* 1,022	* 819
$25,000 under $30,000	89,977	944,551	389,492	10,393,496	389,492	1,772,650	* 3,029	* 1,824
$30,000 under $35,000	74,206	700,589	347,605	10,979,215	347,605	1,233,567	* 2,321	* 2,625
$35,000 under $40,000	87,213	641,411	338,624	12,259,900	338,624	884,106	* 5,339	* 6,454
$40,000 under $45,000	56,565	563,337	299,990	12,327,067	299,990	508,126	17,294	9,478
$45,000 under $50,000	47,632	474,633	203,628	9,204,466	203,628	177,336	14,079	3,082
$50,000 and over	16,495	205,587	68,967	3,368,121	68,967	18,231	* 2,020	* 201

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total	**13,138**	**6,723**	**1,256,110**	**1,725,065**	**3,309,578**	**12,416,771**	*** 2,004**	*** 48,885**
No adjusted gross income	* 3	* 15	5,363	8,363	9,136	32,409	0	0
$1 under $1,000	0	0	* 3	* 8	* 6,005	* 3,679	0	0
$1,000 under $2,000	0	0	0	0	9,042	12,526	* 994	* 22,056
$2,000 under $3,000	0	0	* 1,020	* 389	16,087	17,497	0	0
$3,000 under $4,000	0	0	* 3,395	* 1,530	26,107	42,752	0	0
$4,000 under $5,000	0	0	* 4,072	* 2,019	17,087	31,078	0	0
$5,000 under $6,000	0	0	8,972	7,431	25,069	55,851	0	0
$6,000 under $7,000	0	0	* 8,103	* 4,656	27,183	75,941	0	0
$7,000 under $8,000	0	0	14,701	11,016	43,922	141,659	0	0
$8,000 under $9,000	0	0	13,145	12,306	46,196	161,088	* 1,010	* 26,829
$9,000 under $10,000	0	0	10,211	10,215	41,349	163,932	0	0
$10,000 under $11,000	0	0	17,824	17,492	57,049	243,528	0	0
$11,000 under $12,000	0	0	20,258	30,613	64,538	300,057	0	0
$12,000 under $13,000	0	0	34,845	51,397	83,105	391,856	0	0
$13,000 under $14,000	0	0	119,683	196,875	182,061	900,489	0	0
$14,000 under $15,000	0	0	97,674	156,635	143,935	719,516	0	0
$15,000 under $16,000	0	0	62,193	97,872	119,493	622,064	0	0
$16,000 under $17,000	0	0	52,683	92,199	107,349	562,943	0	0
$17,000 under $18,000	0	0	44,450	74,895	111,215	595,425	0	0
$18,000 under $19,000	0	0	47,655	79,639	125,838	671,892	0	0
$19,000 under $20,000	0	0	23,341	39,126	80,738	434,077	0	0
$20,000 under $25,000	0	0	174,828	294,115	453,508	2,202,432	0	0
$25,000 under $30,000	0	0	120,398	200,550	380,342	1,570,276	0	0
$30,000 under $35,000	0	0	97,184	134,190	327,623	1,096,751	0	0
$35,000 under $40,000	0	0	102,087	98,476	318,037	779,176	0	0
$40,000 under $45,000	* 5,073	* 2,079	84,794	63,937	268,828	434,710	0	0
$45,000 under $50,000	* 8,062	* 4,630	63,651	34,184	170,307	140,070	0	0
$50,000 and over	0	0	23,577	4,934	48,432	13,096	0	0

* 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] 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, August 2016.

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**43,965,083**	**6,385,219,116**	**43,965,083**	**6,483,010,725**	**36,605,484**	**4,039,064,357**	**22,774,905**	**70,730,526**	**3,926,177**	**52,862,873**	**15,469,711**	**211,591,395**
Under 18	45,570	2,286,205	45,570	2,294,311	* 3,043	* 148,038	29,288	143,213	11,452	20,635	33,058	489,130
18 under 26	625,957	34,085,199	625,957	34,441,220	607,864	29,680,736	103,059	158,127	13,989	130,255	61,231	726,801
26 under 35	4,889,447	490,107,886	4,889,447	495,152,493	4,789,653	434,431,849	1,633,370	1,429,720	108,233	467,914	937,709	4,066,758
35 under 45	8,683,443	1,249,093,950	8,683,443	1,264,874,787	8,414,960	1,012,638,582	3,660,632	5,854,378	287,597	1,674,102	2,109,657	12,579,111
45 under 55	10,932,991	1,761,821,404	10,932,991	1,789,808,958	10,394,696	1,304,372,174	5,238,666	14,187,658	625,530	5,698,382	3,398,057	33,412,527
55 under 65	10,026,829	1,606,052,720	10,026,829	1,638,452,978	8,853,668	991,093,779	5,789,809	18,487,801	1,006,974	12,630,328	3,926,450	53,509,966
65 and over	8,760,846	1,241,771,754	8,760,846	1,257,985,978	3,541,601	266,699,201	6,320,081	30,469,629	1,872,402	32,241,257	5,003,550	106,807,103

Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**14,579,274**	**161,936,370**	**18,568,269**	**28,345,168**	**183,236**	**6,926,779**	**8,528,031**	**189,685,062**	**13,988,416**	**599,831,224**	**1,442,094**	**14,923,563**
Under 18	31,049	378,333	7,402	11,143	0	0	0	0	35,419	1,029,166	4,318	43,874
18 under 26	59,855	498,701	116,183	99,388	0	0	59,980	394,896	59,353	1,527,405	6,752	-18,838
26 under 35	898,902	3,227,201	2,018,718	2,024,349	* 2,010	* 36,847	787,752	9,803,997	842,104	17,044,129	77,824	155,876
35 under 45	1,983,256	9,307,293	4,105,906	5,507,149	21,965	595,751	1,783,306	33,562,156	1,917,056	74,813,202	194,653	1,313,676
45 under 55	3,210,244	24,596,851	5,165,179	8,008,725	61,338	2,640,351	2,311,755	53,262,743	3,055,488	136,610,024	324,259	6,126,195
55 under 65	3,677,801	40,445,354	4,538,970	7,197,707	65,878	2,486,341	2,215,560	62,028,290	3,515,121	167,483,352	377,973	2,486,467
65 and over	4,718,168	83,482,637	2,615,911	5,496,708	32,046	1,167,489	1,369,678	30,632,981	4,563,874	201,323,946	456,314	4,816,313

Age [1]	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**6,423,993**	**149,509,220**	**11,620,305**	**352,799,151**	**3,780,399**	**78,232,646**	**2,684,646**	**29,269,024**	**212,244**	**2,823,401**	**5,705,751**	**557,962,023**
Under 18	0	0	**	**	2,062	15,603	**	**	0	0	7,590	237,197
18 under 26	4,782	24,945	** 15,007	** 41,397	6,123	48,117	** 7,664	** 41,332	* 3	* 15	19,206	1,247,648
26 under 35	100,382	960,841	273,579	2,846,137	153,832	1,191,257	185,503	1,234,706	2,908	26,816	323,071	18,194,812
35 under 45	302,107	4,325,334	734,057	9,166,866	413,253	4,295,727	513,070	5,521,893	11,649	70,729	1,035,757	97,166,843
45 under 55	632,678	11,369,586	1,346,758	26,479,586	727,919	11,615,242	630,936	7,395,033	26,977	131,436	1,491,907	171,665,882
55 under 65	1,201,676	27,956,437	3,075,700	96,746,169	996,024	21,471,647	724,468	8,298,957	44,389	513,755	1,470,941	162,607,984
65 and over	4,182,367	104,872,078	6,175,204	217,518,997	1,481,187	39,595,052	623,004	6,777,105	126,318	2,080,650	1,357,278	106,841,657

Footnotes at end of table.

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**431,541**	**25,778,212**	**660,674**	**-4,298,703**	**2,151,834**	**10,826,439**	**8,652,912**	**143,956,807**	**252,730**	**14,471,624**	**334,856**	**4,379,013**
Under 18	4,153	100,112	0	0	0	0	* 992	* 13,227	* 1,173	* 23,744	* 4	* [3]
18 under 26	1,681	111,589	* 2,133	* -16,265	26,254	72,929	* 222	* 1,702	515	17,472	**	**
26 under 35	18,826	1,148,339	31,126	-300,686	278,738	1,297,931	9,160	92,870	7,122	183,229	** 14,753	** 63,460
35 under 45	33,285	1,886,477	85,713	-519,472	482,190	2,283,439	63,624	744,712	17,736	979,724	77,134	560,594
45 under 55	65,454	4,209,953	163,663	-1,023,440	636,740	3,490,199	234,957	2,552,806	44,347	3,264,577	91,033	1,115,337
55 under 65	111,583	6,498,034	185,305	-1,012,557	551,723	2,809,153	1,229,774	14,844,945	61,823	4,682,396	91,009	1,758,811
65 and over	196,560	11,823,709	192,733	-1,426,283	176,190	872,789	7,114,184	125,706,544	120,013	5,320,481	60,924	880,810

Age [1]	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns	**119,677**	**159,939**	**81,855**	**5,818,587**	**988,889**	**25,079,472**	**3,032,641**	**27,087,667**	**14,634,290**	**97,791,609**
Under 18	0	0	0	0	* 1,000	* 2,999	4,549	83,672	* 2,095	* 8,106
18 under 26	1,010	276	**	**	4,114	98,036	16,114	301,933	166,356	356,022
26 under 35	19,146	19,472	** 7,308	** 489,426	64,648	1,081,018	232,110	1,470,766	2,001,652	5,044,607
35 under 45	40,831	55,271	15,182	1,149,162	113,978	2,295,384	512,683	3,400,383	3,286,352	15,780,837
45 under 55	33,531	43,491	31,905	2,373,927	246,792	5,588,603	733,381	7,114,852	3,864,477	27,987,554
55 under 65	21,673	34,914	19,747	1,504,510	303,815	8,398,177	769,390	6,051,425	3,571,270	32,400,258
65 and over	3,487	6,515	7,714	301,562	254,543	7,615,255	764,414	8,664,636	1,742,088	16,214,225

Age [1]	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of AGI limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns	**1,206,705,085**	**2,794,181**	**44,699,003**	**8,606,481**	**83,811,803**	**8,606,481**	**128,952,980**	**8,605,451**	**45,141,178**	**43,612,560**	**520,448,551**
Under 18	524,908	1,188	14,029	1,394	43,252	1,394	57,176	1,394	13,924	33,949	210,308
18 under 26	8,913,872	5,671	103,569	67,946	454,985	67,946	693,766	67,946	238,781	596,362	2,365,174
26 under 35	94,862,344	110,433	1,417,892	393,559	2,422,924	393,559	4,406,334	393,559	1,983,410	4,813,837	38,326,519
35 under 45	225,945,012	541,450	6,767,613	718,531	4,772,494	718,531	9,222,907	718,531	4,450,413	8,612,716	101,309,075
45 under 55	306,018,632	837,926	13,003,661	1,066,423	7,292,860	1,066,423	13,608,226	1,065,423	6,315,366	10,885,511	145,577,611
55 under 65	286,044,466	747,666	12,767,193	1,595,760	12,629,414	1,595,760	22,024,676	1,595,760	9,395,262	9,986,401	133,467,467
65 and over	284,395,852	549,847	10,625,047	4,762,870	56,195,876	4,762,870	78,939,896	4,762,839	22,744,020	8,683,783	99,192,398

Footnotes at end of table.

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Itemized deductions—continued											
	Taxes paid deduction—continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns	**42,260,206**	**328,303,527**	**32,456,158**	**311,222,355**	**9,804,048**	**17,081,172**	**37,320,541**	**181,035,692**	**19,187,040**	**9,139,636**	**2,283,105**	**1,969,695**
Under 18	32,897	185,908	31,678	185,370	* 1,219	* 539	5,228	24,397	* 7	* 3	0	0
18 under 26	570,678	1,808,070	460,176	1,636,919	110,503	171,151	192,198	446,247	210,020	102,074	8,367	8,784
26 under 35	4,631,859	26,400,689	3,939,073	25,078,505	692,786	1,322,184	3,289,389	10,850,105	1,996,928	925,777	186,449	149,948
35 under 45	8,374,321	66,972,771	6,948,413	63,874,103	1,425,908	3,098,669	7,248,933	32,115,590	3,862,213	1,919,952	374,841	300,761
45 under 55	10,576,688	94,448,512	8,662,359	90,574,522	1,914,329	3,873,990	9,667,115	48,247,391	4,969,590	2,427,587	545,535	454,121
55 under 65	9,709,468	83,866,198	7,741,352	80,256,811	1,968,116	3,609,387	9,119,872	46,786,708	4,558,402	2,223,184	640,619	591,378
65 and over	8,364,295	54,621,379	4,673,108	49,616,126	3,691,187	5,005,253	7,797,806	42,565,255	3,589,880	1,541,060	527,293	464,703

Age [1]	Itemized deductions—continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns	**33,332,176**	**307,962,385**	**32,729,222**	**286,749,017**	**32,194,624**	**280,319,142**	**1,151,782**	**6,429,875**	**2,223,957**	**1,075,635**	**4,243,396**	**5,951,842**
Under 18	5,536	72,020	* 2,007	* 20,300	* 2,007	* 20,300	0	0	0	0	* 1,010	* 858
18 under 26	196,872	1,280,325	191,057	1,062,573	184,494	1,013,256	9,906	49,318	10,131	37,789	94,721	165,907
26 under 35	3,372,953	28,341,060	3,345,389	26,318,562	3,283,251	25,685,284	117,898	633,278	142,777	146,793	1,128,934	1,615,816
35 under 45	7,264,805	74,261,280	7,220,461	70,999,601	7,109,810	69,451,684	238,966	1,547,917	338,319	242,525	1,236,172	1,793,880
45 under 55	9,367,837	92,028,941	9,289,226	87,224,994	9,138,633	85,311,899	336,082	1,913,095	619,086	234,455	945,057	1,269,943
55 under 65	8,050,885	69,290,496	7,905,252	64,677,109	7,779,297	63,249,530	275,960	1,427,580	666,415	276,912	579,039	726,859
65 and over	5,073,289	42,688,264	4,775,830	36,445,878	4,697,134	35,587,190	172,970	858,688	447,230	137,160	258,462	378,578

Age [1]	Itemized deductions—continued											
			Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns	**1,466,098**	**14,185,892**	**36,221,029**	**210,598,779**	**33,019,908**	**155,455,053**	**22,163,193**	**65,330,485**	**491,687**	**32,936,757**	**90,109**	**2,204,349**
Under 18	3,530	50,862	7,567	13,098	8,575	10,483	* 3,145	* 3,149	* 8	* 42	0	0
18 under 26	3,854	14,055	352,901	770,716	288,880	570,982	179,976	156,246	9,536	49,703	* 1,010	* 9,187
26 under 35	50,117	259,888	3,344,444	9,636,904	2,799,984	6,938,142	2,040,254	2,765,589	39,152	266,193	11,009	254,747
35 under 45	172,243	1,225,274	6,894,074	28,624,818	6,043,974	20,326,376	4,447,741	8,651,183	69,104	758,921	15,427	245,444
45 under 55	321,905	3,299,549	9,134,330	44,973,422	8,250,002	33,470,016	5,918,700	12,482,364	81,793	1,681,534	17,568	408,505
55 under 65	381,691	3,609,615	8,759,716	56,359,381	8,173,435	42,369,734	5,409,540	15,268,979	93,122	4,969,540	16,166	498,507
65 and over	532,758	5,726,648	7,727,998	70,220,440	7,455,058	51,769,319	4,163,836	26,002,974	198,970	25,210,825	28,929	787,959

Footnotes at end of table.

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Itemized deductions—continued									
	Limited miscellaneous deductions									
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Total miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns	**12,331,555**	**104,902,010**	**14,531,998**	**90,653,325**	**20,801,150**	**7,579,891**	**7,653,280**	**49,576,013**	**27,660,988**	**147,809,230**
Under 18	30,221	195,954	* 2,009	* 36,692	13,385	10,427	27,476	171,598	35,525	218,717
18 under 26	393,890	4,101,079	408,747	4,074,907	256,222	59,052	71,833	363,056	471,045	4,497,016
26 under 35	1,782,497	16,496,904	2,193,022	17,577,202	1,997,656	482,993	438,386	1,924,871	3,036,281	19,985,066
35 under 45	2,562,715	21,405,288	3,518,800	23,993,239	3,954,097	1,062,324	938,233	3,979,031	5,435,507	29,034,594
45 under 55	3,026,063	24,040,218	4,107,611	24,565,859	5,168,139	1,674,471	1,513,087	8,717,270	6,874,229	34,957,600
55 under 65	2,520,389	19,768,448	3,156,738	15,647,980	4,810,670	1,790,144	1,914,815	13,080,629	6,240,827	30,518,754
65 and over	2,015,781	18,894,118	1,145,072	4,757,446	4,600,982	2,500,480	2,749,451	21,339,558	5,567,574	28,597,484

Age [1]	Itemized deductions—continued						Exemptions		Taxable income	
	Unlimited miscellaneous deductions									
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns	**1,171,506**	**21,476,213**	**873,936**	**18,826,289**	**300,458**	**2,264,217**	**101,976,287**	**379,340,850**	**41,150,114**	**4,838,271,670**
Under 18	* 2,191	* 4,305	0	0	* 2,191	* 4,305	* 3,078	* 11,966	36,763	1,792,045
18 under 26	6,616	35,975	4,073	17,766	2,535	18,144	810,811	3,182,541	562,886	22,365,624
26 under 35	66,430	801,179	52,419	721,762	13,674	78,829	10,737,115	41,702,534	4,703,967	355,521,837
35 under 45	135,651	2,094,227	92,347	1,776,840	42,882	276,485	26,680,572	99,681,565	8,367,022	926,992,868
45 under 55	289,402	4,700,736	223,927	4,086,510	66,648	579,665	29,789,247	109,067,439	10,468,517	1,352,638,439
55 under 65	348,920	6,797,947	266,334	6,035,871	85,197	633,482	19,918,592	73,271,026	9,509,571	1,255,207,699
65 and over	322,297	7,041,844	234,836	6,187,541	87,333	673,307	14,036,872	52,423,778	7,501,388	923,753,159

Age [1]	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)
All returns	**4,122,084**	**27,928,782**	**400,427**	**557,426**	**40,895,144**	**1,098,917,332**	**18,052,244**	**38,468,754**	**38,925,604**	**1,059,942,267**	**38,932,942**	**1,080,991,224**
Under 18	1,231	8,403	0	0	35,762	446,869	17,550	12,071	34,626	434,799	34,629	457,757
18 under 26	9,331	55,694	* 3,029	* 2,089	559,561	4,309,965	191,062	232,826	493,877	4,075,051	493,895	4,132,314
26 under 35	248,638	1,138,457	31,136	29,177	4,703,607	70,915,214	2,264,794	3,920,764	4,329,546	66,969,475	4,329,680	67,551,067
35 under 45	920,512	4,855,720	64,283	71,246	8,365,107	206,521,500	5,195,744	10,438,001	7,724,197	196,025,545	7,724,993	198,454,170
45 under 55	1,259,099	7,537,564	107,509	136,370	10,456,034	319,179,230	5,066,712	12,125,054	9,899,250	306,940,241	9,900,470	311,595,429
55 under 65	966,098	7,057,469	164,033	273,036	9,471,351	293,174,555	2,995,546	7,300,480	9,223,475	285,609,211	9,225,672	291,236,049
65 and over	717,176	7,275,475	30,437	45,509	7,303,723	204,369,998	2,320,837	4,439,558	7,220,634	199,887,946	7,223,602	207,564,438

* 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.
[3] Less than $500.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 2.7 All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total premium tax credit		Advance payment of premium tax credit		Net premium tax credit		Excess advance premium tax credit repayment		Health care individual responsibility payment	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**148,606,578**	**9,771,035,412**	**3,104,620**	**11,175,462**	**3,362,356**	**11,993,488**	**1,499,446**	**1,010,733**	**1,803,176**	**1,431,168**	**8,061,604**	**1,694,088**
No adjusted gross income	2,034,138	-197,690,794	107,234	591,587	112,646	536,382	88,110	92,495	23,380	7,603	26,021	2,784
$1 under $5,000	10,262,509	26,379,097	156,260	685,322	161,097	675,929	106,446	55,088	38,437	11,444	63,082	6,114
$5,000 under $10,000	11,790,191	89,719,121	220,665	848,284	217,669	801,748	157,773	77,029	48,000	18,968	156,588	16,773
$10,000 under $15,000	12,289,794	153,830,822	376,167	1,389,217	367,617	1,295,988	245,328	139,970	85,444	28,101	967,939	90,640
$15,000 under $20,000	11,331,450	197,774,439	469,604	1,609,039	459,074	1,537,505	264,250	145,940	175,277	49,703	1,307,589	127,798
$20,000 under $25,000	10,061,750	226,042,578	441,736	1,448,668	434,355	1,463,844	184,469	110,683	243,994	86,872	1,236,222	147,256
$25,000 under $30,000	8,818,876	241,769,583	377,436	1,311,535	382,815	1,370,762	152,865	94,875	230,226	109,002	963,174	143,977
$30,000 under $35,000	7,854,027	254,784,221	286,176	950,667	301,738	1,052,854	104,689	71,571	200,590	117,432	747,937	135,759
$35,000 under $40,000	6,745,647	252,701,818	216,736	714,893	232,110	793,138	75,001	74,732	161,981	121,864	561,121	118,606
$40,000 under $45,000	6,098,198	258,879,475	149,422	524,938	165,885	616,039	42,440	46,892	128,194	104,528	434,909	109,640
$45,000 under $50,000	5,374,516	255,080,249	87,974	365,593	109,600	431,107	28,032	30,395	87,280	84,161	347,501	100,531
$50,000 and over	55,945,480	8,011,764,803	215,209	735,720	417,750	1,418,191	50,042	71,064	380,373	691,490	1,249,521	694,211

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

NOTES: Data in the table do not reflect amended returns or errors that were corrected after initial processing. Modified adjusted gross income which is used for the premium tax credit eligibility could have been higher than adjusted gross income. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with regular tax computation only [2]												
Total	**89,418,336**	**5,358,307,845**	**3,557,759,575**	**89,232,158**	**603,871,945**	**89,418,336**	**604,872,595**	**0**	**7,348**	**32,609**	**1,454,456**	**5,267,297**
Under $5,000	102,870	-397,806	98,244	100,216	9,544	102,870	9,847	0	0	0	* 7	* 89
$5,000 under $10,000	1,646,975	12,933,687	2,811,769	1,643,677	280,788	1,646,975	281,400	0	0	0	0	0
$10,000 under $15,000	5,809,993	73,092,378	16,702,394	5,796,017	1,668,776	5,809,993	1,672,832	0	0	0	* 1,999	* 110
$15,000 under $20,000	6,456,967	113,618,259	40,738,821	6,444,957	4,111,226	6,456,967	4,125,636	0	* 1,010	* 19,605	* 997	* 6,949
$20,000 under $25,000	7,373,682	166,254,410	66,422,723	7,367,639	7,340,600	7,373,682	7,350,651	0	0	0	* 3	* 35
$25,000 under $30,000	7,330,345	201,124,291	90,531,271	7,316,261	10,636,107	7,330,345	10,652,355	0	0	0	* 1,010	* 1,761
$30,000 under $40,000	12,765,115	443,891,639	229,624,264	12,744,017	28,115,491	12,765,115	28,181,211	0	0	0	* 8	* 18
$40,000 under $50,000	9,951,432	445,721,303	262,029,994	9,933,380	33,428,105	9,951,432	33,531,995	0	* 2,020	* 1,272	* 39	* 896
$50,000 under $75,000	15,693,386	961,173,959	623,083,226	15,657,183	88,584,130	15,693,386	88,847,711	0	* 2,007	* 110	25,880	22,856
$75,000 under $100,000	9,503,482	822,047,898	575,984,486	9,477,167	86,932,626	9,503,482	87,220,424	0	* 971	* 9,353	60,702	78,516
$100,000 under $200,000	10,818,104	1,426,939,828	1,068,506,978	10,789,997	186,628,397	10,818,104	187,392,806	0	* 1,037	* 124	376,009	834,321
$200,000 under $500,000	1,751,823	477,060,777	391,235,425	1,747,642	90,803,909	1,751,823	91,253,761	0	** 304	** 2,143	940,584	3,879,701
$500,000 under $1,000,000	166,118	110,106,119	98,129,226	165,974	30,367,449	166,118	30,400,150	0	**	**	45,629	357,866
$1,000,000 under $1,500,000	26,012	31,114,628	27,753,679	26,012	9,724,239	26,012	9,672,164	0	0	0	901	30,041
$1,500,000 under $2,000,000	8,776	15,065,593	13,377,355	8,768	4,911,356	8,776	4,852,416	0	0	0	291	11,110
$2,000,000 under $5,000,000	10,873	31,335,987	27,894,655	10,872	10,711,561	10,873	10,501,248	0	0	0	314	18,158
$5,000,000 under $10,000,000	1,724	11,593,808	10,132,572	1,720	4,067,419	1,724	3,927,868	0	0	0	47	13,646
$10,000,000 or more	659	15,631,088	12,702,494	659	5,550,222	659	4,998,117	0	0	0	37	11,225
Returns with Form 8615 tax computation [3]												
Total	**364,795**	**6,405,407**	**5,152,039**	**364,795**	**1,032,956**	**364,795**	**1,068,477**	**35,521**	**0**	**0**	**2,199**	**8,676**
Under $5,000	110,933	396,212	261,348	110,933	26,144	110,933	28,497	2,353	0	0	0	0
$5,000 under $10,000	110,712	796,484	489,743	110,712	49,016	110,712	59,092	10,076	0	0	0	0
$10,000 under $15,000	53,400	647,697	447,535	53,400	46,926	53,400	61,479	14,553	0	0	0	0
$15,000 under $20,000	36,205	624,817	476,074	36,205	55,280	36,205	72,046	16,766	0	0	* 1,000	* 1,427
$20,000 under $25,000	15,559	332,100	288,807	15,559	36,277	15,559	42,450	6,173	0	0	0	0
$25,000 under $30,000	13,661	370,423	324,161	13,661	42,439	13,661	56,112	13,673	0	0	* 1,000	* 1,195
$30,000 under $40,000	* 8,529	* 288,577	* 243,605	* 8,529	* 32,680	* 8,529	* 50,661	* 17,980	0	0	0	0
$40,000 under $50,000	* 2,142	* 102,552	* 81,491	* 2,142	* 12,245	* 2,142	* 18,026	* 5,781	0	0	0	0
$50,000 under $75,000	* 4,941	* 306,164	* 297,077	* 4,941	* 53,808	* 4,941	* 87,317	* 33,510	0	0	0	0
$75,000 under $100,000	* 2,939	* 254,530	* 209,721	* 2,939	* 40,239	* 2,939	* 37,275	* -2,963	0	0	0	0
$100,000 under $200,000	* 2,950	* 384,347	* 347,450	* 2,950	* 77,153	* 2,950	* 91,795	* 14,642	0	0	0	0
$200,000 under $500,000	1,595	534,898	418,635	1,595	114,642	1,595	122,548	7,906	0	0	* 137	* 2,597
$500,000 under $1,000,000	948	605,544	562,802	948	180,338	948	155,525	-24,813	0	0	* 41	* 1,897
$1,000,000 under $1,500,000	* 131	* 162,856	* 145,862	* 131	* 52,153	* 131	* 32,786	* -19,366	0	0	0	0
$1,500,000 under $2,000,000	* 49	* 88,839	* 79,197	* 49	* 29,242	* 49	* 24,417	* -4,825	0	0	0	0
$2,000,000 under $5,000,000	63	214,426	200,416	63	75,777	63	54,312	-21,465	0	0	* 6	* 405
$5,000,000 under $10,000,000	33	210,199	193,540	33	75,235	33	53,229	-22,006	0	0	* 15	* 1,155
$10,000,000 or more	* 3	* 84,741	* 84,577	* 3	* 33,363	* 3	* 20,909	* -12,454	0	0	0	0

Footnotes at end of table.

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Returns with Schedule D tax computation												
Total	**22,855,773**	**4,241,536,153**	**3,485,996,161**	**22,839,260**	**925,085,928**	**21,864,819**	**796,355,009**	**128,730,921**	*** 1,636**	*** 1,262**	**2,800,963**	**22,755,877**
Under $5,000	208,471	546,824	183,090	199,449	18,268	35,655	1,434	16,834	0	0	0	0
$5,000 under $10,000	139,057	1,041,132	320,555	139,057	32,085	94,964	16,032	16,053	0	0	0	0
$10,000 under $15,000	384,308	4,915,457	1,007,669	380,295	101,592	224,991	50,766	50,826	0	0	0	0
$15,000 under $20,000	475,327	8,323,410	2,958,138	475,327	299,887	366,251	195,256	104,631	0	0	0	0
$20,000 under $25,000	562,842	12,749,708	4,951,027	560,517	545,063	452,721	381,918	163,145	0	0	* 1,133	* 1,598
$25,000 under $30,000	630,595	17,348,625	7,477,129	630,456	875,266	546,851	647,686	227,580	0	0	* 1,090	* 1,887
$30,000 under $40,000	1,310,149	45,911,023	23,733,630	1,310,149	2,904,463	1,215,529	2,294,061	610,402	0	0	* 11	* 12
$40,000 under $50,000	1,385,818	62,272,273	37,422,978	1,384,814	4,781,942	1,325,046	3,893,452	888,490	* 328	* 170	* 338	* 1,491
$50,000 under $75,000	3,576,020	223,172,346	149,260,464	3,576,020	21,690,016	3,487,858	18,991,133	2,698,883	* 29	* 6	4,346	5,541
$75,000 under $100,000	3,280,104	285,971,937	204,901,952	3,280,103	31,448,747	3,245,327	28,364,715	3,084,032	0	0	11,715	24,665
$100,000 under $200,000	6,654,919	931,105,415	718,072,465	6,654,914	130,658,008	6,626,612	121,372,334	9,285,674	* 967	* 530	263,264	666,968
$200,000 under $500,000	3,219,788	940,676,559	785,718,647	3,219,787	186,929,467	3,215,298	171,658,295	15,271,172	** 312	** 556	2,109,516	11,513,267
$500,000 under $1,000,000	667,063	451,344,549	403,618,069	667,062	123,737,783	666,479	110,825,818	12,911,965	0	0	334,283	4,420,089
$1,000,000 under $1,500,000	154,020	185,789,885	168,331,468	154,020	57,728,458	153,973	51,152,593	6,575,865	0	0	32,034	967,871
$1,500,000 under $2,000,000	68,131	117,125,590	106,630,889	68,131	38,030,898	68,118	33,050,388	4,980,510	0	0	13,930	553,259
$2,000,000 under $5,000,000	98,343	294,370,359	269,321,905	98,343	99,374,245	98,330	84,327,867	15,046,378	0	0	19,901	1,400,407
$5,000,000 under $10,000,000	24,781	169,861,457	155,771,531	24,781	58,825,620	24,780	47,886,257	10,939,363	0	0	5,323	775,148
$10,000,000 or more	16,036	489,009,606	446,314,554	16,036	167,104,123	16,035	121,245,005	45,859,118	**	**	4,077	2,423,675

Footnotes at end of table.

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax				
											As a percentage of		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income [1]	Adjusted gross income	Average income tax (dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns with regular tax computation only [2]													
Total	**1,302,109**	**956,488**	**89,418,336**	**611,132,262**	**37,529,168**	**53,493,887**	**74,943,664**	**556,800,434**	**74,948,992**	**557,608,595**	**15.7**	**10.4**	**6,236**
Under $5,000	0	0	102,870	9,936	2,611	266	101,268	9,670	101,268	9,670	9.8	[4]	94
$5,000 under $10,000	0	0	1,646,975	281,400	10,349	1,596	1,638,630	279,804	1,638,630	279,804	10.0	2.2	170
$10,000 under $15,000	38,094	7,750	5,809,993	1,680,693	2,644,109	377,171	4,204,478	1,296,549	4,204,478	1,296,549	7.8	1.8	223
$15,000 under $20,000	123,527	27,952	6,456,967	4,180,908	2,363,261	782,319	4,808,377	3,377,269	4,808,377	3,377,269	8.3	3.0	523
$20,000 under $25,000	192,313	64,725	7,373,682	7,415,411	3,450,363	1,563,888	4,946,538	5,799,325	4,946,538	5,799,325	8.7	3.5	786
$25,000 under $30,000	195,556	86,632	7,330,345	10,740,748	3,808,545	2,452,437	4,840,981	8,215,866	4,840,981	8,215,866	9.1	4.1	1,121
$30,000 under $40,000	307,484	199,492	12,765,115	28,380,721	5,439,328	5,765,050	9,233,145	22,453,232	9,233,145	22,453,234	9.8	5.1	1,759
$40,000 under $50,000	177,872	146,290	9,951,432	33,680,454	4,109,823	5,323,782	8,334,172	28,232,459	8,334,174	28,232,459	10.8	6.3	2,837
$50,000 under $75,000	187,144	231,120	15,693,386	89,101,798	6,465,662	11,066,438	14,722,544	77,822,529	14,722,545	77,822,530	12.5	8.1	4,959
$75,000 under $100,000	59,186	116,933	9,503,482	87,426,210	4,146,302	8,536,168	9,388,255	78,780,046	9,388,565	78,780,152	13.7	9.6	8,290
$100,000 under $200,000	19,887	71,101	10,818,104	188,298,352	4,633,486	9,488,960	10,768,488	178,738,335	10,769,769	178,746,087	16.7	12.5	16,523
$200,000 under $500,000	981	4,163	1,751,823	95,141,173	382,480	2,736,728	1,744,845	92,400,301	1,747,171	92,610,161	23.7	19.4	52,865
$500,000 under $1,000,000	* 43	* 205	166,118	30,758,223	53,770	2,040,670	164,370	28,717,353	165,485	28,915,874	29.5	26.3	174,068
$1,000,000 under $1,500,000	0	0	26,012	9,702,205	9,724	822,555	25,784	8,879,650	25,915	8,958,538	32.3	28.8	344,400
$1,500,000 under $2,000,000	* 8	* 64	8,776	4,863,590	3,633	481,772	8,646	4,381,755	8,737	4,426,167	33.1	29.4	504,349
$2,000,000 under $5,000,000	* 8	* 54	10,873	10,519,483	4,596	992,156	10,793	9,527,273	10,840	9,635,591	34.5	30.7	886,194
$5,000,000 under $10,000,000	* 6	* 8	1,724	3,941,549	757	417,886	1,703	3,523,654	1,718	3,568,470	35.2	30.8	2,069,878
$10,000,000 or more	0	0	659	5,009,408	372	644,045	652	4,365,363	658	4,480,849	35.3	28.7	6,799,467
Returns with Form 8615 tax computation [3]													
Total	**0**	**0**	**364,795**	**1,077,153**	**125,420**	**28,262**	**360,571**	**1,048,891**	**360,578**	**1,091,718**	**21.2**	**17.0**	**2,993**
Under $5,000	0	0	110,933	28,497	31,588	1,317	108,851	27,180	108,851	27,180	10.4	6.9	245
$5,000 under $10,000	0	0	110,712	59,092	35,549	3,703	108,580	55,389	108,580	55,389	11.3	7.0	500
$10,000 under $15,000	0	0	53,400	61,479	13,334	1,362	53,400	60,117	53,400	60,117	13.4	9.3	1,126
$15,000 under $20,000	0	0	36,205	73,473	17,169	763	36,205	72,710	36,205	72,710	15.3	11.6	2,008
$20,000 under $25,000	0	0	15,559	42,450	* 8,562	* 1,133	15,559	41,317	15,559	41,317	14.3	12.4	2,656
$25,000 under $30,000	0	0	13,661	57,308	* 5,664	* 628	13,660	56,680	13,660	56,680	17.5	15.3	4,149
$30,000 under $40,000	0	0	* 8,529	* 50,661	* 5,530	* 3,020	* 8,529	* 47,641	* 8,529	* 47,641	* 19.6	* 16.5	* 5,586
$40,000 under $50,000	0	0	* 2,142	* 18,026	* 1,133	* 100	* 2,142	* 17,927	* 2,142	* 17,927	* 22.0	* 17.5	* 8,369
$50,000 under $75,000	0	0	* 4,941	* 87,317	* 1,950	* 315	* 4,941	* 87,002	* 4,941	* 87,002	* 29.3	* 28.4	* 17,608
$75,000 under $100,000	0	0	* 2,939	* 37,275	0	0	* 2,939	* 37,275	* 2,939	* 37,275	* 17.8	* 14.6	* 12,683
$100,000 under $200,000	0	0	* 2,950	* 91,795	* 2,950	* 919	* 2,950	* 90,876	* 2,950	* 90,876	* 26.2	* 23.6	* 30,805
$200,000 under $500,000	0	0	1,595	125,145	* 1,151	* 1,243	* 1,593	* 123,902	1,595	132,024	31.5	24.7	82,774
$500,000 under $1,000,000	0	0	948	157,422	* 586	* 982	947	156,440	947	167,611	29.8	27.7	176,805
$1,000,000 under $1,500,000	0	0	* 131	* 32,786	* 131	* 381	* 130	* 32,406	* 131	* 37,602	* 25.8	* 23.1	* 287,038
$1,500,000 under $2,000,000	0	0	* 49	* 24,417	* 33	* 154	* 49	* 24,263	* 49	* 26,284	* 33.2	* 29.6	* 536,408
$2,000,000 under $5,000,000	0	0	63	54,717	53	3,124	63	51,593	63	57,709	28.8	26.9	916,016
$5,000,000 under $10,000,000	0	0	33	54,384	33	8,961	29	45,422	33	52,426	27.1	24.9	1,588,667
$10,000,000 or more	0	0	* 3	* 20,909	* 3	* 159	* 3	* 20,751	* 3	* 23,948	* 28.3	* 28.3	* 7,982,667

Footnotes at end of table.

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax				
											As a percentage of		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income [1]	Adjusted gross income	Average income tax (dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns with Schedule D tax computation													
Total	**240,068**	**356,021**	**21,898,565**	**819,741,988**	**10,960,426**	**22,642,229**	**21,202,087**	**796,760,193**	**21,207,147**	**818,367,966**	**23.5**	**19.3**	**35,806**
Under $5,000	0	0	35,655	1,434	13,633	120	31,166	1,314	31,166	1,314	0.7	0.2	6
$5,000 under $10,000	0	0	94,964	16,032	13,320	143	93,832	15,889	93,832	15,889	5.0	1.5	114
$10,000 under $15,000	* 4,217	* 1,105	227,011	51,872	82,972	10,360	177,301	40,667	177,301	40,667	4.0	0.8	106
$15,000 under $20,000	* 9,005	* 1,623	370,249	196,879	155,529	38,217	303,739	157,074	303,739	157,074	5.3	1.9	330
$20,000 under $25,000	22,486	9,786	456,070	393,302	192,653	41,269	401,051	342,959	401,051	342,959	6.9	2.7	609
$25,000 under $30,000	20,210	11,693	549,853	661,267	258,836	73,942	481,980	576,007	481,980	576,007	7.7	3.3	913
$30,000 under $40,000	40,078	31,835	1,219,445	2,325,908	503,382	242,479	1,063,586	2,054,204	1,063,586	2,054,204	8.7	4.5	1,568
$40,000 under $50,000	34,299	38,918	1,329,091	3,934,031	554,272	287,094	1,231,851	3,612,231	1,231,851	3,612,231	9.7	5.8	2,607
$50,000 under $75,000	61,624	117,508	3,492,148	19,114,188	1,539,629	1,123,960	3,381,162	17,879,193	3,381,162	17,879,193	12.0	8.0	5,000
$75,000 under $100,000	25,379	61,838	3,248,396	28,451,218	1,587,967	1,627,429	3,192,959	26,762,763	3,192,959	26,762,763	13.1	9.4	8,159
$100,000 under $200,000	17,587	61,321	6,629,703	122,101,153	3,583,658	3,859,860	6,602,639	118,180,894	6,603,621	118,194,185	16.5	12.7	17,760
$200,000 under $500,000	4,068	14,407	3,217,652	183,186,814	1,732,861	2,021,523	3,213,799	181,150,918	3,216,860	183,630,147	23.4	19.5	57,032
$500,000 under $1,000,000	963	5,069	667,029	115,251,869	458,409	2,407,026	666,340	112,839,774	666,847	115,884,948	28.7	25.7	173,724
$1,000,000 under $1,500,000	* 98	* 646	154,014	52,122,142	116,143	1,325,223	153,736	50,796,276	153,973	52,336,456	31.1	28.2	339,803
$1,500,000 under $2,000,000	* 14	* 20	68,128	33,605,283	52,558	885,152	68,013	32,720,111	68,105	33,873,141	31.8	28.9	497,177
$2,000,000 under $5,000,000	* 28	* 179	98,339	85,733,877	79,377	2,497,547	98,183	83,236,154	98,312	86,395,155	32.1	29.3	878,508
$5,000,000 under $10,000,000	* 3	* 40	24,781	48,665,065	20,862	1,451,472	24,742	47,213,554	24,773	49,272,517	31.6	29.0	1,988,318
$10,000,000 or more	* 8	* 32	16,036	123,929,657	14,364	4,749,412	16,008	119,180,212	16,030	127,339,116	28.5	26.0	7,940,828

* 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] See section 5 for the definition of modified taxable income.

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

[3] See Table 3.1A for more details on returns with Form 8615, *Tax for Certain Children Who Have 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, August 2016.

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

[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 with Schedule D computation vs. with regulat tax 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	**364,795**	**1,032,956**	**684,113**	**-348,843**	**1,068,477**	**384,364**
Under $5,000	110,933	26,144	21,938	-4,206	28,497	6,559
$5,000 under $10,000	110,712	49,016	36,521	-12,495	59,092	22,571
$10,000 under $15,000	53,400	46,926	28,857	-18,069	61,479	32,622
$15,000 under $20,000	36,205	55,280	32,522	-22,758	72,046	39,524
$20,000 under $25,000	15,559	36,277	19,120	-17,157	42,450	23,330
$25,000 under $30,000	13,661	42,439	27,740	-14,699	56,112	28,372
$30,000 under $40,000	* 8,529	* 32,680	* 19,779	* -12,901	* 50,661	* 30,882
$40,000 under $50,000	* 2,142	* 12,245	* 4,622	* -7,623	* 18,026	* 13,404
$50,000 under $75,000	* 4,941	* 53,808	* 36,609	* -17,199	* 87,317	* 50,708
$75,000 under $100,000	* 2,939	* 40,239	* 18,756	* -21,483	* 37,275	* 18,519
$100,000 under $200,000	* 2,950	* 77,153	* 48,364	* -28,789	* 91,795	* 43,431
$200,000 under $500,000	1,595	114,642	85,876	-28,766	122,548	36,672
$500,000 under $1,000,000	948	180,338	128,137	-52,201	155,525	27,388
$1,000,000 under $1,500,000	* 131	* 52,153	* 29,547	* -22,606	* 32,786	* 3,239
$1,500,000 under $2,000,000	* 49	* 29,242	* 22,408	* -6,834	* 24,417	* 2,009
$2,000,000 under $5,000,000	63	75,777	51,901	-23,876	54,312	2,411
$5,000,000 under $10,000,000	33	75,235	50,615	-24,620	53,229	2,614
$10,000,000 or more	* 3	* 33,363	* 20,800	* -12,563	* 20,909	* 109

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

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

NOTE: Detail may not add to totals because of rounding. Form 8615 is entitled *Tax for Certain Children Who Have Unearned Income.*

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

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 2014 (Filing Year 2015)

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	Total			Under 5 percent			5 under 7 percent			7 under 10 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns												
Total	**96,544,079**	**9,102,640,216**	**1,377,797,136**	**25,280,622**	**914,865,418**	**26,464,030**	**12,890,856**	**649,918,196**	**39,370,549**	**23,895,916**	**1,458,460,196**	**125,739,197**
Under $5,000	247,696	-12,259,644	213,434	156,040	441,872	8,634	31,790	107,348	6,613	31,167	125,019	10,116
$5,000 under $10,000	1,845,010	14,416,699	355,490	1,763,611	13,834,743	296,311	18,120	139,097	8,277	28,424	199,845	16,560
$10,000 under $15,000	4,436,438	56,784,803	1,399,526	4,030,061	51,316,095	1,064,624	364,701	4,956,524	270,534	14,288	174,493	15,238
$15,000 under $20,000	5,148,628	90,038,798	3,619,158	4,533,629	79,027,478	2,855,533	419,759	7,420,131	423,544	170,812	3,157,466	238,993
$20,000 under $25,000	5,363,260	120,837,472	6,183,917	1,588,994	35,650,516	856,600	3,440,612	77,386,042	4,691,238	319,784	7,503,433	588,452
$25,000 under $30,000	5,337,737	146,525,212	8,853,958	1,541,535	42,230,499	996,154	717,975	19,315,741	1,213,259	3,032,615	83,707,996	6,483,123
$30,000 under $40,000	10,305,333	360,117,505	24,559,783	3,413,540	119,522,923	3,469,851	730,560	25,748,139	1,543,863	5,904,953	205,060,070	18,513,253
$40,000 under $50,000	9,568,328	429,685,126	31,863,661	2,373,041	105,680,602	3,021,871	1,896,161	86,121,302	5,121,821	1,823,466	81,685,533	7,113,790
$50,000 under $75,000	18,112,069	1,116,294,942	95,807,946	3,709,587	225,727,797	6,576,763	2,546,627	155,641,897	9,478,187	5,554,468	348,115,226	29,341,270
$75,000 under $100,000	12,586,658	1,091,372,534	105,597,836	1,477,973	126,219,625	4,057,827	1,768,917	152,653,350	9,257,850	4,048,886	348,575,315	30,378,051
$100,000 under $200,000	17,380,014	2,346,751,490	297,111,878	625,651	75,193,198	2,387,883	928,118	108,130,782	6,617,475	2,888,873	350,024,436	30,429,490
$200,000 or more	6,212,908	3,342,075,280	802,230,548	66,961	40,020,071	871,978	27,517	12,297,842	737,887	78,179	30,131,364	2,610,861
Returns of married persons filing jointly												
Total	**41,013,612**	**6,122,190,216**	**984,148,660**	**8,911,714**	**528,200,079**	**15,451,873**	**5,398,673**	**413,004,667**	**25,022,305**	**10,029,612**	**901,044,376**	**77,582,774**
Under $5,000	3,662	-8,861,205	117,544	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	* 3	* 25	* 116	0	0	0	0	0	0	0	0	0
$10,000 under $15,000	* 1,260	* 18,107	* 2,193	d	d	d	0	0	0	d	d	d
$15,000 under $20,000	* 5,316	* 100,136	* 12,775	d	d	d	0	0	0	0	0	0
$20,000 under $25,000	446,313	10,335,862	78,416	446,210	10,333,746	78,101	0	0	0	0	0	0
$25,000 under $30,000	736,265	20,183,050	381,842	735,058	20,149,491	376,145	0	0	0	0	0	0
$30,000 under $40,000	1,757,580	61,778,432	1,965,132	1,733,451	60,827,543	1,911,666	23,680	934,915	47,817	d	d	d
$40,000 under $50,000	2,378,797	107,493,821	4,684,627	1,238,547	55,313,930	1,570,390	1,106,489	50,520,340	2,993,573	32,949	1,621,182	115,718
$50,000 under $75,000	8,032,103	505,154,415	30,459,286	2,782,734	171,235,168	4,959,331	1,717,313	106,119,193	6,457,376	3,525,784	227,383,375	18,983,247
$75,000 under $100,000	8,379,657	730,717,717	56,510,562	1,348,347	115,406,853	3,752,184	1,633,114	141,483,397	8,565,797	3,644,606	314,485,021	27,415,965
$100,000 under $200,000	13,962,566	1,900,237,946	223,809,437	573,157	68,309,418	2,220,229	894,754	103,998,660	6,363,441	2,762,077	334,033,852	29,029,433
$200,000 or more	5,310,091	2,795,031,911	666,126,730	48,189	26,514,285	583,083	23,324	9,948,161	594,301	64,192	23,520,869	2,038,404
Returns of single persons												
Total	**45,997,376**	**2,287,176,069**	**305,870,414**	**13,061,338**	**249,281,433**	**7,215,899**	**5,887,869**	**158,489,633**	**9,609,594**	**11,715,348**	**435,428,207**	**37,838,087**
Under $5,000	242,746	-1,740,246	81,676	155,031	437,738	8,628	31,790	107,348	6,613	31,167	125,019	10,116
$5,000 under $10,000	1,830,945	14,311,601	352,260	1,749,556	13,729,737	293,212	18,120	139,097	8,277	28,424	199,845	16,560
$10,000 under $15,000	4,319,202	55,294,358	1,371,116	3,913,215	49,830,858	1,038,427	364,561	4,954,728	270,444	14,285	174,449	15,234
$15,000 under $20,000	4,908,558	85,758,302	3,476,998	4,310,196	75,054,303	2,752,028	409,762	7,232,793	413,011	166,463	3,076,748	232,074
$20,000 under $25,000	4,547,637	102,185,427	5,779,253	927,091	20,471,623	667,225	3,300,992	74,253,387	4,501,584	305,790	7,165,121	563,168
$25,000 under $30,000	4,192,789	115,125,729	7,924,481	583,116	15,974,366	441,732	659,294	17,690,838	1,117,811	2,912,006	80,381,598	6,225,775
$30,000 under $40,000	6,993,657	243,226,153	20,083,969	732,391	25,098,852	706,680	446,999	15,443,918	935,274	5,594,809	194,218,355	17,554,472
$40,000 under $50,000	5,335,833	238,959,334	22,577,515	312,016	13,892,560	418,060	329,325	14,615,755	890,790	1,409,182	62,825,590	5,588,848
$50,000 under $75,000	7,296,259	442,457,266	52,757,690	265,546	15,842,524	444,420	254,180	15,175,832	922,646	1,012,741	58,749,663	5,139,465
$75,000 under $100,000	3,053,076	261,693,634	38,214,107	57,152	4,839,445	108,019	40,448	3,406,797	208,099	144,617	12,228,531	1,070,035
$100,000 under $200,000	2,581,952	338,541,748	56,862,004	42,429	5,519,555	139,134	28,800	3,608,064	221,051	83,638	10,799,575	946,937
$200,000 or more	694,724	391,362,766	96,389,345	13,600	8,589,871	198,334	3,598	1,861,076	113,993	12,227	5,483,713	475,403

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued											
	10 under 12 percent			12 under 15 percent			15 under 17 percent			17 under 25 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns												
Total	**11,223,048**	**923,366,859**	**100,704,780**	**11,144,932**	**1,274,789,081**	**172,226,060**	**5,082,116**	**741,710,876**	**118,288,502**	**5,746,176**	**1,732,745,347**	**358,809,673**
Under $5,000	* 8,169	* 32,448	* 3,624	* 6,091	* 22,489	* 3,005	* 3,968	* 17,057	* 2,758	* 4,008	* 18,019	* 3,353
$5,000 under $10,000	17,465	126,795	14,117	* 8,110	* 51,781	* 6,845	* 7,263	* 52,064	* 8,124	* 1,008	* 6,838	* 1,325
$10,000 under $15,000	10,232	122,809	13,200	* 7,140	* 92,347	* 12,238	* 5,141	* 63,750	* 10,137	* 4,659	* 55,745	* 11,507
$15,000 under $20,000	* 5,254	* 87,398	* 9,564	* 8,965	* 163,291	* 21,492	* 2,899	* 52,577	* 8,587	* 2,999	* 55,819	* 10,971
$20,000 under $25,000	* 1,010	* 25,046	* 2,658	* 5,194	* 107,806	* 14,862	* 1,000	* 21,358	* 3,295	* 6,663	* 143,178	* 26,755
$25,000 under $30,000	31,074	874,761	90,872	* 6,257	* 174,430	* 24,457	0	0	0	* 7,140	* 191,384	* 36,968
$30,000 under $40,000	245,988	9,441,444	965,358	* 5,244	* 170,229	* 23,411	0	0	0	* 3,981	* 136,738	* 26,779
$40,000 under $50,000	3,451,791	155,103,844	16,456,882	20,726	948,782	119,152	* 990	* 44,237	* 7,357	* 2,126	* 99,718	* 21,992
$50,000 under $75,000	1,869,750	109,497,712	12,206,901	3,756,711	229,506,883	30,736,686	665,811	47,235,018	7,324,759	5,876	372,875	70,096
$75,000 under $100,000	2,221,854	199,009,356	21,158,481	1,248,061	107,178,006	14,586,992	1,249,599	105,521,731	16,980,720	571,279	52,207,459	9,170,866
$100,000 under $200,000	3,258,828	412,225,318	45,707,559	5,582,291	786,832,938	106,055,325	2,243,893	345,798,858	54,878,689	1,844,291	267,252,656	50,618,928
$200,000 or more	101,632	36,819,927	4,075,564	490,143	149,540,099	20,621,595	901,553	242,904,226	39,064,076	3,292,146	1,412,204,918	298,810,131
Returns of married persons filing jointly												
Total	**4,926,468**	**580,258,420**	**63,401,259**	**5,380,277**	**835,607,155**	**112,849,284**	**2,340,241**	**474,572,921**	**75,641,901**	**3,058,012**	**1,243,116,489**	**259,921,460**
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	* 30	* 328	* 71
$15,000 under $20,000	0	0	0	0	0	0	0	0	0	0	0	0
$20,000 under $25,000	0	0	0	d	d	d	0	0	0	0	0	0
$25,000 under $30,000	* 1,062	* 29,405	* 3,261	d	d	d	0	0	0	0	0	0
$30,000 under $40,000	* 393	* 14,011	* 1,457	0	0	0	0	0	0	d	d	d
$40,000 under $50,000	* 497	* 23,258	* 2,631	* 303	* 14,626	* 1,824	0	0	0	d	d	d
$50,000 under $75,000	* 4,042	* 254,169	* 26,906	* 1,979	* 145,158	* 20,025	0	0	0	* 4	* 252	* 45
$75,000 under $100,000	1,747,892	158,830,510	16,698,391	3,469	316,993	39,301	* 634	* 53,795	* 8,298	* 1,522	* 134,915	* 25,271
$100,000 under $200,000	3,084,202	391,304,155	43,372,157	4,918,983	706,163,114	94,986,964	1,472,827	248,948,301	39,350,718	253,187	46,947,882	8,283,915
$200,000 or more	88,379	29,802,912	3,296,456	455,438	128,965,084	17,800,865	866,779	225,570,824	36,282,886	2,803,265	1,196,032,952	251,612,120
Returns of single persons												
Total	**5,459,300**	**282,419,456**	**30,655,339**	**4,901,054**	**356,536,028**	**48,215,994**	**2,405,753**	**225,386,600**	**35,987,210**	**2,341,392**	**401,971,020**	**80,692,386**
Under $5,000	* 8,169	* 32,448	* 3,624	* 6,091	* 22,489	* 3,005	* 3,968	* 17,057	* 2,758	* 4,008	* 18,019	* 3,353
$5,000 under $10,000	17,465	126,795	14,117	* 8,110	* 51,781	* 6,845	* 7,263	* 52,064	* 8,124	* 1,000	* 6,772	* 1,310
$10,000 under $15,000	10,232	122,809	13,200	* 7,140	* 92,347	* 12,238	* 5,141	* 63,750	* 10,137	* 4,629	* 55,416	* 11,436
$15,000 under $20,000	* 4,264	* 70,635	* 7,757	* 8,965	* 163,291	* 21,492	* 2,899	* 52,577	* 8,587	* 2,999	* 55,819	* 10,971
$20,000 under $25,000	* 1,010	* 25,046	* 2,658	* 5,092	* 105,713	* 14,568	* 1,000	* 21,358	* 3,295	* 6,663	* 143,178	* 26,755
$25,000 under $30,000	23,980	686,866	71,050	* 6,253	* 174,343	* 24,446	0	0	0	d	d	d
$30,000 under $40,000	210,218	8,153,568	828,699	* 4,254	* 138,908	* 19,406	0	0	0	* 3,978	* 136,625	* 26,753
$40,000 under $50,000	3,272,119	147,012,349	15,595,834	11,060	514,111	64,219	* 990	* 44,237	* 7,357	d	d	d
$50,000 under $75,000	1,594,106	91,789,729	10,284,949	3,527,692	215,418,277	28,869,830	633,146	44,929,149	6,965,619	* 5,858	* 371,710	* 69,876
$75,000 under $100,000	215,840	18,105,560	2,020,816	896,300	76,030,587	10,414,853	1,164,652	98,274,083	15,826,510	534,052	48,807,272	8,564,111
$100,000 under $200,000	91,050	11,329,768	1,260,308	392,483	48,303,494	6,630,627	558,599	69,296,590	11,128,909	1,382,903	189,380,584	36,441,427
$200,000 or more	10,847	4,963,882	552,327	27,615	15,520,686	2,134,465	28,096	12,635,735	2,025,913	387,027	162,749,779	35,487,170

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued											
	25 under 30 percent			30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns												
Total	**920,847**	**686,113,096**	**186,293,479**	**349,437**	**732,016,737**	**248,587,574**	**2,169**	**1,547,245**	**940,183**	**7,959**	**-12,892,835**	**373,110**
Under $5,000	0	0	0	0	0	0	0	0	0	6,463	-13,023,897	175,331
$5,000 under $10,000	0	0	0	0	0	0	* 1,004	* 5,486	* 3,672	* 6	* 49	* 259
$10,000 under $15,000	0	0	0	* 103	* 1,370	* 428	* 107	* 1,586	* 1,402	* 6	* 84	* 217
$15,000 under $20,000	d	d	d	* 2,996	* 49,805	* 17,983	0	0	0	d	d	d
$20,000 under $25,000	0	0	0	0	0	0	* 4	* 92	* 57	0	0	0
$25,000 under $30,000	d	d	d	0	0	0	* 141	* 4,037	* 2,217	d	d	d
$30,000 under $40,000	0	0	0	* 1,049	* 37,357	* 13,119	0	0	0	* 17	* 604	* 4,150
$40,000 under $50,000	0	0	0	* 12	* 538	* 211	* 6	* 268	* 151	* 7	* 302	* 433
$50,000 under $75,000	* 6	* 446	* 133	* 3,045	* 183,932	* 62,331	* 183	* 12,980	* 10,299	* 3	* 178	* 521
$75,000 under $100,000	* 31	* 2,636	* 730	* 6	* 477	* 187	* 27	* 2,251	* 1,280	* 25	* 2,328	* 4,851
$100,000 under $200,000	4,798	810,662	215,587	2,930	432,203	162,540	* 323	* 47,944	* 33,140	* 19	* 2,496	* 5,262
$200,000 or more	915,011	685,273,002	186,070,325	339,295	731,311,056	248,330,775	374	1,472,601	887,965	96	100,174	149,390
Returns of married persons filing jointly												
Total	**696,860**	**560,872,592**	**152,405,088**	**266,518**	**592,822,472**	**200,719,460**	**1,118**	**1,463,061**	**889,587**	**4,120**	**-8,772,015**	**263,669**
Under $5,000	0	0	0	0	0	0	0	0	0	3,662	-8,861,205	117,544
$5,000 under $10,000	0	0	0	0	0	0	0	0	0	* 3	* 25	* 116
$10,000 under $15,000	0	0	0	* 103	* 1,370	* 428	d	d	d	* 6	* 84	* 217
$15,000 under $20,000	0	0	0	0	0	0	0	0	0	d	d	d
$20,000 under $25,000	0	0	0	0	0	0	d	d	d	0	0	0
$25,000 under $30,000	0	0	0	0	0	0	* 141	* 4,037	* 2,217	d	d	d
$30,000 under $40,000	0	0	0	* 41	* 1,431	* 433	0	0	0	* 11	* 385	* 3,730
$40,000 under $50,000	0	0	0	* 3	* 136	* 46	0	0	0	d	d	d
$50,000 under $75,000	0	0	0	* 62	* 3,995	* 1,580	d	d	d	d	d	d
$75,000 under $100,000	d	d	d	* 3	* 237	* 113	d	d	d	* 14	* 1,301	* 3,327
$100,000 under $200,000	d	d	d	1,405	230,275	98,390	* 320	* 47,348	* 32,815	d	d	d
$200,000 or more	695,192	560,617,159	152,337,359	264,901	592,585,030	200,618,469	341	1,394,981	841,661	92	79,656	121,126
Returns of single persons												
Total	**161,286**	**86,952,476**	**23,501,034**	**59,444**	**93,118,912**	**32,029,809**	**1,037**	**51,018**	**30,251**	**3,555**	**-2,458,712**	**94,812**
Under $5,000	0	0	0	0	0	0	0	0	0	2,522	-2,500,365	43,578
$5,000 under $10,000	0	0	0	0	0	0	* 1,004	* 5,486	* 3,672	* 3	* 23	* 144
$10,000 under $15,000	0	0	0	0	0	0	0	0	0	0	0	0
$15,000 under $20,000	d	d	d	d	d	d	0	0	0	* 1,010	* 19,631	* 20,385
$20,000 under $25,000	0	0	0	0	0	0	0	0	0	0	0	0
$25,000 under $30,000	d	d	d	0	0	0	0	0	0	0	0	0
$30,000 under $40,000	0	0	0	* 1,008	* 35,926	* 12,686	0	0	0	0	0	0
$40,000 under $50,000	0	0	0	0	0	0	d	d	d	0	0	0
$50,000 under $75,000	* 6	* 446	* 133	* 2,983	* 179,937	* 60,751	0	0	0	0	0	0
$75,000 under $100,000	0	0	0	d	d	d	d	d	d	* 11	* 1,028	* 1,525
$100,000 under $200,000	* 628	* 116,456	* 33,066	* 1,415	* 186,615	* 59,303	* 3	* 596	* 325	* 4	* 452	* 916
$200,000 or more	159,651	86,809,222	23,461,131	52,036	92,683,706	31,886,308	23	44,576	26,037	* 4	* 20,519	* 28,264

* 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, August 2016.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution 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)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**148,606,578**	**48,773,351**	**76,242,715**	**7,958,139**	**21,648,047**	**6,340,882**	**3,504,960**	**9,909,977**	**10,445,440**	**7,917,829**	**1,380,719**
No adjusted gross income	2,034,138	9,527	20,183	218	29	* 7	* 5	1,679	1,586	891	915
$1 under $5,000	10,262,509	62,239	4,619	45,418	1,456	0	0	* 1,201	* 662	* 2,022	* 61
$5,000 under $10,000	11,790,191	85,704	11,272	49,871	3,901	* 303	* 11	* 5,012	* 1,209	* 3,316	* 391
$10,000 under $15,000	12,289,794	2,767,543	396,823	52,560	4,262	* 9,020	* 760	657,730	155,212	317,060	49,262
$15,000 under $20,000	11,331,450	2,565,798	829,167	115,299	10,459	136,997	27,794	776,181	441,630	692,404	141,335
$20,000 under $25,000	10,061,750	3,672,443	1,612,618	129,830	18,983	304,535	118,448	743,524	584,076	1,215,538	155,805
$25,000 under $30,000	8,818,876	4,081,325	2,529,240	161,026	24,838	336,651	188,394	757,613	657,209	1,631,353	281,965
$30,000 under $40,000	14,599,675	5,962,300	6,017,317	329,014	61,479	691,515	427,507	1,292,521	1,240,222	1,518,052	363,065
$40,000 under $50,000	11,472,714	4,668,526	5,614,166	355,863	82,776	543,378	306,059	994,868	1,116,039	1,317,369	187,919
$50,000 under $75,000	19,394,648	8,008,745	12,193,195	1,054,230	252,717	1,036,352	552,007	1,607,009	2,005,916	1,219,823	200,001
$75,000 under $100,000	12,825,769	5,735,307	10,164,083	1,021,803	255,829	952,041	555,653	1,267,207	1,637,332	0	0
$100,000 under $200,000	17,501,251	8,221,751	13,353,856	2,429,149	1,772,746	1,760,420	1,006,336	1,805,431	2,604,348	0	0
$200,000 under $500,000	4,978,534	2,116,601	4,760,966	1,515,297	3,670,582	495,538	276,995	0	0	0	0
$500,000 under $1,000,000	834,981	512,792	4,449,573	426,832	3,726,033	** 74,126	** 44,992	0	0	0	0
$1,000,000 under $1,500,000	180,446	126,027	2,148,452	110,645	1,783,054	**	**	0	0	0	0
$1,500,000 under $2,000,000	77,065	56,248	1,368,253	50,308	1,086,556	**	**	0	0	0	0
$2,000,000 under $5,000,000	109,475	84,062	3,496,432	76,781	2,794,585	**	**	0	0	0	0
$5,000,000 under $10,000,000	26,579	21,664	1,878,394	20,034	1,517,894	**	**	0	0	0	0
$10,000,000 or more	16,733	14,749	5,394,106	13,961	4,579,870	**	**	0	0	0	0
Taxable returns, total	**96,544,079**	**33,469,181**	**60,214,106**	**7,641,188**	**20,020,434**	**4,450,250**	**2,450,954**	**5,996,396**	**6,970,069**	**5,080,167**	**766,445**
No adjusted gross income	6,460	2,480	7,137	* 5	* 1	* 7	* 5	350	566	863	900
$1 under $5,000	241,236	39,651	1,376	38,649	1,354	0	0	0	0	* 3	* 3
$5,000 under $10,000	1,845,010	48,618	2,620	45,604	2,541	0	0	* 1,004	* 2	* 1,010	* 4
$10,000 under $15,000	4,436,438	1,086,319	115,049	33,657	1,728	0	0	52,945	7,134	130,756	15,957
$15,000 under $20,000	5,148,628	824,162	151,592	86,388	4,919	* 1,010	* 594	128,916	35,259	509,514	86,274
$20,000 under $25,000	5,363,260	1,171,773	218,499	100,944	7,684	* 1,013	* 310	168,606	76,749	846,613	79,557
$25,000 under $30,000	5,337,737	1,516,956	486,050	131,141	10,800	* 2,020	* 1,029	265,129	194,471	1,076,974	133,406
$30,000 under $40,000	10,305,333	2,262,767	2,080,142	278,231	24,677	104,975	54,907	604,724	574,782	630,762	155,336
$40,000 under $50,000	9,568,328	2,953,787	2,992,440	317,346	28,320	268,922	130,554	548,374	561,766	874,013	129,232
$50,000 under $75,000	18,112,069	6,926,642	9,555,167	1,015,971	147,674	823,144	405,954	1,245,276	1,452,426	1,009,659	165,776
$75,000 under $100,000	12,586,658	5,563,938	9,441,982	993,405	173,983	927,426	536,639	1,191,710	1,497,117	0	0
$100,000 under $200,000	17,380,014	8,147,404	12,416,962	2,392,968	1,195,847	1,752,175	999,021	1,789,361	2,569,797	0	0
$200,000 under $500,000	4,969,144	2,110,282	4,377,581	1,509,436	3,298,404	495,444	276,951	0	0	0	0
$500,000 under $1,000,000	833,910	511,944	4,279,711	426,001	3,557,432	** 74,116	** 44,990	0	0	0	0
$1,000,000 or more	409,854	302,458	14,087,799	271,442	11,565,071	**	**	0	0	0	0
Nontaxable returns, total	**52,062,499**	**15,304,171**	**16,028,609**	**316,951**	**1,627,614**	**1,890,632**	**1,054,006**	**3,913,581**	**3,475,371**	**2,837,662**	**614,273**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption 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	**22,394,927**	**27,201,568**	**2,663,702**	**1,638,353**	**348,214**	**3,137,282**	**316,171**	**963,909**	**73,951**	**355,110**
No adjusted gross income	4,555	3,856	311	1,077	649	11,875	* 24	* 14	**	**
$1 under $5,000	* 2,409	* 661	* 2,166	* 250	* 1,002	* 20	0	0	0	0
$5,000 under $10,000	* 5,044	* 1,097	* 2,000	* 364	0	0	0	0	0	0
$10,000 under $15,000	46,240	4,152	20,530	3,188	* 994	* 180	* 1,013	* 368	0	0
$15,000 under $20,000	631,836	127,398	26,488	4,954	* 332	* 250	0	0	0	0
$20,000 under $25,000	1,306,582	524,925	57,787	20,152	* 5,116	* 2,170	* 1,021	* 406	0	0
$25,000 under $30,000	1,592,828	919,447	80,332	31,308	* 3,901	* 806	* 1,005	* 2,461	** 1,011	** 718
$30,000 under $40,000	3,337,587	2,824,732	181,514	61,145	6,569	6,736	3,404	6,172	* 2,022	* 1,219
$40,000 under $50,000	2,862,503	3,373,478	214,656	85,970	4,769	5,756	5,773	10,269	* 8,076	* 11,108
$50,000 under $75,000	5,162,384	7,936,500	518,132	223,795	34,066	52,643	14,821	17,615	22,099	55,883
$75,000 under $100,000	3,787,670	6,413,190	521,956	292,184	30,061	83,541	18,286	24,581	12,973	65,591
$100,000 under $200,000	3,653,111	5,068,920	806,518	507,982	89,159	318,317	114,366	165,341	26,391	211,520
$200,000 under $500,000	2,176	3,212	195,929	264,653	67,500	349,850	77,222	104,289	1,365	8,760
$500,000 under $1,000,000	0	0	** 35,383	** 141,333	42,993	387,724	** 79,237	** 632,393	* 11	* 305
$1,000,000 under $1,500,000	0	0	**	**	19,411	231,699	**	**	0	0
$1,500,000 under $2,000,000	0	0	**	**	10,943	208,386	**	**	* 3	* 8
$2,000,000 under $5,000,000	0	0	**	**	19,192	544,704	**	**	0	0
$5,000,000 under $10,000,000	0	0	**	**	6,284	292,665	**	**	0	0
$10,000,000 or more	0	0	**	**	5,272	639,960	**	**	0	0
Taxable returns, total	**13,754,653**	**20,044,363**	**2,400,276**	**1,351,849**	**317,079**	**2,991,075**	**302,731**	**927,698**	**20,899**	**115,050**
No adjusted gross income	1,340	2,312	53	557	316	2,230	* 6	* [2]	**	**
$1 under $5,000	0	0	0	0	** 1,003	** 20	0	0	0	0
$5,000 under $10,000	* 3	* 6	* 994	* 67	0	0	0	0	0	0
$10,000 under $15,000	* 106	* 211	* 9,079	* 1,266	0	0	0	0	0	0
$15,000 under $20,000	0	0	17,063	2,456	**	**	0	0	0	0
$20,000 under $25,000	* 3,040	* 3,042	34,332	13,743	* 2,312	* 1,294	* 1,010	* 404	0	0
$25,000 under $30,000	46,333	46,333	46,447	12,071	* 3,543	* 607	* 8	* [2]	0	0
$30,000 under $40,000	651,199	667,267	135,888	37,095	3,456	2,474	* 2,358	* 4,403	0	0
$40,000 under $50,000	1,480,371	1,758,483	175,402	59,281	* 2,884	* 1,721	* 2,630	* 2,848	0	0
$50,000 under $75,000	4,258,905	6,390,142	458,702	155,843	28,456	31,434	12,865	14,544	** 2,021	** 1,679
$75,000 under $100,000	3,683,624	6,168,039	491,460	204,187	21,722	43,041	16,589	18,183	* 4,004	* 10,846
$100,000 under $200,000	3,627,569	5,005,326	799,793	463,370	82,171	259,623	110,955	152,447	13,518	93,989
$200,000 under $500,000	* 2,165	* 3,202	195,689	261,142	67,136	344,688	77,080	102,927	* 1,342	* 8,223
$500,000 under $1,000,000	0	0	** 35,374	** 140,770	42,982	387,221	** 79,231	** 631,942	* 11	* 305
$1,000,000 or more	0	0	**	**	61,097	1,916,723	**	**	* 3	* 8
Nontaxable returns, total	**8,640,274**	**7,157,205**	**263,425**	**286,504**	**31,134**	**146,207**	**13,440**	**36,211**	**53,052**	**240,060**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle 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	**67,260**	**7,704**	**3,000**	**8,801**	*** 294**	*** 627**	**6,425**	**4,723**	**46,593**	**263,260**
No adjusted gross income	208	147	0	0	0	0	0	0	* 12	* 69
$1 under $5,000	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	* 3,032	* 565	0	0	0	0	0	0	0	0
$10,000 under $15,000	33,790	4,525	0	0	0	0	0	0	0	0
$15,000 under $20,000	25,183	2,171	0	0	0	0	0	0	* 994	* 545
$20,000 under $25,000	* 5,048	* 297	0	0	0	0	0	0	* 994	* 1,387
$25,000 under $30,000	0	0	0	0	0	0	* 994	* 994	** 304	** 131
$30,000 under $40,000	0	0	0	0	0	0	* 1,020	* 1,020	**	**
$40,000 under $50,000	0	0	0	0	0	0	0	0	0	0
$50,000 under $75,000	0	0	* 1,010	* 50	0	0	* 1,004	* 1,004	* 4,215	* 12,221
$75,000 under $100,000	0	0	0	0	0	0	* 1,956	* 1,296	7,258	41,836
$100,000 under $200,000	0	0	**	**	0	0	* 1,195	* 313	13,639	84,815
$200,000 under $500,000	0	0	** 1,990	** 8,750	** 294	** 627	0	0	** 15,902	** 98,911
$500,000 under $1,000,000	0	0	**	**	0	0	0	0	**	**
$1,000,000 under $1,500,000	0	0	**	**	0	0	* 170	* 65	1,295	9,373
$1,500,000 under $2,000,000	0	0	**	**	0	0	* 36	* 9	591	3,932
$2,000,000 under $5,000,000	0	0	**	**	0	0	* 33	* 15	828	5,966
$5,000,000 under $10,000,000	0	0	**	**	0	0	* 11	* 4	310	2,228
$10,000,000 or more	0	0	**	**	**	**	* 6	* 4	251	1,848
Taxable returns, total	**31,514**	**3,629**	**2,988**	**8,610**	*** 294**	*** 627**	**6,425**	**4,723**	**37,912**	**223,372**
No adjusted gross income	174	129	0	0	0	0	0	0	* 5	* 38
$1 under $5,000	0	0	0	0	0	0	0	0	0	0
$5,000 under $10,000	* 3	* [2]	0	0	0	0	0	0	0	0
$10,000 under $15,000	* 6,256	* 1,382	0	0	0	0	0	0	0	0
$15,000 under $20,000	22,053	1,945	0	0	0	0	0	0	0	0
$20,000 under $25,000	* 3,029	* 174	0	0	0	0	0	0	0	0
$25,000 under $30,000	0	0	0	0	0	0	* 994	* 994	0	0
$30,000 under $40,000	0	0	0	0	0	0	* 1,020	* 1,020	0	0
$40,000 under $50,000	0	0	0	0	0	0	0	0	0	0
$50,000 under $75,000	0	0	* 1,010	* 50	0	0	* 1,004	* 1,004	* 3,004	* 9,011
$75,000 under $100,000	0	0	0	0	0	0	* 1,956	* 1,296	* 3,986	* 22,975
$100,000 under $200,000	0	0	**	**	0	0	* 1,195	* 313	11,772	69,380
$200,000 under $500,000	0	0	** 1,978	** 8,560	** 294	** 627	0	0	** 15,870	** 98,622
$500,000 under $1,000,000	0	0	**	**	0	0	0	0	**	**
$1,000,000 or more	0	0	**	**	**	**	256	97	3,275	23,347
Nontaxable returns, total	**35,746**	**4,075**	**11**	**191**	**0**	**0**	**0**	**0**	**8,681**	**39,888**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Mortgage interest credit		Other tax credits		Total refundable credits					
					Total [1]		Earned income credit		Additional child tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
All returns, total	**63,308**	**87,280**	**3,554**	**57,471**	**39,849,805**	**105,568,644**	**28,537,908**	**68,339,181**	**20,225,421**	**27,062,605**
No adjusted gross income	0	0	0	0	463,811	587,221	212,062	220,117	81,734	118,883
$1 under $5,000	0	0	0	0	2,761,123	1,770,453	2,466,730	1,227,642	377,520	95,492
$5,000 under $10,000	0	0	0	0	5,545,610	10,205,690	4,980,767	7,760,434	2,092,037	1,624,173
$10,000 under $15,000	0	0	0	0	7,024,315	22,172,412	6,293,184	16,736,984	3,597,581	4,366,340
$15,000 under $20,000	0	0	0	0	4,970,376	21,737,619	3,871,549	15,672,520	3,533,283	5,134,114
$20,000 under $25,000	* 3,055	* 1,524	** 1,315	** 1,964	3,965,576	16,401,651	3,008,698	11,291,513	3,050,605	4,416,099
$25,000 under $30,000	* 2,004	* 2,813	0	0	3,269,441	11,240,866	2,454,246	7,223,624	2,235,901	3,373,390
$30,000 under $40,000	* 9,061	* 12,678	0	0	4,879,101	12,307,697	3,812,407	6,928,897	2,803,722	4,430,275
$40,000 under $50,000	10,080	13,688	0	0	2,314,267	4,027,960	1,369,298	1,259,218	1,420,442	2,056,923
$50,000 under $75,000	21,142	30,002	* 1,010	* 479	1,984,925	2,398,605	68,967	18,231	898,001	1,221,085
$75,000 under $100,000	12,092	19,257	0	0	987,657	1,008,526	0	0	102,446	162,736
$100,000 under $200,000	* 5,576	* 6,629	**	**	1,679,159	1,686,113	0	0	32,122	63,067
$200,000 under $500,000	* 299	* 690	* 469	* 242	2,373	9,048	0	0	27	29
$500,000 under $1,000,000	0	0	344	2,569	1,129	831	0	0	0	0
$1,000,000 under $1,500,000	0	0	135	1,269	382	1,781	0	0	0	0
$1,500,000 under $2,000,000	0	0	84	798	116	251	0	0	0	0
$2,000,000 under $5,000,000	0	0	120	664	297	6,376	0	0	0	0
$5,000,000 under $10,000,000	0	0	33	743	78	2,333	0	0	0	0
$10,000,000 or more	0	0	43	48,742	69	3,212	0	0	0	0
Taxable returns, total	**50,191**	**65,841**	**2,580**	**56,071**	**6,214,729**	**4,213,483**	**1,761,210**	**494,714**	**0**	**0**
No adjusted gross income	0	0	0	0	361	385	* 14	* 17	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	917,469	87,371	887,390	82,421	0	0
$15,000 under $20,000	0	0	0	0	122,508	20,144	0	0	0	0
$20,000 under $25,000	* 11	* 2	** 342	** 563	119,893	35,541	0	0	0	0
$25,000 under $30,000	* 1,010	* 1,016	0	0	167,258	85,324	* 8,033	* 11,242	0	0
$30,000 under $40,000	* 7,042	* 8,168	0	0	929,602	550,013	596,797	315,689	0	0
$40,000 under $50,000	* 8,061	* 11,864	0	0	564,205	308,372	268,976	85,344	0	0
$50,000 under $75,000	17,116	20,241	* 1,010	* 479	913,340	758,923	0	0	0	0
$75,000 under $100,000	11,082	17,363	0	0	836,986	748,313	0	0	0	0
$100,000 under $200,000	* 5,576	* 6,629	**	**	1,638,708	1,595,391	0	0	0	0
$200,000 under $500,000	* 294	* 559	* 469	* 242	2,332	8,968	0	0	0	0
$500,000 under $1,000,000	0	0	344	2,569	1,129	831	0	0	0	0
$1,000,000 or more	0	0	415	52,216	938	13,907	0	0	0	0
Nontaxable returns, total	**13,117**	**21,438**	*** 973**	*** 1,400**	**33,635,076**	**101,355,161**	**26,776,698**	**67,844,467**	**20,225,421**	**27,062,605**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Total refundable credits—continued				Refundable credits used to offset income tax before credits					
	American opportunity credit		Net premium tax credit		Total [1]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
All returns, total	**10,190,997**	**9,111,582**	**1,499,446**	**1,010,733**	**9,704,098**	**5,537,624**	**4,465,073**	**1,387,075**	**4,869,193**	**3,930,465**
No adjusted gross income	163,493	154,955	88,110	92,495	2,611	597	2,052	58	553	534
$1 under $5,000	444,159	392,230	106,446	55,088	11,199	1,509	11,199	1,509	0	0
$5,000 under $10,000	854,452	744,053	157,773	77,029	20,431	3,734	20,431	3,734	0	0
$10,000 under $15,000	1,070,148	929,087	245,328	139,970	1,748,467	174,916	1,694,146	161,017	18,976	1,633
$15,000 under $20,000	906,159	785,036	264,250	145,940	339,640	72,632	157,218	33,922	73,110	11,117
$20,000 under $25,000	704,253	583,357	184,469	110,683	488,834	183,083	221,436	106,315	180,613	45,164
$25,000 under $30,000	635,372	546,716	152,865	94,875	824,698	418,170	482,844	236,615	277,719	152,941
$30,000 under $40,000	952,452	801,869	179,690	146,302	1,883,424	1,011,343	1,455,872	711,882	397,897	262,779
$40,000 under $50,000	686,205	619,990	70,472	77,287	816,965	421,107	417,857	131,821	393,155	266,509
$50,000 under $75,000	1,216,835	1,100,192	43,193	59,014	1,049,260	852,361	* 2,020	* 201	1,021,698	823,895
$75,000 under $100,000	906,425	833,791	5,776	11,985	870,806	773,796	0	0	867,368	766,563
$100,000 under $200,000	1,651,045	1,620,305	* 1,073	* 64	** 1,645,696	** 1,609,665	0	0	1,638,104	1,599,330
$200,000 under $500,000	0	0	0	0	**	**	0	0	0	0
$500,000 under $1,000,000	0	0	0	0	1,129	831	0	0	0	0
$1,000,000 under $1,500,000	0	0	0	0	379	1,732	0	0	0	0
$1,500,000 under $2,000,000	0	0	0	0	115	228	0	0	0	0
$2,000,000 under $5,000,000	0	0	0	0	297	6,376	0	0	0	0
$5,000,000 under $10,000,000	0	0	0	0	78	2,333	0	0	0	0
$10,000,000 or more	0	0	0	0	69	3,212	0	0	0	0
Taxable returns, total	**4,168,483**	**3,591,380**	**341,708**	**101,932**	**6,214,730**	**4,213,457**	**1,761,210**	**494,714**	**4,168,483**	**3,591,380**
No adjusted gross income	340	365	**	**	361	385	* 14	* 17	340	365
$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	13,989	1,107	** 40,192	** 3,846	917,469	87,371	887,390	82,421	13,989	1,107
$15,000 under $20,000	37,188	5,459	85,320	14,685	122,508	20,144	0	0	37,188	5,459
$20,000 under $25,000	58,916	17,785	60,977	17,757	119,893	35,541	0	0	58,916	17,785
$25,000 under $30,000	110,085	55,834	50,135	18,248	167,258	85,324	* 8,033	* 11,242	110,085	55,834
$30,000 under $40,000	298,789	216,933	56,201	17,037	929,602	550,013	596,797	315,689	298,789	216,933
$40,000 under $50,000	284,307	210,007	25,020	13,021	564,205	308,372	268,976	85,344	284,307	210,007
$50,000 under $75,000	897,225	746,586	19,138	12,255	913,340	758,923	0	0	897,225	746,586
$75,000 under $100,000	834,194	743,281	* 3,651	* 5,019	836,986	748,313	0	0	834,194	743,281
$100,000 under $200,000	1,633,449	1,594,024	* 1,073	* 64	** 1,641,978	** 1,618,240	0	0	1,633,449	1,594,024
$200,000 under $500,000	0	0	0	0	**	**	0	0	0	0
$500,000 under $1,000,000	0	0	0	0	1,129	831	0	0	0	0
$1,000,000 or more	0	0	0	0	**	**	0	0	0	0
Nontaxable returns, total	**6,022,514**	**5,520,202**	**1,157,738**	**908,801**	**3,489,368**	**1,324,167**	**2,703,863**	**892,361**	**700,710**	**339,085**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Income tax after credits		Net investment income tax		Total income tax		All other taxes			
							Total		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
All returns, total	**96,531,271**	**1,355,304,645**	**3,591,314**	**22,480,136**	**96,544,079**	**1,377,797,136**	**35,475,057**	**76,876,556**	**19,351,496**	**58,467,503**
No adjusted gross income	6,459	174,955	** 6	** 317	6,460	175,272	358,427	791,187	269,747	660,100
$1 under $5,000	241,236	38,163	0	0	241,236	38,163	1,312,915	595,277	1,140,513	535,792
$5,000 under $10,000	1,845,009	355,490	**	**	1,845,010	355,490	2,253,553	2,052,038	1,942,757	1,968,542
$10,000 under $15,000	4,436,438	1,399,526	0	0	4,436,438	1,399,526	3,410,958	3,831,347	2,411,453	3,605,274
$15,000 under $20,000	5,148,628	3,619,158	0	0	5,148,628	3,619,158	2,942,149	2,879,369	1,420,939	2,608,300
$20,000 under $25,000	5,363,259	6,183,917	**	**	5,363,260	6,183,917	2,474,344	2,429,052	981,348	2,042,992
$25,000 under $30,000	5,337,737	8,853,958	0	0	5,337,737	8,853,958	2,073,318	2,270,620	815,748	1,834,439
$30,000 under $40,000	10,305,333	24,559,781	** 992	** 2	10,305,333	24,559,783	3,225,134	4,053,562	1,333,916	3,213,367
$40,000 under $50,000	9,568,326	31,863,661	**	**	9,568,328	31,863,661	2,417,173	3,549,937	1,087,565	2,745,564
$50,000 under $75,000	18,111,078	95,807,926	* 991	* 19	18,112,069	95,807,946	4,058,692	7,532,984	2,067,321	5,780,604
$75,000 under $100,000	12,586,347	105,597,731	917	105	12,586,658	105,597,836	2,756,965	6,449,523	1,575,070	5,134,543
$100,000 under $200,000	17,377,729	297,090,817	59,486	21,061	17,380,014	297,111,878	4,243,833	14,731,919	2,691,092	12,059,059
$200,000 under $500,000	4,962,638	273,784,889	2,434,540	2,689,413	4,969,144	276,486,684	2,951,675	11,889,374	1,176,169	8,997,707
$500,000 under $1,000,000	832,129	141,758,600	720,663	3,258,918	833,910	145,017,518	664,913	5,619,298	278,762	3,426,058
$1,000,000 under $1,500,000	179,836	59,746,755	161,757	1,626,906	180,246	61,373,634	144,908	1,964,332	67,054	1,102,276
$1,500,000 under $2,000,000	76,769	37,143,060	70,357	1,201,168	76,959	38,344,228	61,716	1,102,923	29,655	573,641
$2,000,000 under $5,000,000	109,132	92,857,091	101,080	3,278,608	109,370	96,135,699	88,216	2,385,840	43,047	1,152,864
$5,000,000 under $10,000,000	26,503	50,823,478	24,852	2,113,360	26,559	52,936,838	21,919	1,041,722	11,429	414,194
$10,000,000 or more	16,684	123,645,689	15,673	8,290,258	16,721	131,935,947	14,248	1,706,253	7,911	612,188
Taxable returns, total	**96,531,271**	**1,355,304,645**	**** 3,591,314**	**** 22,480,136**	**96,544,079**	**1,377,797,136**	**22,837,112**	**61,089,929**	**10,759,343**	**44,284,622**
No adjusted gross income	6,459	174,955	** 6	** 317	6,460	175,272	1,921	36,320	1,512	26,562
$1 under $5,000	241,236	38,163	0	0	241,236	38,163	20,077	2,881	9,052	1,289
$5,000 under $10,000	1,845,009	355,490	**	**	1,845,010	355,490	83,388	34,566	63,374	33,035
$10,000 under $15,000	4,436,438	1,399,526	0	0	4,436,438	1,399,526	790,675	513,886	347,065	444,798
$15,000 under $20,000	5,148,628	3,619,158	0	0	5,148,628	3,619,158	1,224,290	731,501	363,946	607,082
$20,000 under $25,000	5,363,259	6,183,917	**	**	5,363,260	6,183,917	1,228,669	901,096	373,380	700,549
$25,000 under $30,000	5,337,737	8,853,958	0	0	5,337,737	8,853,958	1,146,310	1,085,117	408,729	830,212
$30,000 under $40,000	10,305,333	24,559,781	** 992	** 2	10,305,333	24,559,783	2,038,977	2,279,177	770,557	1,692,605
$40,000 under $50,000	9,568,326	31,863,661	**	**	9,568,328	31,863,661	1,844,527	2,566,240	799,517	1,916,520
$50,000 under $75,000	18,111,078	95,807,926	* 991	* 19	18,112,069	95,807,946	3,623,924	6,519,402	1,823,680	4,921,835
$75,000 under $100,000	12,586,347	105,597,731	917	105	12,586,658	105,597,836	2,679,825	6,171,554	1,522,046	4,926,055
$100,000 under $200,000	17,377,729	297,090,817	59,486	21,061	17,380,014	297,111,878	4,209,902	14,559,019	2,663,910	11,917,852
$200,000 under $500,000	4,962,638	273,784,889	** 2,434,540	** 2,689,413	4,969,144	276,486,684	2,949,079	11,873,771	1,174,866	8,987,289
$500,000 under $1,000,000	832,129	141,758,600	720,663	3,258,918	833,910	145,017,518	664,663	5,616,542	278,676	3,424,841
$1,000,000 or more	408,924	364,216,073	373,719	16,510,300	409,855	380,726,347	330,884	8,198,857	159,031	3,854,098
Nontaxable returns, total	**0**	**0**	****	****	**0**	**0**	**12,637,945**	**15,786,627**	**8,592,153**	**14,182,881**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	All other taxes—continued											
	Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Health care individual responsibility payment		Total additional Medicare tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
All returns, total	**100,916**	**20,816**	**5,725,795**	**5,840,378**	**196,098**	**1,082,019**	**764,493**	**417,495**	**8,061,604**	**1,694,088**	**3,116,486**	**7,260,966**
No adjusted gross income	* 1,074	* 363	27,494	37,933	12,695	52,902	5,027	2,365	26,021	2,784	9,790	21,553
$1 under $5,000	* 7,057	* 390	77,276	9,952	* 3,100	* 26,070	* 7,046	* 3,083	63,082	6,114	116	380
$5,000 under $10,000	20,018	2,551	146,136	37,934	* 20	* 287	11,124	4,580	156,588	16,773	356	430
$10,000 under $15,000	19,809	4,600	207,004	67,573	* 1,006	* 21,841	20,612	8,364	967,939	90,640	* 57	* 156
$15,000 under $20,000	13,117	2,700	257,080	71,040	557	546	27,108	12,023	1,307,589	127,798	79	314
$20,000 under $25,000	11,060	1,176	264,713	113,879	* 2,112	* 9,383	38,213	15,311	1,236,222	147,256	* 41	* 174
$25,000 under $30,000	* 5,025	* 2,278	281,460	125,157	2,043	4,378	28,556	13,179	963,174	143,977	* 23	* 30
$30,000 under $40,000	* 3,992	* 1,375	547,711	279,907	3,374	4,912	77,215	44,870	1,309,058	254,365	173	635
$40,000 under $50,000	* 4,051	* 413	493,082	318,411	1,167	4,593	73,296	35,528	782,410	210,171	381	539
$50,000 under $75,000	* 6,049	* 865	1,115,760	882,125	7,304	25,283	173,468	90,085	785,409	293,980	2,122	1,030
$75,000 under $100,000	* 4,305	* 1,166	815,952	827,150	6,785	31,900	126,995	71,028	254,187	146,811	3,168	1,608
$100,000 under $200,000	* 4,589	* 2,534	1,167,164	2,026,844	32,515	107,605	156,516	101,958	176,839	169,061	125,986	34,240
$200,000 under $500,000	* 585	* 311	286,498	895,454	62,707	253,267	** 19,179	** 15,056	27,579	60,271	2,097,405	1,618,764
$500,000 under $1,000,000	* 167	* 52	28,420	116,226	29,458	169,766	**	**	3,738	14,883	590,269	1,869,251
$1,000,000 under $1,500,000	0	0	5,013	17,116	9,783	64,712	* 52	* 26	700	3,358	126,390	768,616
$1,500,000 under $2,000,000	* 8	* 4	2,185	5,969	4,899	41,476	* 41	* 21	318	1,843	53,330	462,118
$2,000,000 under $5,000,000	* 8	* 37	2,164	5,813	9,736	104,170	* 35	* 14	526	2,807	75,957	1,090,703
$5,000,000 under $10,000,000	0	0	439	971	3,472	53,679	** 10	** 4	142	784	18,717	532,669
$10,000,000 or more	0	0	244	923	3,364	105,246	**	**	84	413	12,126	857,757
Taxable returns, total	**35,677**	**6,347**	**4,564,935**	**5,361,757**	**170,542**	**922,151**	**567,075**	**328,146**	**4,926,419**	**1,237,217**	**3,103,654**	**7,238,657**
No adjusted gross income	0	0	35	54	147	2,473	0	0	* 5	* 1	814	5,407
$1 under $5,000	0	0	10,015	1,491	0	0	0	0	* 1,010	* 96	0	0
$5,000 under $10,000	* 2,983	* 14	12,058	778	0	0	0	0	* 2,022	* 192	** 8	** 91
$10,000 under $15,000	* 3,992	* 614	77,751	28,068	0	0	* 1,989	* 795	391,110	31,939	0	0
$15,000 under $20,000	* 2,998	* 206	114,179	33,726	* 9	* 128	* 6,022	* 1,960	738,251	63,558	**	**
$20,000 under $25,000	* 3,992	* 116	122,293	57,345	* 107	* 46	* 9,030	* 3,750	694,174	78,215	* 15	* 143
$25,000 under $30,000	* 1,994	* 293	159,058	71,536	* 997	* 3,785	10,029	4,510	538,013	79,228	* 6	* 4
$30,000 under $40,000	* 2,983	* 112	364,059	196,700	* 2,280	* 1,851	37,453	26,468	823,915	165,483	* 63	* 293
$40,000 under $50,000	* 2,020	* 115	392,460	275,467	* 1,148	* 4,340	49,601	24,016	597,209	163,901	* 223	* 399
$50,000 under $75,000	* 5,052	* 772	1,025,012	819,834	7,242	24,401	152,155	79,552	684,480	260,370	1,791	740
$75,000 under $100,000	* 4,305	* 1,166	798,963	812,295	4,755	5,277	124,991	70,026	248,597	143,249	2,864	1,042
$100,000 under $200,000	* 4,589	* 2,534	1,164,287	2,022,855	30,687	91,090	156,511	101,956	174,664	166,908	125,061	33,533
$200,000 under $500,000	* 585	* 311	286,316	894,782	62,490	250,460	** 19,158	** 15,047	27,488	60,081	2,096,258	1,617,393
$500,000 under $1,000,000	* 167	* 52	28,407	116,045	29,446	169,409	**	**	3,727	14,843	590,092	1,868,325
$1,000,000 or more	* 16	* 41	10,040	30,783	31,234	368,889	138	65	1,756	9,154	286,459	3,711,286
Nontaxable returns, total	**65,239**	**14,469**	**1,160,860**	**478,621**	**25,556**	**159,868**	**197,417**	**89,350**	**3,135,185**	**456,871**	**12,831**	**22,308**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Refundable credits used to offset all other taxes								Total tax liability	
	Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**10,223,656**	**9,754,986**	**8,515,395**	**8,063,112**	**1,506,769**	**1,237,733**	**657,438**	**276,774**	**101,132,708**	**1,444,390,211**
No adjusted gross income	152,298	117,777	111,921	67,371	21,821	28,275	11,197	9,015	298,229	844,566
$1 under $5,000	626,234	177,770	589,201	155,808	13,797	5,394	50,303	10,292	1,304,418	450,166
$5,000 under $10,000	1,709,774	1,300,624	1,601,733	1,204,923	72,536	54,752	44,971	21,125	2,861,771	1,099,075
$10,000 under $15,000	2,390,810	2,657,116	2,227,122	2,526,038	90,119	81,379	85,566	27,774	5,044,017	2,562,823
$15,000 under $20,000	1,474,487	1,686,384	1,244,642	1,527,147	114,421	100,393	100,637	29,555	5,516,263	4,795,460
$20,000 under $25,000	1,057,602	1,165,290	869,907	1,019,734	149,600	104,233	71,750	25,084	5,612,991	7,421,923
$25,000 under $30,000	816,028	826,796	660,875	662,399	167,398	128,478	52,224	17,090	5,532,957	10,275,499
$30,000 under $40,000	1,045,135	1,060,549	849,688	711,526	288,351	290,442	78,198	39,991	10,618,159	27,477,791
$40,000 under $50,000	510,136	440,943	336,729	183,232	237,008	207,102	60,890	32,459	9,768,927	34,918,229
$50,000 under $75,000	369,944	258,222	23,577	4,934	302,159	197,342	74,459	42,049	18,319,010	102,973,885
$75,000 under $100,000	52,942	41,218	0	0	34,694	23,639	21,192	16,371	12,633,482	111,927,256
$100,000 under $200,000	** 18,265	** 22,297	0	0	14,858	16,300	6,052	5,970	17,406,631	311,718,589
$200,000 under $500,000	**	**	0	0	* 7	* 5	0	0	4,971,722	288,362,391
$500,000 under $1,000,000	0	0	0	0	0	0	0	0	834,159	150,635,326
$1,000,000 under $1,500,000	**	**	0	0	0	0	0	0	180,295	63,337,824
$1,500,000 under $2,000,000	0	0	0	0	0	0	0	0	76,985	39,447,130
$2,000,000 under $5,000,000	0	0	0	0	0	0	0	0	109,401	98,521,522
$5,000,000 under $10,000,000	0	0	0	0	0	0	0	0	26,567	53,978,557
$10,000,000 or more	0	0	0	0	0	0	0	0	16,724	133,642,199
Taxable returns, total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**96,544,072**	**1,438,558,767**
No adjusted gross income	0	0	0	0	0	0	0	0	6,460	211,591
$1 under $5,000	0	0	0	0	0	0	0	0	241,236	41,043
$5,000 under $10,000	0	0	0	0	0	0	0	0	1,845,010	390,056
$10,000 under $15,000	0	0	0	0	0	0	0	0	4,436,438	1,912,617
$15,000 under $20,000	0	0	0	0	0	0	0	0	5,148,628	4,348,699
$20,000 under $25,000	0	0	0	0	0	0	0	0	5,363,260	7,081,264
$25,000 under $30,000	0	0	0	0	0	0	0	0	5,337,737	9,934,566
$30,000 under $40,000	0	0	0	0	0	0	0	0	10,305,333	26,812,492
$40,000 under $50,000	0	0	0	0	0	0	0	0	9,568,328	34,405,885
$50,000 under $75,000	0	0	0	0	0	0	0	0	18,112,069	102,247,795
$75,000 under $100,000	0	0	0	0	0	0	0	0	12,586,658	111,699,364
$100,000 under $200,000	0	0	0	0	0	0	0	0	17,380,014	311,568,941
$200,000 under $500,000	0	0	0	0	0	0	0	0	4,969,144	288,346,858
$500,000 under $1,000,000	0	0	0	0	0	0	0	0	833,910	150,632,574
$1,000,000 or more	0	0	0	0	0	0	0	0	409,848	388,925,022
Nontaxable returns, total	**10,223,656**	**9,754,986**	**8,515,395**	**8,063,112**	**1,506,769**	**1,237,733**	**657,438**	**276,774**	**4,588,636**	**5,831,444**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**133,557,191**	**1,589,290,274**	**130,225,475**	**1,126,411,434**	**9,346,366**	**334,458,863**	**2,026,322**	**125,325,287**	**1,458,542**	**2,890,863**	**353,397**	**148,234**
No adjusted gross income	648,308	4,885,422	547,004	2,176,883	113,171	2,272,906	25,569	417,995	4,358	10,636	14,328	6,897
$1 under $5,000	7,016,209	1,755,332	6,896,499	1,542,168	99,754	153,042	42,297	50,960	* 1,996	* 227	15,946	8,329
$5,000 under $10,000	9,126,751	5,070,646	8,979,505	4,755,780	140,177	260,783	47,614	43,003	* 4	* 15	27,182	11,065
$10,000 under $15,000	9,644,793	8,877,662	9,485,784	8,295,585	174,517	501,386	35,122	45,261	* 48	* 22	47,633	32,841
$15,000 under $20,000	9,716,863	13,163,358	9,539,982	12,589,616	215,547	485,251	47,202	65,792	* 73	* 80	32,273	21,417
$20,000 under $25,000	9,097,539	16,910,453	8,938,202	16,311,373	214,987	501,872	43,189	88,254	* 309	* 327	23,984	8,627
$25,000 under $30,000	8,211,160	19,849,739	8,066,614	19,084,424	236,939	669,657	34,157	87,025	**	**	17,224	6,538
$30,000 under $40,000	13,939,195	46,081,774	13,678,757	44,229,889	463,676	1,628,926	73,167	212,352	** 898	** 600	32,238	9,450
$40,000 under $50,000	11,142,954	51,652,903	10,923,093	49,331,086	483,815	2,091,106	61,971	221,714	* 1,078	* 2,739	19,509	4,686
$50,000 under $75,000	18,956,923	133,138,417	18,494,999	125,855,871	1,348,570	6,597,000	167,812	649,758	5,168	22,666	40,910	11,390
$75,000 under $100,000	12,629,181	133,426,581	12,296,470	124,444,543	1,184,167	8,067,268	164,645	903,476	8,060	4,440	33,838	5,323
$100,000 under $200,000	17,276,326	329,693,702	16,714,465	294,045,537	2,429,282	30,821,239	469,003	4,002,350	716,728	808,409	29,946	7,289
$200,000 under $500,000	4,919,386	275,307,914	4,593,557	206,512,461	1,507,933	56,166,011	457,793	11,155,497	579,884	1,463,323	12,101	6,361
$500,000 under $1,000,000	825,199	143,185,558	729,397	82,049,488	446,015	48,235,986	190,333	12,517,347	94,260	369,917	** 6,286	** 8,018
$1,000,000 under $1,500,000	178,462	61,003,616	151,741	28,459,133	117,639	24,626,223	59,748	7,833,676	19,665	81,785	**	**
$1,500,000 under $2,000,000	76,271	38,809,875	63,857	16,279,071	54,295	16,673,081	30,023	5,816,902	8,480	39,105	**	**
$2,000,000 under $5,000,000	108,565	100,359,607	89,676	38,028,908	81,158	44,121,804	50,838	18,144,483	12,223	58,328	**	**
$5,000,000 under $10,000,000	26,448	57,061,807	22,034	19,802,342	20,787	24,504,182	14,733	12,732,614	3,213	16,774	**	**
$10,000,000 or more	16,658	149,055,908	13,841	32,617,274	13,937	66,081,142	11,105	50,336,829	2,097	11,471	**	**
Taxable returns, total	**93,762,375**	**1,533,196,227**	**91,244,348**	**1,076,907,072**	**8,357,812**	**328,698,341**	**1,856,619**	**124,608,359**	**1,448,400**	**2,877,064**	**181,605**	**57,066**
No adjusted gross income	5,530	379,453	4,486	129,497	1,330	138,727	747	110,706	92	388	30	48
$1 under $5,000	111,347	24,071	93,463	12,602	9,789	5,613	16,520	5,857	0	0	0	0
$5,000 under $10,000	1,735,729	953,859	1,726,528	927,065	* 7,926	* 12,909	12,199	13,886	0	0	0	0
$10,000 under $15,000	4,021,628	4,183,876	3,961,131	4,054,479	66,819	100,071	23,633	25,758	0	0	7,527	3,568
$15,000 under $20,000	4,786,483	7,523,263	4,696,102	7,245,190	103,120	223,912	32,952	45,021	0	0	11,028	8,534
$20,000 under $25,000	5,066,745	10,844,808	4,968,587	10,463,086	136,258	318,806	28,489	61,941	0	0	5,740	975
$25,000 under $30,000	5,093,347	13,777,092	4,983,549	13,231,906	182,127	462,460	28,794	78,763	**	**	9,738	3,359
$30,000 under $40,000	9,993,174	36,382,151	9,798,837	35,018,847	360,917	1,202,700	60,634	156,408	** 147	** 91	18,809	3,547
$40,000 under $50,000	9,377,750	46,073,474	9,194,349	44,197,445	435,120	1,697,926	54,494	171,252	* 1,018	* 2,691	14,222	2,589
$50,000 under $75,000	17,802,314	127,998,742	17,399,268	121,285,121	1,256,596	6,084,037	156,353	597,875	4,363	21,802	34,509	8,174
$75,000 under $100,000	12,432,610	131,973,510	12,114,745	123,338,480	1,153,341	7,761,038	161,829	863,371	7,615	4,319	32,601	4,770
$100,000 under $200,000	17,190,099	328,529,618	16,643,141	293,340,888	2,404,941	30,409,848	465,993	3,957,226	715,537	807,544	29,058	7,185
$200,000 under $500,000	4,914,596	275,155,853	4,590,048	206,458,262	1,505,916	56,079,765	457,293	11,144,313	579,722	1,462,944	12,059	6,312
$500,000 under $1,000,000	824,791	143,147,529	729,086	82,029,450	445,881	48,221,266	190,271	12,514,175	94,234	369,852	** 6,283	** 8,004
$1,000,000 or more	406,232	406,248,929	341,030	135,174,755	287,732	175,979,263	166,417	94,861,806	45,672	207,433	**	**
Nontaxable returns, total	**39,794,816**	**56,094,047**	**38,981,127**	**49,504,362**	**988,554**	**5,760,523**	**169,703**	**716,929**	**10,142**	**13,799**	**171,793**	**91,167**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Refundable credits refundable portion								Overpayment	
	Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**31,129,411**	**90,276,034**	**24,644,199**	**58,888,995**	**19,482,011**	**25,824,872**	**5,774,819**	**4,904,343**	**114,884,430**	**389,859,873**
No adjusted gross income	366,702	468,848	133,567	152,688	68,426	90,608	156,512	145,405	831,255	4,922,336
$1 under $5,000	2,346,279	1,591,173	2,029,519	1,070,325	367,089	90,099	440,550	381,939	7,447,784	3,240,899
$5,000 under $10,000	4,968,340	8,901,332	4,441,944	6,551,777	2,034,252	1,569,421	844,287	722,929	9,895,638	13,505,746
$10,000 under $15,000	5,700,216	19,340,380	5,032,396	14,049,929	3,532,033	4,284,961	1,041,919	899,681	10,615,176	26,656,008
$15,000 under $20,000	4,677,103	19,978,603	3,775,350	14,111,452	3,483,969	5,033,722	846,273	744,364	9,965,795	29,479,811
$20,000 under $25,000	3,743,524	15,053,278	2,934,570	10,165,464	3,002,466	4,311,866	623,982	513,109	8,799,608	25,801,086
$25,000 under $30,000	2,983,779	9,995,900	2,347,236	6,324,611	2,163,495	3,244,912	506,498	376,685	7,586,146	21,150,590
$30,000 under $40,000	3,710,934	10,235,805	2,953,093	5,505,489	2,660,937	4,139,832	613,165	499,099	12,276,803	32,068,784
$40,000 under $50,000	1,575,700	3,165,911	948,092	944,164	1,296,200	1,849,821	361,394	321,022	9,411,647	23,355,288
$50,000 under $75,000	903,950	1,288,022	48,432	13,096	762,326	1,023,743	270,527	234,248	14,779,409	41,404,860
$75,000 under $100,000	123,541	193,512	0	0	87,484	139,097	57,120	50,857	9,353,417	31,155,521
$100,000 under $200,000	29,305	63,130	0	0	23,312	46,767	12,592	15,006	11,004,991	49,020,737
$200,000 under $500,000	** 39	** 140	0	0	21	24	0	0	2,318,292	23,466,801
$500,000 under $1,000,000	0	0	0	0	0	0	0	0	369,652	12,620,921
$1,000,000 under $1,500,000	**	**	0	0	0	0	0	0	88,744	6,103,302
$1,500,000 under $2,000,000	**	**	0	0	0	0	0	0	41,435	4,115,250
$2,000,000 under $5,000,000	0	0	0	0	0	0	0	0	66,641	12,037,538
$5,000,000 under $10,000,000	0	0	0	0	0	0	0	0	18,724	7,385,356
$10,000,000 or more	0	0	0	0	0	0	0	0	13,273	22,369,038
Taxable returns, total	*** 7**	*** 26**	**0**	**0**	**0**	**0**	**0**	**0**	**70,893,282**	**245,845,657**
No adjusted gross income	0	0	0	0	0	0	0	0	4,028	234,125
$1 under $5,000	0	0	0	0	0	0	0	0	72,922	12,484
$5,000 under $10,000	0	0	0	0	0	0	0	0	1,590,082	649,448
$10,000 under $15,000	0	0	0	0	0	0	0	0	3,691,360	2,796,349
$15,000 under $20,000	0	0	0	0	0	0	0	0	4,303,225	4,034,020
$20,000 under $25,000	0	0	0	0	0	0	0	0	4,404,386	4,830,775
$25,000 under $30,000	0	0	0	0	0	0	0	0	4,298,616	5,219,284
$30,000 under $40,000	0	0	0	0	0	0	0	0	8,237,701	12,428,573
$40,000 under $50,000	0	0	0	0	0	0	0	0	7,655,313	14,847,709
$50,000 under $75,000	0	0	0	0	0	0	0	0	13,646,189	35,338,414
$75,000 under $100,000	0	0	0	0	0	0	0	0	9,156,277	29,667,967
$100,000 under $200,000	0	0	0	0	0	0	0	0	10,921,393	47,904,495
$200,000 under $500,000	** 7	** 26	0	0	0	0	0	0	2,313,868	23,326,270
$500,000 under $1,000,000	0	0	0	0	0	0	0	0	369,272	12,585,216
$1,000,000 or more	**	**	0	0	0	0	0	0	228,650	51,970,528
Nontaxable returns, total	**31,129,405**	**90,276,007**	**24,644,199**	**58,888,995**	**19,482,011**	**25,824,872**	**5,774,819**	**4,904,343**	**43,991,148**	**144,014,217**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Overpayment—continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2015 estimated tax					
	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, total	**112,004,413**	**319,643,133**	**3,724,653**	**70,216,740**	**28,675,288**	**156,177,870**	**9,327,132**	**1,176,691**
No adjusted gross income	774,785	3,672,750	68,229	1,249,586	220,577	416,811	43,038	2,996
$1 under $5,000	7,407,411	3,188,979	45,647	51,920	1,074,640	346,901	23,325	734
$5,000 under $10,000	9,832,568	13,427,704	81,543	78,043	1,034,642	634,394	134,186	2,854
$10,000 under $15,000	10,552,049	26,527,335	81,641	128,673	1,142,066	1,009,402	324,931	9,209
$15,000 under $20,000	9,904,396	29,373,699	82,484	106,112	1,051,854	1,144,224	236,190	9,149
$20,000 under $25,000	8,738,054	25,665,433	96,266	135,654	1,082,371	1,274,316	282,413	10,050
$25,000 under $30,000	7,523,706	20,990,518	83,934	160,072	1,149,522	1,597,143	315,741	13,046
$30,000 under $40,000	12,151,574	31,739,164	170,121	329,620	2,233,143	3,283,379	613,585	27,286
$40,000 under $50,000	9,283,379	22,912,802	176,578	442,486	2,007,942	3,505,302	598,661	29,698
$50,000 under $75,000	14,412,941	40,216,439	510,228	1,188,421	4,529,890	10,109,102	1,565,782	80,866
$75,000 under $100,000	9,052,913	29,960,377	401,338	1,195,144	3,435,967	9,603,330	1,215,484	71,566
$100,000 under $200,000	10,326,717	44,267,942	890,327	4,752,795	6,437,785	31,292,424	2,402,799	211,944
$200,000 under $500,000	1,793,545	14,058,020	641,683	9,408,780	2,634,564	36,807,872	1,168,205	273,091
$500,000 under $1,000,000	176,244	4,223,140	221,653	8,397,781	461,082	20,227,116	273,774	154,942
$1,000,000 under $1,500,000	32,370	1,566,250	63,251	4,537,052	90,611	8,504,443	60,540	66,956
$1,500,000 under $2,000,000	13,163	895,368	31,555	3,219,882	35,110	4,788,966	25,689	36,464
$2,000,000 under $5,000,000	19,541	2,352,692	52,100	9,684,846	42,321	10,274,991	32,032	75,523
$5,000,000 under $10,000,000	5,543	1,355,178	14,851	6,030,177	7,785	4,332,613	6,941	30,504
$10,000,000 or more	3,514	3,249,343	11,225	19,119,695	3,415	7,025,142	3,817	69,813
Taxable returns, total	**68,341,170**	**178,109,620**	**3,262,066**	**67,736,037**	**25,519,956**	**152,662,618**	**8,589,614**	**1,148,207**
No adjusted gross income	3,203	107,403	951	126,722	2,426	66,787	1,092	524
$1 under $5,000	65,265	8,724	* 7,657	* 3,760	165,355	29,458	* 1,002	* 2
$5,000 under $10,000	1,583,131	641,643	* 7,912	* 7,805	253,934	85,862	11,484	217
$10,000 under $15,000	3,664,336	2,772,965	31,379	23,384	741,101	529,240	158,676	4,569
$15,000 under $20,000	4,264,696	3,992,133	47,669	41,887	844,399	866,839	152,390	6,632
$20,000 under $25,000	4,361,390	4,769,126	55,321	61,649	953,728	1,078,875	229,562	8,298
$25,000 under $30,000	4,253,007	5,155,025	60,366	64,259	1,030,672	1,391,002	267,314	10,936
$30,000 under $40,000	8,143,418	12,224,391	124,713	204,183	2,059,232	2,906,954	526,046	23,296
$40,000 under $50,000	7,538,272	14,605,885	160,808	241,824	1,904,932	3,227,199	553,911	27,123
$50,000 under $75,000	13,305,846	34,333,426	470,147	1,004,989	4,442,819	9,737,564	1,513,983	77,014
$75,000 under $100,000	8,863,186	28,586,079	386,573	1,081,887	3,417,751	9,533,100	1,205,992	70,903
$100,000 under $200,000	10,255,303	43,351,673	873,871	4,552,822	6,429,432	31,253,266	2,397,571	211,463
$200,000 under $500,000	1,790,150	13,966,004	640,249	9,360,266	2,633,932	36,803,872	1,167,853	273,035
$500,000 under $1,000,000	175,954	4,196,884	221,537	8,388,332	461,035	20,226,683	273,742	154,936
$1,000,000 or more	74,014	9,398,259	172,913	42,572,269	179,208	34,925,917	128,996	279,258
Nontaxable returns, total	**43,663,243**	**141,533,513**	**462,587**	**2,480,703**	**3,155,332**	**3,515,252**	**737,517**	**28,484**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Includes current year returns with the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.
[2] Less the $500.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Tax credits									
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution 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)	(6)	(7)	(8)	(9)	(10)	(11)
All returns, total	**0.02**	**0.34**	**0.59**	**0.50**	**1.56**	**1.15**	**1.36**	**0.95**	**1.14**	**1.08**	**1.53**
No adjusted gross income	1.59	21.97	8.60	49.32	61.94	34.81	39.24	61.67	45.61	45.22	44.36
$1 under $5,000	0.91	12.54	22.70	14.78	32.10	0.00	0.00	85.71	92.07	70.57	67.79
$5,000 under $10,000	0.85	10.77	19.58	14.22	39.00	99.83	99.83	44.70	59.72	53.15	67.72
$10,000 under $15,000	0.83	1.86	2.43	13.63	28.06	33.32	44.88	3.87	4.51	5.58	7.07
$15,000 under $20,000	0.88	1.94	2.59	8.99	23.10	8.56	10.78	3.56	3.97	3.77	5.20
$20,000 under $25,000	0.94	1.61	2.23	8.51	27.85	5.73	6.67	3.65	4.30	2.84	4.03
$25,000 under $30,000	1.01	1.52	2.08	7.59	21.34	5.44	6.08	3.62	4.30	2.45	3.45
$30,000 under $40,000	0.76	1.24	1.49	5.10	18.35	3.78	4.25	2.76	3.18	2.53	3.75
$40,000 under $50,000	0.87	1.42	1.73	4.95	20.11	4.28	4.89	3.15	3.60	2.73	3.10
$50,000 under $75,000	0.52	0.98	1.30	2.48	15.53	3.05	3.59	2.43	2.76	2.80	3.21
$75,000 under $100,000	0.77	1.23	1.62	2.75	13.83	3.19	3.72	2.75	3.15	0.00	0.00
$100,000 under $200,000	0.41	0.82	1.65	1.25	8.12	2.16	2.60	2.15	2.44	0.00	0.00
$200,000 under $500,000	0.48	0.83	3.79	0.87	4.76	2.24	2.75	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.89	1.12	4.46	1.19	5.22	** 3.35	** 3.96	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	1.17	1.40	5.68	1.47	6.72	**	**	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	0.86	0.99	3.90	1.02	4.76	**	**	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	0.52	0.59	2.29	0.60	2.77	**	**	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.61	0.67	2.43	0.69	2.93	**	**	0.00	0.00	0.00	0.00
$10,000,000 or more	0.02	0.02	0.00	0.02	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**0.16**	**0.41**	**0.69**	**0.53**	**1.61**	**1.33**	**1.58**	**1.23**	**1.43**	**1.37**	**1.85**
No adjusted gross income	19.09	22.52	16.95	49.60	54.48	34.81	39.24	56.88	53.04	46.66	45.08
$1 under $5,000	6.41	15.92	33.86	16.13	34.39	0.00	0.00	0.00	0.00	81.12	81.12
$5,000 under $10,000	2.28	14.40	31.80	14.88	32.68	0.00	0.00	99.95	99.95	99.95	99.95
$10,000 under $15,000	1.45	3.01	3.68	17.33	44.96	0.00	0.00	13.72	16.38	8.72	10.74
$15,000 under $20,000	1.34	3.45	4.89	10.53	31.92	99.95	99.95	8.77	11.25	4.40	5.88
$20,000 under $25,000	1.32	2.89	5.16	9.74	26.36	99.95	99.95	7.67	9.63	3.41	4.34
$25,000 under $30,000	1.33	2.53	4.65	8.50	30.33	70.57	87.45	6.12	7.78	3.02	3.89
$30,000 under $40,000	0.93	2.06	2.68	5.63	23.84	9.76	10.52	4.05	4.83	3.96	5.68
$40,000 under $50,000	0.97	1.80	2.30	5.26	23.13	6.10	6.79	4.25	4.94	3.35	3.77
$50,000 under $75,000	0.55	1.07	1.42	2.54	15.82	3.44	4.05	2.77	3.14	3.09	3.55
$75,000 under $100,000	0.78	1.25	1.63	2.80	14.01	3.23	3.77	2.84	3.24	0.00	0.00
$100,000 under $200,000	0.41	0.82	1.55	1.27	8.97	2.16	2.61	2.16	2.45	0.00	0.00
$200,000 under $500,000	0.48	0.83	4.12	0.87	5.30	2.24	2.75	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	0.89	1.13	4.64	1.19	5.47	** 3.35	** 3.96	0.00	0.00	0.00	0.00
$1,000,000 or more	0.52	0.59	1.14	0.60	1.36	**	**	0.00	0.00	0.00	0.00
Nontaxable returns, total	**0.29**	**0.73**	**1.19**	**5.06**	**6.58**	**2.27**	**2.65**	**1.56**	**1.92**	**1.84**	**2.60**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	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, total	**0.59**	**0.71**	**1.80**	**4.06**	**3.44**	**2.39**	**3.68**	**3.84**	**11.33**	**14.17**	**12.13**	**14.17**
No adjusted gross income	23.77	23.82	64.75	12.84	18.22	6.65	43.27	25.18	**	**	9.31	10.00
$1 under $5,000	54.09	59.38	66.40	82.10	99.66	92.40	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	44.65	53.10	70.45	83.49	0.00	0.00	0.00	0.00	0.00	0.00	57.64	57.99
$10,000 under $15,000	14.70	29.29	22.04	25.90	99.95	99.95	99.95	99.95	0.00	0.00	17.16	19.99
$15,000 under $20,000	3.96	4.90	19.40	24.31	90.96	95.09	0.00	0.00	0.00	0.00	19.79	22.88
$20,000 under $25,000	2.73	3.24	13.17	18.23	41.60	53.19	98.86	99.41	0.00	0.00	44.70	47.29
$25,000 under $30,000	2.47	2.87	11.13	16.58	47.26	59.16	98.93	99.92	** 99.85	** 98.11	0.00	0.00
$30,000 under $40,000	1.68	1.86	7.39	11.41	35.31	40.18	51.71	57.95	70.68	75.82	0.00	0.00
$40,000 under $50,000	1.84	1.99	6.80	12.29	34.24	35.14	39.45	53.53	35.34	45.76	0.00	0.00
$50,000 under $75,000	1.29	1.44	4.33	8.87	16.13	24.87	23.31	29.55	21.31	25.95	0.00	0.00
$75,000 under $100,000	1.55	1.76	4.32	11.15	16.54	25.90	20.89	27.13	27.70	31.04	0.00	0.00
$100,000 under $200,000	1.46	1.81	3.25	8.97	8.26	13.15	7.59	12.27	18.38	20.40	0.00	0.00
$200,000 under $500,000	36.73	48.96	3.60	9.17	5.43	9.66	5.54	12.95	45.12	49.56	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	** 4.70	** 7.28	4.00	8.57	** 2.77	** 4.06	71.80	63.16	0.00	0.00
$1,000,000 under $1,500,000	0.00	0.00	**	**	3.77	8.70	**	**	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	0.00	0.00	**	**	2.48	5.85	**	**	82.42	82.42	0.00	0.00
$2,000,000 under $5,000,000	0.00	0.00	**	**	1.40	3.45	**	**	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	0.00	0.00	**	**	1.27	3.25	**	**	0.00	0.00	0.00	0.00
$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	**	**	0.00	0.00	0.00	0.00
Taxable returns, total	**0.75**	**0.87**	**1.88**	**4.19**	**3.49**	**2.31**	**3.70**	**3.86**	**20.26**	**24.56**	**17.66**	**20.06**
No adjusted gross income	32.32	31.54	25.50	18.88	11.54	7.83	91.85	91.85	**	**	10.36	10.81
$1 under $5,000	0.00	0.00	0.00	0.00	** 99.56	** 92.40	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	82.16	82.16	99.95	99.95	0.00	0.00	0.00	0.00	0.00	0.00	82.42	82.42
$10,000 under $15,000	95.80	96.25	33.32	38.62	0.00	0.00	0.00	0.00	0.00	0.00	39.63	39.38
$15,000 under $20,000	0.00	0.00	24.24	30.86	**	**	0.00	0.00	0.00	0.00	21.16	24.26
$20,000 under $25,000	56.94	56.90	17.14	23.15	62.80	79.41	99.95	99.95	0.00	0.00	57.70	61.85
$25,000 under $30,000	14.56	14.56	14.69	18.07	51.21	71.62	93.72	93.72	0.00	0.00	0.00	0.00
$30,000 under $40,000	3.90	3.94	8.56	12.85	50.52	64.25	61.45	71.07	0.00	0.00	0.00	0.00
$40,000 under $50,000	2.58	2.72	7.53	13.30	51.47	63.15	56.07	66.18	0.00	0.00	0.00	0.00
$50,000 under $75,000	1.44	1.58	4.61	8.85	18.12	29.82	25.45	33.83	** 70.64	** 71.68	0.00	0.00
$75,000 under $100,000	1.57	1.78	4.45	11.74	19.67	32.40	22.13	28.22	49.98	59.96	0.00	0.00
$100,000 under $200,000	1.46	1.81	3.26	8.80	8.52	13.77	7.70	12.77	25.09	28.87	0.00	0.00
$200,000 under $500,000	36.93	49.11	3.61	9.30	5.46	9.81	5.55	13.12	45.89	52.79	0.00	0.00
$500,000 under $1,000,000	0.00	0.00	** 4.70	** 7.31	4.00	8.58	** 2.77	** 4.06	71.80	63.16	0.00	0.00
$1,000,000 or more	0.00	0.00	**	**	1.34	1.64	**	**	82.42	82.42	0.00	0.00
Nontaxable returns, total	**1.01**	**1.34**	**6.07**	**12.15**	**14.95**	**19.83**	**24.24**	**26.15**	**13.63**	**17.35**	**16.69**	**19.97**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued											
	Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
	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)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**48.96**	**48.47**	**99.49**	**98.74**	**38.07**	**43.05**	**11.04**	**11.04**	**12.53**	**14.42**	**41.06**	**4.07**
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	28.52	25.95	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	99.95	99.95	0.00	0.00	0.00	0.00
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	99.95	99.95	57.50	69.52	** 77.33	** 74.99
$25,000 under $30,000	0.00	0.00	0.00	0.00	99.95	99.95	** 99.49	** 99.43	70.68	73.36	0.00	0.00
$30,000 under $40,000	0.00	0.00	0.00	0.00	99.95	99.95	**	**	33.32	38.98	0.00	0.00
$40,000 under $50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.61	35.43	0.00	0.00
$50,000 under $75,000	99.95	99.95	0.00	0.00	99.95	99.95	47.75	48.55	21.81	26.50	99.95	99.95
$75,000 under $100,000	0.00	0.00	0.00	0.00	70.68	78.98	36.47	38.28	28.85	30.34	0.00	0.00
$100,000 under $200,000	**	**	0.00	0.00	84.95	72.58	23.34	24.27	40.63	41.46	**	**
$200,000 under $500,000	** 53.61	** 48.74	** 99.49	** 98.74	0.00	0.00	** 11.13	** 11.26	98.09	66.67	51.54	50.47
$500,000 under $1,000,000	**	**	0.00	0.00	0.00	0.00	**	**	0.00	0.00	32.99	46.94
$1,000,000 under $1,500,000	**	**	0.00	0.00	47.20	53.27	16.02	16.16	0.00	0.00	44.11	87.59
$1,500,000 under $2,000,000	**	**	0.00	0.00	43.44	45.01	13.85	14.82	0.00	0.00	28.93	40.55
$2,000,000 under $5,000,000	**	**	0.00	0.00	37.40	37.16	6.84	7.05	0.00	0.00	18.56	31.50
$5,000,000 under $10,000,000	**	**	0.00	0.00	32.07	38.29	5.99	6.06	0.00	0.00	13.24	64.81
$10,000,000 or more	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**49.14**	**49.54**	**99.49**	**98.74**	**38.07**	**43.05**	**11.52**	**11.40**	**14.06**	**15.61**	**42.22**	**3.40**
No adjusted gross income	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 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.54	87.20	** 88.79	** 99.29
$25,000 under $30,000	0.00	0.00	0.00	0.00	99.95	99.95	0.00	0.00	99.95	99.95	0.00	0.00
$30,000 under $40,000	0.00	0.00	0.00	0.00	99.95	99.95	0.00	0.00	37.78	42.87	0.00	0.00
$40,000 under $50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.34	39.23	0.00	0.00
$50,000 under $75,000	99.95	99.95	0.00	0.00	99.95	99.95	57.70	59.25	24.24	28.14	99.95	99.95
$75,000 under $100,000	0.00	0.00	0.00	0.00	70.68	78.98	49.98	52.32	30.13	31.84	0.00	0.00
$100,000 under $200,000	**	**	0.00	0.00	84.95	72.58	25.36	26.90	40.63	41.46	**	**
$200,000 under $500,000	** 53.92	** 49.83	** 99.49	** 98.74	0.00	0.00	** 11.16	** 11.30	99.48	82.20	51.54	50.47
$500,000 under $1,000,000	**	**	0.00	0.00	0.00	0.00	**	**	0.00	0.00	32.99	46.94
$1,000,000 or more	**	**	**	**	32.33	36.59	7.04	7.20	0.00	0.00	16.40	2.43
Nontaxable returns, total	**6.20**	**8.09**	**0.00**	**0.00**	**0.00**	**0.00**	**31.28**	**35.14**	**27.71**	**33.87**	**99.73**	**97.29**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Total refundable credits									
	Total [1]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All returns, total	**0.38**	**0.56**	**0.47**	**0.63**	**0.59**	**0.75**	**0.94**	**1.03**	**2.50**	**4.43**
No adjusted gross income	3.67	5.03	5.11	8.56	6.47	6.79	7.08	7.14	8.46	11.70
$1 under $5,000	1.86	2.81	1.97	2.97	5.12	10.89	4.71	4.92	9.48	18.73
$5,000 under $10,000	1.28	1.77	1.36	1.81	2.14	2.27	3.40	3.65	7.89	13.48
$10,000 under $15,000	1.13	1.50	1.19	1.55	1.60	1.65	3.03	3.30	6.34	11.90
$15,000 under $20,000	1.37	1.62	1.56	1.69	1.63	1.76	3.30	3.58	6.09	10.78
$20,000 under $25,000	1.54	1.80	1.78	1.88	1.76	2.06	3.75	4.08	7.30	11.12
$25,000 under $30,000	1.71	2.05	1.98	2.15	2.08	2.51	3.95	4.27	8.01	13.39
$30,000 under $40,000	1.38	1.78	1.57	1.85	1.85	2.29	3.21	3.47	7.36	14.17
$40,000 under $50,000	2.05	2.74	2.67	3.31	2.62	3.37	3.80	4.18	11.53	19.63
$50,000 under $75,000	2.17	2.81	11.98	13.83	3.26	4.33	2.80	3.07	14.70	22.07
$75,000 under $100,000	3.11	3.70	0.00	0.00	9.55	12.63	3.25	3.52	36.47	39.71
$100,000 under $200,000	2.23	2.60	0.00	0.00	15.96	22.72	2.26	2.51	90.94	70.81
$200,000 under $500,000	27.11	43.53	0.00	0.00	4.03	6.27	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	29.44	57.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	28.45	54.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	24.12	41.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	12.04	40.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	10.78	1.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.21**	**1.47**	**2.36**	**3.59**	**0.00**	**0.00**	**1.47**	**1.62**	**5.36**	**9.16**
No adjusted gross income	55.21	52.07	44.26	38.85	0.00	0.00	58.52	54.86	**	**
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	3.27	3.84	3.33	3.86	0.00	0.00	26.71	32.25	** 15.80	** 21.54
$15,000 under $20,000	8.98	11.82	0.00	0.00	0.00	0.00	16.31	19.02	10.76	14.59
$20,000 under $25,000	9.09	11.90	0.00	0.00	0.00	0.00	13.00	14.75	12.72	18.69
$25,000 under $30,000	7.71	9.94	35.34	37.79	0.00	0.00	9.50	10.77	14.10	23.04
$30,000 under $40,000	3.26	3.84	4.07	4.96	0.00	0.00	5.77	6.27	13.32	21.53
$40,000 under $50,000	4.19	5.01	6.08	7.66	0.00	0.00	5.92	6.42	19.41	25.98
$50,000 under $75,000	3.25	3.53	0.00	0.00	0.00	0.00	3.28	3.53	22.10	35.67
$75,000 under $100,000	3.39	3.67	0.00	0.00	0.00	0.00	3.40	3.66	48.86	60.60
$100,000 under $200,000	2.27	2.53	0.00	0.00	0.00	0.00	2.27	2.53	90.94	70.81
$200,000 under $500,000	27.58	43.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	29.44	57.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	12.57	19.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	**0.42**	**0.58**	**0.49**	**0.63**	**0.59**	**0.75**	**1.24**	**1.34**	**2.84**	**4.83**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax credits—continued						Income tax after credits		Net investment income tax		Total income tax	
	Refundable credits used to offset income tax before credits											
	Total [1]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**0.97**	**1.24**	**1.46**	**2.14**	**1.37**	**1.53**	**0.16**	**0.14**	**0.57**	**0.33**	**0.16**	**0.14**
No adjusted gross income	55.71	42.80	69.55	41.75	50.85	47.56	19.09	6.91	** 4.24	**	19.09	6.90
$1 under $5,000	29.78	33.65	29.78	33.65	0.00	0.00	6.41	9.68	0.00	0.00	6.41	9.68
$5,000 under $10,000	21.76	26.80	21.76	26.80	0.00	0.00	2.28	3.14	**	**	2.28	3.14
$10,000 under $15,000	2.36	2.88	2.40	2.86	22.93	27.48	1.45	1.84	0.00	0.00	1.45	1.84
$15,000 under $20,000	5.41	7.94	7.99	12.60	11.65	13.76	1.34	1.60	0.00	0.00	1.34	1.60
$20,000 under $25,000	4.50	5.71	6.72	7.94	7.42	8.74	1.32	1.44	**	**	1.32	1.44
$25,000 under $30,000	3.46	4.37	4.54	6.08	5.97	6.55	1.33	1.45	0.00	0.00	1.33	1.45
$30,000 under $40,000	2.27	2.75	2.59	3.17	5.00	5.56	0.93	1.03	** 99.74	** 94.21	0.93	1.03
$40,000 under $50,000	3.48	4.28	4.88	6.30	5.03	5.59	0.97	1.07	**	**	0.97	1.07
$50,000 under $75,000	3.03	3.36	70.67	78.62	3.07	3.35	0.55	0.65	99.84	96.70	0.55	0.65
$75,000 under $100,000	3.32	3.62	0.00	0.00	3.33	3.61	0.78	0.86	57.10	81.51	0.78	0.86
$100,000 under $200,000	** 2.26	** 2.52	0.00	0.00	2.27	2.53	0.41	0.48	10.77	17.41	0.41	0.48
$200,000 under $500,000	**	**	0.00	0.00	0.00	0.00	0.49	0.51	0.81	1.40	0.48	0.51
$500,000 under $1,000,000	29.44	57.43	0.00	0.00	0.00	0.00	0.89	0.85	0.98	1.55	0.89	0.85
$1,000,000 under $1,500,000	28.60	54.57	0.00	0.00	0.00	0.00	1.17	1.22	1.25	2.02	1.17	1.21
$1,500,000 under $2,000,000	24.34	46.10	0.00	0.00	0.00	0.00	0.86	0.89	0.91	1.52	0.86	0.88
$2,000,000 under $5,000,000	12.04	40.08	0.00	0.00	0.00	0.00	0.52	0.49	0.55	0.83	0.52	0.48
$5,000,000 under $10,000,000	10.78	1.32	0.00	0.00	0.00	0.00	0.61	0.57	0.63	0.81	0.61	0.57
$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.01	0.02	0.00	0.02	0.01
Taxable returns, total	**1.21**	**1.47**	**2.36**	**3.59**	**1.47**	**1.62**	**0.16**	**0.14**	**** 0.57**	**** 0.33**	**0.16**	**0.14**
No adjusted gross income	55.21	52.07	44.26	38.85	58.52	54.86	19.09	6.91	** 4.24	**	19.09	6.90
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	6.41	9.68	0.00	0.00	6.41	9.68
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	2.28	3.14	**	**	2.28	3.14
$10,000 under $15,000	3.27	3.84	3.33	3.86	26.71	32.25	1.45	1.84	0.00	0.00	1.45	1.84
$15,000 under $20,000	8.98	11.82	0.00	0.00	16.31	19.02	1.34	1.60	0.00	0.00	1.34	1.60
$20,000 under $25,000	9.09	11.90	0.00	0.00	13.00	14.75	1.32	1.44	**	**	1.32	1.44
$25,000 under $30,000	7.71	9.94	35.34	37.79	9.50	10.77	1.33	1.45	0.00	0.00	1.33	1.45
$30,000 under $40,000	3.26	3.84	4.07	4.96	5.77	6.27	0.93	1.03	** 99.74	** 94.21	0.93	1.03
$40,000 under $50,000	4.19	5.01	6.08	7.66	5.92	6.42	0.97	1.07	**	**	0.97	1.07
$50,000 under $75,000	3.25	3.53	0.00	0.00	3.28	3.53	0.55	0.65	99.84	96.70	0.55	0.65
$75,000 under $100,000	3.39	3.67	0.00	0.00	3.40	3.66	0.78	0.86	57.10	81.51	0.78	0.86
$100,000 under $200,000	** 2.26	** 2.51	0.00	0.00	2.27	2.53	0.41	0.48	10.77	17.41	0.41	0.48
$200,000 under $500,000	**	**	0.00	0.00	0.00	0.00	0.48	0.51	** 0.81	** 1.40	0.48	0.51
$500,000 under $1,000,000	29.44	57.43	0.00	0.00	0.00	0.00	0.89	0.85	0.98	1.55	0.89	0.85
$1,000,000 or more	**	**	0.00	0.00	0.00	0.00	0.52	0.23	0.55	0.28	0.52	0.22
Nontaxable returns, total	**1.66**	**2.33**	**1.89**	**2.69**	**3.75**	**4.64**	**0.00**	**0.00**	****	****	**0.00**	**0.00**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	All other taxes											
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**0.36**	**0.57**	**0.40**	**0.70**	**9.86**	**17.98**	**1.23**	**2.14**	**4.35**	**5.00**	**3.53**	**5.11**
No adjusted gross income	3.67	4.44	4.08	4.96	70.45	90.95	12.14	14.75	24.98	18.10	38.68	39.91
$1 under $5,000	2.64	5.51	2.82	5.08	37.78	49.72	11.35	24.61	52.10	67.52	37.78	40.10
$5,000 under $10,000	1.96	2.36	2.09	2.42	22.35	39.55	8.23	15.35	50.25	69.87	30.13	32.01
$10,000 under $15,000	1.59	2.11	1.84	2.13	22.27	31.21	6.93	13.39	99.01	99.87	21.89	24.66
$15,000 under $20,000	1.79	2.75	2.53	2.97	27.72	46.35	6.22	10.86	96.24	58.46	19.23	19.76
$20,000 under $25,000	1.97	3.32	3.08	3.79	30.14	59.49	6.13	9.89	67.10	77.56	16.18	17.04
$25,000 under $30,000	2.15	3.72	3.39	4.31	44.70	67.57	5.95	10.27	69.85	86.74	18.63	18.90
$30,000 under $40,000	1.71	2.92	2.60	3.50	49.97	91.95	4.24	7.33	53.61	63.90	11.35	19.02
$40,000 under $50,000	1.96	3.38	2.84	4.09	49.98	58.52	4.47	8.13	87.28	87.99	11.64	12.57
$50,000 under $75,000	1.44	2.49	1.94	2.99	40.62	48.63	2.93	4.76	36.06	43.76	7.57	9.87
$75,000 under $100,000	1.76	2.89	2.25	3.37	46.97	63.01	3.44	5.57	36.46	64.16	8.81	13.61
$100,000 under $200,000	1.20	1.84	1.42	2.08	44.37	78.31	2.66	4.39	14.02	23.06	7.62	12.16
$200,000 under $500,000	0.75	1.48	1.25	1.83	61.79	67.94	2.97	5.30	5.93	8.75	** 11.71	** 19.76
$500,000 under $1,000,000	1.05	1.61	1.63	2.25	83.66	97.19	5.91	13.32	5.47	9.33	**	**
$1,000,000 under $1,500,000	1.35	2.07	2.02	2.97	0.00	0.00	7.98	19.69	5.54	9.03	78.68	78.68
$1,500,000 under $2,000,000	0.99	1.69	1.45	2.28	93.73	93.73	6.33	18.15	3.77	7.39	41.91	41.91
$2,000,000 under $5,000,000	0.61	0.97	0.93	1.46	93.73	93.73	4.50	21.58	2.02	4.01	35.84	36.56
$5,000,000 under $10,000,000	0.69	1.19	0.97	1.72	0.00	0.00	5.10	17.38	1.76	2.65	** 35.23	** 37.14
$10,000,000 or more	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
Taxable returns, total	**0.51**	**0.68**	**0.67**	**0.87**	**16.42**	**35.14**	**1.37**	**2.29**	**4.25**	**4.30**	**4.07**	**6.18**
No adjusted gross income	13.57	11.10	17.03	14.76	0.00	0.00	30.46	41.33	9.60	5.73	0.00	0.00
$1 under $5,000	22.33	27.76	33.30	38.58	0.00	0.00	31.59	41.44	0.00	0.00	0.00	0.00
$5,000 under $10,000	10.99	16.28	12.62	16.89	57.70	74.88	28.84	40.24	0.00	0.00	0.00	0.00
$10,000 under $15,000	3.53	5.68	5.31	6.28	49.97	67.36	11.37	24.60	0.00	0.00	70.67	72.85
$15,000 under $20,000	2.83	5.44	5.19	6.38	57.71	66.46	9.37	16.64	83.56	10.70	40.81	43.81
$20,000 under $25,000	2.82	5.28	5.10	6.45	49.97	64.49	9.04	15.09	99.53	99.53	33.32	34.56
$25,000 under $30,000	2.92	5.18	4.86	6.35	70.68	88.00	7.94	13.91	99.95	99.95	31.60	32.36
$30,000 under $40,000	2.17	3.87	3.50	4.88	57.70	67.65	5.22	9.07	66.80	77.73	16.33	30.25
$40,000 under $50,000	2.26	3.97	3.37	4.94	70.67	98.21	5.02	8.97	88.71	93.12	14.20	15.80
$50,000 under $75,000	1.54	2.66	2.10	3.22	44.45	53.13	3.06	4.93	36.37	45.34	8.08	10.77
$75,000 under $100,000	1.79	2.95	2.29	3.44	46.97	63.01	3.48	5.64	43.16	55.45	8.88	13.77
$100,000 under $200,000	1.21	1.85	1.43	2.09	44.37	78.31	2.66	4.40	14.74	27.03	7.62	12.16
$200,000 under $500,000	0.75	1.49	1.26	1.83	61.79	67.94	2.97	5.30	5.95	8.85	** 11.72	** 19.77
$500,000 under $1,000,000	1.05	1.61	1.63	2.25	83.66	97.19	5.91	13.34	5.47	9.35	**	**
$1,000,000 or more	0.61	0.61	0.91	1.01	66.28	85.72	4.33	12.21	1.94	2.15	33.41	35.36
Nontaxable returns, total	**0.69**	**1.20**	**0.74**	**1.26**	**12.33**	**20.77**	**2.87**	**4.97**	**17.57**	**23.06**	**7.07**	**7.34**

Footnotes at end of table.

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	All other taxes—continued				Refundable credits used to offset all other taxes							
	Health care individual responsibility payment		Total additional Medicare tax		Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**1.07**	**1.41**	**0.68**	**0.42**	**0.80**	**1.23**	**0.89**	**1.32**	**2.46**	**3.36**	**3.80**	**5.08**
No adjusted gross income	15.11	18.13	7.48	3.33	5.50	7.38	6.78	10.22	9.62	13.08	17.73	21.36
$1 under $5,000	12.44	13.58	50.09	45.09	3.89	4.94	4.02	4.95	25.96	38.23	14.13	17.55
$5,000 under $10,000	7.98	9.18	85.38	82.93	2.27	2.74	2.36	2.86	11.63	12.48	14.83	17.44
$10,000 under $15,000	3.19	3.51	56.18	67.80	1.90	2.36	1.98	2.44	10.49	11.98	10.78	15.57
$15,000 under $20,000	2.74	3.05	53.65	65.83	2.54	3.50	2.77	3.75	9.28	12.69	9.94	14.74
$20,000 under $25,000	2.82	3.09	38.31	59.30	3.03	4.63	3.35	4.99	8.09	11.73	11.73	17.33
$25,000 under $30,000	3.20	3.48	39.23	45.89	3.46	5.75	3.86	6.28	7.61	10.22	13.78	19.66
$30,000 under $40,000	2.73	2.91	41.23	48.46	3.03	4.93	3.37	5.17	5.66	7.64	11.09	14.09
$40,000 under $50,000	3.55	3.91	52.21	43.95	4.33	7.10	5.36	7.34	6.29	9.36	12.58	16.51
$50,000 under $75,000	3.50	3.74	33.61	34.01	4.99	6.76	20.18	23.96	5.53	7.50	10.96	13.08
$75,000 under $100,000	6.13	6.43	38.24	35.31	12.95	14.79	0.00	0.00	15.90	18.16	20.45	23.46
$100,000 under $200,000	6.82	6.95	6.47	7.70	** 19.94	** 22.26	0.00	0.00	22.29	24.21	34.95	37.92
$200,000 under $500,000	9.51	9.70	0.93	1.14	**	**	0.00	0.00	7.77	11.93	0.00	0.00
$500,000 under $1,000,000	15.37	17.12	1.14	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	20.40	23.93	1.48	1.72	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	14.65	17.40	1.10	1.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	9.04	10.75	0.68	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	9.80	12.03	0.76	0.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000,000 or more	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.38**	**1.79**	**0.68**	**0.42**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
No adjusted gross income	0.00	0.00	8.48	5.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $5,000	99.95	99.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	70.68	70.68	** 44.00	** 13.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	5.03	5.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	3.65	3.86	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	3.77	3.99	66.24	70.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$25,000 under $30,000	4.29	4.59	91.75	91.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$30,000 under $40,000	3.46	3.66	66.18	55.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$40,000 under $50,000	4.07	4.49	64.97	54.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$50,000 under $75,000	3.76	4.02	38.64	37.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$75,000 under $100,000	6.20	6.52	41.99	44.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$100,000 under $200,000	6.85	6.99	6.51	7.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$200,000 under $500,000	9.54	9.73	0.93	1.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	15.42	17.16	1.14	1.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	9.01	10.06	0.68	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	**1.74**	**2.07**	**7.03**	**4.26**	**0.80**	**1.23**	**0.89**	**1.32**	**2.46**	**3.36**	**3.80**	**5.08**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Total tax liability		Tax payments							
			Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns, total	**0.15**	**0.14**	**0.08**	**0.14**	**0.09**	**0.18**	**0.78**	**0.40**	**1.61**	**0.44**
No adjusted gross income	4.07	4.11	2.81	5.23	3.13	3.47	6.17	10.50	12.16	4.45
$1 under $5,000	2.68	6.84	1.11	3.07	1.12	2.70	9.68	16.44	15.17	32.32
$5,000 under $10,000	1.82	2.89	0.98	1.57	0.98	1.51	8.26	11.60	14.40	19.43
$10,000 under $15,000	1.36	2.33	0.95	2.09	0.96	1.26	7.34	30.30	16.59	22.92
$15,000 under $20,000	1.30	1.73	0.95	1.19	0.96	1.17	6.70	9.65	14.46	18.18
$20,000 under $25,000	1.29	1.52	0.99	1.19	1.00	1.19	6.67	8.95	15.02	20.71
$25,000 under $30,000	1.30	1.50	1.05	1.21	1.06	1.21	6.36	8.31	16.82	24.96
$30,000 under $40,000	0.92	1.04	0.78	0.90	0.79	0.90	4.50	6.15	11.49	15.71
$40,000 under $50,000	0.96	1.07	0.89	1.04	0.90	1.00	4.39	9.61	11.98	16.97
$50,000 under $75,000	0.54	0.66	0.52	0.61	0.53	0.62	2.56	3.34	7.27	10.38
$75,000 under $100,000	0.78	0.86	0.78	0.85	0.79	0.87	2.70	3.50	7.12	9.90
$100,000 under $200,000	0.41	0.48	0.41	0.49	0.43	0.51	1.60	1.91	3.76	4.68
$200,000 under $500,000	0.48	0.51	0.49	0.54	0.53	0.63	1.10	1.34	2.11	2.77
$500,000 under $1,000,000	0.89	0.85	0.90	0.89	0.99	1.18	1.26	1.44	1.99	2.30
$1,000,000 under $1,500,000	1.17	1.21	1.18	1.25	1.32	1.78	1.49	1.81	2.15	2.58
$1,500,000 under $2,000,000	0.86	0.88	0.86	0.92	0.99	1.40	1.06	1.32	1.47	1.93
$2,000,000 under $5,000,000	0.52	0.48	0.52	0.50	0.60	0.86	0.63	0.73	0.83	0.96
$5,000,000 under $10,000,000	0.61	0.57	0.61	0.57	0.68	1.03	0.69	0.77	0.83	0.87
$10,000,000 or more	0.02	0.01	0.02	0.01	0.02	0.01	0.02	0.01	0.02	0.00
Taxable returns, total	**0.16**	**0.14**	**0.16**	**0.14**	**0.17**	**0.19**	**0.82**	**0.39**	**1.64**	**0.44**
No adjusted gross income	19.09	6.31	22.08	5.62	26.73	12.42	17.50	8.91	9.30	4.67
$1 under $5,000	6.41	9.35	9.48	17.45	10.35	14.42	32.05	58.54	24.99	30.78
$5,000 under $10,000	2.28	3.40	2.35	2.81	2.35	2.63	35.33	72.11	28.87	41.25
$10,000 under $15,000	1.45	2.20	1.52	1.76	1.53	1.76	12.10	15.93	20.48	24.96
$15,000 under $20,000	1.34	1.76	1.39	1.62	1.41	1.59	9.81	15.21	17.46	23.11
$20,000 under $25,000	1.32	1.54	1.36	1.52	1.37	1.53	8.49	11.19	18.95	26.97
$25,000 under $30,000	1.33	1.51	1.36	1.49	1.37	1.50	7.30	9.77	18.35	26.81
$30,000 under $40,000	0.93	1.06	0.95	1.04	0.96	1.04	5.14	6.94	12.69	17.23
$40,000 under $50,000	0.97	1.08	0.98	1.06	0.99	1.08	4.66	6.27	12.92	18.58
$50,000 under $75,000	0.55	0.66	0.55	0.64	0.56	0.64	2.66	3.48	7.59	11.03
$75,000 under $100,000	0.78	0.86	0.78	0.86	0.80	0.88	2.75	3.55	7.21	10.17
$100,000 under $200,000	0.41	0.48	0.41	0.49	0.43	0.51	1.61	1.92	3.78	4.73
$200,000 under $500,000	0.48	0.51	0.49	0.54	0.52	0.63	1.10	1.34	2.11	2.77
$500,000 under $1,000,000	0.89	0.84	0.90	0.89	0.99	1.18	1.26	1.44	1.99	2.30
$1,000,000 or more	0.52	0.22	0.52	0.22	0.60	0.48	0.63	0.33	0.83	0.31
Nontaxable returns, total	**1.31**	**2.30**	**0.38**	**0.92**	**0.38**	**0.73**	**2.90**	**6.20**	**6.90**	**6.60**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax payments—continued				Refundable credits refundable portion							
	Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**1.82**	**1.98**	**4.69**	**8.99**	**0.45**	**0.62**	**0.52**	**0.67**	**0.61**	**0.76**	**1.27**	**1.40**
No adjusted gross income	25.86	19.67	14.98	24.14	4.29	5.51	6.63	9.87	7.35	7.85	7.32	7.48
$1 under $5,000	70.41	65.42	24.60	40.66	2.03	2.98	2.19	3.21	5.20	11.20	4.73	4.95
$5,000 under $10,000	60.06	74.86	19.12	23.73	1.37	1.83	1.45	1.88	2.18	2.32	3.42	3.69
$10,000 under $15,000	84.33	75.45	14.23	28.89	1.26	1.55	1.35	1.61	1.62	1.67	3.08	3.35
$15,000 under $20,000	68.43	71.57	17.22	27.03	1.41	1.65	1.58	1.72	1.64	1.77	3.42	3.69
$20,000 under $25,000	97.45	92.86	19.88	28.15	1.59	1.84	1.80	1.94	1.78	2.08	3.99	4.34
$25,000 under $30,000	**	**	22.94	31.42	1.79	2.17	2.02	2.26	2.11	2.56	4.43	5.13
$30,000 under $40,000	** 52.31	** 48.31	16.71	28.23	1.60	1.99	1.80	2.11	1.90	2.36	4.02	4.46
$40,000 under $50,000	93.65	97.87	20.50	27.57	2.50	3.19	3.23	3.89	2.76	3.56	5.25	6.09
$50,000 under $75,000	40.02	70.84	13.88	20.58	3.27	4.36	14.41	16.30	3.57	4.79	6.01	7.21
$75,000 under $100,000	31.32	45.73	14.42	17.77	8.75	11.66	0.00	0.00	10.46	13.88	12.78	15.01
$100,000 under $200,000	3.28	4.33	12.50	21.30	16.79	24.54	0.00	0.00	19.42	28.62	24.86	27.05
$200,000 under $500,000	2.03	2.71	12.06	35.08	** 15.78	** 18.53	0.00	0.00	4.59	6.99	0.00	0.00
$500,000 under $1,000,000	3.10	3.94	** 7.38	** 8.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 under $1,500,000	3.97	5.26	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$1,500,000 under $2,000,000	2.97	3.76	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00
$2,000,000 under $5,000,000	1.86	2.47	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000,000 under $10,000,000	1.92	2.52	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000,000 or more	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**1.83**	**1.99**	**6.24**	**11.59**	**92.02**	**92.02**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
No adjusted gross income	13.01	15.55	25.11	5.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1 under $5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$5,000 under $10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$10,000 under $15,000	0.00	0.00	35.64	48.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$15,000 under $20,000	0.00	0.00	30.14	57.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$20,000 under $25,000	0.00	0.00	39.59	56.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$25,000 under $30,000	**	**	31.06	43.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$30,000 under $40,000	** 95.39	** 68.60	22.26	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$40,000 under $50,000	99.15	99.62	25.49	36.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$50,000 under $75,000	46.40	73.61	15.26	21.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$75,000 under $100,000	32.89	46.98	14.89	19.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$100,000 under $200,000	3.28	4.33	12.81	21.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$200,000 under $500,000	2.03	2.71	12.10	35.35	** 92.02	** 92.02	0.00	0.00	0.00	0.00	0.00	0.00
$500,000 under $1,000,000	3.10	3.94	** 7.38	** 8.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
$1,000,000 or more	1.86	2.30	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00
Nontaxable returns, total	**21.53**	**16.76**	**7.09**	**12.69**	**0.45**	**0.62**	**0.52**	**0.67**	**0.61**	**0.76**	**1.27**	**1.40**

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 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2015 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**0.13**	**0.28**	**0.13**	**0.31**	**1.26**	**0.70**	**0.46**	**0.53**	**0.85**	**0.87**
No adjusted gross income	2.66	5.14	2.81	5.16	7.56	13.31	4.95	5.76	9.66	12.03
$1 under $5,000	1.08	2.26	1.08	2.19	14.36	41.38	2.96	6.83	19.53	25.93
$5,000 under $10,000	0.93	1.42	0.94	1.43	10.88	16.43	3.04	4.04	8.49	9.84
$10,000 under $15,000	0.90	1.35	0.91	1.33	10.64	22.69	2.91	4.36	5.48	6.82
$15,000 under $20,000	0.94	1.32	0.94	1.32	10.75	16.56	3.04	4.59	6.38	7.25
$20,000 under $25,000	1.01	1.40	1.01	1.41	9.94	15.93	3.00	4.63	5.86	7.13
$25,000 under $30,000	1.10	1.50	1.10	1.51	10.60	16.21	2.91	4.42	5.53	6.74
$30,000 under $40,000	0.84	1.17	0.84	1.17	7.37	12.43	2.07	3.31	3.92	5.15
$40,000 under $50,000	0.98	1.46	0.99	1.32	7.23	35.29	2.17	3.42	3.96	5.88
$50,000 under $75,000	0.64	0.94	0.65	0.94	4.19	6.80	1.38	2.24	2.41	3.65
$75,000 under $100,000	0.93	1.27	0.95	1.28	4.61	6.80	1.61	2.50	2.72	4.27
$100,000 under $200,000	0.66	1.05	0.69	1.07	2.69	3.99	0.99	1.48	1.71	2.53
$200,000 under $500,000	0.91	1.53	1.09	1.77	1.76	2.58	0.82	1.26	1.33	2.08
$500,000 under $1,000,000	1.45	2.18	2.28	3.21	1.84	2.66	1.32	1.77	1.72	2.57
$1,000,000 under $1,500,000	1.75	2.63	3.13	5.13	2.06	2.82	1.79	2.45	2.18	3.44
$1,500,000 under $2,000,000	1.25	1.97	2.33	4.04	1.46	2.09	1.43	2.00	1.68	2.96
$2,000,000 under $5,000,000	0.71	1.04	1.46	2.39	0.82	1.10	0.99	1.35	1.13	1.94
$5,000,000 under $10,000,000	0.73	0.89	1.48	1.94	0.82	0.95	1.26	1.66	1.28	2.02
$10,000,000 or more	0.02	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00
Taxable returns, total	**0.24**	**0.35**	**0.25**	**0.41**	**1.32**	**0.63**	**0.50**	**0.54**	**0.88**	**0.89**
No adjusted gross income	29.25	5.57	36.68	9.26	9.65	6.50	15.05	10.88	21.56	45.91
$1 under $5,000	11.71	26.12	12.39	18.67	35.95	75.12	7.75	11.39	99.66	96.08
$5,000 under $10,000	2.45	3.10	2.46	2.87	35.32	63.91	6.27	9.38	29.48	32.05
$10,000 under $15,000	1.59	1.97	1.60	1.97	17.69	24.60	3.65	5.69	7.92	8.75
$15,000 under $20,000	1.47	1.88	1.48	1.86	14.47	21.97	3.41	5.38	8.05	8.97
$20,000 under $25,000	1.46	1.94	1.47	1.94	13.31	22.28	3.21	5.09	6.54	8.01
$25,000 under $30,000	1.48	1.93	1.49	1.93	12.62	17.17	3.09	4.81	6.05	7.52
$30,000 under $40,000	1.05	1.42	1.06	1.41	8.69	16.89	2.17	3.57	4.27	5.69
$40,000 under $50,000	1.09	1.42	1.10	1.43	7.66	11.59	2.24	3.59	4.15	6.26
$50,000 under $75,000	0.68	0.98	0.69	0.98	4.38	7.24	1.39	2.28	2.46	3.76
$75,000 under $100,000	0.94	1.28	0.96	1.29	4.71	6.83	1.61	2.51	2.73	4.31
$100,000 under $200,000	0.66	1.05	0.69	1.06	2.72	4.11	0.99	1.48	1.71	2.53
$200,000 under $500,000	0.91	1.54	1.09	1.78	1.76	2.59	0.82	1.26	1.33	2.08
$500,000 under $1,000,000	1.45	2.19	2.28	3.23	1.84	2.67	1.32	1.77	1.72	2.57
$1,000,000 or more	0.72	0.42	1.47	1.14	0.81	0.43	0.96	0.78	1.09	1.06
Nontaxable returns, total	**0.35**	**0.56**	**0.35**	**0.54**	**4.14**	**9.66**	**1.60**	**2.62**	**3.42**	**4.29**

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

[1] Includes current year returns with the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

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 2014 (Filing Year 2015)

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed										
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Number of returns with alternative minimum tax	Number of returns with net investment income tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of			
								Adjusted gross income less deficit	Modified taxable income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns											
All tax rates	**148,606,578**	**9,771,035,412**	**6,997,410,730**	**2,399,946,105**	**1,402,387,187**	**601,636,991**	**1,355,304,645**	**13.9**	**19.4**	**4,277,624**	**3,591,314**
0 percent	35,964,899	164,173,507	0	0	0	0	582,926	0.4	[2]	19,864	4,387
0 percent (capital gains)	990,954	29,024,539	8,958,112	8,958,112	0	0	91,573	0.3	1.0	6,433	3,168
10 percent	27,338,132	637,641,022	170,147,226	158,700,202	15,874,107	15,870,020	8,119,221	1.3	4.8	12,845	57
10 percent (Form 8814)	7,108	-550,967	18,472	14,622	1,458	1,458	768	[2]	4.2	61	44
15 percent	42,955,747	2,134,302,385	1,309,795,237	751,373,826	168,549,423	112,706,074	139,649,188	6.5	10.7	77,474	948
15 percent (capital gains)	7,830,959	605,238,797	405,172,267	59,895,109	47,059,387	8,984,266	44,297,186	7.3	10.9	149,251	137,590
20 percent (capital gains)	60,610	198,690,213	157,025,836	130,722,979	29,615,810	26,144,596	32,135,199	16.2	20.5	54,381	57,882
25 percent	24,662,921	2,603,945,747	1,996,746,250	374,535,916	339,126,972	93,633,979	330,915,411	12.7	16.6	591,693	123,408
25 percent (capital gains)	311,144	66,755,524	55,757,898	5,813,288	9,864,588	1,453,322	10,270,721	15.4	18.4	59,327	46,678
28 percent	4,885,202	974,170,872	799,023,476	68,634,522	167,910,198	19,217,666	171,439,769	17.6	21.5	1,430,236	753,033
28 percent (capital gains)	153,118	33,525,536	27,211,980	1,781,306	5,184,505	498,766	5,493,165	16.4	20.2	30,828	24,326
33 percent	1,912,142	692,255,055	596,016,259	126,740,954	145,614,363	41,824,515	152,278,907	22.0	25.5	1,503,180	1,444,209
35 percent	189,947	101,093,946	89,880,223	4,555,941	23,949,458	1,594,579	24,769,991	24.5	27.6	151,891	153,693
39.6 percent	978,900	1,524,363,828	1,376,505,455	703,713,990	448,568,440	278,670,740	434,211,727	28.5	31.5	187,962	839,215
Form 8615	364,795	6,405,407	5,152,039	4,505,338	1,068,477	1,037,010	1,048,891	16.4	20.4	2,199	2,677
Returns of married persons filing jointly and returns of surviving spouses											
All tax rates	**54,000,119**	**6,356,766,483**	**4,756,577,057**	**1,546,669,730**	**996,537,085**	**418,329,423**	**967,733,336**	**15.2**	**20.3**	**3,164,167**	**2,828,563**
0 percent	8,113,190	9,240,991	0	0	0	0	406,157	4.4	[2]	9,854	1,693
0 percent (capital gains)	270,434	14,224,193	4,136,247	4,136,247	0	0	60,027	0.4	1.5	3,504	1,591
10 percent	7,228,697	268,874,442	71,800,533	64,801,458	6,482,398	6,480,146	3,025,970	1.1	4.2	** 4,706	33
10 percent (Form 8814)	5,299	-445,747	14,485	10,635	1,061	1,061	760	[2]	5.2	**	44
15 percent	16,106,147	1,175,204,545	717,933,561	425,590,761	93,073,305	63,838,614	75,033,496	6.4	10.5	32,689	621
15 percent (capital gains)	4,853,286	444,908,599	295,695,656	33,842,225	34,732,398	5,076,334	32,147,013	7.2	10.9	85,454	79,384
20 percent (capital gains)	41,863	147,004,521	118,084,155	98,931,797	22,278,617	19,786,359	24,012,409	16.3	20.3	37,342	40,051
25 percent	11,785,471	1,643,804,167	1,246,022,855	199,924,578	209,503,273	49,981,145	202,589,794	12.3	16.3	340,740	87,756
25 percent (capital gains)	203,143	50,021,598	41,673,020	4,155,205	7,357,129	1,038,801	7,663,143	15.3	18.4	43,279	34,389
28 percent	2,832,988	667,623,563	540,978,196	37,067,279	111,647,202	10,378,838	114,620,845	17.2	21.2	1,077,593	576,553
28 percent (capital gains)	105,820	25,408,833	20,499,651	1,228,192	3,878,541	343,894	4,121,088	16.2	20.1	24,353	18,588
33 percent	1,466,685	555,206,784	475,627,432	98,149,818	114,806,431	32,389,440	120,702,046	21.7	25.4	1,201,104	1,139,799
35 percent	178,090	96,744,097	85,964,776	4,402,110	22,881,785	1,540,739	23,708,102	24.5	27.6	143,928	145,394
39.6 percent	809,006	1,258,945,897	1,138,146,487	574,429,425	369,894,943	227,474,052	359,642,485	28.6	31.6	159,621	702,667
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0

Footnotes at end of table.

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2014 (Filing Year 2015)—Continued

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed										
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Number of returns with alternative minimum tax	Number of returns with net investment income tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of			
								Adjusted gross income less deficit	Modified taxable income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of married persons filing separately											
All tax rates	**2,949,371**	**191,152,313**	**153,432,090**	**67,666,980**	**34,495,657**	**19,344,297**	**32,957,704**	**17.2**	**21.5**	**139,348**	**98,873**
0 percent	424,072	-9,663,175	0	0	0	0	22,727	[2]	[2]	322	1,063
0 percent (capital gains)	10,272	382,875	106,090	106,090	0	0	1,555	0.4	1.5	20	** 62
10 percent	351,226	6,104,151	1,704,355	1,636,806	163,798	163,681	132,686	2.2	7.8	1,024	**
10 percent (Form 8814)	* 211	* -25,287	* 221	* 221	* 22	* 22	0	[2]	[2]	0	0
15 percent	1,143,031	41,024,244	25,575,527	15,202,523	3,317,725	2,280,378	3,066,050	7.5	12.0	6,976	**
15 percent (capital gains)	87,144	4,534,799	3,093,065	656,137	355,187	98,421	366,553	8.1	11.9	3,037	4,943
20 percent (capital gains)	2,838	11,450,555	7,807,257	7,158,067	1,516,482	1,431,613	1,751,068	15.3	22.4	2,741	2,807
25 percent	676,757	47,279,339	36,156,849	8,451,454	6,145,151	2,112,864	6,054,499	12.8	16.7	26,244	5,981
25 percent (capital gains)	1,861	1,237,046	1,098,958	388,434	226,011	97,109	247,686	20.0	22.5	1,841	1,544
28 percent	151,217	17,615,799	14,478,095	1,663,401	3,000,189	465,752	2,955,473	16.8	20.4	49,349	24,369
28 percent (capital gains)	2,012	485,602	368,960	20,560	71,003	5,757	77,655	16.0	21.0	11	12
33 percent	57,472	10,670,480	9,324,648	1,979,556	2,266,290	653,253	2,123,318	19.9	22.8	32,179	30,471
35 percent	7,047	1,962,526	1,766,316	96,306	467,370	33,707	472,604	24.1	26.8	4,664	4,533
39.6 percent	34,211	58,093,360	51,951,750	30,307,425	16,966,429	12,001,740	15,685,829	27.0	30.2	10,939	23,087
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of heads of households											
All tax rates	**22,077,498**	**792,032,011**	**387,687,124**	**166,035,102**	**63,834,784**	**31,111,995**	**52,613,341**	**6.6**	**13.6**	**357,951**	**102,548**
0 percent	8,355,004	106,037,903	0	0	0	0	17,695	[3]	[2]	1,493	54
0 percent (capital gains)	22,197	876,062	313,455	313,455	0	0	7,821	0.9	2.5	271	** 61
10 percent	5,824,719	153,376,163	34,854,818	34,501,982	3,450,921	3,450,198	369,502	0.2	1.1	** 5,993	**
10 percent (Form 8814)	* 1,590	* -62,913	* 3,759	* 3,759	* 375	* 375	0	[2]	[2]	**	0
15 percent	5,784,020	272,228,505	151,363,299	76,454,828	18,959,212	11,468,224	11,657,959	4.3	7.7	26,830	**
15 percent (capital gains)	280,235	18,476,722	11,757,720	2,170,067	1,361,396	325,510	1,139,317	6.2	9.7	11,650	7,173
20 percent (capital gains)	1,283	3,662,040	3,081,449	2,527,058	579,995	505,412	634,245	17.3	20.6	1,152	1,240
25 percent	1,591,629	154,472,097	114,467,538	27,163,459	19,547,941	6,790,865	18,945,581	12.3	16.6	140,874	3,952
25 percent (capital gains)	8,748	1,434,947	1,143,438	109,720	203,184	27,430	220,787	15.4	19.3	2,269	881
28 percent	124,049	24,770,035	20,070,088	1,913,545	4,367,209	535,793	4,746,139	19.2	23.6	108,276	31,924
28 percent (capital gains)	1,650	591,080	501,043	109,131	105,402	30,557	116,154	19.7	23.2	1,650	1,003
33 percent	53,576	18,360,031	15,852,574	3,695,943	4,010,014	1,219,661	4,300,320	23.4	27.1	51,138	33,750
35 percent	3,837	1,902,614	1,720,900	56,620	478,970	19,817	466,564	24.5	27.1	2,954	2,974
39.6 percent	24,961	35,906,725	32,557,042	17,015,538	10,770,165	6,738,153	9,991,255	27.8	30.7	3,401	19,535
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0

Footnotes at end of table.

Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2014 (Filing Year 2015)—Continued

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed										
	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]		Tax generated		Income tax after credits			Number of returns with alternative minimum tax	Number of returns with net investment income tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of			
								Adjusted gross income less deficit	Modified taxable income		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of single persons											
All tax rates	**69,579,590**	**2,431,084,604**	**1,699,714,459**	**619,574,293**	**307,519,662**	**132,851,280**	**302,000,264**	**12.4**	**17.8**	**616,157**	**561,329**
0 percent	19,072,633	58,557,787	0	0	0	0	136,347	0.2	[2]	8,195	1,575
0 percent (capital gains)	688,051	13,541,410	4,402,320	4,402,320	0	0	22,170	0.2	0.5	2,637	1,483
10 percent	13,933,490	209,286,266	61,787,520	57,759,956	5,776,990	5,775,996	4,591,063	2.2	7.4	** 1,184	4
10 percent (Form 8814)	* 7	* -17,020	* 7	* 7	* 1	* 1	* 8	[2]	* 114.3	**	0
15 percent	19,922,549	645,845,091	414,922,849	234,125,714	53,199,181	35,118,857	49,891,683	7.7	12.0	10,979	317
15 percent (capital gains)	2,610,293	137,318,677	94,625,826	23,226,680	10,610,405	3,484,002	10,644,302	7.8	11.2	49,109	46,091
20 percent (capital gains)	14,627	36,573,098	28,052,975	22,106,057	5,240,717	4,421,211	5,737,477	15.7	20.5	13,146	13,783
25 percent	10,609,064	758,390,144	600,099,007	138,996,425	103,930,607	34,749,106	103,325,538	13.6	17.2	83,835	25,718
25 percent (capital gains)	97,392	14,061,933	11,842,482	1,159,930	2,078,264	289,983	2,139,104	15.2	18.1	11,938	9,863
28 percent	1,776,948	264,161,474	223,497,097	27,990,297	48,895,598	7,837,283	49,117,311	18.6	22.0	195,017	120,187
28 percent (capital gains)	43,636	7,040,022	5,842,326	423,424	1,129,558	118,559	1,178,268	16.7	20.2	4,814	4,722
33 percent	334,409	108,017,761	95,211,605	22,915,638	24,531,628	7,562,161	25,153,223	23.3	26.4	218,759	240,189
35 percent	973	484,709	428,230	905	121,334	317	122,719	25.3	28.7	345	792
39.6 percent	110,722	171,417,846	153,850,175	81,961,602	50,936,903	32,456,794	48,892,159	28.5	31.8	14,000	93,926
Form 8615	364,795	6,405,407	5,152,039	4,505,338	1,068,477	1,037,010	1,048,891	16.4	20.4	2,199	2,677

* 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] See section 5 for the definition of modified taxable income.
[2] Percentage not computed.
[3] Less than 0.05 percent.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income [1]	Tax generated at all rates	Tax generated at specified rate					
					0 percent	0 percent (capital gains)		10 percent		
					Number of returns	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	**148,606,578**	**6,997,855,643**	**6,997,410,730**	**1,402,387,187**	**35,964,899**	**11,123,036**	**77,236,885**	**111,376,888**	**1,296,054,400**	**129,605,440**
Under $2,000	5,839,243	60,815	61,751	2,527	5,713,469	84,694	36,481	46,704	24,344	2,434
$2,000 under $4,000	4,337,865	284,313	285,579	17,717	4,135,977	87,148	89,758	131,028	128,482	12,848
$4,000 under $6,000	4,326,649	384,887	385,288	35,749	4,145,014	67,831	74,146	135,766	162,446	16,245
$6,000 under $8,000	4,442,347	1,048,404	1,050,173	105,657	3,461,309	50,058	47,327	957,067	866,844	86,684
$8,000 under $10,000	5,140,734	2,379,007	2,381,733	234,488	4,312,051	57,797	81,242	817,487	2,160,799	216,080
$10,000 under $12,000	4,837,503	4,415,527	4,415,660	439,426	2,511,211	108,139	97,522	2,279,168	4,162,219	416,222
$12,000 under $14,000	5,009,249	8,190,740	8,192,179	803,230	2,396,789	192,038	239,717	2,530,618	7,810,850	781,085
$14,000 under $16,000	4,728,917	12,223,915	12,235,965	1,198,435	2,159,929	180,651	331,584	2,513,919	11,780,732	1,178,073
$16,000 under $18,000	4,698,550	16,283,078	16,302,015	1,617,151	1,935,478	178,483	373,396	2,722,725	15,480,710	1,548,071
$18,000 under $20,000	4,347,026	21,155,455	21,181,022	2,115,877	1,401,636	200,323	477,043	2,895,276	19,863,708	1,986,371
$20,000 under $25,000	10,061,750	71,604,080	71,657,824	7,772,901	2,109,666	562,842	1,403,392	7,839,696	55,328,327	5,532,833
$25,000 under $30,000	8,818,876	98,280,801	98,292,327	11,353,665	844,276	630,595	1,812,357	7,888,832	62,555,805	6,255,581
$30,000 under $40,000	14,599,675	253,424,537	253,574,830	30,521,890	515,881	1,310,149	4,742,575	13,986,020	136,428,767	13,642,877
$40,000 under $50,000	11,472,714	299,205,654	299,400,822	37,441,434	133,321	1,343,632	6,371,317	11,274,459	132,886,671	13,288,667
$50,000 under $75,000	19,394,648	771,635,427	771,876,860	107,922,141	120,300	2,399,732	14,541,151	19,160,242	260,812,563	26,081,256
$75,000 under $100,000	12,825,769	779,971,010	780,242,745	115,624,859	38,239	2,210,980	15,672,461	12,725,735	195,725,380	19,572,538
$100,000 under $200,000	17,501,251	1,782,744,296	1,783,500,696	308,902,230	23,685	1,200,570	19,914,734	17,374,903	286,646,755	28,664,676
$200,000 under $500,000	4,978,534	1,170,539,854	1,171,291,165	263,044,427	5,187	188,205	7,295,676	4,901,801	82,998,260	8,299,826
$500,000 under $1,000,000	834,981	497,846,020	497,864,105	141,381,739	851	40,053	1,980,235	809,348	13,738,728	1,373,873
$1,000,000 under $1,500,000	180,446	193,923,952	193,751,820	60,863,789	267	10,028	528,721	172,996	2,929,855	292,986
$1,500,000 under $2,000,000	77,065	118,522,116	118,340,801	37,927,221	109	5,009	275,886	73,065	1,227,993	122,799
$2,000,000 under $5,000,000	109,475	292,433,227	291,848,023	94,896,147	182	8,611	505,130	101,992	1,704,141	170,414
$5,000,000 under $10,000,000	26,579	162,522,073	162,106,339	51,868,850	40	2,783	173,104	23,955	397,625	39,763
$10,000,000 or more	16,733	438,776,456	437,171,009	126,295,635	31	2,684	171,929	14,087	232,394	23,239

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			20 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	**95,308**	**125,774**	**12,554**	**83,582,605**	**2,350,397,899**	**352,559,685**	**12,585,966**	**227,695,962**	**34,154,689**	**995,461**	**433,249,804**	**86,649,957**
Under $2,000	924	926	93	0	0	0	0	0	0	0	0	0
$2,000 under $4,000	* 731	* 1,266	* 127	0	0	0	0	0	0	0	0	0
$4,000 under $6,000	* 303	* 342	* 34	0	0	0	0	0	0	0	0	0
$6,000 under $8,000	* 1,000	* 1,767	* 176	0	0	0	0	0	0	0	0	0
$8,000 under $10,000	* 1,001	* 2,652	* 264	0	0	0	0	0	0	0	0	0
$10,000 under $12,000	0	0	0	* 5,008	* 5,765	* 865	0	0	0	0	0	0
$12,000 under $14,000	0	0	0	* 3,998	* 10,693	* 1,604	0	0	0	0	0	0
$14,000 under $16,000	0	0	0	84,694	34,941	5,241	0	0	0	0	0	0
$16,000 under $18,000	* 1,000	* 884	* 88	150,355	252,052	37,808	0	0	0	0	0	0
$18,000 under $20,000	* 1,022	* 3,066	* 307	798,950	732,072	109,811	0	0	0	0	0	0
$20,000 under $25,000	* 1,011	* 893	* 89	4,589,076	14,674,206	2,201,131	0	0	0	0	0	0
$25,000 under $30,000	* 3,055	* 4,626	* 461	4,508,921	33,642,531	5,046,380	0	0	0	0	0	0
$30,000 under $40,000	* 4,166	* 5,607	* 559	9,471,101	112,157,042	16,823,556	0	0	0	0	0	0
$40,000 under $50,000	* 5,056	* 13,629	* 1,358	9,501,665	158,671,498	23,800,725	120,384	121,355	18,206	0	0	0
$50,000 under $75,000	10,019	10,579	1,054	18,505,518	416,686,283	62,502,942	1,550,079	6,352,116	952,846	0	0	0
$75,000 under $100,000	11,748	11,262	1,124	12,603,898	453,584,109	68,037,616	1,263,472	7,945,638	1,191,865	0	0	0
$100,000 under $200,000	28,651	38,070	3,801	17,291,647	847,174,578	127,076,187	6,182,180	59,764,986	8,964,902	0	0	0
$200,000 under $500,000	15,067	16,883	1,688	4,876,974	251,405,334	37,710,800	3,178,963	96,969,330	14,545,478	48,713	833,212	166,642
$500,000 under $1,000,000	5,783	6,528	653	806,314	41,642,809	6,246,421	226,510	35,575,999	5,336,407	589,522	32,534,313	6,506,860
$1,000,000 under $1,500,000	1,736	2,257	226	172,123	8,890,297	1,333,545	26,878	6,913,693	1,037,055	151,634	26,498,767	5,299,753
$1,500,000 under $2,000,000	972	1,404	140	72,820	3,731,078	559,662	12,078	3,353,262	502,990	67,466	21,797,540	4,359,508
$2,000,000 under $5,000,000	1,397	2,148	215	101,583	5,181,571	777,236	17,496	5,496,679	824,503	97,555	70,056,302	14,011,260
$5,000,000 under $10,000,000	374	533	53	23,886	1,211,418	181,713	4,483	1,710,656	256,599	24,642	53,160,538	10,632,107
$10,000,000 or more	295	450	45	14,073	709,622	106,443	3,443	3,492,249	523,838	15,929	228,369,132	45,673,827

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued											
	25 percent			25 percent (capital gains)			28 percent			28 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total	**33,037,180**	**1,112,509,638**	**278,127,410**	**680,278**	**12,746,548**	**3,186,703**	**8,006,454**	**390,368,839**	**109,303,275**	**210,472**	**3,502,135**	**980,594**
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	* 2,978	* 24,440	* 6,110	0	0	0	0	0	0	0	0	0
$40,000 under $50,000	891,497	1,255,871	313,968	0	0	0	0	0	0	0	0	0
$50,000 under $75,000	6,832,858	73,171,244	18,292,811	29,414	11,348	2,838	* 5	* 57	* 16	* 5,253	* 656	* 184
$75,000 under $100,000	4,353,827	106,728,156	26,682,039	41,919	64,115	16,030	47,800	303,985	85,116	20,806	3,890	1,088
$100,000 under $200,000	15,027,341	514,090,298	128,522,575	238,572	1,052,017	263,029	2,496,969	53,221,799	14,902,104	81,565	27,184	7,608
$200,000 under $500,000	4,764,414	334,061,153	83,515,288	237,846	2,967,169	741,815	4,322,970	247,606,891	69,329,929	67,049	190,839	53,435
$500,000 under $1,000,000	787,518	56,318,011	14,079,503	73,898	2,254,840	563,718	768,331	60,160,552	16,844,955	18,663	290,628	81,376
$1,000,000 under $1,500,000	168,649	12,081,121	3,020,280	20,829	1,017,907	254,479	165,594	13,006,378	3,641,786	6,283	237,267	66,435
$1,500,000 under $2,000,000	71,333	5,083,120	1,270,780	11,308	690,383	172,597	70,090	5,499,243	1,539,788	2,967	174,472	48,852
$2,000,000 under $5,000,000	99,604	7,072,150	1,768,038	17,317	1,733,112	433,280	97,902	7,687,974	2,152,633	4,955	780,095	218,427
$5,000,000 under $10,000,000	23,373	1,654,485	413,621	5,391	1,003,521	250,881	23,105	1,813,973	507,912	1,585	560,229	156,864
$10,000,000 or more	13,786	969,588	242,397	3,785	1,952,136	488,035	13,688	1,067,986	299,036	1,347	1,236,875	346,325

Footnotes at end of table.

Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2014 (Filing Year 2015)—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued											
	33 percent			35 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	**3,080,989**	**336,517,597**	**111,050,807**	**1,168,847**	**48,785,921**	**17,075,072**	**978,900**	**703,713,990**	**278,670,740**	**364,795**	**4,505,338**	**1,037,010**
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	71,874	66,072	11,294
$4,000 under $6,000	0	0	0	0	0	0	0	0	0	71,535	148,354	25,889
$6,000 under $8,000	0	0	0	0	0	0	0	0	0	42,591	134,235	22,584
$8,000 under $10,000	0	0	0	0	0	0	0	0	0	35,646	137,040	21,589
$10,000 under $12,000	0	0	0	0	0	0	0	0	0	29,961	150,153	26,194
$12,000 under $14,000	0	0	0	0	0	0	0	0	0	16,443	130,919	21,683
$14,000 under $16,000	0	0	0	0	0	0	0	0	0	14,121	88,707	16,825
$16,000 under $18,000	0	0	0	0	0	0	0	0	0	20,981	194,972	33,174
$18,000 under $20,000	0	0	0	0	0	0	0	0	0	* 8,100	* 105,133	* 19,797
$20,000 under $25,000	0	0	0	0	0	0	0	0	0	15,559	251,005	40,018
$25,000 under $30,000	0	0	0	0	0	0	0	0	0	13,661	277,008	52,151
$30,000 under $40,000	0	0	0	0	0	0	0	0	0	* 8,529	* 216,399	* 48,711
$40,000 under $50,000	0	0	0	0	0	0	0	0	0	* 2,142	* 80,481	* 17,925
$50,000 under $75,000	0	0	0	0	0	0	0	0	0	* 4,941	* 290,863	* 86,952
$75,000 under $100,000	* 6	* 46	* 15	0	0	0	0	0	0	* 2,939	* 203,704	* 36,801
$100,000 under $200,000	48,416	1,221,469	403,085	88	1,255	439	21	100	40	* 2,950	* 347,450	* 91,795
$200,000 under $500,000	1,922,561	141,240,448	46,609,348	152,988	3,191,309	1,116,958	46,262	2,097,651	830,670	1,595	417,009	122,458
$500,000 under $1,000,000	746,248	129,618,226	42,774,015	667,336	29,591,611	10,357,064	587,739	93,589,353	37,061,384	948	562,272	155,516
$1,000,000 under $1,500,000	162,674	28,760,025	9,490,808	154,796	7,201,510	2,520,529	153,008	85,538,162	33,873,112	* 131	* 145,861	* 32,786
$1,500,000 under $2,000,000	68,639	12,137,875	4,005,499	65,528	3,008,617	1,053,016	64,779	61,280,728	24,267,168	* 49	* 79,197	* 24,417
$2,000,000 under $5,000,000	96,101	17,070,160	5,633,153	92,583	4,199,211	1,469,724	91,731	170,158,960	67,382,948	63	200,390	54,312
$5,000,000 under $10,000,000	22,766	4,057,790	1,339,071	22,171	996,988	348,946	22,060	95,171,943	37,688,089	33	193,536	53,229
$10,000,000 or more	13,578	2,411,558	795,814	13,357	595,420	208,397	13,300	195,877,092	77,567,328	* 3	* 84,577	* 20,909

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

[1] See section 5 for the definition of modified taxable income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

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 2014 (Filing Year 2015)

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

Tax rate classes	All returns with modified taxable income [1]			Returns of married persons filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	**112,641,679**	**6,997,410,730**	**1,402,413,583**	**45,886,929**	**4,756,577,057**	**996,534,244**	**2,525,298**	**153,432,090**	**34,495,430**
0 percent (capital gains)	11,123,036	77,236,885	0	6,222,495	48,909,772	0	119,816	721,566	0
10 percent	111,376,888	1,296,054,400	129,605,440	45,515,533	759,277,317	75,927,732	2,511,437	21,234,107	2,123,411
10 percent (Form 8814)	95,308	125,774	12,554	80,080	105,984	10,580	1,296	1,289	129
15 percent	83,582,605	2,350,397,899	352,559,685	38,231,959	1,533,320,485	229,998,073	2,158,794	42,309,208	6,346,381
15 percent (capital gains)	12,585,966	227,695,962	34,154,394	7,912,914	150,024,414	22,503,662	191,912	3,076,936	461,540
20 percent (capital gains)	995,461	433,249,804	86,649,961	822,822	341,543,332	68,308,666	26,060	22,530,407	4,506,081
25 percent	33,037,180	1,112,509,638	278,127,410	17,344,210	736,565,533	184,141,383	930,137	19,554,638	4,888,660
25 percent (capital gains)	680,278	12,746,548	3,186,637	473,357	9,611,747	2,402,937	9,245	665,848	166,462
28 percent	8,006,454	390,368,839	109,303,275	5,317,466	279,253,536	78,190,990	249,948	6,250,935	1,750,262
28 percent (capital gains)	210,472	3,502,135	980,598	153,269	2,560,976	717,073	2,814	128,688	36,033
33 percent	3,080,989	336,517,597	111,050,807	2,453,781	274,099,621	90,452,875	98,730	5,656,698	1,866,710
35 percent	1,168,847	48,785,921	17,075,072	987,096	46,874,916	16,406,221	41,258	994,345	348,021
39.6 percent	978,900	703,713,990	278,670,740	809,006	574,429,425	227,474,052	34,211	30,307,425	12,001,740
Form 8615	364,795	4,505,338	1,037,010	0	0	0	0	0	0

Tax rate classes	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	**13,722,495**	**387,687,124**	**63,834,111**	**50,506,957**	**1,699,714,459**	**307,549,798**
0 percent (capital gains)	405,572	2,244,104	0	4,375,153	25,361,443	0
10 percent	13,686,649	136,295,403	13,629,540	49,663,269	379,247,573	37,924,757
10 percent (Form 8814)	13,870	18,417	1,837	63	84	8
15 percent	7,857,859	146,970,546	22,045,582	35,333,994	627,797,660	94,169,649
15 percent (capital gains)	366,117	5,625,265	843,790	4,115,023	68,969,347	10,345,402
20 percent (capital gains)	20,681	8,684,383	1,736,877	125,898	60,491,682	12,098,336
25 percent	1,805,990	50,316,937	12,579,234	12,956,843	306,072,530	76,518,132
25 percent (capital gains)	16,340	248,717	62,179	181,336	2,220,236	555,059
28 percent	207,218	9,984,675	2,795,709	2,231,822	94,879,694	26,566,314
28 percent (capital gains)	2,607	137,738	38,567	51,782	674,733	188,925
33 percent	82,374	9,412,338	3,106,071	446,104	47,348,941	15,625,150
35 percent	28,798	733,064	256,573	111,695	183,596	64,259
39.6 percent	24,961	17,015,538	6,738,153	110,722	81,961,602	32,456,795
Form 8615	0	0	0	364,795	4,505,338	1,037,010

[1] See section 5 for the definition of modified taxable income.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2014 (Filing Year 2015)

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

Age [1]	Number of returns	Number of returns	Tax credits									
			Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All returns	**148,606,578**	**148,606,578**	**48,773,351**	**76,242,715**	**7,958,139**	**21,648,047**	**6,340,882**	**3,504,960**	**9,909,977**	**10,445,440**	**7,917,829**	**1,380,719**
Under 18	1,900,456	1,900,456	85,946	24,010	76,876	19,165	0	0	0	0	0	0
18 under 26	23,404,715	23,404,715	4,619,365	3,223,965	218,401	108,050	307,172	152,453	2,043,941	1,554,682	1,232,859	155,482
26 under 35	26,591,102	26,591,102	10,525,110	12,928,306	563,235	1,121,425	2,010,679	1,163,074	2,279,214	2,084,283	1,958,213	289,706
35 under 45	24,748,668	24,748,668	12,575,772	22,046,814	838,607	4,299,011	2,919,839	1,662,999	1,657,908	1,712,005	1,609,370	259,712
45 under 55	25,791,136	25,791,136	10,605,944	20,914,903	1,402,603	7,098,733	940,571	447,809	2,587,622	3,322,556	1,636,068	309,934
55 under 65	22,504,721	22,504,721	6,226,351	11,617,020	1,853,298	5,611,517	141,472	67,544	1,204,435	1,616,395	1,224,810	294,882
65 and over	23,665,781	23,665,781	4,134,863	5,487,697	3,005,119	3,390,146	21,150	11,082	136,857	155,518	256,509	71,003

Age [1]	Tax credits—continued											
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	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	**22,394,927**	**27,201,568**	**2,663,702**	**1,638,353**	**348,214**	**3,137,282**	**316,171**	**963,909**	**73,951**	**355,110**	**67,260**	**7,704**
Under 18	* 7,052	* 2,834	0	0	* 3,071	* 1,820	* 40	* 191	0	0	0	0
18 under 26	1,167,873	814,220	40,208	16,991	2,765	2,913	* 1,181	* 2,955	0	0	0	0
26 under 35	6,007,383	7,069,047	308,594	153,131	16,986	87,277	14,314	54,128	12,551	54,665	0	0
35 under 45	8,895,347	12,103,271	524,384	278,361	60,647	365,860	46,335	140,561	31,179	156,087	0	0
45 under 55	4,972,447	5,818,428	660,759	417,355	83,621	846,166	91,937	271,782	21,847	115,332	* 199	* 58
55 under 65	1,148,395	1,202,552	648,054	456,703	91,747	887,502	89,303	273,842	4,085	13,119	3,036	356
65 and over	196,429	191,216	481,704	315,811	89,378	945,742	73,060	220,451	* 4,288	* 15,908	64,025	7,289

Age [1]	Tax credits—continued											
	Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
	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)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns	**3,000**	**8,801**	*** 294**	*** 627**	**6,425**	**4,723**	**46,593**	**263,260**	**63,308**	**87,280**	**3,554**	**57,471**
Under 18	0	0	0	0	0	0	0	0	0	0	0	0
18 under 26	* 1,010	* 50	0	0	* 994	* 994	* 8	* 25	0	0	* 3	* 153
26 under 35	* 138	* 582	0	0	0	0	7,363	40,581	22,128	30,334	* 1,018	* 4,144
35 under 45	1,370	5,076	0	0	* 2,244	* 2,121	11,179	65,791	23,742	36,908	114	2,028
45 under 55	195	992	** 294	** 627	** 3,187	** 1,607	14,899	77,273	6,071	3,771	1,050	3,843
55 under 65	200	1,398	**	**	**	**	7,847	47,152	* 7,328	* 10,267	997	41,876
65 and over	86	703	**	**	**	**	5,296	32,437	* 4,040	* 6,000	371	5,427

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Tax credits—continued											
	Total refundable credits										Refundable credits used to offset income tax before credits	
	Total [2]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns	**39,849,805**	**105,568,644**	**28,537,908**	**68,339,181**	**20,225,421**	**27,062,605**	**10,190,997**	**9,111,582**	**1,499,446**	**1,010,733**	**9,704,098**	**5,537,624**
Under 18	31,029	111,714	26,011	78,052	29,025	32,785	* 994	* 877	0	0	0	0
18 under 26	5,928,835	15,528,948	3,762,399	10,202,201	3,051,592	3,277,648	2,424,234	2,017,331	76,406	28,966	934,853	414,996
26 under 35	11,176,971	33,147,603	8,832,020	21,710,795	6,884,292	9,598,708	2,070,029	1,738,986	236,305	98,694	1,985,746	775,930
35 under 45	9,506,676	30,095,473	7,101,343	19,280,380	6,206,940	9,133,875	1,662,481	1,483,452	261,524	196,165	1,855,783	957,023
45 under 55	8,128,492	18,435,912	5,373,138	11,860,794	2,993,910	3,759,366	2,689,529	2,568,298	339,681	244,895	3,076,960	2,178,656
55 under 65	4,375,659	6,908,570	2,942,760	4,259,548	871,696	1,065,569	1,207,349	1,186,489	521,255	392,900	1,680,792	1,091,902
65 and over	702,144	1,340,423	500,236	947,411	187,965	194,654	136,380	116,147	64,274	49,113	169,964	119,117

Age [1]	Tax credits—continued				Income tax after credits		Net investment income tax		Total income tax		All other taxes	
	Refundable credits used to offset income tax before credits—continued										Total	
	Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns	**4,465,073**	**1,387,075**	**4,869,193**	**3,930,465**	**96,531,271**	**1,355,304,645**	**3,591,314**	**22,480,136**	**96,544,079**	**1,377,797,136**	**35,475,057**	**76,876,556**
Under 18	0	0	0	0	465,947	748,174	1,783	29,296	465,957	777,471	66,973	28,240
18 under 26	351,132	102,618	564,775	303,218	11,637,862	22,962,283	9,840	72,472	11,637,893	23,034,755	3,088,743	1,850,189
26 under 35	1,182,374	263,922	739,678	488,091	15,677,161	117,811,106	161,426	644,638	15,677,449	118,468,058	6,828,557	8,323,597
35 under 45	1,058,446	358,520	757,176	573,392	15,613,844	242,442,750	670,502	2,585,865	15,615,530	245,028,615	7,785,739	16,791,147
45 under 55	1,170,978	449,390	1,848,617	1,680,996	18,815,517	364,405,974	1,020,431	4,957,873	18,818,851	369,363,915	8,191,038	21,255,110
55 under 65	643,438	186,602	869,254	814,101	17,759,083	345,693,633	952,807	5,979,849	17,763,251	351,673,482	6,402,427	19,135,744
65 and over	58,704	26,023	89,693	70,666	16,561,858	261,240,723	774,525	8,210,143	16,565,147	269,450,841	3,111,581	9,492,530

Age [1]	All other taxes—continued											
	Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Health care individual responsibility payment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns	**19,351,496**	**58,467,503**	**100,916**	**20,816**	**5,725,795**	**5,840,378**	**196,098**	**1,082,019**	**764,493**	**417,495**	**8,061,604**	**1,694,088**
Under 18	58,469	20,374	0	0	* 3,347	* 72	* 1,133	* 6,764	0	0	* 5,028	* 887
18 under 26	1,477,778	1,548,417	22,996	963	360,320	60,729	* 996	* 4,443	* 1,010	* 505	1,240,680	158,831
26 under 35	3,310,426	6,520,885	29,594	7,507	1,103,934	615,414	17,402	72,265	271,780	159,852	2,272,980	405,446
35 under 45	4,088,689	12,565,514	24,209	5,378	1,572,419	1,629,336	55,713	230,260	284,521	154,349	1,774,631	419,136
45 under 55	4,260,419	15,098,195	12,393	4,468	1,833,571	2,429,679	30,472	172,916	141,996	64,331	1,559,989	377,011
55 under 65	3,783,771	14,776,372	7,533	1,745	763,110	1,025,217	24,357	129,298	48,807	31,177	1,024,300	266,385
65 and over	2,371,945	7,937,746	* 4,190	* 755	89,094	79,932	66,025	466,073	16,380	7,281	183,996	66,392

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	All other taxes—continued		Refundable credits used to offset all other taxes								Total tax liability	
	Total additional Medicare tax		Total [2]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns	**3,116,486**	**7,260,966**	**10,223,656**	**9,754,986**	**8,515,395**	**8,063,112**	**1,506,769**	**1,237,733**	**657,438**	**276,774**	**101,132,708**	**1,444,390,211**
Under 18	* 8	* 128	* 6,061	* 5,434	* 5,067	* 5,198	* 994	* 237	0	0	513,194	800,276
18 under 26	4,435	20,774	1,103,356	785,914	864,281	711,951	64,709	27,113	183,167	45,409	12,130,245	24,092,700
26 under 35	180,710	319,378	2,833,010	2,484,351	2,407,189	2,151,004	412,551	286,108	134,389	37,491	16,383,979	124,141,823
35 under 45	768,610	1,490,869	2,823,434	3,145,858	2,306,670	2,480,572	618,607	589,621	86,646	42,376	16,363,920	258,503,284
45 under 55	1,113,559	2,600,701	2,129,846	2,299,318	1,805,192	1,887,789	323,320	272,233	155,448	94,940	19,752,916	388,214,219
55 under 65	822,011	2,142,190	1,137,799	875,624	965,444	689,465	75,621	56,235	86,799	52,454	18,737,572	369,871,315
65 and over	227,154	686,925	190,151	158,488	161,552	137,134	10,968	6,187	10,990	4,103	17,250,884	278,766,593

Age [1]	Tax payments											
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns	**133,557,191**	**1,589,290,274**	**130,225,475**	**1,126,411,434**	**9,346,366**	**334,458,863**	**2,026,322**	**125,325,287**	**1,458,542**	**2,890,863**	**353,397**	**148,234**
Under 18	1,482,345	1,169,903	1,419,724	460,760	44,036	421,611	36,373	287,419	* 8	* 114	0	0
18 under 26	22,001,633	41,402,327	21,924,569	39,661,712	124,600	1,070,981	64,769	643,137	7,316	7,389	29,791	18,555
26 under 35	24,405,721	158,784,482	24,248,401	144,480,853	426,574	9,370,986	138,846	4,613,912	170,964	283,986	50,508	30,626
35 under 45	22,351,644	290,158,919	22,070,414	233,244,678	797,118	38,093,522	307,177	17,932,535	431,625	855,684	63,515	27,047
45 under 55	23,421,643	415,964,060	22,970,734	302,297,680	1,375,239	79,754,459	468,786	32,908,694	465,563	962,974	67,156	32,021
55 under 65	20,431,251	390,343,999	19,771,940	262,887,210	1,996,017	92,523,048	465,133	34,237,590	312,576	640,896	78,541	26,146
65 and over	19,462,953	291,466,583	17,819,693	143,378,542	4,582,783	113,224,256	545,237	34,702,000	70,490	139,819	63,887	13,839

Age [1]	Refundable credits refundable portion								Overpayment	
	Total [2]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns	**31,129,411**	**90,276,034**	**24,644,199**	**58,888,995**	**19,482,011**	**25,824,872**	**5,774,819**	**4,904,343**	**114,884,430**	**389,859,873**
Under 18	31,029	106,280	26,011	72,855	29,025	32,548	* 994	* 877	1,417,365	657,836
18 under 26	5,333,059	14,328,038	3,559,814	9,387,633	3,034,659	3,250,536	2,047,097	1,668,704	21,380,479	33,344,066
26 under 35	9,509,437	29,887,321	7,860,477	19,295,869	6,707,182	9,312,601	1,463,335	1,213,404	23,240,998	73,925,239
35 under 45	7,849,477	25,992,593	6,265,340	16,441,288	5,898,400	8,544,254	973,622	867,684	20,231,466	84,608,322
45 under 55	5,264,511	13,957,938	4,352,417	9,523,615	2,797,599	3,487,132	889,146	792,362	19,529,936	80,289,946
55 under 65	2,630,228	4,941,045	2,164,234	3,383,481	835,655	1,009,335	348,177	319,934	15,750,781	64,430,080
65 and over	511,671	1,062,819	415,906	784,253	179,492	188,467	52,447	41,378	13,333,405	52,604,385

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2014 (Filing Year 2015)—Continued

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

Age [1]	Overpayment—continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 2015 estimated tax					
	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	**112,004,413**	**319,643,133**	**3,724,653**	**70,216,740**	**28,675,288**	**156,177,870**	**9,327,132**	**1,176,691**
Under 18	1,389,869	488,539	30,849	169,297	242,751	183,069	31,673	1,141
18 under 26	21,313,225	32,947,859	74,167	396,207	1,589,761	1,715,235	234,414	9,648
26 under 35	23,111,822	71,891,097	166,768	2,034,142	3,090,884	9,591,236	806,348	67,106
35 under 45	19,983,144	77,171,770	329,232	7,436,552	4,245,865	27,296,304	1,491,439	214,080
45 under 55	19,100,374	64,061,472	566,031	16,228,473	5,818,302	38,935,993	2,033,408	312,410
55 under 65	15,123,447	44,566,324	829,342	19,863,757	6,177,232	39,347,289	2,138,741	311,039
65 and over	11,982,532	28,516,072	1,728,263	24,088,312	7,510,494	39,108,743	2,591,109	261,267

* 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 current year returns with the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income Division, Publication 1304, August 2016.

Section 5

Explanation of Terms

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

The explanation of terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables. 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 2014 to reflect changes in the law.

Additional Child Tax Credit

(line 67, Form 1040)

See "Child Tax Credit."

Additional Medicare Tax

(line 62a, Form 1040)

Starting in 2013, a 0.9 percent Additional Medicare Tax 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 taxpayer'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. Besides the Additional Medicare Tax, withholding reconciliation was calculated on Form 8959 and added to Form 1040, line 64, 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 2014. 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 Δ

(line 54c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2013 for an adoption that was not final at the end of 2013, or for qualified expenses paid in 2014 for an adoption that was final in or before 2014. The credit could have been as much as $13,190 for each child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of $197,880, and was completely phased out for a modified adjusted gross income of $237,880 or more. The adoption credit stopped being refundable at the end of 2011.

Advance Payment of Premium Tax Credit Δ

(line 25, Form 8962)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year to the insurer. Advance payments were based on an estimate of the taxpayer's income and family size for the coverage year. If advance payments of the premium tax credit were made, taxpayers must have filed a 2014 tax return and Form 8962 to reconcile the amount paid in advance with the amount of premium tax credit for which the taxpayer is eligible, based on the taxpayer's actual income and family size for the year.

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 Δ

(lines 46, 57, 58a, 58b, 59, 60a, 60b, 61, 62a, 62c, Form 1040)

In this report, this amount includes the sum of the excess advance premium tax credit repayment; 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; health care individual responsibility payment; 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 (except the excess advance premium tax credit repayment) 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 54c, Form 1040)

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

Alternative Minimum Tax Δ

(line 45, Form 1040)

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

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

AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was $82,100. The maximum amount for a single or head of household taxpayer was $52,800, and for a married couple filing separately, $41,050. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $117,300 and ended at $328,500. For joint returns, the range was $156,500 to $484,900. For married couples filing separately, the range was $78,250 to $242,450.

If there was an amount remaining after subtracting the exemption, the first $182,500 (the first $91,250 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 47, Form 1040, minus the regular foreign tax credit, line 48, 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 54c, 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 68, Form 1040)

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

Archer Medical Savings Account (MSA) Deduction Δ

(included in line 36, Form 1040)

Certain taxpayers, who were covered only by a high-deductible health plan, were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to $2,112.50 ($4,912.50 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

(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. Starting 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, taxpayers did not have to include it as income. Also, a taxpayer did not have to report forgiven debt as income if the forgiven amount was intended as a gift.

Capital Assets

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

Capital Construction Fund Reduction

(included in line 43, Form 1040)

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

Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040. These were treated as long-term capital gains, and therefore, were eligible for the reduced capital gains rates including the 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 49, 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 52, 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 taxpayer 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 widows(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 67, 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, *Noncash Charitable Contributions,* 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 72, 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 54c, 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 73a, 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 2015 Estimated Tax

(line 77, Form 1040)

This amount was the part of the overpayment of 2014 tax that taxpayers specifically requested to be credited to their estimated tax for 2015. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Points

(line 12, Schedule A)

See "Interest Paid Deduction."

Deductible Part of Self-Employment Tax

(line 27, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. 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

(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. Beginning 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, ordinary 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 66a, Form 1040)

The earned income credit (EIC) for 2014 was a maximum of $496 for taxpayers with no qualifying children, $3,305 for one qualifying child, $5,460 for two qualifying children, and $6,143 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 $38,511 ($43,756 if two qualifying children and $46,997 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than $43,941 for one child, $49,186 for two children and $52,427 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 $14,590 ($20,020 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 $3,350 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

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

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used To Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used To Offset Other Taxes

See "Earned Income Credit."

Education Credits Δ

(lines 50, 68, 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 $54,000 and $64,000 ($108,000 and $128,000 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 2014, a deduction of $250 ($500 for two educators filing jointly) of qualified expenses 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 and Trust Net Income or Loss."

Estimated Tax Payments

(line 65, Form 1040)

This figure represents the total tax payments made for 2014 using Form 1040-ES, and any overpayment from the taxpayer's 2013 return that was applied to the 2014 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 2014, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2014, or (b) 100 percent of the tax shown on Form 1040 for 2013 (110 percent of the tax shown on Form 1040 for 2013 for taxpayers with adjusted gross income greater than $150,000 ($75,000 for married filing separately)).

Excess Advance Premium Tax Credit Repayment Δ

(line 46, Form 1040)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year to the insurer. Advance payments were based on an estimate of the taxpayer's income and family size for the coverage year. If advance payments of this credit were more than the premium tax credit a taxpayer could claim, the excess amount, subject to certain limitations based on household income and filing status, was reported here. For these statistics, this amount was included in income tax before credits but excluded from "total income tax" and included instead in "all other taxes." (See also "Advance Payment of Premium Tax Credit," "Net Premium Tax Credit," "Total Premium Tax Credit," "Income Tax Before Credits", "Total Income Tax," and "All Other Taxes.")

Excess Social Security Taxes Withheld Δ

(line 71, Form 1040)

If a taxpayer earned more than $117,000 in total wages from two or more employers in 2014, 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, 42, Form 1040)

In the computation of taxable income, a $3,950 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2014:

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

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

(3) The individual did not provide half of his or her support for 2014;

(4) The individual lived with the taxpayer for more than half of 2014;

(5) The individual met certain citizenship requirements; and

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

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 $254,200 and was completed at $376,700; for married persons filing jointly and surviving spouses, the phaseout began at $305,050 and was completed at $427,550; for heads of households, the phaseout began at $279,650 and was completed at $402,150; and for married persons filing separately, the phaseout began at $152,525 and was completed at $213,775. 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 60b, 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 that 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 $99,200 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 $29,760, 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 2014.

Foreign Tax Credit

(line 48, 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 2014 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, 2014 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 54a, 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 for 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 Care: Individual Responsibility Δ

(line 61, Form 1040)

Beginning in 2014, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return. If a taxpayer had health care coverage for every month of 2014 for themselves, their spouse (if filing jointly), and anyone they could claim as a dependent, they checked the box on line 61, Form 1040 and left the entry space blank. Otherwise, taxpayers had to use Form 8965, Health Coverage Exemptions, to claim a coverage exemption on their tax returns, including exemptions granted by the Marketplace. If any member of the tax household had neither health care coverage nor coverage exemption for any month, taxpayers reported their shared responsibility payment on line 61, Form 1040.

Health Savings Account Deduction Δ

(line 25, Form 1040)

A deduction for contributions to a health savings account (HSA) was limited to $3,300; $6,550 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 60a, Form 1040)

Taxpayers paying domestic employees more than $1,900 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 2014, the Federal Unemployment Tax (FUTA) tax rate was 6.0 percent. But the taxpayer could subtract up to 5.4 percent of this if they paid State unemployment taxes. The rate for the employee and employer portion of social security tax was 6.2 percent each or 12.4 percent in total. 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 Δ

(line 56 minus part or all of lines 46, 66a, 68, 69, and 73a, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 55, Form 1040) from income tax before credits (line 47, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 46) and the portion of the earned income credit (line 66a), American opportunity credit (line 68), net premium tax credit (line 69), and the regulated investment company credit (line 73), which did not result in a negative tax. These portions of the earned income credit, American opportunity credit, net premium tax credit, and the regulated investment company credit were included in the total refundable credits used to offset income tax 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 Δ

(line 47, Form 1040)

In this report, 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), the alternative minimum tax (line 45), and excess advance premium tax credit repayment from Form 8962 (line 46).

Income Tax Withheld

(line 64, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; amounts deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and amounts 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 $96,000 and $116,000 of modified AGI for married persons filing jointly and surviving spouses; between $60,000 and $70,000 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 $181,000 and $191,000. 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 IRAs if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

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

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

Interest Paid Deduction

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

The rules for deducting home mortgage interest for 2014 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 Δ

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 phase-out 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

(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 2012 or 2013. Starting in 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
(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. However, for taxpayers who were age 65 or over, the threshold was 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 54b, 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 2014 statistics, a modified taxable income was calculated by using the tax rate schedule for 2014 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 54c, 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

(line 62b, 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)

This includes gain or loss from sales of capital assets, gain or loss from other forms, and gain or loss from a 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

(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 Premium Tax Credit Δ

(line 69, Form 1040)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," and "Total Premium Tax Credit.")

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)

This included gain or loss from sales of capital assets, gain or loss from other forms, and gain or loss from a partnership/S corporation held one year or less, minus 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

(lines 1a-3, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held 1 year or less. 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 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 66b, Form 1040; line 4b, Schedule 8812)

For Tax Year 2014, 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 50, 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 73, Form 1040)

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

Other Tax Credits

(included in lines 54c, 55, 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 62, 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 75, 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 76a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election To Report Child's Interest and Dividends

(calculated on Form 8814)

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

- was under age 19 (or under 24 if full-time student) on January 1, 2015;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2014 that was more than $1,000 but less than $10,000;
- did not file a joint return;
- had no estimated tax payments for 2014;
- did not have any overpayment of tax shown on his or her 2013 return applied to the 2014 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 non-passive 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 "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive-activity losses. (See also "Nondeductible Passive Losses.")

Payments to a Keogh Plan

(line 28, Form 1040)

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

Payment with Request for Extension of Filing Time

(line 70, Form 1040)

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

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

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

Penalty Tax on Qualified Retirement Plans

(line 59, 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, 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 79, Form 1040)

If a return showed taxes of $1,000 or more owed on line 78 (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 2013 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

(line 54b, Form 1040)

A minimum tax credit could be taken for 2014 by certain taxpayers who paid alternative minimum tax for 2013 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2014, the excess could be carried forward to later years. Beginning in 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 54c, 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 54c, 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 and brought to Form 1040, line 54c, for personal use of a vehicle. Any credit for business use of a vehicle was brought to Form 3800, *General Business Credit.*

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 62c, 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 76a, 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 Δ

See "Total Refundable Credits."

Refund Credited to Next Year

(line 77, Form 1040)

See "Credit to 2015 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 net 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 53, 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 2014 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 51, 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 $30,000 ($45,000 if head of household, $60,000 if married filing jointly). This credit was calculated by using Form 8880.

Roth IRA Δ

(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 $181,000 and $191,000, 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 $114,000 and $129,000. 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

(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 20 percent for taxpayers in the top ordinary income bracket. For taxpayers 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 57, 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 2014 was $117,000. 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 beginning in 2013, a 0.9 percent Additional Medicare Tax applied to self-employment income above $200,000 for single, head of household 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 2014, the maximum wages subject to social security tax was $117,000. 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 beginning in 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above $200,000 for single, head of household 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 58a, Form 1040)

Cash tips amounting to $20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax

on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Social Security Benefits

(lines 20a, 20b, Form 1040)

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

Standard Deduction Δ

(included in line 40, Form 1040)

For 2014, 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 $1,550 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of $6,200;

Each taxpayer 65 or over or blind was allowed an additional $1,550 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of $12,400;

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 $6,200;

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 $9,100;

Each taxpayer 65 or over or blind was allowed an additional $1,550 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 2014; had paid State and local income taxes directly during 2014 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 2014 that was paid or deducted before 2014, 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 2014, 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 Δ

(line 33, Form 1040)

For 2014, 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 $65,000 to $80,000 ($130,000 to $160,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 78, 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 62c, Form 1040)

See "Recapture Taxes."

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2014 were 10, 15, 25, 28, 33, 35, and 39.6 percent. The 10-percent bracket applied to taxable income equal to or below $9,075 for single filers and married persons filing separately; $18,150 for joint filers or surviving spouses; and $12,950 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 $36,900 for single filers and married persons filing separately; $73,800 for joint filers or surviving spouses; and $49,400 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 $89,350 for single filers; $148,850 for joint filers or surviving spouses; $74,425 for married persons filing separately; and $127,550 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 $186,350 for single filers; $226,850 for joint filers or surviving spouses; $113,425 for married persons filing separately; and $206,600 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 $405,100 for single filers, joint filers, or surviving spouses and heads of households and $202,550 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 $406,750 for single filers; $457,600 for joint filers or surviving spouses; $228,800 for married persons filing separately; and $432,200 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 full-time 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 Δ

(lines 64, 65, 70, 71, 72, 73, and 74, 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, net premium tax credit, and regulated investment company credit were included with tax payments on the tax return itself (lines 66a, 68, 69, and 73a, 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," "Net Premium Tax Credit," and "Credit from Regulated Investment Companies.") Also, the

additional child credit (line 67) was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty
(line 79, 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 64, Form 1040)

See "Income Tax Withheld."

Taxable and Nontaxable Returns Δ

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax." Some returns classified as "nontaxable" may have had a liability for other taxes, such as excess advance premium tax credit repayment, 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, health care individual responsibility payment, 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. The new for 2014 advance premium tax credit repayment was not an income tax but a repayment of money previously advanced to taxpayers for paying for health insurance purchased on a health care exchange. 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, premium tax 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 Δ

(line 56 – any excess advance premium tax credit repayment on line 46 + any Net Investment Income Tax on line 62b + any Form 4970 tax on line 62c - line 66a - line 68 - line 73a, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the excess advance premium tax credit repayment, earned income credit, American opportunity 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 Δ

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical an d 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.

For 2014, if a taxpayer had AGI in excess of $254,200 if filing single, $279,650 if head of household or $305,050 if married filing jointly ($152,525 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 non-exempt 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 Premium Tax Credit Δ

(line 24, Form 8962)

For 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The total premium tax credit was the amount that a taxpayer was eligible to receive. The eligible amount was calculated by using taxpayers' modified AGI, family size, and the amount of the premiums paid. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a refundable credit in the form of the net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," and "Net Premium Tax Credit.")

Total Refundable Credits Δ

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 2014, credits broken down this way included the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit.

Total Refundable Credits, Refundable Portion

See "Total Refundable Credits."

Total Refundable Credits Used To Offset All Other Taxes

See "Total Refundable Credits."

Total Refundable Credits Used To Offset Income Tax Before Credits

See "Total Refundable Credits."

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 were used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits was 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 55, 66a, 68, 69, and 73a, Form 1040)

For this report, total tax credits consist 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) net premium tax 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, net premium tax 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," "net premium tax 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, net premium tax 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," "net premium tax credit refundable portion," and "regulated investment company credit refundable portion," or "earned income credit used to offset other taxes," "American opportunity credit used to offset other taxes," "net premium tax 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 Δ

(line 63 modified by the earned income credit, additional child tax credit, American opportunity credit, net premium tax 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, healthcare individual responsibility payment, 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, net premium tax 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 6

Description of the Sample

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, the sampling variability of the estimates, the methodology of computing confidence intervals, and the table presentation.

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 2015.

All returns processed during 2015 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 in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2014. While most of the returns processed during Calendar Year 2015 were for Tax Year 2014, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2013 and 2014.

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 the following characteristics:

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

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

(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 2015 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a

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.

small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

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

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

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2014, about 0.02 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns and were then 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 $30.088 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:

$$\begin{aligned} SE(X) &= X \bullet CV(X) \\ &= (\$30.088 \times 10^9) \bullet (0.0069) \\ &= \$0.208 \text{ billion.} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$p = X \pm z \bullet SE(X),$$

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 $29.880 billion to $30.296 billion, the 95 percent confidence interval is from $29.672 billion to $30.504 billion, and the 99 percent confidence interval is from $29.464 billion to $30.712 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 2013 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 November 25, 2014).

Table B. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2014

Description of the sample strata	Number of returns: Population counts [1]	Number of returns: Sample counts
Grand total	149,647,908	343,748
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		
$5,000,000 or more Indexed Negative Income or Indexed Positive Income	168	168
Under $5,000,000 Indexed Negative Income or Indexed Positive Income [2]	32,070	30,715
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	339	339
Other Returns, total		

Description of the sample strata	Degree of interest [3]	Number of Returns by type of form attached: Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		Form 1040, with other Schedules and Forms and Forms 1040A and 1040EZ		Population counts	Sample counts
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total		6,675,654	82,968	23,755,976	57,776	1,278,356	7,106	117,905,345	164,676		
Indexed Negative Income [4]											
$10,000,000 or more	All	388	388	1,228	1,228	164	164	1,324	1,324	3,104	3,104
$5,000,000 under $10,000,000	All	692	692	1,833	1,833	256	256	2,304	2,304	5,085	5,085
$2,000,000 under $5,000,000	All	2,934	960	7,004	2,347	1,022	344	8,794	3,007	19,754	6,658
$1,000,000 under $2,000,000	All	6,282	963	13,953	2,181	2,433	382	17,788	2,814	40,456	6,340
$500,000 under $1,000,000	All	14,213	496	32,011	1,067	6,150	205	40,699	1,330	93,073	3,098
$250,000 under $500,000	All	28,458	313	67,440	661	11,440	131	88,680	827	196,018	1,932
$120,000 under $250,000	All	48,914	251	129,050	685	17,434	97	183,375	922	378,773	1,955
$60,000 under $120,000	All	51,990	154	156,314	478	18,030	62	249,903	761	476,237	1,455
Under $60,000	All	37,787	76	372,050	695	23,184	45	532,327	993	965,348	1,809
Indexed Positive Income [3]											
Under $30,000	1	0	0	0	0	0	0	34,735,335	34,935	34,735,335	34,935
Under $30,000	2	241,228	254	3,937,688	3,889	67,548	71	26,540,550	26,290	30,787,014	30,504
Under $30,000	3-4	320,547	283	5,843,729	5,730	87,668	93	6,861,944	6,865	13,113,888	12,971
$30,000 under $60,000	1-2	591,816	601	1,923,476	1,954	131,086	132	21,907,794	21,695	24,554,172	24,382
$30,000 under $60,000	3-4	727,455	757	3,819,709	3,737	222,424	232	6,831,751	6,853	11,601,339	11,579
$60,000 under $120,000	1-3	1,120,119	1,162	2,252,997	2,250	190,979	209	11,707,711	11,753	15,271,806	15,374
$60,000 under $120,000	4	843,053	852	2,545,632	2,536	187,955	179	3,342,170	3,441	6,918,810	7,008
$120,000 under $250,000	1-3	373,526	1,273	422,614	1,413	76,717	263	1,463,871	5,010	2,336,728	7,959
$120,000 under $250,000	4	1,063,822	3,513	1,477,658	4,902	105,563	337	2,321,654	7,660	4,968,697	16,412
$250,000 under $500,000	All	687,466	5,003	537,521	3,942	82,197	597	797,498	5,674	2,104,682	15,216
$500,000 under $1,000,000	All	311,080	7,695	156,059	3,858	33,616	813	199,860	4,933	700,615	17,299
$1,000,000 under $2,000,000	All	123,041	14,936	41,912	5,129	9,424	1,134	50,302	6,118	224,679	27,317
$2,000,000 under $5,000,000	All	56,991	18,494	13,008	4,171	2,478	772	15,619	5,075	88,096	28,512
$5,000,000 under $10,000,000	All	14,379	14,379	2,196	2,196	408	408	2,786	2,786	19,769	19,769
$10,000,000 or more	All	9,473	9,473	894	894	180	180	1,306	1,306	11,853	11,853

[1] This population includes an estimated 951,330 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 1,355 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 four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.

[4] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5403 to represent a base year of 1991.

Section 7

2014 Forms and Instructions

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Form **1040** Department of the Treasury—Internal Revenue Service (99)

U.S. Individual Income Tax Return 2014 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2014, or other tax year beginning , 2014, ending , 20 See separate instructions.

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above and on line 6c are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:** (1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed — Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2		7
8a	**Taxable** interest. Attach Schedule B if required		8a
b	**Tax-exempt** interest. **Do not** include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule B if required		9a
b	Qualified dividends	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes		10
11	Alimony received		11
12	Business income or (loss). Attach Schedule C or C-EZ		12
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐		13
14	Other gains or (losses). Attach Form 4797		14
15a	IRA distributions 15a	b Taxable amount	15b
16a	Pensions and annuities 16a	b Taxable amount	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17
18	Farm income or (loss). Attach Schedule F		18
19	Unemployment compensation		19
20a	Social security benefits 20a	b Taxable amount	20b
21	Other income. List type and amount		21
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶		22

Adjusted Gross Income

23	Educator expenses	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	Deductible part of self-employment tax. Attach Schedule SE	27	
28	Self-employed SEP, SIMPLE, and qualified plans	28	
29	Self-employed health insurance deduction	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN ▶	31a	
32	IRA deduction	32	
33	Student loan interest deduction	33	
34	Tuition and fees. Attach Form 8917	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 35		36
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶		37

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2014)

Form 1040 (2014) Page **2**

Tax and Credits

38	Amount from line 37 (adjusted gross income)		38
39a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind. ☐ **Spouse** was born before January 2, 1950, ☐ Blind. **Total boxes checked** ▶ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b ☐		
40	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)		40
41	Subtract line 40 from line 38		41
42	**Exemptions.** If line 38 is $152,525 or less, multiply $3,950 by the number on line 6d. Otherwise, see instructions		42
43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-		43
44	**Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐		44
45	**Alternative minimum tax** (see instructions). Attach Form 6251		45
46	Excess advance premium tax credit repayment. Attach Form 8962		46
47	Add lines 44, 45, and 46 ▶		47
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	54	
55	Add lines 48 through 54. These are your **total credits**		55
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0- ▶		56

Standard Deduction for—
• People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, $6,200
Married filing jointly or Qualifying widow(er), $12,400
Head of household, $9,100

Other Taxes

57	Self-employment tax. Attach Schedule SE		57
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919		58
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required		59
60a	Household employment taxes from Schedule H		60a
b	First-time homebuyer credit repayment. Attach Form 5405 if required		60b
61	Health care: individual responsibility (see instructions) Full-year coverage ☐		61
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)		62
63	Add lines 56 through 62. This is your **total tax** ▶		63

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	
65	2014 estimated tax payments and amount applied from 2013 return	65	
66a	**Earned income credit (EIC)**	66a	
b	Nontaxable combat pay election	66b	
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ Reserved d ☐	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your **total payments** ▶		74

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you **overpaid**		75
76a	Amount of line 75 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		76a
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		
77	Amount of line 75 you want **applied to your 2015 estimated tax** ▶	77	

Direct deposit? See instructions.

Amount You Owe

78	**Amount you owe.** Subtract line 74 from line 63. For details on how to pay, see instructions ▶		78
79	Estimated tax penalty (see instructions)	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed / PTIN
Firm's name ▶			Firm's EIN ▶
Firm's address ▶			Phone no.

www.irs.gov/form1040 Form **1040** (2014)

1040

THIS BOOKLET DOES NOT CONTAIN INSTRUCTIONS FOR ANY FORM 1040 SCHEDULES

INSTRUCTIONS

2014

IRS e-file makes doing your taxes faster and easier.

freefile is the fast, safe, and free way to prepare and *e-file* your taxes. See *www.irs.gov/freefile.*

Get a faster refund, reduce errors, and save paper. For more information on **IRS** *e-file* and Free File, see *Options for e-filing your returns* in these instructions or click on **IRS** *e-file* at IRS.gov.

2014 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*.

IRS Department of the Treasury **Internal Revenue Service** IRS.gov

Jan 26, 2015 Cat. No. 24811V

Department of the Treasury

Internal Revenue Service

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The Taxpayer Advocate Service Is Here To Help You

What is the Taxpayer Advocate Service?
The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the *Taxpayer Bill of Rights*.

What can the Taxpayer Advocate Service do for you?
We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, your advocate will be with you at every turn and do everything possible. TAS can help you if:

- Your problem is causing financial difficulty 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.

How can you reach us?
We have offices in *every state, the District of Columbia, and Puerto Rico*. Your local advocate's number is at *www.TaxpayerAdvocate.irs.gov*, at *www.irs.gov/advocate*, and in your local directory. You can also call us at 1-877-777-4778.

How can you learn about your taxpayer rights?
The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at *www.TaxpayerAdvocate.irs.gov* can help you understand *what these rights mean to you* and how they apply. These are ***your*** rights. Know them. Use them.

How else does the Taxpayer Advocate Service help taxpayers?
TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at *www.irs.gov/sams*.

Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on *www.irs.gov/litc* or IRS *Publication 4134, Low Income Taxpayer Clinic List*. You can also get this publication at your local IRS office or by calling 1-800-829-3676.

Suggestions for Improving the IRS

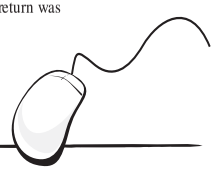
Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at *www.improveirs.org* or 1-888-912-1227 (toll-free).

Options for *e-filing* your returns—safely, quickly, and easily.

Why do 80% of Americans file their taxes electronically?

- *Security*—The IRS uses the latest encryption technology to safeguard your information.
- *Flexible Payments*—File early; pay by April 15.
- *Greater Accuracy*—Fewer errors mean faster processing.
- *Quick Receipt*—Get an acknowledgment that your return was received and accepted.
- *Go Green*—Reduce the amount of paper used.
- *It's Free*—through Free File.
- *Faster Refunds*—Get your refund faster by *e-filing* using direct deposit.



IRS e-file

IRS *e-file:* It's Safe. It's Easy. It's Time.

Joining the more than 120 million Americans who already are using *e-file* is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS *e-file* is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion *e-filed* tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS *e-file*. If you are asked if you want to *e-file*, just give it a try. IRS *e-file* is now the norm, not the exception. Most states also use electronic filing.

Free *e-file* Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate income (generally under $53,000 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 *How To Get Tax Help* near the end of these instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/TCE site near you!

freefile

Do Your Taxes for Free

If your adjusted gross income was $60,000 or less in 2014, you can use free tax software to prepare and *e-file* your tax return. Earned more? Use Free File Fillable Forms.

Free File. This public-private partnership, between the IRS and tax software providers, makes approximately 15 brand name commercial software products and *e-file* available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit *www.irs.gov/freefile* for details. Free File combines all the benefits of *e-file* and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each of the 15 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 File Fillable Forms. The IRS offers electronic versions of IRS paper forms that also can be *e-filed* for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at *www.irs.gov/formspubs*.

Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to *www.irs.gov/payments* to see all your electronic payment options.

What's New

For information about any additional changes to the 2014 tax law or any other developments affecting Form 1040 or its instructions, go to *www.irs.gov/form1040*.

Health care: individual responsibility. You must either:

- Indicate on line 61 that you, your spouse (if filing jointly), and your dependents had health care coverage throughout 2014,
- Claim an exemption from the health care coverage requirement for some or all of 2014 and attach Form 8965, or
- Make a shared responsibility payment if, for any month in 2014, you, your spouse (if filing jointly), or your dependents did not have coverage and do not qualify for a coverage exemption.

See the instructions for line 61 and Form 8965 for more information.

Premium tax credit. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. See the instructions for line 69 and Form 8962 for more information.

Advance payments of the premium tax credit. Advance payments of the premium tax credit may have been made to the health insurer to help pay for the insurance coverage of you, your spouse, or your dependent. If advance payments of the premium tax credit were made, you must file a 2014 tax return and Form 8962. If you enrolled someone who is not claimed as a dependent on your tax return or for more information, see the instructions for Form 8962.

Form 1095-A. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you should have received Form(s) 1095-A. If you receive Form(s) 1095-A for 2014, save it. It will help you figure your premium tax credit. If you did not receive a Form 1095-A, contact the Marketplace.

Medicaid waiver payments. If you received certain payments under a Medicaid waiver program for caring for someone who lives in your home with you, you may be able to exclude these payments from your income. See the instructions for line 21.

If you reported these payments on your return for 2013 or an earlier year, see *www.irs.gov/Individuals/Certain-Medicaid-Waiver-Payments-May-Be-Excludable-From-Income*. You may want to file Form 1040X to amend that prior year return.

Pell grants and other scholarships or fellowships. Choosing to include otherwise tax-free scholarships or fellowships in your income can increase an education credit and lower your total tax or increase your refund. See the instructions for line 68, the instructions for Form 8863, and Pub. 970 for more information.

Personal exemption amount increased for certain taxpayers. Your personal exemption is increased to $3,950. But the amount is reduced if your adjusted gross income is more than:

- $152,525 if married filing separately,
- $254,200 if single,
- $279,650 if head of household, or
- $305,050 if married filing jointly or qualifying widow(er).

See the instructions for line 42.

Alternative minimum tax worksheet. We have added a worksheet to the instructions for line 45. If you are not sure whether you need to complete Form 6251, you can use this worksheet to see whether you should complete it.

Mailing your return. If you live in Missouri and need to make a payment with your paper return, you will need to mail it to a different address this year. See *Where Do You File?* at the end of these instructions.

Direct deposit. To combat fraud and identity theft, the number of refunds that can be directly deposited to a single financial account or prepaid debit card is now limited to three a year. After this limit is exceeded, paper checks will be sent instead.

Direct Pay. The best way to pay your taxes is with IRS Direct Pay. It's the safe, easy, and free way to pay from your checking or savings account in one online session. Just click "Pay Your Tax Bill" on IRS.gov.

Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.

Have you tried IRS *e-file*? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use TeleTax topic 901 to see if they must file.

TIP *Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you are eligible for any of the following credits.*

- *Earned income credit.*
- *Additional child tax credit.*
- *American opportunity credit.*
- *Credit for federal tax on fuels.*
- *Premium tax credit.*

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

Premium tax credit. If advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace, you must file a 2014 return and attach Form 8962.

Exception for certain children under age 19 or full-time students. If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end of 2014 or was a full-time student under age 24 at the end of 2014. To do so, use Form 8814. If you make this election, your child does not have to file a return. For details, use TeleTax topic 553 or see Form 8814.

A child born on January 1, 1991, is considered to be age 24 at the end of 2014. Do not use Form 8814 for such a child.

Resident aliens. These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

Nonresident aliens and dual-status aliens. These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2014.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

CAUTION *Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.*

When and Where Should You File?

File Form 1040 by **April 15, 2015.** If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties,* later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

Filing instructions and addresses are at the end of these instructions.

What if You Cannot File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868.

CAUTION *An automatic 6-month extension to file does not extend the time to pay your tax. If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.*

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2015, you file Form 4868. This 4-month extension of time to file does not extend the time to pay your tax. See Form 4868.

Private Delivery Services

If you *e-file* your return, there is no need to mail it. See the *e-file* page, earlier, or IRS.gov for more information. However, if you choose to mail it, you can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

For more information, go to IRS.gov and enter "private delivery service" in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services.

The private delivery service can tell you how to get written proof of the mailing date.

Chart A—For Most People

IF your filing status is . . .	AND at the end of 2014 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	$10,150 11,700
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$20,300 21,500 22,700
Married filing separately (see the instructions for line 3)	any age	$3,950
Head of household (see the instructions for line 4)	under 65 65 or older	$13,050 14,600
Qualifying widow(er) with dependent child (see the instructions for line 5)	under 65 65 or older	$16,350 17,550

**If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014. (If your spouse died in 2014 or if you are preparing a return for someone who died in 2014, see Pub. 501.)*

***Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2014 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than $25,000 ($32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 20a and 20b to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.*

****If you did not live with your spouse at the end of 2014 (or on the date your spouse died) and your gross income was at least $3,950, you must file a return regardless of your age.*

Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

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

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply.
- Your unearned income was over $1,000.
- Your earned income was over $6,200.
- Your gross income was more than the **larger** of—
  - $1,000, or
  - Your earned income (up to $5,850) plus $350.

☐ **Yes.** You must file a return if **any** of the following apply.
- Your unearned income was over $2,550 ($4,100 if 65 or older **and** blind).
- Your earned income was over $7,750 ($9,300 if 65 or older **and** blind).
- Your gross income was more than the **larger** of—
  - $2,550 ($4,100 if 65 or older **and** blind), or
  - Your earned income (up to $5,850) plus $1,900 ($3,450 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 $6,200.
- 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 $5,850) 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 $7,400 ($8,600 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 $5,850) 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 five conditions below apply for 2014.

1. You owe any special taxes, including any of the following.

- **a.** Alternative minimum tax.
- **b.** Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
- **c.** Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
- **d.** Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
- **e.** Recapture of first-time homebuyer credit. See the instructions for line 60b.
- **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 62.
- **g.** Recapture taxes. See the instructions for line 44 and line 62.

2. You (or your spouse, if filing jointly) received HSA, Archer MSA, or Medicare Advantage MSA distributions.

3. You had net earnings from self-employment of at least $400.

4. You had wages of $108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.

5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace. You should have received Form(s) 1095-A showing the amount of the advance payments, if any.

Where To Report Certain Items From 2014 Forms W-2, 1097, 1098, and 1099

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 64. 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 62
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
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 50; 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 1d), cost or other basis (box 1e), and adjustments (box 1g)	Form 8949 or Schedule D, whichever applies; see the Instructions for Form 8949
	Aggregate profit or (loss) on contracts (box 11)	Form 6781, line 1
	Bartering (box 13)	See Pub. 525
1099-C	Canceled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a)	Form 1040, line 9a
	Qualified dividends (box 1b)	See the instructions for Form 1040, line 9b
	Total capital gain distributions (box 2a)	Form 1040, line 13, or, if required, Schedule D, line 13
	Unrecaptured section 1250 gain (box 2b)	See the instructions for Schedule D, line 19
	Section 1202 gain (box 2c)	See *Exclusion of Gain on Qualified Small Business (QSB) Stock* in the instructions for Schedule D
	Collectibles (28%) gain (box 2d)	See the instructions for Schedule D, line 18
	Nondividend distributions (box 3)	See the instructions for Form 1040, line 9a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 48, or Schedule A, line 8; but first see the instructions for line 48
	Exempt-interest dividends (box 10)	Form 1040, line 8b
	Specified private activity bond interest dividends (box 11)	Form 6251, line 12
1099-G	Unemployment compensation (box 1)	See the instructions for Form 1040, line 19
	State or local income tax refunds, credits, or offsets (box 2)	See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions
	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

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1)	See the instructions on Form 1099-INT
	Early withdrawal penalty (box 2)	Form 1040, line 30
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions on Form 1099-INT and the instructions for Form 1040, line 8a
	Investment expenses (box 5)	Schedule A, line 23
	Foreign tax paid (box 6)	Form 1040, line 48, or Schedule A, line 8; but first see the instructions for line 48
	Tax-exempt interest (box 8)	Form 1040, line 8b
	Specified private activity bond interest (box 9)	Form 6251, line 12
	Market discount (box 10)	See the instructions on Form 1099-INT and Pub. 550
	Bond premium (box 11)	See the instructions on Form 1099-INT and Pub. 550
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 62
	Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Form 1040, line 30
	Market discount (box 5)	See the instructions on Form 1099-OID and Pub. 550
	Acquisition premium (box 6)	See the instructions on Form 1099-OID and Pub. 550
	Original issue discount on U.S. Treasury obligations (box 8)	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
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAs**	See the instructions for Form 1040, lines 15a and 15b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 16a and 16b
	Capital gain (box 3)	See the instructions on Form 1099-R
	Disability income with code 3 in box 7	See the instructions for Form 1040, line 7
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
SSA-1099	Social security benefits	See the instructions for lines 20a and 20b
RRB-1099	Railroad retirement benefits	See the instructions for lines 20a and 20b

**If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.*

***This includes distributions from Roth, SEP, and SIMPLE IRAs.*

****This includes distributions from Archer and Medicare Advantage MSAs.*

Line Instructions for Form 1040

IRS e-file IRS *e-file* takes the guesswork out of preparing your return. You may also be eligible to use Free File to file your federal income tax return. Visit *www.irs.gov/efile* for details.

Section references are to the Internal Revenue Code.

Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.

TIP *If you filed a joint return for 2013 and you are filing a joint return for 2014 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2013 return.*

Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

P.O. Box

Enter your box number only if your post office does not deliver mail to your home.

Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Death of a Taxpayer

See *Death of a Taxpayer* under *General Information,* later.

Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at *www.socialsecurity.gov*, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040 may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions. It takes 6 to 10 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Note. An ITIN is for tax use only. It does not entitle you to social security benefits or change your employment or immigration status under U.S. law.

Nonresident Alien Spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want $3 to go to this fund, check the box. If you are filing a joint return, your spouse can also have $3 go to the fund. If you check a box, your tax or refund will not change.

Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly.
- Qualifying widow(er) with dependent child.

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" includes an individual married to a person of the same sex if the couple is lawfully married under state (or foreign) law. However, individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not considered a marriage under state (or foreign) law are not considered married for federal tax purposes. For more details, see Pub. 501.

TIP *More than one filing status can apply to you. You can choose the one that will give you the lowest tax.*

Line 1

Single

You can check the box on line 1 if any of the following was true on December 31, 2014.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2014, your divorce was not final (an interlocutory decree), you are considered married and cannot check the box on line 1.
- You were widowed before January 1, 2014, and did not remarry before the end of 2014. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

Line 2

Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2014, even if you did not live with your spouse at the end of 2014.
- Your spouse died in 2014 and you did not remarry in 2014.
- You were married at the end of 2014, and your spouse died in 2015 before filing a 2014 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

Joint and several tax liability. If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. Or, if one spouse does not report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse is not reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse does not have enough tax withheld or does not pay enough estimated tax.

See the instructions for line 3. Also see *Innocent Spouse Relief* under *General Information,* later.

Nonresident aliens and dual-status aliens. Generally, a 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 alien at the end of 2014, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Line 3

Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you will usually pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you cannot take the student loan interest deduction, the tuition and fees deduction, the education credits, or the earned income credit. You also cannot take the standard deduction if your spouse itemizes deductions.

Be sure to enter your spouse's SSN or ITIN on Form 1040. If your spouse does not have and is not required to have an SSN or ITIN, enter "NRA."

TIP *You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2014. See* Married persons who live apart.

Line 4

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2014. But if, at the end of 2014, your divorce was not final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2014 and you meet the other rules under *Married persons who live apart.*
- You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

Check the box on line 4 only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2014 of your parent whom you can claim as a dependent on line 6c, except under a multiple support agreement (see the line 6c instructions). Your parent did not have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*).

1. Any person whom you can claim as a dependent on line 6c. But do not include:

a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions,

b. Any person who is your dependent only because he or she lived with you for all of 2014, or

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who is not your dependent.

3. Your married qualifying child who is not your dependent only because you can be claimed as a dependent on line 6c of someone else's 2014 return.

4. Your qualifying child who, even though you are the custodial parent, is not your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child is not claimed as your dependent on line 6c, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

Qualifying child. To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

If the person for whom you kept up a home was born or died in 2014, you still may be able to file as head of household. 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, 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 Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Married persons who live apart. Even if you were not divorced or legally separated at the end of 2014, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2014. Temporary absences for special circumstances, such as for business, medical care, school, or military service, count as time lived in the home.
- You file a separate return from your spouse.
- You paid over half the cost of keeping up your home for 2014.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2014 (if half or less, see *Exception to time lived with you*, earlier).
- You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* in the line 6c instructions.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Line 5

Qualifying Widow(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2014 if all of the following apply.

1. Your spouse died in 2012 or 2013 and you did not remarry before the end of 2014.

2. You have a child or stepchild you can claim as a dependent on line 6c. This does not include a foster child.

3. This child lived in your home for all of 2014. If the child did not live with you for the required time, see *Exception to time lived with you*, later.

4. You paid over half the cost of keeping up your home.

5. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

If your spouse died in 2014, you cannot file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Dependent. To find out if someone is your dependent, see the instructions for line 6c.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2014 if the child was born or died in 2014 and your home was the child's home for the entire time he or she was alive.

Keeping up a home. To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

Exemptions

You usually can deduct $3,950 on line 42 for each exemption you can take.

Line 6b

Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse cannot be claimed as a dependent on another person's return.

2. You were married at the end of 2014, your filing status is married filing separately or head of household, and both of the following apply.

a. Your spouse had no income and is not filing a return.

b. Your spouse cannot be claimed as a dependent on another person's return.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2014, you cannot take an exemption for your former spouse.

Death of your spouse. If your spouse died in 2014 and you did not remarry by the end of 2014, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* under *General Information,* later.

Line 6c—Dependents

Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2014, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who did not provide over half of his or her own support for 2014 (see Pub. 501)

AND

Who is not filing a joint return for 2014 or is filing a joint return for 2014 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2014. If the child did not live with you for the required time, see *Exception to time lived with you,* later.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2014, see* Qualifying child of more than one person, *later.*

1. Do you have a child who meets the conditions to be your qualifying child?

☐ **Yes.** Go to Step 2. ☐ **No.** Go to Step 4.

Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test,* later.)

☐ **Yes.** Continue ☐ **No.** STOP You cannot claim this child as a dependent.

2. Was the child married?

☐ **Yes.** See *Married person,* later. ☐ **No.** Continue

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2014 tax return? See Steps 1, 2, and 4.

☐ **Yes.** You cannot claim any dependents. Go to Form 1040, line 7. ☐ **No.** You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2014?

☐ **Yes.** Continue ☐ **No.** STOP This child is not a qualifying child for the child tax credit.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test,* later.)

☐ **Yes.** This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4). ☐ **No.** STOP This child is not a qualifying child for the child tax credit.

Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

or

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

or

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

or

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

or

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship did not violate local law. If the person did not live with you for the required time, see *Exception to time lived with you*, later

AND

Who was not a qualifying child (see Step 1) of any taxpayer for 2014. For this purpose, a person is not a taxpayer if he or she is not required to file a U.S. income tax return **and** either does not file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples

AND

Who had gross income of less than $3,950 in 2014. If the person was permanently and totally disabled, see *Exception to gross income test*, later

AND

For whom you provided over half of his or her support in 2014. But see *Children of divorced or separated parents*, *Multiple support agreements*, and *Kidnapped child*, later.

1. Does any person meet the conditions to be your qualifying relative?

   ☐ **Yes.** Continue ☐ **No.** STOP Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot claim this person as a dependent.

3. Was your qualifying relative married?

   ☐ **Yes.** See *Married person*, later. ☐ **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2014 tax return? See Steps 1, 2, and 4.

   ☐ **Yes.** STOP You cannot claim any dependents. Go to Form 1040, line 7.

   ☐ **No.** You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Do not check the box on Form 1040, line 6c, column (4).

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Adoption taxpayer identification numbers (ATINs). If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent is not a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

Children of divorced or separated parents. A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2014 (whether or not they are or were married).

2. The child received over half of his or her support for 2014 from the parents (and the rules on *Multiple support agreements*, later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2014.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for 2014, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least $600 for support of the child during 2014.

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 52 and 67). However, this special rule does not apply to head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, or the earned income credit. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2014. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

Post-1984 and pre-2009 decree or agreement. The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.

2. The other parent will not claim the child as a dependent.

3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

CAUTION *You must include the required information even if you filed it with your return in an earlier year.*

Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

Release of exemption revoked. A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

Exception to citizen test. If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

Exception to gross income test. If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

Exception to time lived with you. Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents*, earlier, or *Kidnapped child*, later.

If the person meets all other requirements to be your qualifying child but was born or died in 2014, the person is considered to have lived with you for more than half of 2014 if your home was this person's home for more than half the time he or she was alive in 2014.

Any other person is considered to have lived with you for all of 2014 if the person was born or died in 2014 and your home was this person's home for the entire time he or she was alive in 2014.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Kidnapped child. If your child is presumed by law enforcement authorities to have been kidnapped by someone who is not a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

Married person. If the person is married and files a joint return, you cannot claim that person as your dependent. However, if the person is married but does not file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) 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

support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2014, the person cannot engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents,* described earlier, applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 52 and 67).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 49).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 66a and 66b).

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.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2014. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2014.
- 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 2014.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2014, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother cannot claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you cannot claim any benefits based on this child.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card is not correct or you need to get an SSN for your dependent, contact the Social Security Administration. See *Social Security Number (SSN)*, earlier. If your dependent will not have a number by the date your return is due, see *What if You Cannot File on Time?* earlier.

If your dependent child was born and died in 2014 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

Student. A student is a child who during any part of 5 calendar months of 2014 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Revenue Procedure 2014-55, 2014-44 I.R.B. 753, available at *www.irs.gov//irb/2014-44_IRB/ar10.html*, to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

If you had foreign financial assets in 2014, you may have to file Form 8938. See Form 8938 and its instructions.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, do not include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for the year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You must also include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 596, available at *www.irs.gov/irb/2006-40_IRB/ar12.html*.

Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income must also be included in the total on line 7.

- All wages received as a household employee for which you did not receive a Form W-2 because an employer paid you less than $1,900 in 2014. Also, enter "HSH" and the total amount not reported on Form(s) W-2 on the dotted line next to line 7.
- Tip income you did not report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips are not included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you do not report these noncash tips to your employer, you must report them on line 7.

CAUTION *You may owe social security and Medicare or railroad retirement (RRTA) tax on unreported tips. See the instructions for line 58.*

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the Instructions for Form 8839 to find out if you can exclude part or all of the benefits. You may also be able to exclude amounts if you adopted a child with special needs and the adoption became final in 2014.

• Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.

• Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2014 under all plans was more than $17,500 (excluding catch-up contributions as explained later), include the excess on line 7. This limit is (a) $12,000 if you have only SIMPLE plans, or (b) $20,500 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2014, your employer may have allowed an additional deferral (catch-up contributions) of up to $5,500 ($2,500 for section 401(k)(11) and SIMPLE plans). This additional deferral amount is not subject to the overall limit on elective deferrals.

CAUTION *You cannot deduct the amount deferred. It is not included as income in box 1 of your Form W-2.*

• Disability pensions shown on Form 1099-R if you have not reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA*) are reported on lines 16a and 16b. Payments from an IRA are reported on lines 15a and 15b.

• Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.

• Wages from Form 8919, line 6.

**This includes a Roth, SEP, or SIMPLE IRA.*

Were You a Statutory Employee?

If you were, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, traveling salespeople, and homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than February 2, 2015. If you do not receive it by early February, use TeleTax topic 154 to find out what to do. Even if you do not get a Form W-2, you must still report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line 8a

Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over $1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

Interest credited in 2014 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2014 income. For details, see Pub. 550.

TIP *If you get a 2014 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2014, see Pub. 550.*

Line 8b

Tax-Exempt Interest

If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Do not include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 9a

Ordinary Dividends

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over $1,500 or you received, as a nominee, ordinary dividends that actually belong to someone else.

Nondividend Distributions

Some distributions are a return of your cost (or other basis). They will not be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.

TIP *Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.*

Line 9b

Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

Exception. Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but are not qualified dividends. These include:

• Dividends you received as a nominee. See the Schedule B instructions.

• Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details.

• Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you cannot count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.

• Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

• Payments in lieu of dividends, but only if you know or have reason to know that the payments are not qualified dividends.

Example 1. You bought 5,000 shares of XYZ Corp. common stock on July 8, 2014. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2014. Your Form 1099-DIV from XYZ Corp. shows $500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2014. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2014, through August 11, 2014). The 121-day period began on May 17, 2014 (60 days before the ex-dividend date), and ended on September 14, 2014. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

Example 2. The facts are the same as in Example 1 except that you bought the stock on July 15, 2014 (the day before the ex-dividend date), and you sold the stock on September 16, 2014. You held the stock for 63 days (from July 16, 2014, through September 16, 2014). The $500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2014, through September 14, 2014).

Example 3. You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2014. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2014. The ABC Mutual Fund advises you that the portion of the dividend eligible to be treated as qualified dividends equals 2 cents per share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of $1,000 and qualified dividends of $200. However, you sold the 10,000 shares on August 11, 2014. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

TIP *Use the Qualified Dividends and Capital Gain Tax Worksheet or the Schedule D Tax Worksheet, whichever applies, to figure your tax. See the instructions for line 44 for details.*

Line 10

Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

TIP *None of your refund is taxable if, in the year you paid the tax, you either (a) did not itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.*

If you received a refund, credit, or offset of state or local income taxes in 2014, you may be required to report this amount. If you did not receive a Form 1099-G, check with the government agency that made the payments to you. Your 2014 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you did not receive Form 1099-G.

If you chose to apply part or all of the refund to your 2014 estimated state or local income tax, the amount applied is treated as received in 2014. If the refund was for a tax you paid in 2013 and you deducted state and local income taxes on line 5 of your 2013 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

Exception. See *Itemized Deduction Recoveries* in Pub. 525 instead of using the State and Local Income Tax Refund Worksheet in these instructions if any of the following applies.

1. You received a refund in 2014 that is for a tax year other than 2013.

2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in

State and local income tax refund worksheet—Line 10

Keep for Your Records

Before you begin: ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **do not** enter more than the amount of your state and local income taxes shown on your 2013 Schedule A, line 5 ..... **1.** _____
2. Enter your total itemized deductions from your 2013 Schedule A, line 29 ..... **2.** _____

Note. If the filing status on your 2013 Form 1040 was married filing separately and your spouse itemized deductions in 2013, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.

3. Enter the amount shown below for the filing status claimed on your **2013** Form 1040.
   - Single or married filing separately—$6,100
   - Married filing jointly or qualifying widow(er)—$12,200
   - Head of household—$8,950

   3. _____
4. Did you fill in line 39a on your 2013 Form 1040?
   - ☐ **No.** Enter -0-.
   - ☐ **Yes.** Multiply the number in the box on line 39a of your 2013 Form 1040 by $1,200 ($1,500 if your 2013 filing status was single or head of household). **4.** _____
5. Add lines 3 and 4 ..... **5.** _____
6. Is the amount on line 5 less than the amount on line 2?
   - ☐ **No.** STOP None of your refund is taxable.
   - ☐ **Yes.** Subtract line 5 from line 2 ..... **6.** _____
7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Form 1040, line 10 ..... **7.** _____

2014 of an amount deducted or credit claimed in an earlier year.

3. The amount on your 2013 Form 1040, line 42, was more than the amount on your 2013 Form 1040, line 41.

4. You had taxable income on your 2013 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.

5. Your 2013 state and local income tax refund is more than your 2013 state and local income tax deduction minus the amount you could have deducted as your 2013 state and local general sales taxes.

6. You made your last payment of 2013 estimated state or local income tax in 2014.

7. You owed alternative minimum tax in 2013.

8. You could not use the full amount of credits you were entitled to in 2013 because the total credits were more than the amount shown on your 2013 Form 1040, line 46.

9. You could be claimed as a dependent by someone else in 2013.

10. You received a refund because of a jointly filed state or local income tax return, but you are not filing a joint 2014 Form 1040 with the same person.

11. You had to use the Itemized Deductions Worksheet in the 2013 Instructions for Schedule A and both of the following apply.

a. You could not deduct all of the amount on the 2013 Itemized Deductions Worksheet, line 1.

b. The amount on line 8 of that 2013 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2014.

Line 11

Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you do not, you may have to pay a penalty. For more details, see Pub. 504.

Line 12

Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

Line 13

Capital Gain or (Loss)

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

Exception 1. You do not have to file Form 8949 or Schedule D if both of the following apply.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).

2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

Exception 2. You must file Schedule D, but generally do not have to file Form 8949, if *Exception 1* does not apply and your only capital gains and losses are:

- Capital gain distributions,
- A capital loss carryover from 2013,
- A gain from Form 2439 or 6252 or Part I of Form 4797,
- A gain or loss from Form 4684, 6781, or 8824,
- A gain or loss from a partnership, S corporation, estate, or trust, or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and for which you do not need to make any adjustments in column (g) of Form 8949 or enter any codes in column (f) of Form 8949.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

TIP *If you do not have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions to figure your tax.*

Line 14

Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the Instructions for Form 4797.

Lines 15a and 15b

IRA Distributions

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

Exception 1. Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA),
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution was not rolled over in a qualified rollover, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a qualified rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2015, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2014 or an earlier year. If you made nondeductible contributions to these IRAs for 2014, also see Pub. 590-A and Pub. 590-B.

2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you do not have to see Form 8606 or its instructions.

a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2009 or an earlier year.

b. Distribution code Q is shown in box 7 of Form 1099-R.

3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2014.

4. You had a 2013 or 2014 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2014.

6. You recharacterized part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

Exception 3. If the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless *Exception 2* applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

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.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-A for details.

CAUTION *You cannot claim a charitable contribution deduction for any QCD not included in your income.*

Exception 4. If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that is not an HFD on line 15b unless *Exception 2* applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You cannot exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

CAUTION *The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.*

More than one exception applies. If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b – $1,000 Rollover and $500 HFD." But you do not need to attach a statement if only *Exception 2* and one other exception apply.

More than one distribution. If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.

CAUTION *You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total was not rolled over, or (b) you were born before July 1, 1943, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 59 for details.*

More information. For more information about IRAs, see Pub. 590-A and Pub. 590-B.

Lines 16a and 16b

Pensions and Annuities

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includible in income.

TIP *Attach Form(s) 1099-R to Form 1040 if any federal income tax was withheld.*

Fully Taxable Pensions and Annuities

Your payments are fully taxable if (a) you did not contribute to the cost (see *Cost,* later) of your pension or annuity, or (b) you got your entire cost back tax free before 2014. But see *Insurance Premiums for Retired Public Safety Officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 16b; do not make an entry on line 16a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

Partially Taxable Pensions and Annuities

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R does not show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a $1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

Insurance Premiums for Retired Public Safety Officers

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the

employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or $3,000. You can make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R does not reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 7.

Simplified Method

You must use the Simplified Method if either of the following applies.

1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.

b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits).

CAUTION *If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.*

Annuity Starting Date

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

Age (or Combined Ages) at Annuity Starting Date

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

Cost

Your cost is generally your net investment in the plan as of the annuity starting date. It does not include pre-tax contributions. Your net investment should be shown in box 9b of Form 1099-R for the first year you received payments from the plan.

Rollovers

Generally, a qualified rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a qualified rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a qualified rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the qualified rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter zero on line 16b. Also, enter "Rollover" next to line 16b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

Lump-Sum Distributions

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount was not rolled over in a qualified rollover. For details, see the instructions for line 59.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub 575.

TIP *If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.*

Line 19

Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2014. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you are not itemizing deductions, reduce the amount you report on line 19 by those contributions. If you are itemizing deductions, see the Form 1099-G instructions.

If you received an overpayment of unemployment compensation in 2014 and you repaid any of it in 2014, 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

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records

Before you begin: √ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to $5,000) in the amount entered on line 2 below.

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 2014 on Form 1040, line 16a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a . . . . . 1. _____
2. Enter your cost in the plan at the annuity starting date . . . . . 2. _____

   Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.
3. Enter the appropriate number from **Table 1** below. **But** if your annuity starting date was **after** 1997 **and** the payments are for your life and that of your beneficiary, enter the appropriate number from **Table 2** below . . . . . 3. _____
4. Divide line 2 by the number on line 3 . . . . . 4. _____
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was **before** 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . 5. _____
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . . 6. _____
7. Subtract line 6 from line 2 . . . . . 7. _____
8. Enter the **smaller** of line 5 or line 7 . . . . . 8. _____
9. **Taxable amount.** Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* before entering an amount on line 16b . . . . . 9. _____
10. Was your annuity starting date before 1987?

    ☐ **Yes.** STOP Do not complete the rest of this worksheet.

    ☐ **No.** Add lines 6 and 8. This is the **amount you have recovered tax free** through 2014. You will need this number if you need to fill out this worksheet next year . . . . . 10. _____
11. **Balance of cost to be recovered.** Subtract line 10 from line 2. If zero, you will not have to complete this worksheet next year. The payments you receive next year will generally be fully taxable . . . . . 11. _____

Table 1 for Line 3 Above

IF the age at annuity starting date was . . .	AND your annuity starting date was— before November 19, 1996, enter on line 3 . . .	after November 18, 1996, enter on line 3 . . .
55 or under	300	360
56–60	260	310
61–65	240	260
66–70	170	210
71 or older	120	160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date were . . .	THEN enter on line 3 . . .
110 or under	410
111–120	360
121–130	310
131–140	260
141 or older	210

next to line 19. If, in 2014, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than $3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

Lines 20a and 20b

Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2014. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

Exception. Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2014 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2014 and your total repayments (box 4) were more than your total benefits for 2014 (box 3). None of your benefits are taxable for 2014. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.
- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

TIP ***Benefits for earlier year received in 2014?*** *If any of your benefits are taxable for 2014 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See* Lump-Sum Election *in Pub. 915 for details.*

Line 21

Other Income

CAUTION *Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it is not self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.*

Taxable income. Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following.

- Most prizes and awards.
- Jury duty pay. Also see the instructions for line 36.
- Alaska Permanent Fund dividends.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.
- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 36.
- Income from an activity not engaged in for profit. See Pub. 535.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2014, and (b) they were not included in a qualified rollover. See Pub. 970. Nontaxable distributions from these accounts, including rollovers, do not have to be reported on Form 1040.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.*

- Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2014, and (b) they were not included in a qualified rollover. See Pub. 969.

CAUTION *You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.*

- Amounts deemed to be income from an HSA because you did not remain an eligible individual during the testing period. See Form 8889, Part III.
- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.

TIP *Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.*

- Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 62.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records

Before you begin:
- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2014, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from **box 5** of **all** your **Forms SSA-1099** and **Forms RRB-1099.** Also, enter this amount on Form 1040, line 20a	1.	
2.	Enter one-half of line 1	2.	
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	
4.	Enter the amount, if any, from Form 1040, line 8b	4.	
5.	Combine lines 2, 3, and 4	5.	
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	
7.	Is the amount on line 6 less than the amount on line 5? ☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. ☐ **Yes.** Subtract line 6 from line 5	7.	
8.	If you are: • Married filing jointly, enter $32,000 • Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2014, enter $25,000 • Married filing separately and you lived with your spouse at any time in 2014, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17	8.	
9.	Is the amount on line 8 less than the amount on line 7? ☐ **No.** STOP None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you **lived apart** from your spouse for all of 2014, be sure you entered "D" to the right of the word "benefits" on line 20a. ☐ **Yes.** Subtract line 8 from line 7	9.	
10.	Enter: $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2014	10.	
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	
12.	Enter the **smaller** of line 9 or line 10	12.	
13.	Enter one-half of line 12	13.	
14.	Enter the **smaller** of line 2 or line 13	14.	
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-	15.	
16.	Add lines 14 and 15	16.	
17.	Multiply line 1 by 85% (.85)	17.	
18.	**Taxable social security benefits.** Enter the **smaller** of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	

TIP *If any of your benefits are taxable for 2014* ***and*** *they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See* Lump-Sum Election *in Pub. 915 for details.*

- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to IRS.gov and enter "canceled debt" or "foreclosure" in the search box.
- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.

Nontaxable income. Do not report any nontaxable income on line 21. Examples of nontaxable income include the following.
- Child support.
- Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund or the Emergency Homeowners' Loan Program or similar state program.
- Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.
- Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).
- Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than $15,358, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

Net operating loss (NOL) deduction. Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

Medicaid waiver payments to care provider. Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you cannot get a corrected Form W-2, include the amount on line 7. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-7" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

Adjusted Gross Income

Line 23

Educator Expenses

If you were an eligible educator in 2014, you can deduct on line 23 up to $250 of qualified expenses you paid in 2014. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is $500. However, neither spouse can deduct more than $250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the $250 (or $500) limit on Schedule A, line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one that is helpful and appropriate for your profession as an educator. An expense does not have to be required to be considered necessary.

Qualified expenses do not include expenses for home schooling or for nonathletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.
- Excludable U.S. series EE and I savings bond interest from Form 8815.
- Nontaxable qualified tuition program earnings or distributions.
- Any nontaxable distribution of Coverdell education savings account earnings.
- Any reimbursements you received for these expenses that were not reported to you in box 1 of your Form W-2.

For more details, use Teletax topic 458 or see Pub. 529.

Line 24

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

Include the following deductions on line 24.
- Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
- Performing-arts-related expenses as a qualified performing artist.
- Business expenses of fee-basis state or local government officials.

For more details, see Form 2106 or 2106-EZ.

Line 25

Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2014. See Form 8889.

Line 26

Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use TeleTax topic 455 or see Form 3903.

Self-Employed Health Insurance Deduction Worksheet—Line 29

Keep for Your Records

Before you begin: ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

1.	Enter the total amount paid in 2014 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2014 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2014, even if the child was not your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer	**1.**
2.	Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax	**2.**
3.	**Self-employed health insurance deduction.** Enter the **smaller** of line 1 or line 2 here and on Form 1040, line 29. **Do not** include this amount in figuring any medical expense deduction on Schedule A	**3.**

**If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.*

*****Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.*

Line 27

Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

Line 28

Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 29

Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2014, even if the child was not your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions).

One of the following statements must be true.

- You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, or F.
- You were a partner with net earnings from self-employment.
- You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
- You received wages in 2014 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C, C-EZ, or F, the policy can be either in your name or in the name of the business.

If you are a partner, the policy can be either in your name or in the name of the partnership. You can either pay the premiums yourself or your partnership can pay them and report them as guaranteed payments. If the policy is in your name and you pay the premiums yourself, the partnership must reimburse you and report the premiums as guaranteed payments.

If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2014 and you also report the premium payments or reimbursements as wages on Form 1040, line 7.

But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2014, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2014, do not use amounts paid for coverage for that month to figure the deduction.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer cannot be used to figure the deduction.

For more details, see Pub. 535.

If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

Exceptions. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555 or 2555-EZ.
- You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan established, or considered to be established, under your business was obtained through the Health Insurance Marketplace and you are claiming the premium tax credit.

Line 30

Penalty on Early Withdrawal of Savings

The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 31a and 31b

Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use TeleTax topic 452 or see Pub. 504.

Line 32

IRA Deduction

TIP *If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2014, you must report them on Form 8606.*

If you made contributions to a traditional IRA for 2014, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned income includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A. A statement should be sent to you by June 1, 2015, that shows all contributions to your traditional IRA for 2014.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 11-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2014, you cannot deduct any contributions made to your traditional IRA for 2014 or treat them as nondeductible contributions.

2. You cannot deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 51.

3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2014, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

4. You cannot deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts are not included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 51.

5. If you made contributions to your IRA in 2014 that you deducted for 2013, do not include them in the worksheet.

6. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is not, contact your employer or the payer for the amount of the income.

7. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.

8. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.

9. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

10. Do not include any repayments of qualified reservist distributions. You cannot deduct them. For information on how to report these repayments, see *Qualified reservist repayments* in Pub. 590-A.

11. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2014, see Pub. 590-A for special rules.

TIP *By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you do not, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590-B.*

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you cannot deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2014.

TIP *You may be able to take the retirement savings contributions credit. See the line 51 instructions.*

IRA Deduction Worksheet—Line 32

Keep for Your Records

CAUTION *If you were age 70½ or older at the end of 2014, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions.* ***Do not*** *complete this worksheet for anyone age 70½ or older at the end of 2014. If you are married filing jointly and only one spouse was under age 70½ at the end of 2014, complete this worksheet only for that spouse.*

Before you begin:
- ✓ Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2014, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

			Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see *Were You Covered by a Retirement Plan?*)	1a.	☐ Yes ☐ No	
b.	If married filing jointly, was your spouse covered by a retirement plan?	1b.		☐ Yes ☐ No

Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.
- $5,500, if under age 50 at the end of 2014.
- $6,500, if age 50 or older but under age 70½ at the end of 2014.

Otherwise, go to line 2.

2.	Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you **lived apart** from your spouse for all of 2014, enter $70,000. • Qualifying widow(er), enter $116,000. • Married filing jointly, enter $116,000 in both columns. But if you checked "No" on either line 1a or 1b, enter $191,000 for the person who was not covered by a plan. • Married filing separately and you lived with your spouse at any time in 2014, enter $10,000.	2a.	_____	2b. _____
3.	Enter the amount from Form 1040, line 22	3.	_____	
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	4.	_____	
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a.	_____	5b. _____
6.	Is the amount on line 5 less than the amount on line 2?			

☐ **No.** **STOP** None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.

☐ **Yes.** Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.

- If single, head of household, or married filing separately, and the result is $10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $5,500, if under age 50 at the end of 2014.
  - **ii.** $6,500, if age 50 or older but under age 70½ at the end of 2014.

  If the result is less than $10,000, go to line 7.
- If married filing jointly or qualifying widow(er), and the result is $20,000 or more ($10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
  - **i.** $5,500, if under age 50 at the end of 2014.
  - **ii.** $6,500 if age 50 or older but under age 70½ at the end of 2014.

  Otherwise, go to line 7.

6a. _____ 6b. _____

IRA Deduction Worksheet—*Continued*

		Your IRA	Spouse's IRA
7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of $10, increase it to the next multiple of $10 (for example, increase $490.30 to $500). If the result is $200 or more, enter the result. But if it is less than $200, enter $200. • Single, head of household, or married filing separately, multiply by 55% (.55) (or by 65% (.65) in the column for the IRA of a person who is age 50 or older at the end of 2014). • 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 2014). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 55% (.55) (or by 65% (.65) if age 50 or older at the end of 2014).	7a.		7b.	
8. Enter the total of your (and your spouse's if filing jointly): • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32. • Alimony and separate maintenance payments reported on Form 1040, line 11. • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.	8.		
9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A	9.		
10. Add lines 8 and 9	10.		
11. Enter traditional IRA contributions made, or that will be made by April 15, 2015, for 2014 to your IRA on line 11a and to your spouse's IRA on line 11b	11a.		11b.
12. On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	12a.		12b.

CAUTION *If married filing jointly and line 10 is less than $11,000 ($12,000 if one spouse is age 50 or older at the end of 2014; $13,000 if both spouses are age 50 or older at the end of 2014),* ***stop here*** *and use the worksheet in Pub. 590-A to figure your IRA deduction.*

Line 33

Student Loan Interest Deduction

You can take this deduction only if all of the following apply.

- You paid interest in 2014 on a qualified student loan (defined later).
- Your filing status is any status except married filing separately.
- Your modified adjusted gross income (AGI) is less than: $80,000 if single, head of household, or qualifying widow(er); $160,000 if married filing jointly. Use lines 2 through 4 of the worksheet below to figure your modified AGI.
- You, or your spouse if filing jointly, are not claimed as a dependent on someone else's (such as your parent's) 2014 tax return.

Use the worksheet in these instructions to figure your student loan interest deduction.

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who was an eligible student.

1. Yourself or your spouse.

2. Any person who was your dependent when the loan was taken out.

3. Any person you could have claimed as a dependent for the year the loan was taken out except that:

a. The person filed a joint return,

b. The person had gross income that was equal to or more than the exemption amount for that year ($3,950 for 2014), or

c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan is not a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.

Student Loan Interest Deduction Worksheet—Line 33

Keep for Your Records

Before you begin:
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).
- ✓ Be sure you have read the **Exception** in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2014 on qualified student loans (see the instructions for line 33). **Do not** enter more than $2,500	1.	
2. Enter the amount from Form 1040, line 22	2.	
3. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	3.	
4. Subtract line 3 from line 2	4.	
5. Enter the amount shown below for your filing status. • Single, head of household, or qualifying widow(er)—$65,000 • Married filing jointly—$130,000	5.	
6. Is the amount on line 4 more than the amount on line 5? ☐ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9. ☐ **Yes.** Subtract line 5 from line 4	6.	
7. Divide line 6 by $15,000 ($30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	7.	.
8. Multiply line 1 by line 7	8.	
9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	

Line 34

Tuition and Fees

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 50 and 68 for details.*

Line 35

Domestic Production Activities Deduction

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.

2. Engineering or architectural services performed in the United States for construction of real property in the United States.

3. Any lease, rental, license, sale, exchange, or other disposition of:

a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States,

b. Any qualified film you produced, or

c. Electricity, natural gas, or potable water you produced in the United States.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction does not apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment;
- Property you leased, licensed, or rented for use by any related person;
- The transmission or distribution of electricity, natural gas, or potable water; or
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

Line 36

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
- Reforestation amortization and expenses (see Pub. 535). Identify as "RFST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517). Identify as "403(b)."
- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includible in your gross income. Identify as "WBF."

Line 37

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

Tax and Credits

Line 39a

If you were born before January 2, 1950, or were blind at the end of 2014, check the appropriate box(es) on line 39a. If you were married and checked the box on Form 1040, line 6b, and your spouse was born before January 2, 1950, or was blind at the end of 2014, also check the appropriate box(es) for your spouse. Be sure to enter the total number of boxes checked. Do not check any box(es) for your spouse if your filing status is head of household.

Death of spouse in 2014. If your spouse was born before January 2, 1950, but died in 2014 before reaching age 65, do not check the box that says "Spouse was born before January 2, 1950."

A person is considered to reach age 65 on the day before his or her 65th birthday.

Example. Your spouse was born on February 14, 1949, and died on February 13, 2014. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse on line 39a. However, if your spouse died on February 12, 2014, your spouse is not considered age 65. Do not check the box.

Death of taxpayer in 2014. If you are preparing a return for someone who died in 2014, see Pub. 501 before completing line 39a.

Blindness

If you were not totally blind as of December 31, 2014, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You cannot see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

Line 39b

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2014 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40

Itemized Deductions or Standard Deduction

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

Itemized Deductions

To figure your itemized deductions, fill in Schedule A.

Standard Deduction

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of line 40.

Exception 1 – dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2014 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2 – box on line 39a checked. If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1950, or Were Blind.

Exception 3 – box on line 39b checked. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1950, or were blind.

Line 42

Exemptions

If the amount on line 38 is over $152,525, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Is your **earned income*** more than $650? ☐ **Yes.** Add $350 to your earned income. Enter the total ☐ **No.** Enter $1,000	**1.** _____
2.	Enter the amount shown below for your filing status. • Single or married filing separately—$6,200 • Married filing jointly or qualifying widow(er)—$12,400 • Head of household—$9,100	**2.** _____
3.	**Standard deduction.**	
a.	Enter the **smaller** of line 1 or line 2. If born after January 1, 1950, and not blind, **stop here** and enter this amount on Form 1040, line 40. Otherwise, go to line 3b	**3a.** _____
b.	If born before January 2, 1950, or blind, multiply the number on Form 1040, line 39a, by $1,200 ($1,550 if single or head of household)	**3b.** _____
c.	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	**3c.** _____

** **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

Standard Deduction Chart for People Who Were Born Before January 2, 1950, or Were Blind

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.

Enter the number from the box on Form 1040, line 39a ..... ▶ ☐

CAUTION Do not use the number of exemptions from line 6d.

IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1 2	$7,750 9,300
Married filing jointly or Qualifying widow(er)	1 2 3 4	$13,600 14,800 16,000 17,200
Married filing separately	1 2 3 4	$7,400 8,600 9,800 11,000
Head of household	1 2	$10,650 12,200

Deduction for Exemptions Worksheet—Line 42

Keep for Your Records

1. Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status?
   ☐ **No.** STOP Multiply $3,950 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.
   ☐ **Yes. Continue.**
2. Multiply $3,950 by the total number of exemptions claimed on Form 1040, line 6d ..... **2.** _____
3. Enter the amount from Form 1040, line 38 ..... **3.** _____
4. Enter the amount shown below for your filing status. .... **4.** _____
   - Single —$254,200
   - Married filing jointly or qualifying widow(er)—$305,050
   - Married filing separately—$152,525
   - Head of household—$279,650
5. Subtract line 4 from line 3. If the result is more than $122,500 ($61,250 if married filing separately), STOP Enter -0- on line 42 ..... **5.** _____
6. 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 number (for example, increase .00004 to 1) ..... **6.** _____
7. Multiply line 6 by 2% (.02) and enter the result as a decimal ..... **7.** _____
8. Multiply line 2 by line 7 ..... **8.** _____
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42 ..... **9.** _____

Line 44

Tax

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check box c and enter the amount and "962" in the space next to that box. Attach a statement showing how you figured the tax.
- Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2014 for the student. See Form 8863 for more details. Check box c and enter the amount and "ECR" in the space next to that box.
- Any tax from Form 8621, line 16e, relating to a section 1291 fund. Check box c and enter the amount of the tax and "1291TAX" in the space next to that box.

Do you want the IRS to figure the tax on your taxable income for you?

☐ **Yes.** See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you did not pay enough, we will send you a bill.

☐ **No.** Use one of the following methods to figure your tax.

Tax Table or Tax Computation Worksheet. If your taxable income is less than $100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is $100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

Form 8615. Form 8615 generally must be used to figure the tax for any child who had more than $2,000 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2014,

2. Was age 18 at the end of 2014 and did not have earned income that was more than half of the child's support, or

3. Was a full-time student at least age 19 but under age 24 at the end of 2014 and did not have earned income that was more than half of the child's support.

But if the child files a joint return for 2014 or if neither of the child's parents was alive at the end of 2014, do not use Form 8615 to figure the child's tax.

A child born on January 1, 1997, is considered to be age 18 at the end of 2014; a child born on January 1, 1996, is considered to be age 19 at the end of 2014; a child born on January 1, 1991, is considered to be age 24 at the end of 2014.

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Qualified Dividends and Capital Gain Tax Worksheet. Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

Schedule J. If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

Foreign Earned Income Tax Worksheet. If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet.

Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records

CAUTION If Form 1040, line 43, is zero, do not complete this worksheet.

1.	Enter the amount from Form 1040, line 43	**1.** _____
2a.	Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18	**2a.** _____
b.	Enter the total amount of any itemized deductions or exclusions you could not claim because they are related to excluded income	**b.** _____
c.	Subtract line 2b from line 2a. If zero or less, enter -0-	**c.** _____
3.	Add lines 1 and 2c	**3.** _____
4.	**Tax on the amount on line 3**. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line)	**4.** _____
5.	**Tax on the amount on line 2c**. If the amount on line 2c is less than $100,000, use the Tax Table to figure this tax. If the amount on line 2c is $100,000 or more, use the Tax Computation Worksheet	**5.** _____
6.	Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44	**6.** _____

**Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.*

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records

Before you begin:
- ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 through line 43.
- ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1.	Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	
2.	Enter the amount from Form 1040, line 9b*	2.	
3.	Are you filing Schedule D?* ☐ **Yes.** Enter the **smaller** of line 15 or 16 of Schedule D. If either line 15 or line 16 is blank or a loss, enter -0- ☐ **No.** Enter the amount from Form 1040, line 13	3.	
4.	Add lines 2 and 3	4.	
5.	If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	
6.	Subtract line 5 from line 4. If zero or less, enter -0-	6.	
7.	Subtract line 6 from line 1. If zero or less, enter -0-	7.	
8.	Enter: $36,900 if single or married filing separately, $73,800 if married filing jointly or qualifying widow(er), $49,400 if head of household.	8.	
9.	Enter the smaller of line 1 or line 8	9.	
10.	Enter the smaller of line 7 or line 9	10.	
11.	Subtract line 10 from line 9. This amount is taxed at 0%	11.	
12.	Enter the smaller of line 1 or line 6	12.	
13.	Enter the amount from line 11	13.	
14.	Subtract line 13 from line 12	14.	
15.	Enter: $406,750 if single, $228,800 if married filing separately, $457,600 if married filing jointly or qualifying widow(er), $432,200 if head of household.	15.	
16.	Enter the smaller of line 1 or line 15	16.	
17.	Add lines 7 and 11	17.	
18.	Subtract line 17 from line 16. If zero or less, enter -0-	18.	
19.	Enter the smaller of line 14 or line 18	19.	
20.	Multiply line 19 by 15% (.15)		20.
21.	Add lines 11 and 19	21.	
22.	Subtract line 21 from line 12	22.	
23.	Multiply line 22 by 20% (.20)		23.
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		24.
25.	Add lines 20, 23, and 24		25.
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 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		27.

**If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.*

Line 45

Alternative Minimum Tax (AMT)

If you are not sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.

TIP *An electronic version of this worksheet is available on* IRS.gov. *Enter "AMT Assistant" in the search box.*

Exception. Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.

- Accelerated depreciation.
- Tax-exempt interest from private activity bonds.
- Intangible drilling, circulation, research, experimental, or mining costs.
- Amortization of pollution-control facilities or depletion.
- Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you are not at risk.
- Income from long-term contracts not figured using the percentage-of-completion method.
- Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
- Investment interest expense reported on Form 4952.
- Net operating loss deduction.
- Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
- Section 1202 exclusion.
- Stock by exercising an incentive stock option and you did not dispose of the stock in the same year.
- Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.
- Qualified electric vehicle credit.
- Alternative fuel vehicle refueling property tax.
- Credit for prior year minimum tax.
- Foreign tax credit.

CAUTION *Form 6251 should be filled in for certain children who are under age 24 at the end of 2014. See the Instructions for Form 6251 for more information.*

Line 46

Excess Advance Premium Tax Credit Repayment

The premium tax credit helps pay premiums for health insurance purchased from the Health Insurance Marketplace. If advance payments of this credit were made for coverage for you, your spouse, or your dependent, complete Form 8962. If the advance payments were more than the premium tax credit you can claim, enter the amount, if any, from Form 8962, line 29.

If you enrolled someone who is not claimed as a dependent on your return or for more information, see the instructions for Form 8962.

Line 48

Foreign Tax Credit

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You do not have to complete Form 1116 to take this credit if all of the following apply.

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. The total of your foreign taxes was not more than $300 (not more than $600 if married filing jointly).

3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.

4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.

5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements just listed?

☐ **Yes.** Enter on line 48 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040, lines 44 and 46.

☐ **No.** See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 49

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent,
- Your disabled spouse or any other disabled person who could not care for himself or herself, or
- Your child whom you could not claim as a dependent because of the rules for *Children of divorced or separated parents* in the instructions for line 6c.

For details, use TeleTax topic 602 or see Form 2441.

Line 50

Education Credits

If you (or your dependent) paid qualified expenses in 2014 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you cannot take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2014 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040, line 38, is $90,000 or more ($180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.

Worksheet To See if You Should Fill in Form 6251—Line 45

Keep for Your Records

Before you begin: ✓ Be sure you have read the **Exception** in the instructions for this line to see if you must fill in Form 6251 instead of using this worksheet.

1. Are you filing **Schedule A?**

☐ **No.** Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5

☐ **Yes.** Enter the amount from Form 1040, line 41 . . . . . **1.** _____

2. If you or your spouse was age 65 or older, enter the **smaller** of the amount on Schedule A, line 4, or 2.5% (.025) of the amount on Form 1040, line 38. If zero or less, enter -0- . . . . . **2.** _____

3. Enter the total of the amounts from Schedule A, lines 9 and 27 . . . . . **3.** _____

4. Add lines 1 through 3 . . . . . **4.** _____

5. Enter any tax refund from Form 1040, lines 10 and 21 . . . . . **5.** _____

6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet . . . . . **6.** _____

7. Add lines 5 and 6 . . . . . **7.** _____

8. Subtract line 7 from line 4 . . . . . **8.** _____

9. Enter the amount shown below for your filing status

- Single or head of household—$52,800
- Married filing jointly or qualifying widow(er)—$82,100
- Married filing separately—$41,050

} . . . . . **9.** _____

10. Is the amount on line 8 more than the amount on line 9?

☐ **No.** STOP You do not need to fill in Form 6251. Do not complete the rest of this worksheet.

☐ **Yes.** Subtract line 9 from line 8 . . . . . **10.** _____

11. Enter the amount shown below for your filing status.

- Single or head of household—$117,300
- Married filing jointly or qualifying widow(er)—$156,500
- Married filing separately—$78,250

} . . . . . **11.** _____

12. Is the amount on line 8 more than the amount on line 11?

☐ **No.** Enter -0-. Skip line 13. Enter on line 14 the amount from line 10, and go to line 15.

☐ **Yes.** Subtract line 11 from line 8 . . . . . **12.** _____

13. Multiply line 12 by 25% (.25) and enter the **smaller** of the result or line 9 . . . . . **13.** _____

14. Add lines 10 and 13 . . . . . **14.** _____

15. Is the amount on line 14 more than $182,500 ($91,250 if married filing separately)?

☐ **Yes.** STOP Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** Multiply line 14 by 26% (.26) . . . . . **15.** _____

16. Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. (If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before including it in this calculation) . . . . . **16.** _____

Next. Is the amount on line 15 more than the amount on line 16?

☐ **Yes.** Fill in Form 6251 to see if you owe the alternative minimum tax.

☐ **No.** You do not owe alternative minimum tax and do not need to fill out Form 6251. Leave line 45 blank.

- You, or your spouse, were a nonresident alien for any part of 2014 unless your filing status is married filing jointly.

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income.

For more information, see Pub. 970, the instructions for line 68, and *www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit%3F*.

Line 51

Retirement Savings Contributions Credit (Saver's Credit)

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA; (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you cannot take the credit if either of the following applies.

1. The amount on Form 1040, line 38, is more than $30,000 ($45,000 if head of household; $60,000 if married filing jointly).

2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on someone else's 2014 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2014 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school or a state, county, or local government agency.

A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use TeleTax topic 610 or see Form 8880.

2014 Child Tax Credit Worksheet—Line 52

Keep for Your Records

CAUTION

1. To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2014, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
4. Do **not** use this worksheet, but use Pub. 972 instead, if:
   a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit,
   b. You are excluding income from Puerto Rico, or
   c. You are filing Form 2555, 2555-EZ, or 4563.

Part 1

1. Number of qualifying children: _____ × $1,000. Enter the result. | 1 |
2. Enter the amount from Form 1040, line 38. | 2 |
3. Enter the amount shown below for your filing status.
   - Married filing jointly — $110,000
   - Single, head of household, or qualifying widow(er) — $75,000
   - Married filing separately — $55,000

   | 3 |
4. Is the amount on line 2 more than the amount on line 3?
   ☐ **No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.
   ☐ **Yes.** Subtract line 3 from line 2. If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc. | 4 |
5. Multiply the amount on line 4 by 5% (.05). Enter the result. | 5 |
6. Is the amount on line 1 more than the amount on line 5?
   ☐ **No.** STOP
   You cannot take the child tax credit on Form 1040, line 52. You also cannot take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040.
   ☐ **Yes.** Subtract line 5 from line 1. Enter the result. *Go to Part 2.* | 6 |

2014 Child Tax Credit Worksheet—*Continued*

Keep for Your Records

Before you begin Part 2: √ Figure the amount of any credits you are claiming on Form 5695, Part II; Form 8910; Form 8936; or Schedule R.

Part 2

7. Enter the amount from Form 1040, line 47. | 7 |
8. Add any amounts from:
   Form 1040, line 48 _____
   Form 1040, line 49 + _____
   Form 1040, line 50 + _____
   Form 1040, line 51 + _____
   Form 5695, line 30 + _____
   Form 8910, line 15 + _____
   Form 8936, line 23 + _____
   Schedule R, line 22 + _____
   Enter the total. | 8 |
9. Are the amounts on lines 7 and 8 the same?
   ☐ **Yes.** STOP
   You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit.** See the **TIP** below.
   ☐ **No.** Subtract line 8 from line 7. | 9 |
10. Is the amount on line 6 more than the amount on line 9?
    ☐ **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit.** See the **TIP** below.
    ☐ **No.** Enter the amount from line 6.
    } **This is your child tax credit.** | 10 |
    Enter this amount on Form 1040, line 52.

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 67, if you answered "Yes" on line 9 **or** line 10 above.

- First, complete your Form 1040 through lines 66a and 66b.
- Then, use Schedule 8812 to figure any additional child tax credit.

Line 53

Residential Energy Credits

Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2014.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

Nonbusiness energy property credit. You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2014 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.
- An advanced main air circulating fan used in a natural gas, propane, or oil furnace.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details, see Form 5695.

Line 54

Other Credits

Enter the total of the following credits on line 54 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in an S corporation, self-employed, or who have rental property. See Form 3800 or Pub. 334.
- Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
- Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
- Credit for the elderly or the disabled. See Schedule R.
- Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2014. See the Instructions for Form 8839.
- District of Columbia first-time homebuyer credit. You cannot claim this credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2013. See Form 8859.
- Qualified plug-in electric drive motor vehicle credit. See Form 8936.
- Qualified electric vehicle credit. You cannot claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.
- Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2014.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.

Other Taxes

Line 58

Unreported Social Security and Medicare Tax from Forms 4137 and 8919

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

Form 4137. If you received tips of $20 or more in any month and you did not report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Do not include the value of any noncash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

CAUTION *You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but did not report to your employer.*

Form 8919. If you are an employee who received wages from an employer who did not withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 58 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

Line 59

Additional Tax on IRAs, Other Qualified Retirement Plans, etc.

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution was not rolled over in a qualified rollover contribution.

2. Excess contributions were made to your IRAs, Coverdell education savings accounts (ESAs), Archer MSAs, or health savings accounts (HSAs).

3. You received taxable distributions from Coverdell ESAs or qualified tuition programs.

4. You were born before July 1, 1943, and did not take the minimum required distribution from your IRA or other qualified retirement plan.

Exception. If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (.10) and enter the result on line 59. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 59 to indicate that you do not have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

Line 60a

Household Employment Taxes

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of $1,900 or more in 2014. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2014 and was a student.

2. You withheld federal income tax during 2014 at the request of any household employee.

3. You paid total cash wages of $1,000 or more in any calendar quarter of 2013 or 2014 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

Line 60b

First-time Homebuyer Credit Repayment

Enter the first-time homebuyer credit you have to repay if you:

- Disposed of the home within 36 months after buying it,
- Stopped using the home as your main home within 36 months after buying it, or
- Bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2014, you can enter your 2014 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule. Also see the Form 5405 instructions if the home you bought was destroyed, condemned, or sold under threat of condemnation and you did not buy a new home within 2 years.

Line 61

Health Care: Individual Responsibility

Beginning in 2014, individuals must have health care coverage, qualify for a health coverage exemption, or make a shared responsibility payment with their tax return.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2014 for yourself, your spouse (if filing jointly), and anyone you could or did claim as a dependent, check the box on this line and leave the entry space blank.

Otherwise, do not check the box on this line. See the instructions for Form 8965.

If you can be claimed as a dependent, do not check the box on this line. Leave the entry space blank. You do not need to attach Form 8965 or see its instructions.

Minimum essential coverage. Most health care coverage that people have is minimum essential coverage.

Minimum essential coverage includes:

- Health care coverage provided by your employer,
- Health insurance coverage you buy through the Health Insurance Marketplace,
- Many types of government-sponsored health coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members, and
- Certain types of coverage you buy directly from an insurance company.

See the instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

Premium tax credit. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be able to claim the premium tax credit. See the instructions for line 69 and Form 8962.

Line 62

Other Taxes

Use line 62 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 62 the total of all of the following taxes you owe.

Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2014 wages and self-employment income was more than:

- $125,000 if married filing separately,
- $250,000 if married filing jointly, or
- $200,000 if single, head of household, or qualifying widow(er).

Also see Form 8959 if you had railroad retirement (RRTA) compensation that was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than $200,000, your employer may have 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 tax withheld. See the Instructions for Form 8959 to find out how to report the withheld tax on Form 8959 and Form 1040.

Check box a if you owe the tax.

Net Investment Income Tax. See Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- $125,000 if married filing separately,
- $250,000 if married filing jointly or qualifying widow(er), or
- $200,000 if single or head of household.

If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- $25,800 if married filing separately,
- $150,800 if married filing jointly or qualifying widow(er), or
- $100,800 if single or head of household.

Check box b if you owe the tax.

Other taxes. For the following taxes, check box c and, in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.

1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."

2. Additional tax on an HSA because you did not remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."

3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."

4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."

5. Recapture of the following credits.

a. Investment credit (see Form 4255). Identify as "ICR."

b. Low-income housing credit (see Form 8611). Identify as "LIHCR."

c. Indian employment credit (see Form 8845). Identify as "IECR."

d. New markets credit (see Form 8874). Identify as "NMCR."

e. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."

f. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."

g. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."

h. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."

6. Recapture of federal mortgage subsidy. If you sold your home in 2014 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

7. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

8. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

9. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

10. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

11. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."

12. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(l)(3)."

13. Interest on the deferred tax on gain from certain installment sales with a sales price over $150,000. Identify as "453A(c)."

14. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FITPP."

15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."

16. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

17. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includible in your income in an earlier year except that the amount was not determinable until 2014. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."

18. Tax on noneffectively connected income for any part of the year you were a nonresident alien (see the Instructions for Form 1040NR). Identify as "1040NR."

19. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291INT."

20. Any interest amount from Form 8621, line 24. Identify as "1294INT."

Payments

Line 64

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 64. The amount withheld should be shown in box 2 of Form W-2 and in 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.

If you received a 2014 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 64. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

If you had Additional Medicare Tax withheld by your employer(s) in 2014, include the amount shown on Form 8959, line 24, in the total on line 64. Attach Form 8959.

Also include on line 64 any federal income tax withheld that is shown on a Schedule K-1.

Line 65

2014 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2014. Include any overpayment that you applied to your 2014 estimated tax from:

- Your 2013 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you cannot agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2014. For an example of how to do this, see Pub. 505. You may want to attach an explanation of how you and your spouse divided the payments. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2014 or in 2015 before filing a 2014 return.

Divorced taxpayers. If you got divorced in 2014 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2014, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading *Payments* to the left of line 65, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040. On the statement, explain all the payments you and your spouse made in 2014 and the name(s) and SSN(s) under which you made them.

Lines 66a and 66b— Earned Income Credit (EIC)

What Is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not owe any tax or did not have any tax withheld.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

For help in determining if you are eligible for the EIC, go to www.irs.gov/eitc and click on "EITC Assistant." This service is available in English and Spanish.

CAUTION *If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. See* Form 8862, who must file, *later. You may also have to pay penalties.*

Step 1 All Filers

1. If, in 2014:
   - 3 or more children lived with you, is the amount on Form 1040, line 38, less than $46,997 ($52,427 if married filing jointly)?
   - 2 children lived with you, is the amount on Form 1040, line 38, less than $43,756 ($49,186 if married filing jointly)?
   - 1 child lived with you, is the amount on Form 1040, line 38, less than $38,511 ($43,941 if married filing jointly)?
   - No children lived with you, is the amount on Form 1040, line 38, less than $14,590 ($20,020 if married filing jointly)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a.

3. Is your filing status married filing separately?

   ☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Continue

4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

   ☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Continue

5. Were you or your spouse a nonresident alien for any part of 2014?

   ☐ **Yes.** See *Nonresident aliens,* later, under *Definitions and Special Rules*. ☐ **No.** Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040:

Line 8a		_____
Line 8b	+	_____
Line 9a	+	_____
Line 13*	+	_____
Investment Income	=	☐

*If line 13 is a loss, enter -0-.

2. Is your investment income more than $3,350?

   ☐ **Yes.** Continue ☐ **No.** Skip question 3; go to question 4.

3. Are you filing Form 4797 (relating to sales of business property)?

   ☐ **Yes.** See *Form 4797 filers,* later, under *Definitions and Special Rules*. ☐ **No.** STOP You cannot take the credit.

4. Do any of the following apply for 2014?
   - You are filing Schedule E.
   - You are reporting income from the rental of personal property not used in a trade or business.
   - You are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest and dividends).

   ☐ **Yes.** You must use Worksheet 1 in Pub. 596 to see if you can take the credit. ☐ **No.** Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was ...

Under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2014, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)

AND

Who is not filing a joint return for 2014 or is filing a joint return for 2014 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2014. If the child did not live with you for the required time, see *Exception to time lived with you,* later.

CAUTION *If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 2014, see* Qualifying child of more than one person, *later. If the child was married, see* Married child, *later.*

1. Do you have at least one child who meets the conditions to be your qualifying child?

   ☐ **Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2014. If at least one qualifying child has a valid SSN (or was born or died in 2014), go to question 2. Otherwise, you cannot take the credit. ☐ **No.** Skip questions 2 and 3; go to Step 4.

2. Are you filing a joint return for 2014?

   ☐ **Yes.** Skip question 3 and Step 4; go to Step 5. ☐ **No.** Continue

3. Could you be a qualifying child of another person for 2014? (Check "No" if the other person is not required to file, and is not filing, a 2014 tax return or is filing a 2014 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

   ☐ **Yes.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a. ☐ **No.** Skip Step 4; go to Step 5.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 38, less than $14,590 ($20,020 if married filing jointly)?

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2014? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1949, and before January 2, 1990.) If your spouse died in 2014 or if you are preparing a return for someone who died in 2014, see Pub. 596 before you answer.

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2014? Members of the military stationed outside the United States, see *Members of the military,* later, before you answer.

   ☐ **Yes.** Continue ☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a.

4. Are you filing a joint return for 2014?

   ☐ **Yes.** Skip questions 5 and 6; go to Step 5. ☐ **No.** Continue

5. Could you be a qualifying child of another person for 2014? (Check "No" if the other person is not required to file, and is not filing, a 2014 tax return or is filing a 2014 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).)

   ☐ **Yes.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a. ☐ **No.** Continue

6. Can you be claimed as a dependent on someone else's 2014 tax return?

☐ **Yes.** STOP You cannot take the credit. ☐ **No.** Go to Step 5.

Step 5 Earned Income

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of $108.28 or more?

☐ **Yes.** See *Clergy* or *Church employees,* whichever applies. ☐ **No.** Complete the following worksheet.

1.	Enter the amount from Form 1040, line 7	**1.**
2.	Enter any amount included on Form 1040, line 7, that is a taxable scholarship or fellowship grant not reported on a Form W-2	**2.**
3.	Enter any amount included on Form 1040, line 7, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040, line 7)	**3.**
4.	Enter any amount included on Form 1040, line 7, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040, line 7.) This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received	**4.**
5.	Enter any amount included on Form 1040, line 7, that is a Medicaid waiver payment you exclude from income. (See the instructions for line 21)	**5.**
6.	Add lines 2, 3, 4, and 5	**6.**
7.	Subtract line 6 from line 1	**7.**
8.	Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 66b. See *Combat pay, nontaxable*, later	**8.**
	CAUTION *Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.*	
9.	Add lines 7 and 8. **This is your earned income**	**9.**

2. Were you self-employed at any time in 2014, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?

☐ **Yes.** Skip question 3 and Step 6; go to Worksheet B. ☐ **No.** Continue

3. If you have:
- 3 or more qualifying children, is your earned income less than $46,997 ($52,427 if married filing jointly)?
- 2 qualifying children, is your earned income less than $43,756 ($49,186 if married filing jointly)?
- 1 qualifying child, is your earned income less than $38,511 ($43,941 if married filing jointly)?
- No qualifying children, is your earned income less than $14,590 ($20,020 if married filing jointly)?

☐ **Yes.** Go to Step 6. ☐ **No.** STOP You cannot take the credit.

Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?

☐ **Yes.** See *Credit figured by the IRS*, later. ☐ **No.** Go to Worksheet A.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

Church employees. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 2 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

1. Enter "Clergy" on the dotted line next to Form 1040, line 66a.

2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.

3. Subtract that amount from the amount on Form 1040, line 7. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7).

4. Be sure to answer "Yes" to question 2 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when

figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one 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, line 66a.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. 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 disallowed, see *Form 8862, who must file*, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2014 if the child was born or died in 2014 and your home was this child's home for more than half the time he or she was alive in 2014.

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you cannot take the EIC.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC has not been reduced or disallowed again for any reason other than a math or clerical error.
- You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC was not your qualifying child.

Also, do not file Form 8862 or take the credit for the:

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2014 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you cannot take the EIC. Enter "No" on the dotted line next to line 66a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2014, the person could not engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* in the instructions for line 6c applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 52 and 67).
3. Head of household filing status (line 4).
4. Credit for child and dependent care expenses (line 49).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 66a and 66b).

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.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2014. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2014.
- 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 2014.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2014, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter does

not meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits listed here for which you otherwise qualify. Your mother cannot claim any of the six tax benefits listed here unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

If you will not be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 66a. Otherwise, go to Step 3, question 1.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. However, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see *Social Security Number (SSN)* near the beginning of these instructions. If you will not have an SSN by the date your return is due, see *What if You Cannot File on Time?*

Student. A student is a child who during any part of 5 calendar months of 2014 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

2014 Form 1040—Lines 66a and 66b

Worksheet A—2014 EIC—Lines 66a and 66b

Keep for Your Records

Before you begin: √ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

1. Enter your earned income from Step 5. | 1 |
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 2 |
   If line 2 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a.
3. Enter the amount from Form 1040, line 38. | 3 |
4. Are the amounts on lines 3 and 1 the same?
   ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.
   ☐ **No.** Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
   - No qualifying children, is the amount on line 3 less than $8,150 ($13,550 if married filing jointly)?
   - 1 or more qualifying children, is the amount on line 3 less than $17,850 ($23,300 if married filing jointly)?

   ☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

   ☐ **No.** Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 5 |
   Look at the amounts on lines 5 and 2.
   Then, enter the **smaller** amount on line 6.

Part 3

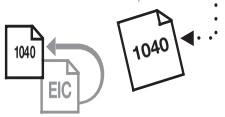
Your Earned Income Credit

6. **This is your earned income credit.** | 6 |

Enter this amount on Form 1040, line 66a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file, *earlier, to find out if you must file Form 8862 to take the credit for 2014.*

Worksheet B—2014 EIC—Lines 66a and 66b

Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 2.

√ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.

√ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a.	Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	1a	
b.	Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+ 1b	
c.	Combine lines 1a and 1b.	= 1c	
d.	Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	− 1d	
e.	Subtract line 1d from 1c.	= 1e	

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than $400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a.	Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a	
b.	Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+ 2b	
c.	Combine lines 2a and 2b.	= 2c	

**If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee. | 3 |

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a.	Enter your earned income from Step 5.	4a	
b.	Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**	4b	

If line 4b is zero or less, STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a.

5. If you have:

- 3 or more qualifying children, is line 4b less than $46,997 ($52,427 if married filing jointly)?
- 2 qualifying children, is line 4b less than $43,756 ($49,186 if married filing jointly)?
- 1 qualifying child, is line 4b less than $38,511 ($43,941 if married filing jointly)?
- No qualifying children, is line 4b less than $14,590 ($20,020 if married filing jointly)?

☐ **Yes.** If you want the IRS to figure your credit, see *Credit figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.

☐ **No.** STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a.

Worksheet B—2014 EIC—Lines 66a and 66b—*Continued*

Keep for Your Records

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b. | 6 |

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 7 |

If line 7 is zero, STOP You cannot take the credit. Enter "No" on the dotted line next to line 66a.

8. Enter the amount from Form 1040, line 38. | 8 |

9. Are the amounts on lines 8 and 6 the same?

☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.

☐ **No.** Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children, is the amount on line 8 less than $8,150 ($13,550 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than $17,850 ($23,300 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. | 10 |
Look at the amounts on lines 10 and 7.
Then, enter the **smaller** amount on line 11.

Part 7

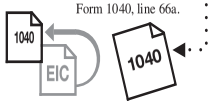
Your Earned Income Credit

11. This is your earned income credit. | 11 |

Enter this amount on Form 1040, line 66a.

Reminder—

√ If you have a qualifying child, complete and attach Schedule EIC.



CAUTION *If your EIC for a year after 1996 was reduced or disallowed, see* Form 8862, who must file, *earlier, to find out if you must file Form 8862 to take the credit for 2014.*

2014 Earned Income Credit (EIC) Table

Caution. This is **not** a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is $2,455, you would enter $842.

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–			
		0	1	2	3
At least	But less than	Your credit is–			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				And your filing status is– Married filing jointly and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
$1	$50	$2	$9	$10	$11	$2	$9	$10	$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				And your filing status is– Married filing jointly and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				And your filing status is– Married filing jointly and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891
6,450	6,500	496	2,202	2,590	2,914	496	2,202	2,590	2,914
6,500	6,550	496	2,219	2,610	2,936	496	2,219	2,610	2,936
6,550	6,600	496	2,236	2,630	2,959	496	2,236	2,630	2,959
6,600	6,650	496	2,253	2,650	2,981	496	2,253	2,650	2,981
6,650	6,700	496	2,270	2,670	3,004	496	2,270	2,670	3,004
6,700	6,750	496	2,287	2,690	3,026	496	2,287	2,690	3,026
6,750	6,800	496	2,304	2,710	3,049	496	2,304	2,710	3,049
6,800	6,850	496	2,321	2,730	3,071	496	2,321	2,730	3,071
6,850	6,900	496	2,338	2,750	3,094	496	2,338	2,750	3,094
6,900	6,950	496	2,355	2,770	3,116	496	2,355	2,770	3,116
6,950	7,000	496	2,372	2,790	3,139	496	2,372	2,790	3,139
7,000	7,050	496	2,389	2,810	3,161	496	2,389	2,810	3,161
7,050	7,100	496	2,406	2,830	3,184	496	2,406	2,830	3,184
7,100	7,150	496	2,423	2,850	3,206	496	2,423	2,850	3,206
7,150	7,200	496	2,440	2,870	3,229	496	2,440	2,870	3,229
7,200	7,250	496	2,457	2,890	3,251	496	2,457	2,890	3,251
7,250	7,300	496	2,474	2,910	3,274	496	2,474	2,910	3,274
7,300	7,350	496	2,491	2,930	3,296	496	2,491	2,930	3,296
7,350	7,400	496	2,508	2,950	3,319	496	2,508	2,950	3,319
7,400	7,450	496	2,525	2,970	3,341	496	2,525	2,970	3,341
7,450	7,500	496	2,542	2,990	3,364	496	2,542	2,990	3,364
7,500	7,550	496	2,559	3,010	3,386	496	2,559	3,010	3,386
7,550	7,600	496	2,576	3,030	3,409	496	2,576	3,030	3,409
7,600	7,650	496	2,593	3,050	3,431	496	2,593	3,050	3,431
7,650	7,700	496	2,610	3,070	3,454	496	2,610	3,070	3,454
7,700	7,750	496	2,627	3,090	3,476	496	2,627	3,090	3,476
7,750	7,800	496	2,644	3,110	3,499	496	2,644	3,110	3,499
7,800	7,850	496	2,661	3,130	3,521	496	2,661	3,130	3,521
7,850	7,900	496	2,678	3,150	3,544	496	2,678	3,150	3,544
7,900	7,950	496	2,695	3,170	3,566	496	2,695	3,170	3,566
7,950	8,000	496	2,712	3,190	3,589	496	2,712	3,190	3,589
8,000	8,050	496	2,729	3,210	3,611	496	2,729	3,210	3,611
8,050	8,100	496	2,746	3,230	3,634	496	2,746	3,230	3,634
8,100	8,150	496	2,763	3,250	3,656	496	2,763	3,250	3,656
8,150	8,200	491	2,780	3,270	3,679	496	2,780	3,270	3,679
8,200	8,250	487	2,797	3,290	3,701	496	2,797	3,290	3,701
8,250	8,300	483	2,814	3,310	3,724	496	2,814	3,310	3,724
8,300	8,350	479	2,831	3,330	3,746	496	2,831	3,330	3,746
8,350	8,400	475	2,848	3,350	3,769	496	2,848	3,350	3,769
8,400	8,450	472	2,865	3,370	3,791	496	2,865	3,370	3,791
8,450	8,500	468	2,882	3,390	3,814	496	2,882	3,390	3,814
8,500	8,550	464	2,899	3,410	3,836	496	2,899	3,410	3,836
8,550	8,600	460	2,916	3,430	3,859	496	2,916	3,430	3,859
8,600	8,650	456	2,933	3,450	3,881	496	2,933	3,450	3,881
8,650	8,700	452	2,950	3,470	3,904	496	2,950	3,470	3,904
8,700	8,750	449	2,967	3,490	3,926	496	2,967	3,490	3,926
8,750	8,800	445	2,984	3,510	3,949	496	2,984	3,510	3,949
8,800	8,850	441	3,001	3,530	3,971	496	3,001	3,530	3,971
8,850	8,900	437	3,018	3,550	3,994	496	3,018	3,550	3,994
8,900	8,950	433	3,035	3,570	4,016	496	3,035	3,570	4,016
8,950	9,000	430	3,052	3,590	4,039	496	3,052	3,590	4,039
9,000	9,050	426	3,069	3,610	4,061	496	3,069	3,610	4,061
9,050	9,100	422	3,086	3,630	4,084	496	3,086	3,630	4,084
9,100	9,150	418	3,103	3,650	4,106	496	3,103	3,650	4,106
9,150	9,200	414	3,120	3,670	4,129	496	3,120	3,670	4,129

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				And your filing status is– Married filing jointly and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
9,200	9,250	410	3,137	3,690	4,151	496	3,137	3,690	4,151
9,250	9,300	407	3,154	3,710	4,174	496	3,154	3,710	4,174
9,300	9,350	403	3,171	3,730	4,196	496	3,171	3,730	4,196
9,350	9,400	399	3,188	3,750	4,219	496	3,188	3,750	4,219
9,400	9,450	395	3,205	3,770	4,241	496	3,205	3,770	4,241
9,450	9,500	391	3,222	3,790	4,264	496	3,222	3,790	4,264
9,500	9,550	387	3,239	3,810	4,286	496	3,239	3,810	4,286
9,550	9,600	384	3,256	3,830	4,309	496	3,256	3,830	4,309
9,600	9,650	380	3,273	3,850	4,331	496	3,273	3,850	4,331
9,650	9,700	376	3,290	3,870	4,354	496	3,290	3,870	4,354
9,700	9,750	372	3,305	3,890	4,376	496	3,305	3,890	4,376
9,750	9,800	368	3,305	3,910	4,399	496	3,305	3,910	4,399
9,800	9,850	365	3,305	3,930	4,421	496	3,305	3,930	4,421
9,850	9,900	361	3,305	3,950	4,444	496	3,305	3,950	4,444
9,900	9,950	357	3,305	3,970	4,466	496	3,305	3,970	4,466
9,950	10,000	353	3,305	3,990	4,489	496	3,305	3,990	4,489
10,000	10,050	349	3,305	4,010	4,511	496	3,305	4,010	4,511
10,050	10,100	345	3,305	4,030	4,534	496	3,305	4,030	4,534
10,100	10,150	342	3,305	4,050	4,556	496	3,305	4,050	4,556
10,150	10,200	338	3,305	4,070	4,579	496	3,305	4,070	4,579
10,200	10,250	334	3,305	4,090	4,601	496	3,305	4,090	4,601
10,250	10,300	330	3,305	4,110	4,624	496	3,305	4,110	4,624
10,300	10,350	326	3,305	4,130	4,646	496	3,305	4,130	4,646
10,350	10,400	322	3,305	4,150	4,669	496	3,305	4,150	4,669
10,400	10,450	319	3,305	4,170	4,691	496	3,305	4,170	4,691
10,450	10,500	315	3,305	4,190	4,714	496	3,305	4,190	4,714
10,500	10,550	311	3,305	4,210	4,736	496	3,305	4,210	4,736
10,550	10,600	307	3,305	4,230	4,759	496	3,305	4,230	4,759
10,600	10,650	303	3,305	4,250	4,781	496	3,305	4,250	4,781
10,650	10,700	299	3,305	4,270	4,804	496	3,305	4,270	4,804
10,700	10,750	296	3,305	4,290	4,826	496	3,305	4,290	4,826
10,750	10,800	292	3,305	4,310	4,849	496	3,305	4,310	4,849
10,800	10,850	288	3,305	4,330	4,871	496	3,305	4,330	4,871
10,850	10,900	284	3,305	4,350	4,894	496	3,305	4,350	4,894
10,900	10,950	280	3,305	4,370	4,916	496	3,305	4,370	4,916
10,950	11,000	277	3,305	4,390	4,939	496	3,305	4,390	4,939
11,000	11,050	273	3,305	4,410	4,961	496	3,305	4,410	4,961
11,050	11,100	269	3,305	4,430	4,984	496	3,305	4,430	4,984
11,100	11,150	265	3,305	4,450	5,006	496	3,305	4,450	5,006
11,150	11,200	261	3,305	4,470	5,029	496	3,305	4,470	5,029
11,200	11,250	257	3,305	4,490	5,051	496	3,305	4,490	5,051
11,250	11,300	254	3,305	4,510	5,074	496	3,305	4,510	5,074
11,300	11,350	250	3,305	4,530	5,096	496	3,305	4,530	5,096
11,350	11,400	246	3,305	4,550	5,119	496	3,305	4,550	5,119
11,400	11,450	242	3,305	4,570	5,141	496	3,305	4,570	5,141
11,450	11,500	238	3,305	4,590	5,164	496	3,305	4,590	5,164
11,500	11,550	234	3,305	4,610	5,186	496	3,305	4,610	5,186
11,550	11,600	231	3,305	4,630	5,209	496	3,305	4,630	5,209
11,600	11,650	227	3,305	4,650	5,231	496	3,305	4,650	5,231
11,650	11,700	223	3,305	4,670	5,254	496	3,305	4,670	5,254
11,700	11,750	219	3,305	4,690	5,276	496	3,305	4,690	5,276
11,750	11,800	215	3,305	4,710	5,299	496	3,305	4,710	5,299
11,800	11,850	212	3,305	4,730	5,321	496	3,305	4,730	5,321
11,850	11,900	208	3,305	4,750	5,344	496	3,305	4,750	5,344
11,900	11,950	204	3,305	4,770	5,366	496	3,305	4,770	5,366
11,950	12,000	200	3,305	4,790	5,389	496	3,305	4,790	5,389
12,000	12,050	196	3,305	4,810	5,411	496	3,305	4,810	5,411
12,050	12,100	192	3,305	4,830	5,434	496	3,305	4,830	5,434
12,100	12,150	189	3,305	4,850	5,456	496	3,305	4,850	5,456
12,150	12,200	185	3,305	4,870	5,479	496	3,305	4,870	5,479
12,200	12,250	181	3,305	4,890	5,501	496	3,305	4,890	5,501
12,250	12,300	177	3,305	4,910	5,524	496	3,305	4,910	5,524
12,300	12,350	173	3,305	4,930	5,546	496	3,305	4,930	5,546
12,350	12,400	169	3,305	4,950	5,569	496	3,305	4,950	5,569
12,400	12,450	166	3,305	4,970	5,591	496	3,305	4,970	5,591
12,450	12,500	162	3,305	4,990	5,614	496	3,305	4,990	5,614
12,500	12,550	158	3,305	5,010	5,636	496	3,305	5,010	5,636
12,550	12,600	154	3,305	5,030	5,659	496	3,305	5,030	5,659
12,600	12,650	150	3,305	5,050	5,681	496	3,305	5,050	5,681
12,650	12,700	146	3,305	5,070	5,704	496	3,305	5,070	5,704
12,700	12,750	143	3,305	5,090	5,726	496	3,305	5,090	5,726
12,750	12,800	139	3,305	5,110	5,749	496	3,305	5,110	5,749

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
12,800	12,850	135	3,305	5,130	5,771	496	3,305	5,130	5,771
12,850	12,900	131	3,305	5,150	5,794	496	3,305	5,150	5,794
12,900	12,950	127	3,305	5,170	5,816	496	3,305	5,170	5,816
12,950	13,000	124	3,305	5,190	5,839	496	3,305	5,190	5,839
13,000	13,050	120	3,305	5,210	5,861	496	3,305	5,210	5,861
13,050	13,100	116	3,305	5,230	5,884	496	3,305	5,230	5,884
13,100	13,150	112	3,305	5,250	5,906	496	3,305	5,250	5,906
13,150	13,200	108	3,305	5,270	5,929	496	3,305	5,270	5,929
13,200	13,250	104	3,305	5,290	5,951	496	3,305	5,290	5,951
13,250	13,300	101	3,305	5,310	5,974	496	3,305	5,310	5,974
13,300	13,350	97	3,305	5,330	5,996	496	3,305	5,330	5,996
13,350	13,400	93	3,305	5,350	6,019	496	3,305	5,350	6,019
13,400	13,450	89	3,305	5,370	6,041	496	3,305	5,370	6,041
13,450	13,500	85	3,305	5,390	6,064	496	3,305	5,390	6,064
13,500	13,550	81	3,305	5,410	6,086	496	3,305	5,410	6,086
13,550	13,600	78	3,305	5,430	6,109	493	3,305	5,430	6,109
13,600	13,650	74	3,305	5,450	6,131	489	3,305	5,450	6,131
13,650	13,700	70	3,305	5,460	6,143	485	3,305	5,460	6,143
13,700	13,750	66	3,305	5,460	6,143	482	3,305	5,460	6,143
13,750	13,800	62	3,305	5,460	6,143	478	3,305	5,460	6,143
13,800	13,850	59	3,305	5,460	6,143	474	3,305	5,460	6,143
13,850	13,900	55	3,305	5,460	6,143	470	3,305	5,460	6,143
13,900	13,950	51	3,305	5,460	6,143	466	3,305	5,460	6,143
13,950	14,000	47	3,305	5,460	6,143	462	3,305	5,460	6,143
14,000	14,050	43	3,305	5,460	6,143	459	3,305	5,460	6,143
14,050	14,100	39	3,305	5,460	6,143	455	3,305	5,460	6,143
14,100	14,150	36	3,305	5,460	6,143	451	3,305	5,460	6,143
14,150	14,200	32	3,305	5,460	6,143	447	3,305	5,460	6,143
14,200	14,250	28	3,305	5,460	6,143	443	3,305	5,460	6,143
14,250	14,300	24	3,305	5,460	6,143	439	3,305	5,460	6,143
14,300	14,350	20	3,305	5,460	6,143	436	3,305	5,460	6,143
14,350	14,400	16	3,305	5,460	6,143	432	3,305	5,460	6,143
14,400	14,450	13	3,305	5,460	6,143	428	3,305	5,460	6,143
14,450	14,500	9	3,305	5,460	6,143	424	3,305	5,460	6,143
14,500	14,550	5	3,305	5,460	6,143	420	3,305	5,460	6,143
14,550	14,600	*	3,305	5,460	6,143	417	3,305	5,460	6,143
14,600	14,650	0	3,305	5,460	6,143	413	3,305	5,460	6,143
14,650	14,700	0	3,305	5,460	6,143	409	3,305	5,460	6,143
14,700	14,750	0	3,305	5,460	6,143	405	3,305	5,460	6,143
14,750	14,800	0	3,305	5,460	6,143	401	3,305	5,460	6,143
14,800	14,850	0	3,305	5,460	6,143	397	3,305	5,460	6,143
14,850	14,900	0	3,305	5,460	6,143	394	3,305	5,460	6,143
14,900	14,950	0	3,305	5,460	6,143	390	3,305	5,460	6,143
14,950	15,000	0	3,305	5,460	6,143	386	3,305	5,460	6,143
15,000	15,050	0	3,305	5,460	6,143	382	3,305	5,460	6,143
15,050	15,100	0	3,305	5,460	6,143	378	3,305	5,460	6,143
15,100	15,150	0	3,305	5,460	6,143	374	3,305	5,460	6,143
15,150	15,200	0	3,305	5,460	6,143	371	3,305	5,460	6,143
15,200	15,250	0	3,305	5,460	6,143	367	3,305	5,460	6,143
15,250	15,300	0	3,305	5,460	6,143	363	3,305	5,460	6,143
15,300	15,350	0	3,305	5,460	6,143	359	3,305	5,460	6,143
15,350	15,400	0	3,305	5,460	6,143	355	3,305	5,460	6,143
15,400	15,450	0	3,305	5,460	6,143	352	3,305	5,460	6,143
15,450	15,500	0	3,305	5,460	6,143	348	3,305	5,460	6,143
15,500	15,550	0	3,305	5,460	6,143	344	3,305	5,460	6,143
15,550	15,600	0	3,305	5,460	6,143	340	3,305	5,460	6,143
15,600	15,650	0	3,305	5,460	6,143	336	3,305	5,460	6,143
15,650	15,700	0	3,305	5,460	6,143	332	3,305	5,460	6,143
15,700	15,750	0	3,305	5,460	6,143	329	3,305	5,460	6,143
15,750	15,800	0	3,305	5,460	6,143	325	3,305	5,460	6,143
15,800	15,850	0	3,305	5,460	6,143	321	3,305	5,460	6,143
15,850	15,900	0	3,305	5,460	6,143	317	3,305	5,460	6,143
15,900	15,950	0	3,305	5,460	6,143	313	3,305	5,460	6,143
15,950	16,000	0	3,305	5,460	6,143	309	3,305	5,460	6,143

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
16,000	16,050	0	3,305	5,460	6,143	306	3,305	5,460	6,143
16,050	16,100	0	3,305	5,460	6,143	302	3,305	5,460	6,143
16,100	16,150	0	3,305	5,460	6,143	298	3,305	5,460	6,143
16,150	16,200	0	3,305	5,460	6,143	294	3,305	5,460	6,143
16,200	16,250	0	3,305	5,460	6,143	290	3,305	5,460	6,143
16,250	16,300	0	3,305	5,460	6,143	286	3,305	5,460	6,143
16,300	16,350	0	3,305	5,460	6,143	283	3,305	5,460	6,143
16,350	16,400	0	3,305	5,460	6,143	279	3,305	5,460	6,143
16,400	16,450	0	3,305	5,460	6,143	275	3,305	5,460	6,143
16,450	16,500	0	3,305	5,460	6,143	271	3,305	5,460	6,143
16,500	16,550	0	3,305	5,460	6,143	267	3,305	5,460	6,143
16,550	16,600	0	3,305	5,460	6,143	264	3,305	5,460	6,143
16,600	16,650	0	3,305	5,460	6,143	260	3,305	5,460	6,143
16,650	16,700	0	3,305	5,460	6,143	256	3,305	5,460	6,143
16,700	16,750	0	3,305	5,460	6,143	252	3,305	5,460	6,143
16,750	16,800	0	3,305	5,460	6,143	248	3,305	5,460	6,143
16,800	16,850	0	3,305	5,460	6,143	244	3,305	5,460	6,143
16,850	16,900	0	3,305	5,460	6,143	241	3,305	5,460	6,143
16,900	16,950	0	3,305	5,460	6,143	237	3,305	5,460	6,143
16,950	17,000	0	3,305	5,460	6,143	233	3,305	5,460	6,143
17,000	17,050	0	3,305	5,460	6,143	229	3,305	5,460	6,143
17,050	17,100	0	3,305	5,460	6,143	225	3,305	5,460	6,143
17,100	17,150	0	3,305	5,460	6,143	221	3,305	5,460	6,143
17,150	17,200	0	3,305	5,460	6,143	218	3,305	5,460	6,143
17,200	17,250	0	3,305	5,460	6,143	214	3,305	5,460	6,143
17,250	17,300	0	3,305	5,460	6,143	210	3,305	5,460	6,143
17,300	17,350	0	3,305	5,460	6,143	206	3,305	5,460	6,143
17,350	17,400	0	3,305	5,460	6,143	202	3,305	5,460	6,143
17,400	17,450	0	3,305	5,460	6,143	199	3,305	5,460	6,143
17,450	17,500	0	3,305	5,460	6,143	195	3,305	5,460	6,143
17,500	17,550	0	3,305	5,460	6,143	191	3,305	5,460	6,143
17,550	17,600	0	3,305	5,460	6,143	187	3,305	5,460	6,143
17,600	17,650	0	3,305	5,460	6,143	183	3,305	5,460	6,143
17,650	17,700	0	3,305	5,460	6,143	179	3,305	5,460	6,143
17,700	17,750	0	3,305	5,460	6,143	176	3,305	5,460	6,143
17,750	17,800	0	3,305	5,460	6,143	172	3,305	5,460	6,143
17,800	17,850	0	3,305	5,460	6,143	168	3,305	5,460	6,143
17,850	17,900	0	3,298	5,451	6,133	164	3,305	5,460	6,143
17,900	17,950	0	3,290	5,440	6,122	160	3,305	5,460	6,143
17,950	18,000	0	3,282	5,429	6,112	156	3,305	5,460	6,143
18,000	18,050	0	3,274	5,419	6,101	153	3,305	5,460	6,143
18,050	18,100	0	3,266	5,408	6,091	149	3,305	5,460	6,143
18,100	18,150	0	3,258	5,398	6,080	145	3,305	5,460	6,143
18,150	18,200	0	3,250	5,387	6,070	141	3,305	5,460	6,143
18,200	18,250	0	3,242	5,377	6,059	137	3,305	5,460	6,143
18,250	18,300	0	3,234	5,366	6,049	133	3,305	5,460	6,143
18,300	18,350	0	3,226	5,356	6,038	130	3,305	5,460	6,143
18,350	18,400	0	3,218	5,345	6,028	126	3,305	5,460	6,143
18,400	18,450	0	3,210	5,335	6,017	122	3,305	5,460	6,143
18,450	18,500	0	3,202	5,324	6,007	118	3,305	5,460	6,143
18,500	18,550	0	3,194	5,314	5,996	114	3,305	5,460	6,143
18,550	18,600	0	3,186	5,303	5,986	111	3,305	5,460	6,143
18,600	18,650	0	3,178	5,293	5,975	107	3,305	5,460	6,143
18,650	18,700	0	3,170	5,282	5,965	103	3,305	5,460	6,143
18,700	18,750	0	3,162	5,272	5,954	99	3,305	5,460	6,143
18,750	18,800	0	3,154	5,261	5,943	95	3,305	5,460	6,143
18,800	18,850	0	3,146	5,250	5,933	91	3,305	5,460	6,143
18,850	18,900	0	3,138	5,240	5,922	88	3,305	5,460	6,143
18,900	18,950	0	3,130	5,229	5,912	84	3,305	5,460	6,143
18,950	19,000	0	3,122	5,219	5,901	80	3,305	5,460	6,143
19,000	19,050	0	3,114	5,208	5,891	76	3,305	5,460	6,143
19,050	19,100	0	3,106	5,198	5,880	72	3,305	5,460	6,143
19,100	19,150	0	3,098	5,187	5,870	68	3,305	5,460	6,143
19,150	19,200	0	3,090	5,177	5,859	65	3,305	5,460	6,143

* If the amount you are looking up from the worksheet is at least $14,550 but less than $14,590, and you have no qualifying children, your credit is $2. If the amount you are looking up from the worksheet is $14,590 or more, and you have no qualifying children, you cannot take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
19,200	19,250	0	3,082	5,166	5,849	61	3,305	5,460	6,143
19,250	19,300	0	3,074	5,156	5,838	57	3,305	5,460	6,143
19,300	19,350	0	3,066	5,145	5,828	53	3,305	5,460	6,143
19,350	19,400	0	3,058	5,135	5,817	49	3,305	5,460	6,143
19,400	19,450	0	3,050	5,124	5,807	46	3,305	5,460	6,143
19,450	19,500	0	3,042	5,114	5,796	42	3,305	5,460	6,143
19,500	19,550	0	3,034	5,103	5,786	38	3,305	5,460	6,143
19,550	19,600	0	3,026	5,093	5,775	34	3,305	5,460	6,143
19,600	19,650	0	3,018	5,082	5,764	30	3,305	5,460	6,143
19,650	19,700	0	3,010	5,071	5,754	26	3,305	5,460	6,143
19,700	19,750	0	3,002	5,061	5,743	23	3,305	5,460	6,143
19,750	19,800	0	2,994	5,050	5,733	19	3,305	5,460	6,143
19,800	19,850	0	2,986	5,040	5,722	15	3,305	5,460	6,143
19,850	19,900	0	2,978	5,029	5,712	11	3,305	5,460	6,143
19,900	19,950	0	2,970	5,019	5,701	7	3,305	5,460	6,143
19,950	20,000	0	2,962	5,008	5,691	3	3,305	5,460	6,143
20,000	20,050	0	2,954	4,998	5,680	*	3,305	5,460	6,143
20,050	20,100	0	2,946	4,987	5,670	0	3,305	5,460	6,143
20,100	20,150	0	2,938	4,977	5,659	0	3,305	5,460	6,143
20,150	20,200	0	2,930	4,966	5,649	0	3,305	5,460	6,143
20,200	20,250	0	2,922	4,956	5,638	0	3,305	5,460	6,143
20,250	20,300	0	2,914	4,945	5,628	0	3,305	5,460	6,143
20,300	20,350	0	2,906	4,935	5,617	0	3,305	5,460	6,143
20,350	20,400	0	2,898	4,924	5,607	0	3,305	5,460	6,143
20,400	20,450	0	2,890	4,913	5,596	0	3,305	5,460	6,143
20,450	20,500	0	2,882	4,903	5,585	0	3,305	5,460	6,143
20,500	20,550	0	2,874	4,892	5,575	0	3,305	5,460	6,143
20,550	20,600	0	2,866	4,882	5,564	0	3,305	5,460	6,143
20,600	20,650	0	2,858	4,871	5,554	0	3,305	5,460	6,143
20,650	20,700	0	2,850	4,861	5,543	0	3,305	5,460	6,143
20,700	20,750	0	2,842	4,850	5,533	0	3,305	5,460	6,143
20,750	20,800	0	2,834	4,840	5,522	0	3,305	5,460	6,143
20,800	20,850	0	2,826	4,829	5,512	0	3,305	5,460	6,143
20,850	20,900	0	2,818	4,819	5,501	0	3,305	5,460	6,143
20,900	20,950	0	2,810	4,808	5,491	0	3,305	5,460	6,143
20,950	21,000	0	2,802	4,798	5,480	0	3,305	5,460	6,143
21,000	21,050	0	2,794	4,787	5,470	0	3,305	5,460	6,143
21,050	21,100	0	2,786	4,777	5,459	0	3,305	5,460	6,143
21,100	21,150	0	2,778	4,766	5,449	0	3,305	5,460	6,143
21,150	21,200	0	2,770	4,756	5,438	0	3,305	5,460	6,143
21,200	21,250	0	2,762	4,745	5,428	0	3,305	5,460	6,143
21,250	21,300	0	2,754	4,734	5,417	0	3,305	5,460	6,143
21,300	21,350	0	2,746	4,724	5,406	0	3,305	5,460	6,143
21,350	21,400	0	2,738	4,713	5,396	0	3,305	5,460	6,143
21,400	21,450	0	2,730	4,703	5,385	0	3,305	5,460	6,143
21,450	21,500	0	2,722	4,692	5,375	0	3,305	5,460	6,143
21,500	21,550	0	2,714	4,682	5,364	0	3,305	5,460	6,143
21,550	21,600	0	2,706	4,671	5,354	0	3,305	5,460	6,143
21,600	21,650	0	2,698	4,661	5,343	0	3,305	5,460	6,143
21,650	21,700	0	2,690	4,650	5,333	0	3,305	5,460	6,143
21,700	21,750	0	2,682	4,640	5,322	0	3,305	5,460	6,143
21,750	21,800	0	2,674	4,629	5,312	0	3,305	5,460	6,143
21,800	21,850	0	2,666	4,619	5,301	0	3,305	5,460	6,143
21,850	21,900	0	2,658	4,608	5,291	0	3,305	5,460	6,143
21,900	21,950	0	2,650	4,598	5,280	0	3,305	5,460	6,143
21,950	22,000	0	2,642	4,587	5,270	0	3,305	5,460	6,143
22,000	22,050	0	2,634	4,577	5,259	0	3,305	5,460	6,143
22,050	22,100	0	2,626	4,566	5,249	0	3,305	5,460	6,143
22,100	22,150	0	2,618	4,555	5,238	0	3,305	5,460	6,143
22,150	22,200	0	2,610	4,545	5,227	0	3,305	5,460	6,143
22,200	22,250	0	2,602	4,534	5,217	0	3,305	5,460	6,143
22,250	22,300	0	2,594	4,524	5,206	0	3,305	5,460	6,143
22,300	22,350	0	2,586	4,513	5,196	0	3,305	5,460	6,143
22,350	22,400	0	2,579	4,503	5,185	0	3,305	5,460	6,143

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
22,400	22,450	0	2,571	4,492	5,175	0	3,305	5,460	6,143
22,450	22,500	0	2,563	4,482	5,164	0	3,305	5,460	6,143
22,500	22,550	0	2,555	4,471	5,154	0	3,305	5,460	6,143
22,550	22,600	0	2,547	4,461	5,143	0	3,305	5,460	6,143
22,600	22,650	0	2,539	4,450	5,133	0	3,305	5,460	6,143
22,650	22,700	0	2,531	4,440	5,122	0	3,305	5,460	6,143
22,700	22,750	0	2,523	4,429	5,112	0	3,305	5,460	6,143
22,750	22,800	0	2,515	4,419	5,101	0	3,305	5,460	6,143
22,800	22,850	0	2,507	4,408	5,091	0	3,305	5,460	6,143
22,850	22,900	0	2,499	4,398	5,080	0	3,305	5,460	6,143
22,900	22,950	0	2,491	4,387	5,069	0	3,305	5,460	6,143
22,950	23,000	0	2,483	4,376	5,059	0	3,305	5,460	6,143
23,000	23,050	0	2,475	4,366	5,048	0	3,305	5,460	6,143
23,050	23,100	0	2,467	4,355	5,038	0	3,305	5,460	6,143
23,100	23,150	0	2,459	4,345	5,027	0	3,305	5,460	6,143
23,150	23,200	0	2,451	4,334	5,017	0	3,305	5,460	6,143
23,200	23,250	0	2,443	4,324	5,006	0	3,305	5,460	6,143
23,250	23,300	0	2,435	4,313	4,996	0	3,305	5,460	6,143
23,300	23,350	0	2,427	4,303	4,985	0	3,294	5,446	6,129
23,350	23,400	0	2,419	4,292	4,975	0	3,286	5,436	6,118
23,400	23,450	0	2,411	4,282	4,964	0	3,278	5,425	6,108
23,450	23,500	0	2,403	4,271	4,954	0	3,270	5,415	6,097
23,500	23,550	0	2,395	4,261	4,943	0	3,262	5,404	6,087
23,550	23,600	0	2,387	4,250	4,933	0	3,254	5,394	6,076
23,600	23,650	0	2,379	4,240	4,922	0	3,246	5,383	6,066
23,650	23,700	0	2,371	4,229	4,912	0	3,238	5,373	6,055
23,700	23,750	0	2,363	4,219	4,901	0	3,230	5,362	6,045
23,750	23,800	0	2,355	4,208	4,890	0	3,223	5,352	6,034
23,800	23,850	0	2,347	4,197	4,880	0	3,215	5,341	6,024
23,850	23,900	0	2,339	4,187	4,869	0	3,207	5,330	6,013
23,900	23,950	0	2,331	4,176	4,859	0	3,199	5,320	6,002
23,950	24,000	0	2,323	4,166	4,848	0	3,191	5,309	5,992
24,000	24,050	0	2,315	4,155	4,838	0	3,183	5,299	5,981
24,050	24,100	0	2,307	4,145	4,827	0	3,175	5,288	5,971
24,100	24,150	0	2,299	4,134	4,817	0	3,167	5,278	5,960
24,150	24,200	0	2,291	4,124	4,806	0	3,159	5,267	5,950
24,200	24,250	0	2,283	4,113	4,796	0	3,151	5,257	5,939
24,250	24,300	0	2,275	4,103	4,785	0	3,143	5,246	5,929
24,300	24,350	0	2,267	4,092	4,775	0	3,135	5,236	5,918
24,350	24,400	0	2,259	4,082	4,764	0	3,127	5,225	5,908
24,400	24,450	0	2,251	4,071	4,754	0	3,119	5,215	5,897
24,450	24,500	0	2,243	4,061	4,743	0	3,111	5,204	5,887
24,500	24,550	0	2,235	4,050	4,733	0	3,103	5,194	5,876
24,550	24,600	0	2,227	4,040	4,722	0	3,095	5,183	5,866
24,600	24,650	0	2,219	4,029	4,711	0	3,087	5,173	5,855
24,650	24,700	0	2,211	4,018	4,701	0	3,079	5,162	5,845
24,700	24,750	0	2,203	4,008	4,690	0	3,071	5,151	5,834
24,750	24,800	0	2,195	3,997	4,680	0	3,063	5,141	5,823
24,800	24,850	0	2,187	3,987	4,669	0	3,055	5,130	5,813
24,850	24,900	0	2,179	3,976	4,659	0	3,047	5,120	5,802
24,900	24,950	0	2,171	3,966	4,648	0	3,039	5,109	5,792
24,950	25,000	0	2,163	3,955	4,638	0	3,031	5,099	5,781
25,000	25,050	0	2,155	3,945	4,627	0	3,023	5,088	5,771
25,050	25,100	0	2,147	3,934	4,617	0	3,015	5,078	5,760
25,100	25,150	0	2,139	3,924	4,606	0	3,007	5,067	5,750
25,150	25,200	0	2,131	3,913	4,596	0	2,999	5,057	5,739
25,200	25,250	0	2,123	3,903	4,585	0	2,991	5,046	5,729
25,250	25,300	0	2,115	3,892	4,575	0	2,983	5,036	5,718
25,300	25,350	0	2,107	3,882	4,564	0	2,975	5,025	5,708
25,350	25,400	0	2,099	3,871	4,554	0	2,967	5,015	5,697
25,400	25,450	0	2,091	3,860	4,543	0	2,959	5,004	5,687
25,450	25,500	0	2,083	3,850	4,532	0	2,951	4,994	5,676
25,500	25,550	0	2,075	3,839	4,522	0	2,943	4,983	5,665
25,550	25,600	0	2,067	3,829	4,511	0	2,935	4,972	5,655

* If the amount you are looking up from the worksheet is at least $20,000 but less than $20,020, and you have no qualifying children, your credit is $1. If the amount you are looking up from the worksheet is $20,020 or more, and you have no qualifying children, you cannot take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
25,600	25,650	0	2,059	3,818	4,501	0	2,927	4,962	5,644
25,650	25,700	0	2,051	3,808	4,490	0	2,919	4,951	5,634
25,700	25,750	0	2,043	3,797	4,480	0	2,911	4,941	5,623
25,750	25,800	0	2,035	3,787	4,469	0	2,903	4,930	5,613
25,800	25,850	0	2,027	3,776	4,459	0	2,895	4,920	5,602
25,850	25,900	0	2,019	3,766	4,448	0	2,887	4,909	5,592
25,900	25,950	0	2,011	3,755	4,438	0	2,879	4,899	5,581
25,950	26,000	0	2,003	3,745	4,427	0	2,871	4,888	5,571
26,000	26,050	0	1,995	3,734	4,417	0	2,863	4,878	5,560
26,050	26,100	0	1,987	3,724	4,406	0	2,855	4,867	5,550
26,100	26,150	0	1,979	3,713	4,396	0	2,847	4,857	5,539
26,150	26,200	0	1,971	3,703	4,385	0	2,839	4,846	5,529
26,200	26,250	0	1,963	3,692	4,375	0	2,831	4,836	5,518
26,250	26,300	0	1,955	3,681	4,364	0	2,823	4,825	5,508
26,300	26,350	0	1,947	3,671	4,353	0	2,815	4,815	5,497
26,350	26,400	0	1,939	3,660	4,343	0	2,807	4,804	5,486
26,400	26,450	0	1,931	3,650	4,332	0	2,799	4,793	5,476
26,450	26,500	0	1,923	3,639	4,322	0	2,791	4,783	5,465
26,500	26,550	0	1,915	3,629	4,311	0	2,783	4,772	5,455
26,550	26,600	0	1,907	3,618	4,301	0	2,775	4,762	5,444
26,600	26,650	0	1,899	3,608	4,290	0	2,767	4,751	5,434
26,650	26,700	0	1,891	3,597	4,280	0	2,759	4,741	5,423
26,700	26,750	0	1,883	3,587	4,269	0	2,751	4,730	5,413
26,750	26,800	0	1,875	3,576	4,259	0	2,743	4,720	5,402
26,800	26,850	0	1,867	3,566	4,248	0	2,735	4,709	5,392
26,850	26,900	0	1,859	3,555	4,238	0	2,727	4,699	5,381
26,900	26,950	0	1,851	3,545	4,227	0	2,719	4,688	5,371
26,950	27,000	0	1,843	3,534	4,217	0	2,711	4,678	5,360
27,000	27,050	0	1,835	3,524	4,206	0	2,703	4,667	5,350
27,050	27,100	0	1,827	3,513	4,196	0	2,695	4,657	5,339
27,100	27,150	0	1,819	3,502	4,185	0	2,687	4,646	5,329
27,150	27,200	0	1,811	3,492	4,174	0	2,679	4,636	5,318
27,200	27,250	0	1,803	3,481	4,164	0	2,671	4,625	5,307
27,250	27,300	0	1,795	3,471	4,153	0	2,663	4,614	5,297
27,300	27,350	0	1,787	3,460	4,143	0	2,655	4,604	5,286
27,350	27,400	0	1,780	3,450	4,132	0	2,647	4,593	5,276
27,400	27,450	0	1,772	3,439	4,122	0	2,639	4,583	5,265
27,450	27,500	0	1,764	3,429	4,111	0	2,631	4,572	5,255
27,500	27,550	0	1,756	3,418	4,101	0	2,623	4,562	5,244
27,550	27,600	0	1,748	3,408	4,090	0	2,615	4,551	5,234
27,600	27,650	0	1,740	3,397	4,080	0	2,607	4,541	5,223
27,650	27,700	0	1,732	3,387	4,069	0	2,599	4,530	5,213
27,700	27,750	0	1,724	3,376	4,059	0	2,591	4,520	5,202
27,750	27,800	0	1,716	3,366	4,048	0	2,583	4,509	5,192
27,800	27,850	0	1,708	3,355	4,038	0	2,575	4,499	5,181
27,850	27,900	0	1,700	3,345	4,027	0	2,567	4,488	5,171
27,900	27,950	0	1,692	3,334	4,016	0	2,559	4,478	5,160
27,950	28,000	0	1,684	3,323	4,006	0	2,551	4,467	5,150
28,000	28,050	0	1,676	3,313	3,995	0	2,543	4,456	5,139
28,050	28,100	0	1,668	3,302	3,985	0	2,535	4,446	5,128
28,100	28,150	0	1,660	3,292	3,974	0	2,527	4,435	5,118
28,150	28,200	0	1,652	3,281	3,964	0	2,519	4,425	5,107
28,200	28,250	0	1,644	3,271	3,953	0	2,511	4,414	5,097
28,250	28,300	0	1,636	3,260	3,943	0	2,503	4,404	5,086
28,300	28,350	0	1,628	3,250	3,932	0	2,495	4,393	5,076
28,350	28,400	0	1,620	3,239	3,922	0	2,487	4,383	5,065
28,400	28,450	0	1,612	3,229	3,911	0	2,479	4,372	5,055
28,450	28,500	0	1,604	3,218	3,901	0	2,471	4,362	5,044
28,500	28,550	0	1,596	3,208	3,890	0	2,463	4,351	5,034
28,550	28,600	0	1,588	3,197	3,880	0	2,455	4,341	5,023
28,600	28,650	0	1,580	3,187	3,869	0	2,447	4,330	5,013
28,650	28,700	0	1,572	3,176	3,859	0	2,439	4,320	5,002
28,700	28,750	0	1,564	3,166	3,848	0	2,431	4,309	4,992
28,750	28,800	0	1,556	3,155	3,837	0	2,424	4,299	4,981
28,800	28,850	0	1,548	3,144	3,827	0	2,416	4,288	4,971
28,850	28,900	0	1,540	3,134	3,816	0	2,408	4,277	4,960
28,900	28,950	0	1,532	3,123	3,806	0	2,400	4,267	4,949
28,950	29,000	0	1,524	3,113	3,795	0	2,392	4,256	4,939
29,000	29,050	0	1,516	3,102	3,785	0	2,384	4,246	4,928
29,050	29,100	0	1,508	3,092	3,774	0	2,376	4,235	4,918
29,100	29,150	0	1,500	3,081	3,764	0	2,368	4,225	4,907
29,150	29,200	0	1,492	3,071	3,753	0	2,360	4,214	4,897

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
29,200	29,250	0	1,484	3,060	3,743	0	2,352	4,204	4,886
29,250	29,300	0	1,476	3,050	3,732	0	2,344	4,193	4,876
29,300	29,350	0	1,468	3,039	3,722	0	2,336	4,183	4,865
29,350	29,400	0	1,460	3,029	3,711	0	2,328	4,172	4,855
29,400	29,450	0	1,452	3,018	3,701	0	2,320	4,162	4,844
29,450	29,500	0	1,444	3,008	3,690	0	2,312	4,151	4,834
29,500	29,550	0	1,436	2,997	3,680	0	2,304	4,141	4,823
29,550	29,600	0	1,428	2,987	3,669	0	2,296	4,130	4,813
29,600	29,650	0	1,420	2,976	3,658	0	2,288	4,120	4,802
29,650	29,700	0	1,412	2,965	3,648	0	2,280	4,109	4,792
29,700	29,750	0	1,404	2,955	3,637	0	2,272	4,098	4,781
29,750	29,800	0	1,396	2,944	3,627	0	2,264	4,088	4,770
29,800	29,850	0	1,388	2,934	3,616	0	2,256	4,077	4,760
29,850	29,900	0	1,380	2,923	3,606	0	2,248	4,067	4,749
29,900	29,950	0	1,372	2,913	3,595	0	2,240	4,056	4,739
29,950	30,000	0	1,364	2,902	3,585	0	2,232	4,046	4,728
30,000	30,050	0	1,356	2,892	3,574	0	2,224	4,035	4,718
30,050	30,100	0	1,348	2,881	3,564	0	2,216	4,025	4,707
30,100	30,150	0	1,340	2,871	3,553	0	2,208	4,014	4,697
30,150	30,200	0	1,332	2,860	3,543	0	2,200	4,004	4,686
30,200	30,250	0	1,324	2,850	3,532	0	2,192	3,993	4,676
30,250	30,300	0	1,316	2,839	3,522	0	2,184	3,983	4,665
30,300	30,350	0	1,308	2,829	3,511	0	2,176	3,972	4,655
30,350	30,400	0	1,300	2,818	3,501	0	2,168	3,962	4,644
30,400	30,450	0	1,292	2,807	3,490	0	2,160	3,951	4,634
30,450	30,500	0	1,284	2,797	3,479	0	2,152	3,941	4,623
30,500	30,550	0	1,276	2,786	3,469	0	2,144	3,930	4,612
30,550	30,600	0	1,268	2,776	3,458	0	2,136	3,919	4,602
30,600	30,650	0	1,260	2,765	3,448	0	2,128	3,909	4,591
30,650	30,700	0	1,252	2,755	3,437	0	2,120	3,898	4,581
30,700	30,750	0	1,244	2,744	3,427	0	2,112	3,888	4,570
30,750	30,800	0	1,236	2,734	3,416	0	2,104	3,877	4,560
30,800	30,850	0	1,228	2,723	3,406	0	2,096	3,867	4,549
30,850	30,900	0	1,220	2,713	3,395	0	2,088	3,856	4,539
30,900	30,950	0	1,212	2,702	3,385	0	2,080	3,846	4,528
30,950	31,000	0	1,204	2,692	3,374	0	2,072	3,835	4,518
31,000	31,050	0	1,196	2,681	3,364	0	2,064	3,825	4,507
31,050	31,100	0	1,188	2,671	3,353	0	2,056	3,814	4,497
31,100	31,150	0	1,180	2,660	3,343	0	2,048	3,804	4,486
31,150	31,200	0	1,172	2,650	3,332	0	2,040	3,793	4,476
31,200	31,250	0	1,164	2,639	3,322	0	2,032	3,783	4,465
31,250	31,300	0	1,156	2,628	3,311	0	2,024	3,772	4,455
31,300	31,350	0	1,148	2,618	3,300	0	2,016	3,762	4,444
31,350	31,400	0	1,140	2,607	3,290	0	2,008	3,751	4,433
31,400	31,450	0	1,132	2,597	3,279	0	2,000	3,740	4,423
31,450	31,500	0	1,124	2,586	3,269	0	1,992	3,730	4,412
31,500	31,550	0	1,116	2,576	3,258	0	1,984	3,719	4,402
31,550	31,600	0	1,108	2,565	3,248	0	1,976	3,709	4,391
31,600	31,650	0	1,100	2,555	3,237	0	1,968	3,698	4,381
31,650	31,700	0	1,092	2,544	3,227	0	1,960	3,688	4,370
31,700	31,750	0	1,084	2,534	3,216	0	1,952	3,677	4,360
31,750	31,800	0	1,076	2,523	3,206	0	1,944	3,667	4,349
31,800	31,850	0	1,068	2,513	3,195	0	1,936	3,656	4,339
31,850	31,900	0	1,060	2,502	3,185	0	1,928	3,646	4,328
31,900	31,950	0	1,052	2,492	3,174	0	1,920	3,635	4,318
31,950	32,000	0	1,044	2,481	3,164	0	1,912	3,625	4,307
32,000	32,050	0	1,036	2,471	3,153	0	1,904	3,614	4,297
32,050	32,100	0	1,028	2,460	3,143	0	1,896	3,604	4,286
32,100	32,150	0	1,020	2,449	3,132	0	1,888	3,593	4,276
32,150	32,200	0	1,012	2,439	3,121	0	1,880	3,583	4,265
32,200	32,250	0	1,004	2,428	3,111	0	1,872	3,572	4,254
32,250	32,300	0	996	2,418	3,100	0	1,864	3,561	4,244
32,300	32,350	0	988	2,407	3,090	0	1,856	3,551	4,233
32,350	32,400	0	981	2,397	3,079	0	1,848	3,540	4,223
32,400	32,450	0	973	2,386	3,069	0	1,840	3,530	4,212
32,450	32,500	0	965	2,376	3,058	0	1,832	3,519	4,202
32,500	32,550	0	957	2,365	3,048	0	1,824	3,509	4,191
32,550	32,600	0	949	2,355	3,037	0	1,816	3,498	4,181
32,600	32,650	0	941	2,344	3,027	0	1,808	3,488	4,170
32,650	32,700	0	933	2,334	3,016	0	1,800	3,477	4,160
32,700	32,750	0	925	2,323	3,006	0	1,792	3,467	4,149
32,750	32,800	0	917	2,313	2,995	0	1,784	3,456	4,139

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
32,800	32,850	0	909	2,302	2,985	0	1,776	3,446	4,128
32,850	32,900	0	901	2,292	2,974	0	1,768	3,435	4,118
32,900	32,950	0	893	2,281	2,963	0	1,760	3,425	4,107
32,950	33,000	0	885	2,270	2,953	0	1,752	3,414	4,097
33,000	33,050	0	877	2,260	2,942	0	1,744	3,403	4,086
33,050	33,100	0	869	2,249	2,932	0	1,736	3,393	4,075
33,100	33,150	0	861	2,239	2,921	0	1,728	3,382	4,065
33,150	33,200	0	853	2,228	2,911	0	1,720	3,372	4,054
33,200	33,250	0	845	2,218	2,900	0	1,712	3,361	4,044
33,250	33,300	0	837	2,207	2,890	0	1,704	3,351	4,033
33,300	33,350	0	829	2,197	2,879	0	1,696	3,340	4,023
33,350	33,400	0	821	2,186	2,869	0	1,688	3,330	4,012
33,400	33,450	0	813	2,176	2,858	0	1,680	3,319	4,002
33,450	33,500	0	805	2,165	2,848	0	1,672	3,309	3,991
33,500	33,550	0	797	2,155	2,837	0	1,664	3,298	3,981
33,550	33,600	0	789	2,144	2,827	0	1,656	3,288	3,970
33,600	33,650	0	781	2,134	2,816	0	1,648	3,277	3,960
33,650	33,700	0	773	2,123	2,806	0	1,640	3,267	3,949
33,700	33,750	0	765	2,113	2,795	0	1,632	3,256	3,939
33,750	33,800	0	757	2,102	2,784	0	1,625	3,246	3,928
33,800	33,850	0	749	2,091	2,774	0	1,617	3,235	3,918
33,850	33,900	0	741	2,081	2,763	0	1,609	3,224	3,907
33,900	33,950	0	733	2,070	2,753	0	1,601	3,214	3,896
33,950	34,000	0	725	2,060	2,742	0	1,593	3,203	3,886
34,000	34,050	0	717	2,049	2,732	0	1,585	3,193	3,875
34,050	34,100	0	709	2,039	2,721	0	1,577	3,182	3,865
34,100	34,150	0	701	2,028	2,711	0	1,569	3,172	3,854
34,150	34,200	0	693	2,018	2,700	0	1,561	3,161	3,844
34,200	34,250	0	685	2,007	2,690	0	1,553	3,151	3,833
34,250	34,300	0	677	1,997	2,679	0	1,545	3,140	3,823
34,300	34,350	0	669	1,986	2,669	0	1,537	3,130	3,812
34,350	34,400	0	661	1,976	2,658	0	1,529	3,119	3,802
34,400	34,450	0	653	1,965	2,648	0	1,521	3,109	3,791
34,450	34,500	0	645	1,955	2,637	0	1,513	3,098	3,781
34,500	34,550	0	637	1,944	2,627	0	1,505	3,088	3,770
34,550	34,600	0	629	1,934	2,616	0	1,497	3,077	3,760
34,600	34,650	0	621	1,923	2,605	0	1,489	3,067	3,749
34,650	34,700	0	613	1,912	2,595	0	1,481	3,056	3,739
34,700	34,750	0	605	1,902	2,584	0	1,473	3,045	3,728
34,750	34,800	0	597	1,891	2,574	0	1,465	3,035	3,717
34,800	34,850	0	589	1,881	2,563	0	1,457	3,024	3,707
34,850	34,900	0	581	1,870	2,553	0	1,449	3,014	3,696
34,900	34,950	0	573	1,860	2,542	0	1,441	3,003	3,686
34,950	35,000	0	565	1,849	2,532	0	1,433	2,993	3,675
35,000	35,050	0	557	1,839	2,521	0	1,425	2,982	3,665
35,050	35,100	0	549	1,828	2,511	0	1,417	2,972	3,654
35,100	35,150	0	541	1,818	2,500	0	1,409	2,961	3,644
35,150	35,200	0	533	1,807	2,490	0	1,401	2,951	3,633
35,200	35,250	0	525	1,797	2,479	0	1,393	2,940	3,623
35,250	35,300	0	517	1,786	2,469	0	1,385	2,930	3,612
35,300	35,350	0	509	1,776	2,458	0	1,377	2,919	3,602
35,350	35,400	0	501	1,765	2,448	0	1,369	2,909	3,591
35,400	35,450	0	493	1,754	2,437	0	1,361	2,898	3,581
35,450	35,500	0	485	1,744	2,426	0	1,353	2,888	3,570
35,500	35,550	0	477	1,733	2,416	0	1,345	2,877	3,559
35,550	35,600	0	469	1,723	2,405	0	1,337	2,866	3,549
35,600	35,650	0	461	1,712	2,395	0	1,329	2,856	3,538
35,650	35,700	0	453	1,702	2,384	0	1,321	2,845	3,528
35,700	35,750	0	445	1,691	2,374	0	1,313	2,835	3,517
35,750	35,800	0	437	1,681	2,363	0	1,305	2,824	3,507
35,800	35,850	0	429	1,670	2,353	0	1,297	2,814	3,496
35,850	35,900	0	421	1,660	2,342	0	1,289	2,803	3,486
35,900	35,950	0	413	1,649	2,332	0	1,281	2,793	3,475
35,950	36,000	0	405	1,639	2,321	0	1,273	2,782	3,465

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
36,000	36,050	0	397	1,628	2,311	0	1,265	2,772	3,454
36,050	36,100	0	389	1,618	2,300	0	1,257	2,761	3,444
36,100	36,150	0	381	1,607	2,290	0	1,249	2,751	3,433
36,150	36,200	0	373	1,597	2,279	0	1,241	2,740	3,423
36,200	36,250	0	365	1,586	2,269	0	1,233	2,730	3,412
36,250	36,300	0	357	1,575	2,258	0	1,225	2,719	3,402
36,300	36,350	0	349	1,565	2,247	0	1,217	2,709	3,391
36,350	36,400	0	341	1,554	2,237	0	1,209	2,698	3,380
36,400	36,450	0	333	1,544	2,226	0	1,201	2,687	3,370
36,450	36,500	0	325	1,533	2,216	0	1,193	2,677	3,359
36,500	36,550	0	317	1,523	2,205	0	1,185	2,666	3,349
36,550	36,600	0	309	1,512	2,195	0	1,177	2,656	3,338
36,600	36,650	0	301	1,502	2,184	0	1,169	2,645	3,328
36,650	36,700	0	293	1,491	2,174	0	1,161	2,635	3,317
36,700	36,750	0	285	1,481	2,163	0	1,153	2,624	3,307
36,750	36,800	0	277	1,470	2,153	0	1,145	2,614	3,296
36,800	36,850	0	269	1,460	2,142	0	1,137	2,603	3,286
36,850	36,900	0	261	1,449	2,132	0	1,129	2,593	3,275
36,900	36,950	0	253	1,439	2,121	0	1,121	2,582	3,265
36,950	37,000	0	245	1,428	2,111	0	1,113	2,572	3,254
37,000	37,050	0	237	1,418	2,100	0	1,105	2,561	3,244
37,050	37,100	0	229	1,407	2,090	0	1,097	2,551	3,233
37,100	37,150	0	221	1,396	2,079	0	1,089	2,540	3,223
37,150	37,200	0	213	1,386	2,068	0	1,081	2,530	3,212
37,200	37,250	0	205	1,375	2,058	0	1,073	2,519	3,201
37,250	37,300	0	197	1,365	2,047	0	1,065	2,508	3,191
37,300	37,350	0	189	1,354	2,037	0	1,057	2,498	3,180
37,350	37,400	0	182	1,344	2,026	0	1,049	2,487	3,170
37,400	37,450	0	174	1,333	2,016	0	1,041	2,477	3,159
37,450	37,500	0	166	1,323	2,005	0	1,033	2,466	3,149
37,500	37,550	0	158	1,312	1,995	0	1,025	2,456	3,138
37,550	37,600	0	150	1,302	1,984	0	1,017	2,445	3,128
37,600	37,650	0	142	1,291	1,974	0	1,009	2,435	3,117
37,650	37,700	0	134	1,281	1,963	0	1,001	2,424	3,107
37,700	37,750	0	126	1,270	1,953	0	993	2,414	3,096
37,750	37,800	0	118	1,260	1,942	0	985	2,403	3,086
37,800	37,850	0	110	1,249	1,932	0	977	2,393	3,075
37,850	37,900	0	102	1,239	1,921	0	969	2,382	3,065
37,900	37,950	0	94	1,228	1,910	0	961	2,372	3,054
37,950	38,000	0	86	1,217	1,900	0	953	2,361	3,044
38,000	38,050	0	78	1,207	1,889	0	945	2,350	3,033
38,050	38,100	0	70	1,196	1,879	0	937	2,340	3,022
38,100	38,150	0	62	1,186	1,868	0	929	2,329	3,012
38,150	38,200	0	54	1,175	1,858	0	921	2,319	3,001
38,200	38,250	0	46	1,165	1,847	0	913	2,308	2,991
38,250	38,300	0	38	1,154	1,837	0	905	2,298	2,980
38,300	38,350	0	30	1,144	1,826	0	897	2,287	2,970
38,350	38,400	0	22	1,133	1,816	0	889	2,277	2,959
38,400	38,450	0	14	1,123	1,805	0	881	2,266	2,949
38,450	38,500	0	6	1,112	1,795	0	873	2,256	2,938
38,500	38,550	0	*	1,102	1,784	0	865	2,245	2,928
38,550	38,600	0	0	1,091	1,774	0	857	2,235	2,917
38,600	38,650	0	0	1,081	1,763	0	849	2,224	2,907
38,650	38,700	0	0	1,070	1,753	0	841	2,214	2,896
38,700	38,750	0	0	1,060	1,742	0	833	2,203	2,886
38,750	38,800	0	0	1,049	1,731	0	826	2,193	2,875
38,800	38,850	0	0	1,038	1,721	0	818	2,182	2,865
38,850	38,900	0	0	1,028	1,710	0	810	2,171	2,854
38,900	38,950	0

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
39,200	39,250	0	0	954	1,637	0	754	2,098	2,780
39,250	39,300	0	0	944	1,626	0	746	2,087	2,770
39,300	39,350	0	0	933	1,616	0	738	2,077	2,759
39,350	39,400	0	0	923	1,605	0	730	2,066	2,749
39,400	39,450	0	0	912	1,595	0	722	2,056	2,738
39,450	39,500	0	0	902	1,584	0	714	2,045	2,728
39,500	39,550	0	0	891	1,574	0	706	2,035	2,717
39,550	39,600	0	0	881	1,563	0	698	2,024	2,707
39,600	39,650	0	0	870	1,552	0	690	2,014	2,696
39,650	39,700	0	0	859	1,542	0	682	2,003	2,686
39,700	39,750	0	0	849	1,531	0	674	1,992	2,675
39,750	39,800	0	0	838	1,521	0	666	1,982	2,664
39,800	39,850	0	0	828	1,510	0	658	1,971	2,654
39,850	39,900	0	0	817	1,500	0	650	1,961	2,643
39,900	39,950	0	0	807	1,489	0	642	1,950	2,633
39,950	40,000	0	0	796	1,479	0	634	1,940	2,622
40,000	40,050	0	0	786	1,468	0	626	1,929	2,612
40,050	40,100	0	0	775	1,458	0	618	1,919	2,601
40,100	40,150	0	0	765	1,447	0	610	1,908	2,591
40,150	40,200	0	0	754	1,437	0	602	1,898	2,580
40,200	40,250	0	0	744	1,426	0	594	1,887	2,570
40,250	40,300	0	0	733	1,416	0	586	1,877	2,559
40,300	40,350	0	0	723	1,405	0	578	1,866	2,549
40,350	40,400	0	0	712	1,395	0	570	1,856	2,538
40,400	40,450	0	0	701	1,384	0	562	1,845	2,528
40,450	40,500	0	0	691	1,373	0	554	1,835	2,517
40,500	40,550	0	0	680	1,363	0	546	1,824	2,506
40,550	40,600	0	0	670	1,352	0	538	1,813	2,496
40,600	40,650	0	0	659	1,342	0	530	1,803	2,485
40,650	40,700	0	0	649	1,331	0	522	1,792	2,475
40,700	40,750	0	0	638	1,321	0	514	1,782	2,464
40,750	40,800	0	0	628	1,310	0	506	1,771	2,454
40,800	40,850	0	0	617	1,300	0	498	1,761	2,443
40,850	40,900	0	0	607	1,289	0	490	1,750	2,433
40,900	40,950	0	0	596	1,279	0	482	1,740	2,422
40,950	41,000	0	0	586	1,268	0	474	1,729	2,412
41,000	41,050	0	0	575	1,258	0	466	1,719	2,401
41,050	41,100	0	0	565	1,247	0	458	1,708	2,391
41,100	41,150	0	0	554	1,237	0	450	1,698	2,380
41,150	41,200	0	0	544	1,226	0	442	1,687	2,370
41,200	41,250	0	0	533	1,216	0	434	1,677	2,359
41,250	41,300	0	0	522	1,205	0	426	1,666	2,349
41,300	41,350	0	0	512	1,194	0	418	1,656	2,338
41,350	41,400	0	0	501	1,184	0	410	1,645	2,327
41,400	41,450	0	0	491	1,173	0	402	1,634	2,317
41,450	41,500	0	0	480	1,163	0	394	1,624	2,306
41,500	41,550	0	0	470	1,152	0	386	1,613	2,296
41,550	41,600	0	0	459	1,142	0	378	1,603	2,285
41,600	41,650	0	0	449	1,131	0	370	1,592	2,275
41,650	41,700	0	0	438	1,121	0	362	1,582	2,264
41,700	41,750	0	0	428	1,110	0	354	1,571	2,254
41,750	41,800	0	0	417	1,100	0	346	1,561	2,243
41,800	41,850	0	0	407	1,089	0	338	1,550	2,233
41,850	41,900	0	0	396	1,079	0	330	1,540	2,222
41,900	41,950	0	0	386	1,068	0	322	1,529	2,212
41,950	42,000	0	0	375	1,058	0	314	1,519	2,201
42,000	42,050	0	0	365	1,047	0	306	1,508	2,191
42,050	42,100	0	0	354	1,037	0	298	1,498	2,180
42,100	42,150	0	0	343	1,026	0	290	1,487	2,170
42,150	42,200	0	0	333	1,015	0	282	1,477	2,159
42,200	42,250	0	0	322	1,005	0	274	1,466	2,148
42,250	42,300	0	0	312	994	0	266	1,455	2,138
42,300	42,350	0	0	301	984	0	258	1,445	2,127
42,350	42,400	0	0	291	973	0	250	1,434	2,117
42,400	42,450	0	0	280	963	0	242	1,424	2,106
42,450	42,500	0	0	270	952	0	234	1,413	2,096
42,500	42,550	0	0	259	942	0	226	1,403	2,085
42,550	42,600	0	0	249	931	0	218	1,392	2,075
42,600	42,650	0	0	238	921	0	210	1,382	2,064
42,650	42,700	0	0	228	910	0	202	1,371	2,054
42,700	42,750	0	0	217	900	0	194	1,361	2,043
42,750	42,800	0	0	207	889	0	186	1,350	2,033
42,800	42,850	0	0	196	879	0	178	1,340	2,022
42,850	42,900	0	0	186	868	0	170	1,329	2,012
42,900	42,950	0	0	175	857	0	162	1,319	2,001
42,950	43,000	0	0	164	847	0	154	1,308	1,991
43,000	43,050	0	0	154	836	0	146	1,297	1,980
43,050	43,100	0	0	143	826	0	138	1,287	1,969
43,100	43,150	0	0	133	815	0	130	1,276	1,959
43,150	43,200	0	0	122	805	0	122	1,266	1,948
43,200	43,250	0	0	112	794	0	114	1,255	1,938
43,250	43,300	0	0	101	784	0	106	1,245	1,927
43,300	43,350	0	0	91	773	0	98	1,234	1,917
43,350	43,400	0	0	80	763	0	90	1,224	1,906
43,400	43,450	0	0	70	752	0	82	1,213	1,896
43,450	43,500	0	0	59	742	0	74	1,203	1,885
43,500	43,550	0	0	49	731	0	66	1,192	1,875
43,550	43,600	0	0	38	721	0	58	1,182	1,864
43,600	43,650	0	0	28	710	0	50	1,171	1,854
43,650	43,700	0	0	17	700	0	42	1,161	1,843
43,700	43,750	0	0	7	689	0	34	1,150	1,833
43,750	43,800	0	0	*	678	0	27	1,140	1,822
43,800	43,850	0	0	0	668	0	19	1,129	1,812
43,850	43,900	0	0	0	657	0	11	1,118	1,801
43,900	43,950	0	0	0	647	0	**	1,108	1,790
43,950	44,000	0	0	0	636	0	0	1,097	1,780
44,000	44,050	0	0	0	626	0	0	1,087	1,769
44,050	44,100	0	0	0	615	0	0	1,076	1,759
44,100	44,150	0	0	0	605	0	0	1,066	1,748
44,150	44,200	0	0	0	594	0	0	1,055	1,738
44,200	44,250	0	0	0	584	0	0	1,045	1,727
44,250	44,300	0	0	0	573	0	0	1,034	1,717
44,300	44,350	0	0	0	563	0	0	1,024	1,706
44,350	44,400	0	0	0	552	0	0	1,013	1,696
44,400	44,450	0	0	0	542	0	0	1,003	1,685
44,450	44,500	0	0	0	531	0	0	992	1,675
44,500	44,550	0	0	0	521	0	0	982	1,664
44,550	44,600	0	0	0	510	0	0	971	1,654
44,600	44,650	0	0	0	499	0	0	961	1,643
44,650	44,700	0	0	0	489	0	0	950	1,633
44,700	44,750	0	0	0	478	0	0	939	1,622
44,750	44,800	0	0	0	468	0	0	929	1,611
44,800	44,850	0	0	0	457	0	0	918	1,601
44,850	44,900	0	0	0	447	0	0	908	1,590
44,900	44,950	0	0	0	436	0	0	897	1,580
44,950	45,000	0	0	0	426	0	0	887	1,569
45,000	45,050	0	0	0	415	0	0	876	1,559
45,050	45,100	0	0	0	405	0	0	866	1,548
45,100	45,150	0	0	0	394	0	0	855	1,538
45,150	45,200	0	0	0	384	0	0	845	1,527
45,200	45,250	0	0	0	373	0	0	834	1,517
45,250	45,300	0	0	0	363	0	0	824	1,506
45,300	45,350	0	0	0	352	0	0	813	1,496
45,350	45,400	0	0	0	342	0	0	803	1,485
45,400	45,450	0	0	0	331	0	0	792	1,475
45,450	45,500	0	0	0	320	0	0	782	1,464
45,500	45,550	0	0	0	310	0	0	771	1,453
45,550	45,600	0	0	0	299	0	0	760	1,443

* If the amount you are looking up from the worksheet is at least $43,750 but less than $43,756, and you have two qualifying children, your credit is $1.
If the amount you are looking up from the worksheet is $43,756 or more, and you have two qualifying children, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least $43,900 but less than $43,941, and you have one qualifying child, your credit is $3.
If the amount you are looking up from the worksheet is $43,941 or more, and you have one qualifying child, you cannot take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued*

(**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or **qualifying widow(er)** and the number of children you have is–				Married filing **jointly** and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
45,600	45,650	0	0	0	289	0	0	750	1,432
45,650	45,700	0	0	0	278	0	0	739	1,422
45,700	45,750	0	0	0	268	0	0	729	1,411
45,750	45,800	0	0	0	257	0	0	718	1,401
45,800	45,850	0	0	0	247	0	0	708	1,390
45,850	45,900	0	0	0	236	0	0	697	1,380
45,900	45,950	0	0	0	226	0	0	687	1,369
45,950	46,000	0	0	0	215	0	0	676	1,359
46,000	46,050	0	0	0	205	0	0	666	1,348
46,050	46,100	0	0	0	194	0	0	655	1,338
46,100	46,150	0	0	0	184	0	0	645	1,327
46,150	46,200	0	0	0	173	0	0	634	1,317
46,200	46,250	0	0	0	163	0	0	624	1,306
46,250	46,300	0	0	0	152	0	0	613	1,296
46,300	46,350	0	0	0	141	0	0	603	1,285
46,350	46,400	0	0	0	131	0	0	592	1,274
46,400	46,450	0	0	0	120	0	0	581	1,264
46,450	46,500	0	0	0	110	0	0	571	1,253
46,500	46,550	0	0	0	99	0	0	560	1,243
46,550	46,600	0	0	0	89	0	0	550	1,232
46,600	46,650	0	0	0	78	0	0	539	1,222
46,650	46,700	0	0	0	68	0	0	529	1,211
46,700	46,750	0	0	0	57	0	0	518	1,201
46,750	46,800	0	0	0	47	0	0	508	1,190
46,800	46,850	0	0	0	36	0	0	497	1,180
46,850	46,900	0	0	0	26	0	0	487	1,169
46,900	46,950	0	0	0	15	0	0	476	1,159
46,950	47,000	0	0	0	*	0	0	466	1,148
47,000	47,050	0	0	0	0	0	0	455	1,138
47,050	47,100	0	0	0	0	0	0	445	1,127
47,100	47,150	0	0	0	0	0	0	434	1,117
47,150	47,200	0	0	0	0	0	0	424	1,106
47,200	47,250	0	0	0	0	0	0	413	1,095
47,250	47,300	0	0	0	0	0	0	402	1,085
47,300	47,350	0	0	0	0	0	0	392	1,074
47,350	47,400	0	0	0	0	0	0	381	1,064
47,400	47,450	0	0	0	0	0	0	371	1,053
47,450	47,500	0	0	0	0	0	0	360	1,043
47,500	47,550	0	0	0	0	0	0	350	1,032
47,550	47,600	0	0	0	0	0	0	339	1,022
47,600	47,650	0	0	0	0	0	0	329	1,011
47,650	47,700	0	0	0	0	0	0	318	1,001
47,700	47,750	0	0	0	0	0	0	308	990
47,750	47,800	0	0	0	0	0	0	297	980
47,800	47,850	0	0	0	0	0	0	287	969
47,850	47,900	0	0	0	0	0	0	276	959
47,900	47,950	0	0	0	0	0	0	266	948
47,950	48,000	0	0	0	0	0	0	255	938
48,000	48,050	0	0	0	0	0	0	244	927
48,050	48,100	0	0	0	0	0	0	234	916
48,100	48,150	0	0	0	0	0	0	223	906
48,150	48,200	0	0	0	0	0	0	213	895
48,200	48,250	0	0	0	0	0	0	202	885
48,250	48,300	0	0	0	0	0	0	192	874
48,300	48,350	0	0	0	0	0	0	181	864
48,350	48,400	0	0	0	0	0	0	171	853
48,400	48,450	0	0	0	0	0	0	160	843
48,450	48,500	0	0	0	0	0	0	150	832
48,500	48,550	0	0	0	0	0	0	139	822
48,550	48,600	0	0	0	0	0	0	129	811
48,600	48,650	0	0	0	0	0	0	118	801
48,650	48,700	0	0	0	0	0	0	108	790
48,700	48,750	0	0	0	0	0	0	97	780
48,750	48,800	0	0	0	0	0	0	87	769
48,800	48,850	0	0	0	0	0	0	76	759
48,850	48,900	0	0	0	0	0	0	65	748
48,900	48,950	0	0	0	0	0	0	55	737
48,950	49,000	0	0	0	0	0	0	44	727
49,000	49,050	0	0	0	0	0	0	34	716
49,050	49,100	0	0	0	0	0	0	23	706
49,100	49,150	0	0	0	0	0	0	13	695
49,150	49,200	0	0	0	0	0	0	**	685
49,200	49,250	0	0	0	0	0	0	0	674
49,250	49,300	0	0	0	0	0	0	0	664
49,300	49,350	0	0	0	0	0	0	0	653
49,350	49,400	0	0	0	0	0	0	0	643
49,400	49,450	0	0	0	0	0	0	0	632
49,450	49,500	0	0	0	0	0	0	0	622
49,500	49,550	0	0	0	0	0	0	0	611
49,550	49,600	0	0	0	0	0	0	0	601
49,600	49,650	0	0	0	0	0	0	0	590
49,650	49,700	0	0	0	0	0	0	0	580
49,700	49,750	0	0	0	0	0	0	0	569
49,750	49,800	0	0	0	0	0	0	0	558
49,800	49,850	0	0	0	0	0	0	0	548
49,850	49,900	0	0	0	0	0	0	0	537
49,900	49,950	0	0	0	0	0	0	0	527
49,950	50,000	0	0	0	0	0	0	0	516
50,000	50,050	0	0	0	0	0	0	0	506
50,050	50,100	0	0	0	0	0	0	0	495
50,100	50,150	0	0	0	0	0	0	0	485
50,150	50,200	0	0	0	0	0	0	0	474
50,200	50,250	0	0	0	0	0	0	0	464
50,250	50,300	0	0	0	0	0	0	0	453
50,300	50,350	0	0	0	0	0	0	0	443
50,350	50,400	0	0	0	0	0	0	0	432
50,400	50,450	0	0	0	0	0	0	0	422
50,450	50,500	0	0	0	0	0	0	0	411
50,500	50,550	0	0	0	0	0	0	0	400
50,550	50,600	0	0	0	0	0	0	0	390
50,600	50,650	0	0	0	0	0	0	0	379
50,650	50,700	0	0	0	0	0	0	0	369
50,700	50,750	0	0	0	0	0	0	0	358
50,750	50,800	0	0	0	0	0	0	0	348
50,800	50,850	0	0	0	0	0	0	0	337
50,850	50,900	0	0	0	0	0	0	0	327
50,900	50,950	0	0	0	0	0	0	0	316
50,950	51,000	0	0	0	0	0	0	0	306
51,000	51,050	0	0	0	0	0	0	0	295
51,050	51,100	0	0	0	0	0	0	0	285
51,100	51,150	0	0	0	0	0	0	0	274
51,150	51,200	0	0	0	0	0	0	0	264
51,200	51,250	0	0	0	0	0	0	0	253
51,250	51,300	0	0	0	0	0	0	0	243
51,300	51,350	0	0	0	0	0	0	0	232
51,350	51,400	0	0	0	0	0	0	0	221
51,400	51,450	0	0	0	0	0	0	0	211
51,450	51,500	0	0	0	0	0	0	0	200
51,500	51,550	0	0	0	0	0	0	0	190
51,550	51,600	0	0	0	0	0	0	0	179
51,600	51,650	0	0	0	0	0	0	0	169
51,650	51,700	0	0	0	0	0	0	0	158
51,700	51,750	0	0	0	0	0	0	0	148
51,750	51,800	0	0	0	0	0	0	0	137
51,800	51,850	0	0	0	0	0	0	0	127
51,850	51,900	0	0	0	0	0	0	0	116
51,900	51,950	0	0	0	0	0	0	0	106
51,950	52,000	0	0	0	0	0	0	0	95

* If the amount you are looking up from the worksheet is at least $46,950 but less than $46,997, and you have three qualifying children, your credit is $5.
If the amount you are looking up from the worksheet is $46,997 or more, and you have three qualifying children, you cannot take the credit.

** If the amount you are looking up from the worksheet is at least $49,150 but less than $49,186, and you have two qualifying children, your credit is $4.
If the amount you are looking up from the worksheet is $49,186 or more, and you have two qualifying children, you cannot take the credit.

(Continued)

Earned Income Credit (EIC) Table - *Continued* (**Caution.** This is **not** a tax table.)

If the amount you are looking up from the worksheet is–		And your filing status is– Single, head of household, or qualifying widow(er) and the number of children you have is–				And your filing status is– Married filing jointly and the number of children you have is–			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is–				Your credit is–			
52,000	52,050	0	0	0	0	0	0	0	85
52,050	52,100	0	0	0	0	0	0	0	74
52,100	52,150	0	0	0	0	0	0	0	64
52,150	52,200	0	0	0	0	0	0	0	53
52,200	52,250	0	0	0	0	0	0	0	42
52,250	52,300	0	0	0	0	0	0	0	32
52,300	52,350	0	0	0	0	0	0	0	21
52,350	52,400	0	0	0	0	0	0	0	11
52,400	52,427	0	0	0	0	0	0	0	3

Line 67

Additional Child Tax Credit

What Is the Additional Child Tax Credit?

This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in Steps 1, 2, 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 tax or did not have any tax withheld.

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 52.

Step 2. Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.

Line 68

American Opportunity Credit

If you meet the requirements to claim an education credit (see the instructions for line 50), enter on line 68 the amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the instructions for Form 8863 for more information.

Line 69

Net Premium Tax Credit

You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit helps pay for this health insurance. Complete Form 8962 to determine the amount of your premium tax credit, if any. Enter the amount, if any, from Form 8962, line 26. See Pub. 974 and the instructions for Form 8962 for more information.

Line 70

Amount Paid With Request for Extension To File

If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, do not include on line 70 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

TIP *You may be able to deduct any credit or debit card convenience fees on your 2015 Schedule A.*

Line 71

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2014 and total wages of more than $117,000, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of $7,254. But if any one employer withheld more than $7,254, you cannot claim the excess on your return. The employer should adjust the tax for you. If the employer does not adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You cannot claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 72

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Line 73

Check the box on line 73 to report any credit from Form 2439.

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 73. Check box d and enter "I.R.C. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that does not belong on any other line, include the payment on line 73. Check box d and enter "Tax" in the space next to that box.

If you check more than one box, enter the total of the line 73 credits and payments.

Refund

Line 75

Amount Overpaid

If line 75 is under $1, we will send a refund only on written request.

TIP *If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See* Income Tax Withholding and Estimated Tax Payments for 2015 *under* General Information, *later.*

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 75 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find

out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Injured Spouse

If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 75 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, use TeleTax topic 203 or see Form 8379.

Lines 76a Through 76d

Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go phone app or go to IRS.gov and click on *Where's My Refund*. See *Refund Information,* later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2014 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT
Simple. Safe. Secure.

Fast Refunds! Choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later.

If you want us to directly deposit the amount shown on line 76a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 76b through 76d (if you want your refund deposited to only one account), or
- Check the box on line 76a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you do not want your refund directly deposited to your account, do not check the box on line 76a. Draw a line through the boxes on lines 76b and 76d. We will send you a check instead.

Do not request a deposit of any part of your refund to an account that is not in your name. Do not allow your tax preparer to deposit any part of your refund into his or her account. The number of direct deposits to a single account or prepaid debit card is limited to three refunds a year. After this limit is exceeded, paper checks will be sent instead. Learn more at IRS.gov.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
- Payment is more secure. There is no check that can get lost or stolen.
- It is more convenient. You do not have to make a trip to the bank to deposit your check.
- It saves tax dollars. It costs the government less to refund by direct deposit.

CAUTION *If you file a joint return and check the box on line 76a and attach Form 8888 or fill in lines 76b through 76d, your spouse may get at least part of the refund.*

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You must also notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian will not accept a deposit for 2014). If you do not, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2014 return during 2015 and do not notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2015. If you designate your deposit to be for 2014, you must verify that the deposit was actually made to the account by the due date of the return (without regard to extensions). If the deposit is not made by that date, the deposit is not an IRA contribution for 2014. In that case, you must file an amended 2014 return and reduce any IRA deduction and any retirement savings contributions credit you claimed.

CAUTION *You and your spouse, if filing jointly, each may be able to contribute up to $5,500 ($6,500 if age 50 or older at the end of 2014) to a traditional IRA or Roth IRA for 2014. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2015, Pub. 590-A will have the new 2015 limits.*

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to www.publicdebt.treas.gov/index1.htm.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to $5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 76a

You cannot file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 76b

The routing number must be nine digits. 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 Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 76b if:

- The routing number on a deposit slip is different from the routing number on your checks,
- Your deposit is to a savings account that does not allow you to write checks, or
- Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 76c

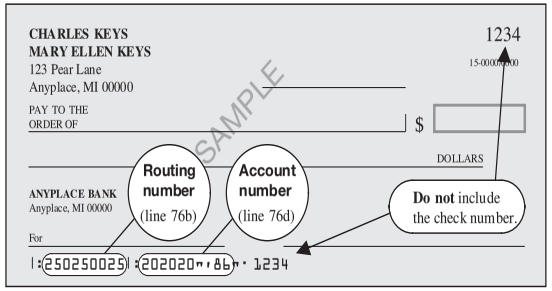
Check the appropriate box for the type of account. Do not check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. For a TreasuryDirect® online account, check the "Savings" box.

Line 76d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown here, the account number is 20202086. Do not include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Sample Check—Lines 76b Through 76d



CAUTION *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 76b through 76d are crossed out or whited out.
- Your financial institution(s) may not allow a joint refund to be deposited to an individual account. The IRS is not responsible if a financial institution rejects a direct deposit.
- You file your 2014 return after December 31, 2015.
- Three direct deposits of tax refunds have already been made to your account or prepaid debit card.
- The name on your account does not match the name on the tax refund.

CAUTION *The IRS is not responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.*

Line 77

Applied to Your 2015 Estimated Tax

Enter on line 77 the amount, if any, of the overpayment on line 75 you want applied to your 2015 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.

CAUTION *This election to apply part or all of the amount overpaid to your 2015 estimated tax cannot be changed later.*

Amount You Owe

IRS *e-file* offers two electronic payment options. With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or you can pay using a debit or credit card. Visit www.irs.gov/payments for details on both options.

Line 78

Amount You Owe

TIP *To save interest and penalties, pay your taxes in full by April 15, 2015. You do not have to pay if line 78 is under $1.*

Include any estimated tax penalty from line 79 in the amount you enter on line 78.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2015 in this payment. Instead, make the estimated tax payment separately.

Bad check or payment. The penalty for writing a bad check to the IRS is $25 or 2% of the check, whichever is more. However, if the amount of the check is less than $25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS does not receive the funds. Use TeleTax topic 206.

Pay Online

Paying online is convenient and secure and helps make sure we get your payments on time. You can pay using either of the following electronic payment methods.

- Direct transfer from your bank account. Go to IRS.gov. Click on "Pay Your Tax Bill" and then "Direct Pay."
- Debit or credit card.

To pay your taxes online or for more information, go to *www.irs.gov/payments*. Also see the *e-file* information under *Amount You Owe*, earlier, for information about the Electronic Funds Withdrawal payment option offered when e-filing your return.

Pay by Phone

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer using Electronic Federal Tax Payment System (EFTPS).
- Debit or credit card.

Direct transfer. To use EFTPS, you must be enrolled. You can enroll online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to *www.irs.gov/payments*.

Debit or credit card. To pay using a debit or credit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

WorldPay US, Inc.
1-844-729-8298
(1-844-PAY-TAX-8™)
www.payUSAtax.com

Official Payments Corporation
1-888-UPAY-TAX™
(1-888-872-9829)
www.officialpayments.com

Link2Gov Corporation
1-888-PAY-1040™
(1-888-729-1040)
www.PAY1040.com

For the latest details on how to pay by phone, go to *www.irs.gov/payments*.

Pay by Check or Money Order

Make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2014 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: $ XXX.XX. Do not use dashes or lines (for example, do not enter "$ XXX–" or "$ XXX⁹⁄₁₀₀").

Then, complete Form 1040-V following the instructions on that form and enclose it in the envelope with your tax return and payment.

TIP *You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2015. See* Income Tax Withholding and Estimated Tax Payments for 2015 *under* General Information, *later.*

What If You Cannot Pay?

If you cannot pay the full amount shown on line 78 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

Installment agreement. Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 15, 2015. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to IRS.gov and click on "Tools" and then "Online Payment Agreement."

Extension of time to pay. If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 15, 2015. An extension generally will not be granted for more than 6 months. If you pay after April 15, 2015, you will be charged interest on the tax not paid by April 15, 2015. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

Line 79

Estimated Tax Penalty

You may owe this penalty if:

- Line 78 is at least $1,000 and it is more than 10% of the tax shown on your return, or

- You did not pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2014 Form 1040, line 63, minus the total of any amounts shown on lines 61, 66a, 67, 68, 69, and 72 and Forms 8828, 4137, 5329 (Parts III through VIII only), and 8919. Also subtract from line 63 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and any look-back interest due under section 167(g) or 460(b). When figuring the amount on line 63, include household employment taxes only if line 64 is more than zero or you would owe the penalty even if you did not include those taxes.

Exception. You will not owe the penalty if your 2013 tax return was for a tax year of 12 full months and either of the following applies.

1. You had no tax shown on your 2013 return and you were a U.S. citizen or resident for all of 2013.

2. The total of lines 64, 65, and 71 on your 2014 return is at least 100% of the tax shown on your 2013 return (110% of that amount if you are not a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2013 return was more than $150,000 (more than $75,000 if married filing separately for 2014)). Your estimated tax payments for 2014 must have been made on time and for the required amount.

For most people, the "tax shown on your 2013 return" is the amount on your 2013 Form 1040, line 61, minus the total of any amounts shown on lines 64a, 65, 66, and 70 and Forms 8828, 4137, 5329 (Parts III through VIII only), 8885, and 8919. Also subtract from line 61 any tax on an excess parachute payment, any excise tax on insider stock compensation of an expatriated corporation, any uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, any look-back interest due under section 167(g) or 460(b), and any write-in tax included on line 60 from Form 8885. When figuring the amount on line 61, include household employment taxes only if line 62 is more than zero or you would have owed the estimated tax penalty for 2013 even if you did not include those taxes.

Figuring the Penalty

If the *Exception* just described does not apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 79. Add the penalty to any tax due and enter the total on line 78.

However, if you have an overpayment on line 75, subtract the penalty from the amount you would otherwise enter on line 76a or line 77. Lines 76a, 77, and 79 must equal line 75.

If the penalty is more than the overpayment on line 75, enter -0- on lines 76a and 77. Then subtract line 75 from line 79 and enter the result on line 78.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

TIP *Because Form 2210 is complicated, you can leave line 79 blank and the IRS will figure the penalty and send you a bill. We will not charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS cannot figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.*

Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2014 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you, and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the IRS any information that is missing from your return,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

The authorization will automatically end no later than the due date (without regard to extensions) for filing your 2015 tax return. This is April 18, 2016, for most people.

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If your spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer,* later.

Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040, sign your name for the individual and file Form 56.

Child's Return

If your child cannot sign the return, either parent can sign the child's name in the space provided. Then, enter "By (your signature), parent for minor child."

Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit or the credit for child and dependent care expenses. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

Electronic Return Signatures!

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax practitioner, you can use a Self-Select PIN or a Practitioner PIN.

Self-Select PIN. The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2013 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2013 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you do not have your 2013 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov and click on *Get Transcript of Your Tax Records* under "Tools." (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2013 return.) You will also be prompted to enter your date of birth (DOB).

CAUTION *You cannot use the Self-Select PIN method if you are a first-time filer under age 16 at the end of 2014.*

TIP *If you cannot locate your prior year AGI or prior year PIN, use the* Electronic Filing PIN Request. *This can be found at* IRS.gov. *Click on Request an Electronic Filing PIN. Or you can call 1-866-704-7388.*

Practitioner PIN. The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

Form 8453. You must send in a paper Form 8453 if you have to attach certain forms or other documents that cannot be electronically filed. For details, see Form 8453.

Identity Protection PIN

For 2014, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you did not receive an IP PIN, leave these spaces blank.

CAUTION *New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2014 tax returns generally were sent in December 2014.*

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information or answers to frequently asked questions on how to use the IP PIN, go to *www.irs.gov/Individuals/Understanding-Your-CP01A-Notice*. If you received an IP PIN but misplaced it, call 1-800-908-4490.

Paid Preparer Must Sign Your Return

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Do not attach correspondence or other items unless required to do so. Attach a copy of Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2c (a corrected Form W-2), attach a copy of your original Forms W-2 and any Forms W-2c. Also attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2014 Tax Table

CAUTION *See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.*

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is $25,300. First, they find the $25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is $2,891. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At Least	But Less Than	Single	Married filing jointly *	Married filing separately	Head of a household
			Your tax is—		
25,200	25,250	3,330	2,876	3,330	3,136
25,250	25,300	3,338	2,884	3,338	3,144
25,300	25,350	3,345	2,891	3,345	3,151
25,350	25,400	3,353	2,899	3,353	3,159

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
0	5	0	0	0	0
5	15	1	1	1	1
15	25	2	2	2	2
25	50	4	4	4	4
50	75	6	6	6	6
75	100	9	9	9	9
100	125	11	11	11	11
125	150	14	14	14	14
150	175	16	16	16	16
175	200	19	19	19	19
200	225	21	21	21	21
225	250	24	24	24	24
250	275	26	26	26	26
275	300	29	29	29	29
300	325	31	31	31	31
325	350	34	34	34	34
350	375	36	36	36	36
375	400	39	39	39	39
400	425	41	41	41	41
425	450	44	44	44	44
450	475	46	46	46	46
475	500	49	49	49	49
500	525	51	51	51	51
525	550	54	54	54	54
550	575	56	56	56	56
575	600	59	59	59	59
600	625	61	61	61	61
625	650	64	64	64	64
650	675	66	66	66	66
675	700	69	69	69	69
700	725	71	71	71	71
725	750	74	74	74	74
750	775	76	76	76	76
775	800	79	79	79	79
800	825	81	81	81	81
825	850	84	84	84	84
850	875	86	86	86	86
875	900	89	89	89	89
900	925	91	91	91	91
925	950	94	94	94	94
950	975	96	96	96	96
975	1,000	99	99	99	99

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
1,000					
1,000	1,025	101	101	101	101
1,025	1,050	104	104	104	104
1,050	1,075	106	106	106	106
1,075	1,100	109	109	109	109
1,100	1,125	111	111	111	111
1,125	1,150	114	114	114	114
1,150	1,175	116	116	116	116
1,175	1,200	119	119	119	119
1,200	1,225	121	121	121	121
1,225	1,250	124	124	124	124
1,250	1,275	126	126	126	126
1,275	1,300	129	129	129	129
1,300	1,325	131	131	131	131
1,325	1,350	134	134	134	134
1,350	1,375	136	136	136	136
1,375	1,400	139	139	139	139
1,400	1,425	141	141	141	141
1,425	1,450	144	144	144	144
1,450	1,475	146	146	146	146
1,475	1,500	149	149	149	149
1,500	1,525	151	151	151	151
1,525	1,550	154	154	154	154
1,550	1,575	156	156	156	156
1,575	1,600	159	159	159	159
1,600	1,625	161	161	161	161
1,625	1,650	164	164	164	164
1,650	1,675	166	166	166	166
1,675	1,700	169	169	169	169
1,700	1,725	171	171	171	171
1,725	1,750	174	174	174	174
1,750	1,775	176	176	176	176
1,775	1,800	179	179	179	179
1,800	1,825	181	181	181	181
1,825	1,850	184	184	184	184
1,850	1,875	186	186	186	186
1,875	1,900	189	189	189	189
1,900	1,925	191	191	191	191
1,925	1,950	194	194	194	194
1,950	1,975	196	196	196	196
1,975	2,000	199	199	199	199

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
2,000					
2,000	2,025	201	201	201	201
2,025	2,050	204	204	204	204
2,050	2,075	206	206	206	206
2,075	2,100	209	209	209	209
2,100	2,125	211	211	211	211
2,125	2,150	214	214	214	214
2,150	2,175	216	216	216	216
2,175	2,200	219	219	219	219
2,200	2,225	221	221	221	221
2,225	2,250	224	224	224	224
2,250	2,275	226	226	226	226
2,275	2,300	229	229	229	229
2,300	2,325	231	231	231	231
2,325	2,350	234	234	234	234
2,350	2,375	236	236	236	236
2,375	2,400	239	239	239	239
2,400	2,425	241	241	241	241
2,425	2,450	244	244	244	244
2,450	2,475	246	246	246	246
2,475	2,500	249	249	249	249
2,500	2,525	251	251	251	251
2,525	2,550	254	254	254	254
2,550	2,575	256	256	256	256
2,575	2,600	259	259	259	259
2,600	2,625	261	261	261	261
2,625	2,650	264	264	264	264
2,650	2,675	266	266	266	266
2,675	2,700	269	269	269	269
2,700	2,725	271	271	271	271
2,725	2,750	274	274	274	274
2,750	2,775	276	276	276	276
2,775	2,800	279	279	279	279
2,800	2,825	281	281	281	281
2,825	2,850	284	284	284	284
2,850	2,875	286	286	286	286
2,875	2,900	289	289	289	289
2,900	2,925	291	291	291	291
2,925	2,950	294	294	294	294
2,950	2,975	296	296	296	296
2,975	3,000	299	299	299	299

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
3,000					
3,000	3,050	303	303	303	303
3,050	3,100	308	308	308	308
3,100	3,150	313	313	313	313
3,150	3,200	318	318	318	318
3,200	3,250	323	323	323	323
3,250	3,300	328	328	328	328
3,300	3,350	333	333	333	333
3,350	3,400	338	338	338	338
3,400	3,450	343	343	343	343
3,450	3,500	348	348	348	348
3,500	3,550	353	353	353	353
3,550	3,600	358	358	358	358
3,600	3,650	363	363	363	363
3,650	3,700	368	368	368	368
3,700	3,750	373	373	373	373
3,750	3,800	378	378	378	378
3,800	3,850	383	383	383	383
3,850	3,900	388	388	388	388
3,900	3,950	393	393	393	393
3,950	4,000	398	398	398	398
4,000					
4,000	4,050	403	403	403	403
4,050	4,100	408	408	408	408
4,100	4,150	413	413	413	413
4,150	4,200	418	418	418	418
4,200	4,250	423	423	423	423
4,250	4,300	428	428	428	428
4,300	4,350	433	433	433	433
4,350	4,400	438	438	438	438
4,400	4,450	443	443	443	443
4,450	4,500	448	448	448	448
4,500	4,550	453	453	453	453
4,550	4,600	458	458	458	458
4,600	4,650	463	463	463	463
4,650	4,700	468	468	468	468
4,700	4,750	473	473	473	473
4,750	4,800	478	478	478	478
4,800	4,850	483	483	483	483
4,850	4,900	488	488	488	488
4,900	4,950	493	493	493	493
4,950	5,000	498	498	498	498
5,000					
5,000	5,050	503	503	503	503
5,050	5,100	508	508	508	508
5,100	5,150	513	513	513	513
5,150	5,200	518	518	518	518
5,200	5,250	523	523	523	523
5,250	5,300	528	528	528	528
5,300	5,350	533	533	533	533
5,350	5,400	538	538	538	538
5,400	5,450	543	543	543	543
5,450	5,500	548	548	548	548
5,500	5,550	553	553	553	553
5,550	5,600	558	558	558	558
5,600	5,650	563	563	563	563
5,650	5,700	568	568	568	568
5,700	5,750	573	573	573	573
5,750	5,800	578	578	578	578
5,800	5,850	583	583	583	583
5,850	5,900	588	588	588	588
5,900	5,950	593	593	593	593
5,950	6,000	598	598	598	598

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
6,000					
6,000	6,050	603	603	603	603
6,050	6,100	608	608	608	608
6,100	6,150	613	613	613	613
6,150	6,200	618	618	618	618
6,200	6,250	623	623	623	623
6,250	6,300	628	628	628	628
6,300	6,350	633	633	633	633
6,350	6,400	638	638	638	638
6,400	6,450	643	643	643	643
6,450	6,500	648	648	648	648
6,500	6,550	653	653	653	653
6,550	6,600	658	658	658	658
6,600	6,650	663	663	663	663
6,650	6,700	668	668	668	668
6,700	6,750	673	673	673	673
6,750	6,800	678	678	678	678
6,800	6,850	683	683	683	683
6,850	6,900	688	688	688	688
6,900	6,950	693	693	693	693
6,950	7,000	698	698	698	698
7,000					
7,000	7,050	703	703	703	703
7,050	7,100	708	708	708	708
7,100	7,150	713	713	713	713
7,150	7,200	718	718	718	718
7,200	7,250	723	723	723	723
7,250	7,300	728	728	728	728
7,300	7,350	733	733	733	733
7,350	7,400	738	738	738	738
7,400	7,450	743	743	743	743
7,450	7,500	748	748	748	748
7,500	7,550	753	753	753	753
7,550	7,600	758	758	758	758
7,600	7,650	763	763	763	763
7,650	7,700	768	768	768	768
7,700	7,750	773	773	773	773
7,750	7,800	778	778	778	778
7,800	7,850	783	783	783	783
7,850	7,900	788	788	788	788
7,900	7,950	793	793	793	793
7,950	8,000	798	798	798	798
8,000					
8,000	8,050	803	803	803	803
8,050	8,100	808	808	808	808
8,100	8,150	813	813	813	813
8,150	8,200	818	818	818	818
8,200	8,250	823	823	823	823
8,250	8,300	828	828	828	828
8,300	8,350	833	833	833	833
8,350	8,400	838	838	838	838
8,400	8,450	843	843	843	843
8,450	8,500	848	848	848	848
8,500	8,550	853	853	853	853
8,550	8,600	858	858	858	858
8,600	8,650	863	863	863	863
8,650	8,700	868	868	868	868
8,700	8,750	873	873	873	873
8,750	8,800	878	878	878	878
8,800	8,850	883	883	883	883
8,850	8,900	888	888	888	888
8,900	8,950	893	893	893	893
8,950	9,000	898	898	898	898

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
9,000					
9,000	9,050	903	903	903	903
9,050	9,100	908	908	908	908
9,100	9,150	915	913	915	913
9,150	9,200	923	918	923	918
9,200	9,250	930	923	930	923
9,250	9,300	938	928	938	928
9,300	9,350	945	933	945	933
9,350	9,400	953	938	953	938
9,400	9,450	960	943	960	943
9,450	9,500	968	948	968	948
9,500	9,550	975	953	975	953
9,550	9,600	983	958	983	958
9,600	9,650	990	963	990	963
9,650	9,700	998	968	998	968
9,700	9,750	1,005	973	1,005	973
9,750	9,800	1,013	978	1,013	978
9,800	9,850	1,020	983	1,020	983
9,850	9,900	1,028	988	1,028	988
9,900	9,950	1,035	993	1,035	993
9,950	10,000	1,043	998	1,043	998
10,000					
10,000	10,050	1,050	1,003	1,050	1,003
10,050	10,100	1,058	1,008	1,058	1,008
10,100	10,150	1,065	1,013	1,065	1,013
10,150	10,200	1,073	1,018	1,073	1,018
10,200	10,250	1,080	1,023	1,080	1,023
10,250	10,300	1,088	1,028	1,088	1,028
10,300	10,350	1,095	1,033	1,095	1,033
10,350	10,400	1,103	1,038	1,103	1,038
10,400	10,450	1,110	1,043	1,110	1,043
10,450	10,500	1,118	1,048	1,118	1,048
10,500	10,550	1,125	1,053	1,125	1,053
10,550	10,600	1,133	1,058	1,133	1,058
10,600	10,650	1,140	1,063	1,140	1,063
10,650	10,700	1,148	1,068	1,148	1,068
10,700	10,750	1,155	1,073	1,155	1,073
10,750	10,800	1,163	1,078	1,163	1,078
10,800	10,850	1,170	1,083	1,170	1,083
10,850	10,900	1,178	1,088	1,178	1,088
10,900	10,950	1,185	1,093	1,185	1,093
10,950	11,000	1,193	1,098	1,193	1,098
11,000					
11,000	11,050	1,200	1,103	1,200	1,103
11,050	11,100	1,208	1,108	1,208	1,108
11,100	11,150	1,215	1,113	1,215	1,113
11,150	11,200	1,223	1,118	1,223	1,118
11,200	11,250	1,230	1,123	1,230	1,123
11,250	11,300	1,238	1,128	1,238	1,128
11,300	11,350	1,245	1,133	1,245	1,133
11,350	11,400	1,253	1,138	1,253	1,138
11,400	11,450	1,260	1,143	1,260	1,143
11,450	11,500	1,268	1,148	1,268	1,148
11,500	11,550	1,275	1,153	1,275	1,153
11,550	11,600	1,283	1,158	1,283	1,158
11,600	11,650	1,290	1,163	1,290	1,163
11,650	11,700	1,298	1,168	1,298	1,168
11,700	11,750	1,305	1,173	1,305	1,173
11,750	11,800	1,313	1,178	1,313	1,178
11,800	11,850	1,320	1,183	1,320	1,183
11,850	11,900	1,328	1,188	1,328	1,188
11,900	11,950	1,335	1,193	1,335	1,193
11,950	12,000	1,343	1,198	1,343	1,198

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
12,000					
12,000	12,050	1,350	1,203	1,350	1,203
12,050	12,100	1,358	1,208	1,358	1,208
12,100	12,150	1,365	1,213	1,365	1,213
12,150	12,200	1,373	1,218	1,373	1,218
12,200	12,250	1,380	1,223	1,380	1,223
12,250	12,300	1,388	1,228	1,388	1,228
12,300	12,350	1,395	1,233	1,395	1,233
12,350	12,400	1,403	1,238	1,403	1,238
12,400	12,450	1,410	1,243	1,410	1,243
12,450	12,500	1,418	1,248	1,418	1,248
12,500	12,550	1,425	1,253	1,425	1,253
12,550	12,600	1,433	1,258	1,433	1,258
12,600	12,650	1,440	1,263	1,440	1,263
12,650	12,700	1,448	1,268	1,448	1,268
12,700	12,750	1,455	1,273	1,455	1,273
12,750	12,800	1,463	1,278	1,463	1,278
12,800	12,850	1,470	1,283	1,470	1,283
12,850	12,900	1,478	1,288	1,478	1,288
12,900	12,950	1,485	1,293	1,485	1,293
12,950	13,000	1,493	1,298	1,493	1,299
13,000					
13,000	13,050	1,500	1,303	1,500	1,306
13,050	13,100	1,508	1,308	1,508	1,314
13,100	13,150	1,515	1,313	1,515	1,321
13,150	13,200	1,523	1,318	1,523	1,329
13,200	13,250	1,530	1,323	1,530	1,336
13,250	13,300	1,538	1,328	1,538	1,344
13,300	13,350	1,545	1,333	1,545	1,351
13,350	13,400	1,553	1,338	1,553	1,359
13,400	13,450	1,560	1,343	1,560	1,366
13,450	13,500	1,568	1,348	1,568	1,374
13,500	13,550	1,575	1,353	1,575	1,381
13,550	13,600	1,583	1,358	1,583	1,389
13,600	13,650	1,590	1,363	1,590	1,396
13,650	13,700	1,598	1,368	1,598	1,404
13,700	13,750	1,605	1,373	1,605	1,411
13,750	13,800	1,613	1,378	1,613	1,419
13,800	13,850	1,620	1,383	1,620	1,426
13,850	13,900	1,628	1,388	1,628	1,434
13,900	13,950	1,635	1,393	1,635	1,441
13,950	14,000	1,643	1,398	1,643	1,449
14,000					
14,000	14,050	1,650	1,403	1,650	1,456
14,050	14,100	1,658	1,408	1,658	1,464
14,100	14,150	1,665	1,413	1,665	1,471
14,150	14,200	1,673	1,418	1,673	1,479
14,200	14,250	1,680	1,423	1,680	1,486
14,250	14,300	1,688	1,428	1,688	1,494
14,300	14,350	1,695	1,433	1,695	1,501
14,350	14,400	1,703	1,438	1,703	1,509
14,400	14,450	1,710	1,443	1,710	1,516
14,450	14,500	1,718	1,448	1,718	1,524
14,500	14,550	1,725	1,453	1,725	1,531
14,550	14,600	1,733	1,458	1,733	1,539
14,600	14,650	1,740	1,463	1,740	1,546
14,650	14,700	1,748	1,468	1,748	1,554
14,700	14,750	1,755	1,473	1,755	1,561
14,750	14,800	1,763	1,478	1,763	1,569
14,800	14,850	1,770	1,483	1,770	1,576
14,850	14,900	1,778	1,488	1,778	1,584
14,900	14,950	1,785	1,493	1,785	1,591
14,950	15,000	1,793	1,498	1,793	1,599

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
15,000					
15,000	15,050	1,800	1,503	1,800	1,606
15,050	15,100	1,808	1,508	1,808	1,614
15,100	15,150	1,815	1,513	1,815	1,621
15,150	15,200	1,823	1,518	1,823	1,629
15,200	15,250	1,830	1,523	1,830	1,636
15,250	15,300	1,838	1,528	1,838	1,644
15,300	15,350	1,845	1,533	1,845	1,651
15,350	15,400	1,853	1,538	1,853	1,659
15,400	15,450	1,860	1,543	1,860	1,666
15,450	15,500	1,868	1,548	1,868	1,674
15,500	15,550	1,875	1,553	1,875	1,681
15,550	15,600	1,883	1,558	1,883	1,689
15,600	15,650	1,890	1,563	1,890	1,696
15,650	15,700	1,898	1,568	1,898	1,704
15,700	15,750	1,905	1,573	1,905	1,711
15,750	15,800	1,913	1,578	1,913	1,719
15,800	15,850	1,920	1,583	1,920	1,726
15,850	15,900	1,928	1,588	1,928	1,734
15,900	15,950	1,935	1,593	1,935	1,741
15,950	16,000	1,943	1,598	1,943	1,749
16,000					
16,000	16,050	1,950	1,603	1,950	1,756
16,050	16,100	1,958	1,608	1,958	1,764
16,100	16,150	1,965	1,613	1,965	1,771
16,150	16,200	1,973	1,618	1,973	1,779
16,200	16,250	1,980	1,623	1,980	1,786
16,250	16,300	1,988	1,628	1,988	1,794
16,300	16,350	1,995	1,633	1,995	1,801
16,350	16,400	2,003	1,638	2,003	1,809
16,400	16,450	2,010	1,643	2,010	1,816
16,450	16,500	2,018	1,648	2,018	1,824
16,500	16,550	2,025	1,653	2,025	1,831
16,550	16,600	2,033	1,658	2,033	1,839
16,600	16,650	2,040	1,663	2,040	1,846
16,650	16,700	2,048	1,668	2,048	1,854
16,700	16,750	2,055	1,673	2,055	1,861
16,750	16,800	2,063	1,678	2,063	1,869
16,800	16,850	2,070	1,683	2,070	1,876
16,850	16,900	2,078	1,688	2,078	1,884
16,900	16,950	2,085	1,693	2,085	1,891
16,950	17,000	2,093	1,698	2,093	1,899
17,000					
17,000	17,050	2,100	1,703	2,100	1,906
17,050	17,100	2,108	1,708	2,108	1,914
17,100	17,150	2,115	1,713	2,115	1,921
17,150	17,200	2,123	1,718	2,123	1,929
17,200	17,250	2,130	1,723	2,130	1,936
17,250	17,300	2,138	1,728	2,138	1,944
17,300	17,350	2,145	1,733	2,145	1,951
17,350	17,400	2,153	1,738	2,153	1,959
17,400	17,450	2,160	1,743	2,160	1,966
17,450	17,500	2,168	1,748	2,168	1,974
17,500	17,550	2,175	1,753	2,175	1,981
17,550	17,600	2,183	1,758	2,183	1,989
17,600	17,650	2,190	1,763	2,190	1,996
17,650	17,700	2,198	1,768	2,198	2,004
17,700	17,750	2,205	1,773	2,205	2,011
17,750	17,800	2,213	1,778	2,213	2,019
17,800	17,850	2,220	1,783	2,220	2,026
17,850	17,900	2,228	1,788	2,228	2,034
17,900	17,950	2,235	1,793	2,235	2,041
17,950	18,000	2,243	1,798	2,243	2,049

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
18,000					
18,000	18,050	2,250	1,803	2,250	2,056
18,050	18,100	2,258	1,808	2,258	2,064
18,100	18,150	2,265	1,813	2,265	2,071
18,150	18,200	2,273	1,819	2,273	2,079
18,200	18,250	2,280	1,826	2,280	2,086
18,250	18,300	2,288	1,834	2,288	2,094
18,300	18,350	2,295	1,841	2,295	2,101
18,350	18,400	2,303	1,849	2,303	2,109
18,400	18,450	2,310	1,856	2,310	2,116
18,450	18,500	2,318	1,864	2,318	2,124
18,500	18,550	2,325	1,871	2,325	2,131
18,550	18,600	2,333	1,879	2,333	2,139
18,600	18,650	2,340	1,886	2,340	2,146
18,650	18,700	2,348	1,894	2,348	2,154
18,700	18,750	2,355	1,901	2,355	2,161
18,750	18,800	2,363	1,909	2,363	2,169
18,800	18,850	2,370	1,916	2,370	2,176
18,850	18,900	2,378	1,924	2,378	2,184
18,900	18,950	2,385	1,931	2,385	2,191
18,950	19,000	2,393	1,939	2,393	2,199
19,000					
19,000	19,050	2,400	1,946	2,400	2,206
19,050	19,100	2,408	1,954	2,408	2,214
19,100	19,150	2,415	1,961	2,415	2,221
19,150	19,200	2,423	1,969	2,423	2,229
19,200	19,250	2,430	1,976	2,430	2,236
19,250	19,300	2,438	1,984	2,438	2,244
19,300	19,350	2,445	1,991	2,445	2,251
19,350	19,400	2,453	1,999	2,453	2,259
19,400	19,450	2,460	2,006	2,460	2,266
19,450	19,500	2,468	2,014	2,468	2,274
19,500	19,550	2,475	2,021	2,475	2,281
19,550	19,600	2,483	2,029	2,483	2,289
19,600	19,650	2,490	2,036	2,490	2,296
19,650	19,700	2,498	2,044	2,498	2,304
19,700	19,750	2,505	2,051	2,505	2,311
19,750	19,800	2,513	2,059	2,513	2,319
19,800	19,850	2,520	2,066	2,520	2,326
19,850	19,900	2,528	2,074	2,528	2,334
19,900	19,950	2,535	2,081	2,535	2,341
19,950	20,000	2,543	2,089	2,543	2,349
20,000					
20,000	20,050	2,550	2,096	2,550	2,356
20,050	20,100	2,558	2,104	2,558	2,364
20,100	20,150	2,565	2,111	2,565	2,371
20,150	20,200	2,573	2,119	2,573	2,379
20,200	20,250	2,580	2,126	2,580	2,386
20,250	20,300	2,588	2,134	2,588	2,394
20,300	20,350	2,595	2,141	2,595	2,401
20,350	20,400	2,603	2,149	2,603	2,409
20,400	20,450	2,610	2,156	2,610	2,416
20,450	20,500	2,618	2,164	2,618	2,424
20,500	20,550	2,625	2,171	2,625	2,431
20,550	20,600	2,633	2,179	2,633	2,439
20,600	20,650	2,640	2,186	2,640	2,446
20,650	20,700	2,648	2,194	2,648	2,454
20,700	20,750	2,655	2,201	2,655	2,461
20,750	20,800	2,663	2,209	2,663	2,469
20,800	20,850	2,670	2,216	2,670	2,476
20,850	20,900	2,678	2,224	2,678	2,484
20,900	20,950	2,685	2,231	2,685	2,491
20,950	21,000	2,693	2,239	2,693	2,499

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		And you are— Your tax is—			
21,000					
21,000	21,050	2,700	2,246	2,700	2,506
21,050	21,100	2,708	2,254	2,708	2,514
21,100	21,150	2,715	2,261	2,715	2,521
21,150	21,200	2,723	2,269	2,723	2,529
21,200	21,250	2,730	2,276	2,730	2,536
21,250	21,300	2,738	2,284	2,738	2,544
21,300	21,350	2,745	2,291	2,745	2,551
21,350	21,400	2,753	2,299	2,753	2,559
21,400	21,450	2,760	2,306	2,760	2,566
21,450	21,500	2,768	2,314	2,768	2,574
21,500	21,550	2,775	2,321	2,775	2,581
21,550	21,600	2,783	2,329	2,783	2,589
21,600	21,650	2,790	2,336	2,790	2,596
21,650	21,700	2,798	2,344	2,798	2,604
21,700	21,750	2,805	2,351	2,805	2,611
21,750	21,800	2,813	2,359	2,813	2,619
21,800	21,850	2,820	2,366	2,820	2,626
21,850	21,900	2,828	2,374	2,828	2,634
21,900	21,950	2,835	2,381	2,835	2,641
21,950	22,000	2,843	2,389	2,843	2,649
22,000					
22,000	22,050	2,850	2,396	2,850	2,656
22,050	22,100	2,858	2,404	2,858	2,664
22,100	22,150	2,865	2,411	2,865	2,671
22,150	22,200	2,873	2,419	2,873	2,679
22,200	22,250	2,880	2,426	2,880	2,686
22,250	22,300	2,888	2,434	2,888	2,694
22,300	22,350	2,895	2,441	2,895	2,701
22,350	22,400	2,903	2,449	2,903	2,709
22,400	22,450	2,910	2,456	2,910	2,716
22,450	22,500	2,918	2,464	2,918	2,724
22,500	22,550	2,925	2,471	2,925	2,731
22,550	22,600	2,933	2,479	2,933	2,739
22,600	22,650	2,940	2,486	2,940	2,746
22,650	22,700	2,948	2,494	2,948	2,754
22,700	22,750	2,955	2,501	2,955	2,761
22,750	22,800	2,963	2,509	2,963	2,769
22,800	22,850	2,970	2,516	2,970	2,776
22,850	22,900	2,978	2,524	2,978	2,784
22,900	22,950	2,985	2,531	2,985	2,791
22,950	23,000	2,993	2,539	2,993	2,799
23,000					
23,000	23,050	3,000	2,546	3,000	2,806
23,050	23,100	3,008	2,554	3,008	2,814
23,100	23,150	3,015	2,561	3,015	2,821
23,150	23,200	3,023	2,569	3,023	2,829
23,200	23,250	3,030	2,576	3,030	2,836
23,250	23,300	3,038	2,584	3,038	2,844
23,300	23,350	3,045	2,591	3,045	2,851
23,350	23,400	3,053	2,599	3,053	2,859
23,400	23,450	3,060	2,606	3,060	2,866
23,450	23,500	3,068	2,614	3,068	2,874
23,500	23,550	3,075	2,621	3,075	2,881
23,550	23,600	3,083	2,629	3,083	2,889
23,600	23,650	3,090	2,636	3,090	2,896
23,650	23,700	3,098	2,644	3,098	2,904
23,700	23,750	3,105	2,651	3,105	2,911
23,750	23,800	3,113	2,659	3,113	2,919
23,800	23,850	3,120	2,666	3,120	2,926
23,850	23,900	3,128	2,674	3,128	2,934
23,900	23,950	3,135	2,681	3,135	2,941
23,950	24,000	3,143	2,689	3,143	2,949

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		And you are— Your tax is—			
24,000					
24,000	24,050	3,150	2,696	3,150	2,956
24,050	24,100	3,158	2,704	3,158	2,964
24,100	24,150	3,165	2,711	3,165	2,971
24,150	24,200	3,173	2,719	3,173	2,979
24,200	24,250	3,180	2,726	3,180	2,986
24,250	24,300	3,188	2,734	3,188	2,994
24,300	24,350	3,195	2,741	3,195	3,001
24,350	24,400	3,203	2,749	3,203	3,009
24,400	24,450	3,210	2,756	3,210	3,016
24,450	24,500	3,218	2,764	3,218	3,024
24,500	24,550	3,225	2,771	3,225	3,031
24,550	24,600	3,233	2,779	3,233	3,039
24,600	24,650	3,240	2,786	3,240	3,046
24,650	24,700	3,248	2,794	3,248	3,054
24,700	24,750	3,255	2,801	3,255	3,061
24,750	24,800	3,263	2,809	3,263	3,069
24,800	24,850	3,270	2,816	3,270	3,076
24,850	24,900	3,278	2,824	3,278	3,084
24,900	24,950	3,285	2,831	3,285	3,091
24,950	25,000	3,293	2,839	3,293	3,099
25,000					
25,000	25,050	3,300	2,846	3,300	3,106
25,050	25,100	3,308	2,854	3,308	3,114
25,100	25,150	3,315	2,861	3,315	3,121
25,150	25,200	3,323	2,869	3,323	3,129
25,200	25,250	3,330	2,876	3,330	3,136
25,250	25,300	3,338	2,884	3,338	3,144
25,300	25,350	3,345	2,891	3,345	3,151
25,350	25,400	3,353	2,899	3,353	3,159
25,400	25,450	3,360	2,906	3,360	3,166
25,450	25,500	3,368	2,914	3,368	3,174
25,500	25,550	3,375	2,921	3,375	3,181
25,550	25,600	3,383	2,929	3,383	3,189
25,600	25,650	3,390	2,936	3,390	3,196
25,650	25,700	3,398	2,944	3,398	3,204
25,700	25,750	3,405	2,951	3,405	3,211
25,750	25,800	3,413	2,959	3,413	3,219
25,800	25,850	3,420	2,966	3,420	3,226
25,850	25,900	3,428	2,974	3,428	3,234
25,900	25,950	3,435	2,981	3,435	3,241
25,950	26,000	3,443	2,989	3,443	3,249
26,000					
26,000	26,050	3,450	2,996	3,450	3,256
26,050	26,100	3,458	3,004	3,458	3,264
26,100	26,150	3,465	3,011	3,465	3,271
26,150	26,200	3,473	3,019	3,473	3,279
26,200	26,250	3,480	3,026	3,480	3,286
26,250	26,300	3,488	3,034	3,488	3,294
26,300	26,350	3,495	3,041	3,495	3,301
26,350	26,400	3,503	3,049	3,503	3,309
26,400	26,450	3,510	3,056	3,510	3,316
26,450	26,500	3,518	3,064	3,518	3,324
26,500	26,550	3,525	3,071	3,525	3,331
26,550	26,600	3,533	3,079	3,533	3,339
26,600	26,650	3,540	3,086	3,540	3,346
26,650	26,700	3,548	3,094	3,548	3,354
26,700	26,750	3,555	3,101	3,555	3,361
26,750	26,800	3,563	3,109	3,563	3,369
26,800	26,850	3,570	3,116	3,570	3,376
26,850	26,900	3,578	3,124	3,578	3,384
26,900	26,950	3,585	3,131	3,585	3,391
26,950	27,000	3,593	3,139	3,593	3,399

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		And you are— Your tax is—			
27,000					
27,000	27,050	3,600	3,146	3,600	3,406
27,050	27,100	3,608	3,154	3,608	3,414
27,100	27,150	3,615	3,161	3,615	3,421
27,150	27,200	3,623	3,169	3,623	3,429
27,200	27,250	3,630	3,176	3,630	3,436
27,250	27,300	3,638	3,184	3,638	3,444
27,300	27,350	3,645	3,191	3,645	3,451
27,350	27,400	3,653	3,199	3,653	3,459
27,400	27,450	3,660	3,206	3,660	3,466
27,450	27,500	3,668	3,214	3,668	3,474
27,500	27,550	3,675	3,221	3,675	3,481
27,550	27,600	3,683	3,229	3,683	3,489
27,600	27,650	3,690	3,236	3,690	3,496
27,650	27,700	3,698	3,244	3,698	3,504
27,700	27,750	3,705	3,251	3,705	3,511
27,750	27,800	3,713	3,259	3,713	3,519
27,800	27,850	3,720	3,266	3,720	3,526
27,850	27,900	3,728	3,274	3,728	3,534
27,900	27,950	3,735	3,281	3,735	3,541
27,950	28,000	3,743	3,289	3,743	3,549
28,000					
28,000	28,050	3,750	3,296	3,750	3,556
28,050	28,100	3,758	3,304	3,758	3,564
28,100	28,150	3,765	3,311	3,765	3,571
28,150	28,200	3,773	3,319	3,773	3,579
28,200	28,250	3,780	3,326	3,780	3,586
28,250	28,300	3,788	3,334	3,788	3,594
28,300	28,350	3,795	3,341	3,795	3,601
28,350	28,400	3,803	3,349	3,803	3,609
28,400	28,450	3,810	3,356	3,810	3,616
28,450	28,500	3,818	3,364	3,818	3,624
28,500	28,550	3,825	3,371	3,825	3,631
28,550	28,600	3,833	3,379	3,833	3,639
28,600	28,650	3,840	3,386	3,840	3,646
28,650	28,700	3,848	3,394	3,848	3,654
28,700	28,750	3,855	3,401	3,855	3,661
28,750	28,800	3,863	3,409	3,863	3,669
28,800	28,850	3,870	3,416	3,870	3,676
28,850	28,900	3,878	3,424	3,878	3,684
28,900	28,950	3,885	3,431	3,885	3,691
28,950	29,000	3,893	3,439	3,893	3,699
29,000					
29,000	29,050	3,900	3,446	3,900	3,706
29,050	29,100	3,908	3,454	3,908	3,714
29,100	29,150	3,915	3,461	3,915	3,721
29,150	29,200	3,923	3,469	3,923	3,729
29,200	29,250	3,930	3,476	3,930	3,736
29,250	29,300	3,938	3,484	3,938	3,744
29,300	29,350	3,945	3,491	3,945	3,751
29,350	29,400	3,953	3,499	3,953	3,759
29,400	29,450	3,960	3,506	3,960	3,766
29,450	29,500	3,968	3,514	3,968	3,774
29,500	29,550	3,975	3,521	3,975	3,781
29,550	29,600	3,983	3,529	3,983	3,789
29,600	29,650	3,990	3,536	3,990	3,796
29,650	29,700	3,998	3,544	3,998	3,804
29,700	29,750	4,005	3,551	4,005	3,811
29,750	29,800	4,013	3,559	4,013	3,819
29,800	29,850	4,020	3,566	4,020	3,826
29,850	29,900	4,028	3,574	4,028	3,834
29,900	29,950	4,035	3,581	4,035	3,841
29,950	30,000	4,043	3,589	4,043	3,849

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		And you are— Your tax is—			
30,000					
30,000	30,050	4,050	3,596	4,050	3,856
30,050	30,100	4,058	3,604	4,058	3,864
30,100	30,150	4,065	3,611	4,065	3,871
30,150	30,200	4,073	3,619	4,073	3,879
30,200	30,250	4,080	3,626	4,080	3,886
30,250	30,300	4,088	3,634	4,088	3,894
30,300	30,350	4,095	3,641	4,095	3,901
30,350	30,400	4,103	3,649	4,103	3,909
30,400	30,450	4,110	3,656	4,110	3,916
30,450	30,500	4,118	3,664	4,118	3,924
30,500	30,550	4,125	3,671	4,125	3,931
30,550	30,600	4,133	3,679	4,133	3,939
30,600	30,650	4,140	3,686	4,140	3,946
30,650	30,700	4,148	3,694	4,148	3,954
30,700	30,750	4,155	3,701	4,155	3,961
30,750	30,800	4,163	3,709	4,163	3,969
30,800	30,850	4,170	3,716	4,170	3,976
30,850	30,900	4,178	3,724	4,178	3,984
30,900	30,950	4,185	3,731	4,185	3,991
30,950	31,000	4,193	3,739	4,193	3,999
31,000					
31,000	31,050	4,200	3,746	4,200	4,006
31,050	31,100	4,208	3,754	4,208	4,014
31,100	31,150	4,215	3,761	4,215	4,021
31,150	31,200	4,223	3,769	4,223	4,029
31,200	31,250	4,230	3,776	4,230	4,036
31,250	31,300	4,238	3,784	4,238	4,044
31,300	31,350	4,245	3,791	4,245	4,051
31,350	31,400	4,253	3,799	4,253	4,059
31,400	31,450	4,260	3,806	4,260	4,066
31,450	31,500	4,268	3,814	4,268	4,074
31,500	31,550	4,275	3,821	4,275	4,081
31,550	31,600	4,283	3,829	4,283	4,089
31,600	31,650	4,290	3,836	4,290	4,096
31,650	31,700	4,298	3,844	4,298	4,104
31,700	31,750	4,305	3,851	4,305	4,111
31,750	31,800	4,313	3,859	4,313	4,119
31,800	31,850	4,320	3,866	4,320	4,126
31,850	31,900	4,328	3,874	4,328	4,134
31,900	31,950	4,335	3,881	4,335	4,141
31,950	32,000	4,343	3,889	4,343	4,149
32,000					
32,000	32,050	4,350	3,896	4,350	4,156
32,050	32,100	4,358	3,904	4,358	4,164
32,100	32,150	4,365	3,911	4,365	4,171
32,150	32,200	4,373	3,919	4,373	4,179
32,200	32,250	4,380	3,926	4,380	4,186
32,250	32,300	4,388	3,934	4,388	4,194
32,300	32,350	4,395	3,941	4,395	4,201
32,350	32,400	4,403	3,949	4,403	4,209
32,400	32,450	4,410	3,956	4,410	4,216
32,450	32,500	4,418	3,964	4,418	4,224
32,500	32,550	4,425	3,971	4,425	4,231
32,550	32,600	4,433	3,979	4,433	4,239
32,600	32,650	4,440	3,986	4,440	4,246
32,650	32,700	4,448	3,994	4,448	4,254
32,700	32,750	4,455	4,001	4,455	4,261
32,750	32,800	4,463	4,009	4,463	4,269
32,800	32,850	4,470	4,016	4,470	4,276
32,850	32,900	4,478	4,024	4,478	4,284
32,900	32,950	4,485	4,031	4,485	4,291
32,950	33,000	4,493	4,039	4,493	4,299

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		And you are— Your tax is—			
33,000					
33,000	33,050	4,500	4,046	4,500	4,306
33,050	33,100	4,508	4,054	4,508	4,314
33,100	33,150	4,515	4,061	4,515	4,321
33,150	33,200	4,523	4,069	4,523	4,329
33,200	33,250	4,530	4,076	4,530	4,336
33,250	33,300	4,538	4,084	4,538	4,344
33,300	33,350	4,545	4,091	4,545	4,351
33,350	33,400	4,553	4,099	4,553	4,359
33,400	33,450	4,560	4,106	4,560	4,366
33,450	33,500	4,568	4,114	4,568	4,374
33,500	33,550	4,575	4,121	4,575	4,381
33,550	33,600	4,583	4,129	4,583	4,389
33,600	33,650	4,590	4,136	4,590	4,396
33,650	33,700	4,598	4,144	4,598	4,404
33,700	33,750	4,605	4,151	4,605	4,411
33,750	33,800	4,613	4,159	4,613	4,419
33,800	33,850	4,620	4,166	4,620	4,426
33,850	33,900	4,628	4,174	4,628	4,434
33,900	33,950	4,635	4,181	4,635	4,441
33,950	34,000	4,643	4,189	4,643	4,449
34,000					
34,000	34,050	4,650	4,196	4,650	4,456
34,050	34,100	4,658	4,204	4,658	4,464
34,100	34,150	4,665	4,211	4,665	4,471
34,150	34,200	4,673	4,219	4,673	4,479
34,200	34,250	4,680	4,226	4,680	4,486
34,250	34,300	4,688	4,234	4,688	4,494
34,300	34,350	4,695	4,241	4,695	4,501
34,350	34,400	4,703	4,249	4,703	4,509
34,400	34,450	4,710	4,256	4,710	4,516
34,450	34,500	4,718	4,264	4,718	4,524
34,500	34,550	4,725	4,271	4,725	4,531
34,550	34,600	4,733	4,279	4,733	4,539
34,600	34,650	4,740	4,286	4,740	4,546
34,650	34,700	4,748	4,294	4,748	4,554
34,700	34,750	4,755	4,301	4,755	4,561
34,750	34,800	4,763	4,309	4,763	4,569
34,800	34,850	4,770	4,316	4,770	4,576
34,850	34,900	4,778	4,324	4,778	4,584
34,900	34,950	4,785	4,331	4,785	4,591
34,950	35,000	4,793	4,339	4,793	4,599
35,000					
35,000	35,050	4,800	4,346	4,800	4,606
35,050	35,100	4,808	4,354	4,808	4,614
35,100	35,150	4,815	4,361	4,815	4,621
35,150	35,200	4,823	4,369	4,823	4,629
35,200	35,250	4,830	4,376	4,830	4,636
35,250	35,300	4,838	4,384	4,838	4,644
35,300	35,350	4,845	4,391	4,845	4,651
35,350	35,400	4,853	4,399	4,853	4,659
35,400	35,450	4,860	4,406	4,860	4,666
35,450	35,500	4,868	4,414	4,868	4,674
35,500	35,550	4,875	4,421	4,875	4,681
35,550	35,600	4,883	4,429	4,883	4,689
35,600	35,650	4,890	4,436	4,890	4,696
35,650	35,700	4,898	4,444	4,898	4,704
35,700	35,750	4,905	4,451	4,905	4,711
35,750	35,800	4,913	4,459	4,913	4,719
35,800	35,850	4,920	4,466	4,920	4,726
35,850	35,900	4,928	4,474	4,928	4,734
35,900	35,950	4,935	4,481	4,935	4,741
35,950	36,000	4,943	4,489	4,943	4,749

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		And you are— Your tax is—			
36,000					
36,000	36,050	4,950	4,496	4,950	4,756
36,050	36,100	4,958	4,504	4,958	4,764
36,100	36,150	4,965	4,511	4,965	4,771
36,150	36,200	4,973	4,519	4,973	4,779
36,200	36,250	4,980	4,526	4,980	4,786
36,250	36,300	4,988	4,534	4,988	4,794
36,300	36,350	4,995	4,541	4,995	4,801
36,350	36,400	5,003	4,549	5,003	4,809
36,400	36,450	5,010	4,556	5,010	4,816
36,450	36,500	5,018	4,564	5,018	4,824
36,500	36,550	5,025	4,571	5,025	4,831
36,550	36,600	5,033	4,579	5,033	4,839
36,600	36,650	5,040	4,586	5,040	4,846
36,650	36,700	5,048	4,594	5,048	4,854
36,700	36,750	5,055	4,601	5,055	4,861
36,750	36,800	5,063	4,609	5,063	4,869
36,800	36,850	5,070	4,616	5,070	4,876
36,850	36,900	5,078	4,624	5,078	4,884
36,900	36,950	5,088	4,631	5,088	4,891
36,950	37,000	5,100	4,639	5,100	4,899
37,000					
37,000	37,050	5,113	4,646	5,113	4,906
37,050	37,100	5,125	4,654	5,125	4,914
37,100	37,150	5,138	4,661	5,138	4,921
37,150	37,200	5,150	4,669	5,150	4,929
37,200	37,250	5,163	4,676	5,163	4,936
37,250	37,300	5,175	4,684	5,175	4,944
37,300	37,350	5,188	4,691	5,188	4,951
37,350	37,400	5,200	4,699	5,200	4,959
37,400	37,450	5,213	4,706	5,213	4,966
37,450	37,500	5,225	4,714	5,225	4,974
37,500	37,550	5,238	4,721	5,238	4,981
37,550	37,600	5,250	4,729	5,250	4,989
37,600	37,650	5,263	4,736	5,263	4,996
37,650	37,700	5,275	4,744	5,275	5,004
37,700	37,750	5,288	4,751	5,288	5,011
37,750	37,800	5,300	4,759	5,300	5,019
37,800	37,850	5,313	4,766	5,313	5,026
37,850	37,900	5,325	4,774	5,325	5,034
37,900	37,950	5,338	4,781	5,338	5,041
37,950	38,000	5,350	4,789	5,350	5,049
38,000					
38,000	38,050	5,363	4,796	5,363	5,056
38,050	38,100	5,375	4,804	5,375	5,064
38,100	38,150	5,388	4,811	5,388	5,071
38,150	38,200	5,400	4,819	5,400	5,079
38,200	38,250	5,413	4,826	5,413	5,086
38,250	38,300	5,425	4,834	5,425	5,094
38,300	38,350	5,438	4,841	5,438	5,101
38,350	38,400	5,450	4,849	5,450	5,109
38,400	38,450	5,463	4,856	5,463	5,116
38,450	38,500	5,475	4,864	5,475	5,124
38,500	38,550	5,488	4,871	5,488	5,131
38,550	38,600	5,500	4,879	5,500	5,139
38,600	38,650	5,513	4,886	5,513	5,146
38,650	38,700	5,525	4,894	5,525	5,154
38,700	38,750	5,538	4,901	5,538	5,161
38,750	38,800	5,550	4,909	5,550	5,169
38,800	38,850	5,563	4,916	5,563	5,176
38,850	38,900	5,575	4,924	5,575	5,184
38,900	38,950	5,588	4,931	5,588	5,191
38,950	39,000	5,600	4,939	5,600	5,199

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
39,000					
39,000	39,050	5,613	4,946	5,613	5,206
39,050	39,100	5,625	4,954	5,625	5,214
39,100	39,150	5,638	4,961	5,638	5,221
39,150	39,200	5,650	4,969	5,650	5,229
39,200	39,250	5,663	4,976	5,663	5,236
39,250	39,300	5,675	4,984	5,675	5,244
39,300	39,350	5,688	4,991	5,688	5,251
39,350	39,400	5,700	4,999	5,700	5,259
39,400	39,450	5,713	5,006	5,713	5,266
39,450	39,500	5,725	5,014	5,725	5,274
39,500	39,550	5,738	5,021	5,738	5,281
39,550	39,600	5,750	5,029	5,750	5,289
39,600	39,650	5,763	5,036	5,763	5,296
39,650	39,700	5,775	5,044	5,775	5,304
39,700	39,750	5,788	5,051	5,788	5,311
39,750	39,800	5,800	5,059	5,800	5,319
39,800	39,850	5,813	5,066	5,813	5,326
39,850	39,900	5,825	5,074	5,825	5,334
39,900	39,950	5,838	5,081	5,838	5,341
39,950	40,000	5,850	5,089	5,850	5,349
40,000					
40,000	40,050	5,863	5,096	5,863	5,356
40,050	40,100	5,875	5,104	5,875	5,364
40,100	40,150	5,888	5,111	5,888	5,371
40,150	40,200	5,900	5,119	5,900	5,379
40,200	40,250	5,913	5,126	5,913	5,386
40,250	40,300	5,925	5,134	5,925	5,394
40,300	40,350	5,938	5,141	5,938	5,401
40,350	40,400	5,950	5,149	5,950	5,409
40,400	40,450	5,963	5,156	5,963	5,416
40,450	40,500	5,975	5,164	5,975	5,424
40,500	40,550	5,988	5,171	5,988	5,431
40,550	40,600	6,000	5,179	6,000	5,439
40,600	40,650	6,013	5,186	6,013	5,446
40,650	40,700	6,025	5,194	6,025	5,454
40,700	40,750	6,038	5,201	6,038	5,461
40,750	40,800	6,050	5,209	6,050	5,469
40,800	40,850	6,063	5,216	6,063	5,476
40,850	40,900	6,075	5,224	6,075	5,484
40,900	40,950	6,088	5,231	6,088	5,491
40,950	41,000	6,100	5,239	6,100	5,499
41,000					
41,000	41,050	6,113	5,246	6,113	5,506
41,050	41,100	6,125	5,254	6,125	5,514
41,100	41,150	6,138	5,261	6,138	5,521
41,150	41,200	6,150	5,269	6,150	5,529
41,200	41,250	6,163	5,276	6,163	5,536
41,250	41,300	6,175	5,284	6,175	5,544
41,300	41,350	6,188	5,291	6,188	5,551
41,350	41,400	6,200	5,299	6,200	5,559
41,400	41,450	6,213	5,306	6,213	5,566
41,450	41,500	6,225	5,314	6,225	5,574
41,500	41,550	6,238	5,321	6,238	5,581
41,550	41,600	6,250	5,329	6,250	5,589
41,600	41,650	6,263	5,336	6,263	5,596
41,650	41,700	6,275	5,344	6,275	5,604
41,700	41,750	6,288	5,351	6,288	5,611
41,750	41,800	6,300	5,359	6,300	5,619
41,800	41,850	6,313	5,366	6,313	5,626
41,850	41,900	6,325	5,374	6,325	5,634
41,900	41,950	6,338	5,381	6,338	5,641
41,950	42,000	6,350	5,389	6,350	5,649

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
42,000					
42,000	42,050	6,363	5,396	6,363	5,656
42,050	42,100	6,375	5,404	6,375	5,664
42,100	42,150	6,388	5,411	6,388	5,671
42,150	42,200	6,400	5,419	6,400	5,679
42,200	42,250	6,413	5,426	6,413	5,686
42,250	42,300	6,425	5,434	6,425	5,694
42,300	42,350	6,438	5,441	6,438	5,701
42,350	42,400	6,450	5,449	6,450	5,709
42,400	42,450	6,463	5,456	6,463	5,716
42,450	42,500	6,475	5,464	6,475	5,724
42,500	42,550	6,488	5,471	6,488	5,731
42,550	42,600	6,500	5,479	6,500	5,739
42,600	42,650	6,513	5,486	6,513	5,746
42,650	42,700	6,525	5,494	6,525	5,754
42,700	42,750	6,538	5,501	6,538	5,761
42,750	42,800	6,550	5,509	6,550	5,769
42,800	42,850	6,563	5,516	6,563	5,776
42,850	42,900	6,575	5,524	6,575	5,784
42,900	42,950	6,588	5,531	6,588	5,791
42,950	43,000	6,600	5,539	6,600	5,799
43,000					
43,000	43,050	6,613	5,546	6,613	5,806
43,050	43,100	6,625	5,554	6,625	5,814
43,100	43,150	6,638	5,561	6,638	5,821
43,150	43,200	6,650	5,569	6,650	5,829
43,200	43,250	6,663	5,576	6,663	5,836
43,250	43,300	6,675	5,584	6,675	5,844
43,300	43,350	6,688	5,591	6,688	5,851
43,350	43,400	6,700	5,599	6,700	5,859
43,400	43,450	6,713	5,606	6,713	5,866
43,450	43,500	6,725	5,614	6,725	5,874
43,500	43,550	6,738	5,621	6,738	5,881
43,550	43,600	6,750	5,629	6,750	5,889
43,600	43,650	6,763	5,636	6,763	5,896
43,650	43,700	6,775	5,644	6,775	5,904
43,700	43,750	6,788	5,651	6,788	5,911
43,750	43,800	6,800	5,659	6,800	5,919
43,800	43,850	6,813	5,666	6,813	5,926
43,850	43,900	6,825	5,674	6,825	5,934
43,900	43,950	6,838	5,681	6,838	5,941
43,950	44,000	6,850	5,689	6,850	5,949
44,000					
44,000	44,050	6,863	5,696	6,863	5,956
44,050	44,100	6,875	5,704	6,875	5,964
44,100	44,150	6,888	5,711	6,888	5,971
44,150	44,200	6,900	5,719	6,900	5,979
44,200	44,250	6,913	5,726	6,913	5,986
44,250	44,300	6,925	5,734	6,925	5,994
44,300	44,350	6,938	5,741	6,938	6,001
44,350	44,400	6,950	5,749	6,950	6,009
44,400	44,450	6,963	5,756	6,963	6,016
44,450	44,500	6,975	5,764	6,975	6,024
44,500	44,550	6,988	5,771	6,988	6,031
44,550	44,600	7,000	5,779	7,000	6,039
44,600	44,650	7,013	5,786	7,013	6,046
44,650	44,700	7,025	5,794	7,025	6,054
44,700	44,750	7,038	5,801	7,038	6,061
44,750	44,800	7,050	5,809	7,050	6,069
44,800	44,850	7,063	5,816	7,063	6,076
44,850	44,900	7,075	5,824	7,075	6,084
44,900	44,950	7,088	5,831	7,088	6,091
44,950	45,000	7,100	5,839	7,100	6,099

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
45,000					
45,000	45,050	7,113	5,846	7,113	6,106
45,050	45,100	7,125	5,854	7,125	6,114
45,100	45,150	7,138	5,861	7,138	6,121
45,150	45,200	7,150	5,869	7,150	6,129
45,200	45,250	7,163	5,876	7,163	6,136
45,250	45,300	7,175	5,884	7,175	6,144
45,300	45,350	7,188	5,891	7,188	6,151
45,350	45,400	7,200	5,899	7,200	6,159
45,400	45,450	7,213	5,906	7,213	6,166
45,450	45,500	7,225	5,914	7,225	6,174
45,500	45,550	7,238	5,921	7,238	6,181
45,550	45,600	7,250	5,929	7,250	6,189
45,600	45,650	7,263	5,936	7,263	6,196
45,650	45,700	7,275	5,944	7,275	6,204
45,700	45,750	7,288	5,951	7,288	6,211
45,750	45,800	7,300	5,959	7,300	6,219
45,800	45,850	7,313	5,966	7,313	6,226
45,850	45,900	7,325	5,974	7,325	6,234
45,900	45,950	7,338	5,981	7,338	6,241
45,950	46,000	7,350	5,989	7,350	6,249
46,000					
46,000	46,050	7,363	5,996	7,363	6,256
46,050	46,100	7,375	6,004	7,375	6,264
46,100	46,150	7,388	6,011	7,388	6,271
46,150	46,200	7,400	6,019	7,400	6,279
46,200	46,250	7,413	6,026	7,413	6,286
46,250	46,300	7,425	6,034	7,425	6,294
46,300	46,350	7,438	6,041	7,438	6,301
46,350	46,400	7,450	6,049	7,450	6,309
46,400	46,450	7,463	6,056	7,463	6,316
46,450	46,500	7,475	6,064	7,475	6,324
46,500	46,550	7,488	6,071	7,488	6,331
46,550	46,600	7,500	6,079	7,500	6,339
46,600	46,650	7,513	6,086	7,513	6,346
46,650	46,700	7,525	6,094	7,525	6,354
46,700	46,750	7,538	6,101	7,538	6,361
46,750	46,800	7,550	6,109	7,550	6,369
46,800	46,850	7,563	6,116	7,563	6,376
46,850	46,900	7,575	6,124	7,575	6,384
46,900	46,950	7,588	6,131	7,588	6,391
46,950	47,000	7,600	6,139	7,600	6,399
47,000					
47,000	47,050	7,613	6,146	7,613	6,406
47,050	47,100	7,625	6,154	7,625	6,414
47,100	47,150	7,638	6,161	7,638	6,421
47,150	47,200	7,650	6,169	7,650	6,429
47,200	47,250	7,663	6,176	7,663	6,436
47,250	47,300	7,675	6,184	7,675	6,444
47,300	47,350	7,688	6,191	7,688	6,451
47,350	47,400	7,700	6,199	7,700	6,459
47,400	47,450	7,713	6,206	7,713	6,466
47,450	47,500	7,725	6,214	7,725	6,474
47,500	47,550	7,738	6,221	7,738	6,481
47,550	47,600	7,750	6,229	7,750	6,489
47,600	47,650	7,763	6,236	7,763	6,496
47,650	47,700	7,775	6,244	7,775	6,504
47,700	47,750	7,788	6,251	7,788	6,511
47,750	47,800	7,800	6,259	7,800	6,519
47,800	47,850	7,813	6,266	7,813	6,526
47,850	47,900	7,825	6,274	7,825	6,534
47,900	47,950	7,838	6,281	7,838	6,541
47,950	48,000	7,850	6,289	7,850	6,549

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
48,000					
48,000	48,050	7,863	6,296	7,863	6,556
48,050	48,100	7,875	6,304	7,875	6,564
48,100	48,150	7,888	6,311	7,888	6,571
48,150	48,200	7,900	6,319	7,900	6,579
48,200	48,250	7,913	6,326	7,913	6,586
48,250	48,300	7,925	6,334	7,925	6,594
48,300	48,350	7,938	6,341	7,938	6,601
48,350	48,400	7,950	6,349	7,950	6,609
48,400	48,450	7,963	6,356	7,963	6,616
48,450	48,500	7,975	6,364	7,975	6,624
48,500	48,550	7,988	6,371	7,988	6,631
48,550	48,600	8,000	6,379	8,000	6,639
48,600	48,650	8,013	6,386	8,013	6,646
48,650	48,700	8,025	6,394	8,025	6,654
48,700	48,750	8,038	6,401	8,038	6,661
48,750	48,800	8,050	6,409	8,050	6,669
48,800	48,850	8,063	6,416	8,063	6,676
48,850	48,900	8,075	6,424	8,075	6,684
48,900	48,950	8,088	6,431	8,088	6,691
48,950	49,000	8,100	6,439	8,100	6,699
49,000					
49,000	49,050	8,113	6,446	8,113	6,706
49,050	49,100	8,125	6,454	8,125	6,714
49,100	49,150	8,138	6,461	8,138	6,721
49,150	49,200	8,150	6,469	8,150	6,729
49,200	49,250	8,163	6,476	8,163	6,736
49,250	49,300	8,175	6,484	8,175	6,744
49,300	49,350	8,188	6,491	8,188	6,751
49,350	49,400	8,200	6,499	8,200	6,759
49,400	49,450	8,213	6,506	8,213	6,769
49,450	49,500	8,225	6,514	8,225	6,781
49,500	49,550	8,238	6,521	8,238	6,794
49,550	49,600	8,250	6,529	8,250	6,806
49,600	49,650	8,263	6,536	8,263	6,819
49,650	49,700	8,275	6,544	8,275	6,831
49,700	49,750	8,288	6,551	8,288	6,844
49,750	49,800	8,300	6,559	8,300	6,856
49,800	49,850	8,313	6,566	8,313	6,869
49,850	49,900	8,325	6,574	8,325	6,881
49,900	49,950	8,338	6,581	8,338	6,894
49,950	50,000	8,350	6,589	8,350	6,906
50,000					
50,000	50,050	8,363	6,596	8,363	6,919
50,050	50,100	8,375	6,604	8,375	6,931
50,100	50,150	8,388	6,611	8,388	6,944
50,150	50,200	8,400	6,619	8,400	6,956
50,200	50,250	8,413	6,626	8,413	6,969
50,250	50,300	8,425	6,634	8,425	6,981
50,300	50,350	8,438	6,641	8,438	6,994
50,350	50,400	8,450	6,649	8,450	7,006
50,400	50,450	8,463	6,656	8,463	7,019
50,450	50,500	8,475	6,664	8,475	7,031
50,500	50,550	8,488	6,671	8,488	7,044
50,550	50,600	8,500	6,679	8,500	7,056
50,600	50,650	8,513	6,686	8,513	7,069
50,650	50,700	8,525	6,694	8,525	7,081
50,700	50,750	8,538	6,701	8,538	7,094
50,750	50,800	8,550	6,709	8,550	7,106
50,800	50,850	8,563	6,716	8,563	7,119
50,850	50,900	8,575	6,724	8,575	7,131
50,900	50,950	8,588	6,731	8,588	7,144
50,950	51,000	8,600	6,739	8,600	7,156

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
51,000					
51,000	51,050	8,613	6,746	8,613	7,169
51,050	51,100	8,625	6,754	8,625	7,181
51,100	51,150	8,638	6,761	8,638	7,194
51,150	51,200	8,650	6,769	8,650	7,206
51,200	51,250	8,663	6,776	8,663	7,219
51,250	51,300	8,675	6,784	8,675	7,231
51,300	51,350	8,688	6,791	8,688	7,244
51,350	51,400	8,700	6,799	8,700	7,256
51,400	51,450	8,713	6,806	8,713	7,269
51,450	51,500	8,725	6,814	8,725	7,281
51,500	51,550	8,738	6,821	8,738	7,294
51,550	51,600	8,750	6,829	8,750	7,306
51,600	51,650	8,763	6,836	8,763	7,319
51,650	51,700	8,775	6,844	8,775	7,331
51,700	51,750	8,788	6,851	8,788	7,344
51,750	51,800	8,800	6,859	8,800	7,356
51,800	51,850	8,813	6,866	8,813	7,369
51,850	51,900	8,825	6,874	8,825	7,381
51,900	51,950	8,838	6,881	8,838	7,394
51,950	52,000	8,850	6,889	8,850	7,406
52,000					
52,000	52,050	8,863	6,896	8,863	7,419
52,050	52,100	8,875	6,904	8,875	7,431
52,100	52,150	8,888	6,911	8,888	7,444
52,150	52,200	8,900	6,919	8,900	7,456
52,200	52,250	8,913	6,926	8,913	7,469
52,250	52,300	8,925	6,934	8,925	7,481
52,300	52,350	8,938	6,941	8,938	7,494
52,350	52,400	8,950	6,949	8,950	7,506
52,400	52,450	8,963	6,956	8,963	7,519
52,450	52,500	8,975	6,964	8,975	7,531
52,500	52,550	8,988	6,971	8,988	7,544
52,550	52,600	9,000	6,979	9,000	7,556
52,600	52,650	9,013	6,986	9,013	7,569
52,650	52,700	9,025	6,994	9,025	7,581
52,700	52,750	9,038	7,001	9,038	7,594
52,750	52,800	9,050	7,009	9,050	7,606
52,800	52,850	9,063	7,016	9,063	7,619
52,850	52,900	9,075	7,024	9,075	7,631
52,900	52,950	9,088	7,031	9,088	7,644
52,950	53,000	9,100	7,039	9,100	7,656
53,000					
53,000	53,050	9,113	7,046	9,113	7,669
53,050	53,100	9,125	7,054	9,125	7,681
53,100	53,150	9,138	7,061	9,138	7,694
53,150	53,200	9,150	7,069	9,150	7,706
53,200	53,250	9,163	7,076	9,163	7,719
53,250	53,300	9,175	7,084	9,175	7,731
53,300	53,350	9,188	7,091	9,188	7,744
53,350	53,400	9,200	7,099	9,200	7,756
53,400	53,450	9,213	7,106	9,213	7,769
53,450	53,500	9,225	7,114	9,225	7,781
53,500	53,550	9,238	7,121	9,238	7,794
53,550	53,600	9,250	7,129	9,250	7,806
53,600	53,650	9,263	7,136	9,263	7,819
53,650	53,700	9,275	7,144	9,275	7,831
53,700	53,750	9,288	7,151	9,288	7,844
53,750	53,800	9,300	7,159	9,300	7,856
53,800	53,850	9,313	7,166	9,313	7,869
53,850	53,900	9,325	7,174	9,325	7,881
53,900	53,950	9,338	7,181	9,338	7,894
53,950	54,000	9,350	7,189	9,350	7,906

If line 43 (taxable income) is— At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
54,000					
54,000	54,050	9,363	7,196	9,363	7,919
54,050	54,100	9,375	7,204	9,375	7,931
54,100	54,150	9,388	7,211	9,388	7,944
54,150	54,200	9,400	7,219	9,400	7,956
54,200	54,250	9,413	7,226	9,413	7,969
54,250	54,300	9,425	7,234	9,425	7,981
54,300	54,350	9,438	7,241	9,438	7,994
54,350	54,400	9,450	7,249	9,450	8,006
54,400	54,450	9,463	7,256	9,463	8,019
54,450	54,500	9,475	7,264	9,475	8,031
54,500	54,550	9,488	7,271	9,488	8,044
54,550	54,600	9,500	7,279	9,500	8,056
54,600	54,650	9,513	7,286	9,513	8,069
54,650	54,700	9,525	7,294	9,525	8,081
54,700	54,750	9,538	7,301	9,538	8,094
54,750	54,800	9,550	7,309	9,550	8,106
54,800	54,850	9,563	7,316	9,563	8,119
54,850	54,900	9,575	7,324	9,575	8,131
54,900	54,950	9,588	7,331	9,588	8,144
54,950	55,000	9,600	7,339	9,600	8,156
55,000					
55,000	55,050	9,613	7,346	9,613	8,169
55,050	55,100	9,625	7,354	9,625	8,181
55,100	55,150	9,638	7,361	9,638	8,194
55,150	55,200	9,650	7,369	9,650	8,206
55,200	55,250	9,663	7,376	9,663	8,219
55,250	55,300	9,675	7,384	9,675	8,231
55,300	55,350	9,688	7,391	9,688	8,244
55,350	55,400	9,700	7,399	9,700	8,256
55,400	55,450	9,713	7,406	9,713	8,269
55,450	55,500	9,725	7,414	9,725	8,281
55,500	55,550	9,738	7,421	9,738	8,294
55,550	55,600	9,750	7,429	9,750	8,306
55,600	55,650	9,763	7,436	9,763	8,319
55,650	55,700	9,775	7,444	9,775	8,331
55,700	55,750	9,788	7,451	9,788	8,344
55,750	55,800	9,800	7,459	9,800	8,356
55,800	55,850	9,813	7,466	9,813	8,369
55,850	55,900	9,825	7,474	9,825	8,381
55,900	55,950	9,838	7,481	9,838	8,394
55,950	56,000	9,850	7,489	9,850	8,406
56,000					
56,000	56,050	9,863	7,496	9,863	8,419
56,050	56,100	9,875	7,504	9,875	8,431
56,100	56,150	9,888	7,511	9,888	8,444
56,150	56,200	9,900	7,519	9,900	8,456
56,200	56,250	9,913	7,526	9,913	8,469
56,250	56,300	9,925	7,534	9,925	8,481
56,300	56,350	9,938	7,541	9,938	8,494
56,350	56,400	9,950	7,549	9,950	8,506
56,400	56,450	9,963	7,556	9,963	8,519
56,450	56,500	9,975	7,564	9,975	8,531
56,500	56,550	9,988	7,571	9,988	8,544
56,550	56,600	10,000	7,579	10,000	8,556
56,600	56,650	10,013	7,586	10,013	8,569
56,650	56,700	10,025	7,594	10,025	8,581
56,700	56,750	10,038	7,601	10,038	8,594
56,750	56,800	10,050	7,609	10,050	8,606
56,800	56,850	10,063	7,616	10,063	8,619
56,850	56,900	10,075	7,624	10,075	8,631
56,900	56,950	10,088	7,631	10,088	8,644
56,950	57,000	10,100	7,639	10,100	8,656

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
57,000					
57,000	57,050	10,113	7,646	10,113	8,669
57,050	57,100	10,125	7,654	10,125	8,681
57,100	57,150	10,138	7,661	10,138	8,694
57,150	57,200	10,150	7,669	10,150	8,706
57,200	57,250	10,163	7,676	10,163	8,719
57,250	57,300	10,175	7,684	10,175	8,731
57,300	57,350	10,188	7,691	10,188	8,744
57,350	57,400	10,200	7,699	10,200	8,756
57,400	57,450	10,213	7,706	10,213	8,769
57,450	57,500	10,225	7,714	10,225	8,781
57,500	57,550	10,238	7,721	10,238	8,794
57,550	57,600	10,250	7,729	10,250	8,806
57,600	57,650	10,263	7,736	10,263	8,819
57,650	57,700	10,275	7,744	10,275	8,831
57,700	57,750	10,288	7,751	10,288	8,844
57,750	57,800	10,300	7,759	10,300	8,856
57,800	57,850	10,313	7,766	10,313	8,869
57,850	57,900	10,325	7,774	10,325	8,881
57,900	57,950	10,338	7,781	10,338	8,894
57,950	58,000	10,350	7,789	10,350	8,906
58,000					
58,000	58,050	10,363	7,796	10,363	8,919
58,050	58,100	10,375	7,804	10,375	8,931
58,100	58,150	10,388	7,811	10,388	8,944
58,150	58,200	10,400	7,819	10,400	8,956
58,200	58,250	10,413	7,826	10,413	8,969
58,250	58,300	10,425	7,834	10,425	8,981
58,300	58,350	10,438	7,841	10,438	8,994
58,350	58,400	10,450	7,849	10,450	9,006
58,400	58,450	10,463	7,856	10,463	9,019
58,450	58,500	10,475	7,864	10,475	9,031
58,500	58,550	10,488	7,871	10,488	9,044
58,550	58,600	10,500	7,879	10,500	9,056
58,600	58,650	10,513	7,886	10,513	9,069
58,650	58,700	10,525	7,894	10,525	9,081
58,700	58,750	10,538	7,901	10,538	9,094
58,750	58,800	10,550	7,909	10,550	9,106
58,800	58,850	10,563	7,916	10,563	9,119
58,850	58,900	10,575	7,924	10,575	9,131
58,900	58,950	10,588	7,931	10,588	9,144
58,950	59,000	10,600	7,939	10,600	9,156
59,000					
59,000	59,050	10,613	7,946	10,613	9,169
59,050	59,100	10,625	7,954	10,625	9,181
59,100	59,150	10,638	7,961	10,638	9,194
59,150	59,200	10,650	7,969	10,650	9,206
59,200	59,250	10,663	7,976	10,663	9,219
59,250	59,300	10,675	7,984	10,675	9,231
59,300	59,350	10,688	7,991	10,688	9,244
59,350	59,400	10,700	7,999	10,700	9,256
59,400	59,450	10,713	8,006	10,713	9,269
59,450	59,500	10,725	8,014	10,725	9,281
59,500	59,550	10,738	8,021	10,738	9,294
59,550	59,600	10,750	8,029	10,750	9,306
59,600	59,650	10,763	8,036	10,763	9,319
59,650	59,700	10,775	8,044	10,775	9,331
59,700	59,750	10,788	8,051	10,788	9,344
59,750	59,800	10,800	8,059	10,800	9,356
59,800	59,850	10,813	8,066	10,813	9,369
59,850	59,900	10,825	8,074	10,825	9,381
59,900	59,950	10,838	8,081	10,838	9,394
59,950	60,000	10,850	8,089	10,850	9,406

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
60,000					
60,000	60,050	10,863	8,096	10,863	9,419
60,050	60,100	10,875	8,104	10,875	9,431
60,100	60,150	10,888	8,111	10,888	9,444
60,150	60,200	10,900	8,119	10,900	9,456
60,200	60,250	10,913	8,126	10,913	9,469
60,250	60,300	10,925	8,134	10,925	9,481
60,300	60,350	10,938	8,141	10,938	9,494
60,350	60,400	10,950	8,149	10,950	9,506
60,400	60,450	10,963	8,156	10,963	9,519
60,450	60,500	10,975	8,164	10,975	9,531
60,500	60,550	10,988	8,171	10,988	9,544
60,550	60,600	11,000	8,179	11,000	9,556
60,600	60,650	11,013	8,186	11,013	9,569
60,650	60,700	11,025	8,194	11,025	9,581
60,700	60,750	11,038	8,201	11,038	9,594
60,750	60,800	11,050	8,209	11,050	9,606
60,800	60,850	11,063	8,216	11,063	9,619
60,850	60,900	11,075	8,224	11,075	9,631
60,900	60,950	11,088	8,231	11,088	9,644
60,950	61,000	11,100	8,239	11,100	9,656
61,000					
61,000	61,050	11,113	8,246	11,113	9,669
61,050	61,100	11,125	8,254	11,125	9,681
61,100	61,150	11,138	8,261	11,138	9,694
61,150	61,200	11,150	8,269	11,150	9,706
61,200	61,250	11,163	8,276	11,163	9,719
61,250	61,300	11,175	8,284	11,175	9,731
61,300	61,350	11,188	8,291	11,188	9,744
61,350	61,400	11,200	8,299	11,200	9,756
61,400	61,450	11,213	8,306	11,213	9,769
61,450	61,500	11,225	8,314	11,225	9,781
61,500	61,550	11,238	8,321	11,238	9,794
61,550	61,600	11,250	8,329	11,250	9,806
61,600	61,650	11,263	8,336	11,263	9,819
61,650	61,700	11,275	8,344	11,275	9,831
61,700	61,750	11,288	8,351	11,288	9,844
61,750	61,800	11,300	8,359	11,300	9,856
61,800	61,850	11,313	8,366	11,313	9,869
61,850	61,900	11,325	8,374	11,325	9,881
61,900	61,950	11,338	8,381	11,338	9,894
61,950	62,000	11,350	8,389	11,350	9,906
62,000					
62,000	62,050	11,363	8,396	11,363	9,919
62,050	62,100	11,375	8,404	11,375	9,931
62,100	62,150	11,388	8,411	11,388	9,944
62,150	62,200	11,400	8,419	11,400	9,956
62,200	62,250	11,413	8,426	11,413	9,969
62,250	62,300	11,425	8,434	11,425	9,981
62,300	62,350	11,438	8,441	11,438	9,994
62,350	62,400	11,450	8,449	11,450	10,006
62,400	62,450	11,463	8,456	11,463	10,019
62,450	62,500	11,475	8,464	11,475	10,031
62,500	62,550	11,488	8,471	11,488	10,044
62,550	62,600	11,500	8,479	11,500	10,056
62,600	62,650	11,513	8,486	11,513	10,069
62,650	62,700	11,525	8,494	11,525	10,081
62,700	62,750	11,538	8,501	11,538	10,094
62,750	62,800	11,550	8,509	11,550	10,106
62,800	62,850	11,563	8,516	11,563	10,119
62,850	62,900	11,575	8,524	11,575	10,131
62,900	62,950	11,588	8,531	11,588	10,144
62,950	63,000	11,600	8,539	11,600	10,156

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
63,000					
63,000	63,050	11,613	8,546	11,613	10,169
63,050	63,100	11,625	8,554	11,625	10,181
63,100	63,150	11,638	8,561	11,638	10,194
63,150	63,200	11,650	8,569	11,650	10,206
63,200	63,250	11,663	8,576	11,663	10,219
63,250	63,300	11,675	8,584	11,675	10,231
63,300	63,350	11,688	8,591	11,688	10,244
63,350	63,400	11,700	8,599	11,700	10,256
63,400	63,450	11,713	8,606	11,713	10,269
63,450	63,500	11,725	8,614	11,725	10,281
63,500	63,550	11,738	8,621	11,738	10,294
63,550	63,600	11,750	8,629	11,750	10,306
63,600	63,650	11,763	8,636	11,763	10,319
63,650	63,700	11,775	8,644	11,775	10,331
63,700	63,750	11,788	8,651	11,788	10,344
63,750	63,800	11,800	8,659	11,800	10,356
63,800	63,850	11,813	8,666	11,813	10,369
63,850	63,900	11,825	8,674	11,825	10,381
63,900	63,950	11,838	8,681	11,838	10,394
63,950	64,000	11,850	8,689	11,850	10,406
64,000					
64,000	64,050	11,863	8,696	11,863	10,419
64,050	64,100	11,875	8,704	11,875	10,431
64,100	64,150	11,888	8,711	11,888	10,444
64,150	64,200	11,900	8,719	11,900	10,456
64,200	64,250	11,913	8,726	11,913	10,469
64,250	64,300	11,925	8,734	11,925	10,481
64,300	64,350	11,938	8,741	11,938	10,494
64,350	64,400	11,950	8,749	11,950	10,506
64,400	64,450	11,963	8,756	11,963	10,519
64,450	64,500	11,975	8,764	11,975	10,531
64,500	64,550	11,988	8,771	11,988	10,544
64,550	64,600	12,000	8,779	12,000	10,556
64,600	64,650	12,013	8,786	12,013	10,569
64,650	64,700	12,025	8,794	12,025	10,581
64,700	64,750	12,038	8,801	12,038	10,594
64,750	64,800	12,050	8,809	12,050	10,606
64,800	64,850	12,063	8,816	12,063	10,619
64,850	64,900	12,075	8,824	12,075	10,631
64,900	64,950	12,088	8,831	12,088	10,644
64,950	65,000	12,100	8,839	12,100	10,656
65,000					
65,000	65,050	12,113	8,846	12,113	10,669
65,050	65,100	12,125	8,854	12,125	10,681
65,100	65,150	12,138	8,861	12,138	10,694
65,150	65,200	12,150	8,869	12,150	10,706
65,200	65,250	12,163	8,876	12,163	10,719
65,250	65,300	12,175	8,884	12,175	10,731
65,300	65,350	12,188	8,891	12,188	10,744
65,350	65,400	12,200	8,899	12,200	10,756
65,400	65,450	12,213	8,906	12,213	10,769
65,450	65,500	12,225	8,914	12,225	10,781
65,500	65,550	12,238	8,921	12,238	10,794
65,550	65,600	12,250	8,929	12,250	10,806
65,600	65,650	12,263	8,936	12,263	10,819
65,650	65,700	12,275	8,944	12,275	10,831
65,700	65,750	12,288	8,951	12,288	10,844
65,750	65,800	12,300	8,959	12,300	10,856
65,800	65,850	12,313	8,966	12,313	10,869
65,850	65,900	12,325	8,974	12,325	10,881
65,900	65,950	12,338	8,981	12,338	10,894
65,950	66,000	12,350	8,989	12,350	10,906

(Continued)

* This column must also be used by a qualifying widow(er).

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2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
66,000					
66,000	66,050	12,363	8,996	12,363	10,919
66,050	66,100	12,375	9,004	12,375	10,931
66,100	66,150	12,388	9,011	12,388	10,944
66,150	66,200	12,400	9,019	12,400	10,956
66,200	66,250	12,413	9,026	12,413	10,969
66,250	66,300	12,425	9,034	12,425	10,981
66,300	66,350	12,438	9,041	12,438	10,994
66,350	66,400	12,450	9,049	12,450	11,006
66,400	66,450	12,463	9,056	12,463	11,019
66,450	66,500	12,475	9,064	12,475	11,031
66,500	66,550	12,488	9,071	12,488	11,044
66,550	66,600	12,500	9,079	12,500	11,056
66,600	66,650	12,513	9,086	12,513	11,069
66,650	66,700	12,525	9,094	12,525	11,081
66,700	66,750	12,538	9,101	12,538	11,094
66,750	66,800	12,550	9,109	12,550	11,106
66,800	66,850	12,563	9,116	12,563	11,119
66,850	66,900	12,575	9,124	12,575	11,131
66,900	66,950	12,588	9,131	12,588	11,144
66,950	67,000	12,600	9,139	12,600	11,156
67,000					
67,000	67,050	12,613	9,146	12,613	11,169
67,050	67,100	12,625	9,154	12,625	11,181
67,100	67,150	12,638	9,161	12,638	11,194
67,150	67,200	12,650	9,169	12,650	11,206
67,200	67,250	12,663	9,176	12,663	11,219
67,250	67,300	12,675	9,184	12,675	11,231
67,300	67,350	12,688	9,191	12,688	11,244
67,350	67,400	12,700	9,199	12,700	11,256
67,400	67,450	12,713	9,206	12,713	11,269
67,450	67,500	12,725	9,214	12,725	11,281
67,500	67,550	12,738	9,221	12,738	11,294
67,550	67,600	12,750	9,229	12,750	11,306
67,600	67,650	12,763	9,236	12,763	11,319
67,650	67,700	12,775	9,244	12,775	11,331
67,700	67,750	12,788	9,251	12,788	11,344
67,750	67,800	12,800	9,259	12,800	11,356
67,800	67,850	12,813	9,266	12,813	11,369
67,850	67,900	12,825	9,274	12,825	11,381
67,900	67,950	12,838	9,281	12,838	11,394
67,950	68,000	12,850	9,289	12,850	11,406
68,000					
68,000	68,050	12,863	9,296	12,863	11,419
68,050	68,100	12,875	9,304	12,875	11,431
68,100	68,150	12,888	9,311	12,888	11,444
68,150	68,200	12,900	9,319	12,900	11,456
68,200	68,250	12,913	9,326	12,913	11,469
68,250	68,300	12,925	9,334	12,925	11,481
68,300	68,350	12,938	9,341	12,938	11,494
68,350	68,400	12,950	9,349	12,950	11,506
68,400	68,450	12,963	9,356	12,963	11,519
68,450	68,500	12,975	9,364	12,975	11,531
68,500	68,550	12,988	9,371	12,988	11,544
68,550	68,600	13,000	9,379	13,000	11,556
68,600	68,650	13,013	9,386	13,013	11,569
68,650	68,700	13,025	9,394	13,025	11,581
68,700	68,750	13,038	9,401	13,038	11,594
68,750	68,800	13,050	9,409	13,050	11,606
68,800	68,850	13,063	9,416	13,063	11,619
68,850	68,900	13,075	9,424	13,075	11,631
68,900	68,950	13,088	9,431	13,088	11,644
68,950	69,000	13,100	9,439	13,100	11,656

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
69,000					
69,000	69,050	13,113	9,446	13,113	11,669
69,050	69,100	13,125	9,454	13,125	11,681
69,100	69,150	13,138	9,461	13,138	11,694
69,150	69,200	13,150	9,469	13,150	11,706
69,200	69,250	13,163	9,476	13,163	11,719
69,250	69,300	13,175	9,484	13,175	11,731
69,300	69,350	13,188	9,491	13,188	11,744
69,350	69,400	13,200	9,499	13,200	11,756
69,400	69,450	13,213	9,506	13,213	11,769
69,450	69,500	13,225	9,514	13,225	11,781
69,500	69,550	13,238	9,521	13,238	11,794
69,550	69,600	13,250	9,529	13,250	11,806
69,600	69,650	13,263	9,536	13,263	11,819
69,650	69,700	13,275	9,544	13,275	11,831
69,700	69,750	13,288	9,551	13,288	11,844
69,750	69,800	13,300	9,559	13,300	11,856
69,800	69,850	13,313	9,566	13,313	11,869
69,850	69,900	13,325	9,574	13,325	11,881
69,900	69,950	13,338	9,581	13,338	11,894
69,950	70,000	13,350	9,589	13,350	11,906
70,000					
70,000	70,050	13,363	9,596	13,363	11,919
70,050	70,100	13,375	9,604	13,375	11,931
70,100	70,150	13,388	9,611	13,388	11,944
70,150	70,200	13,400	9,619	13,400	11,956
70,200	70,250	13,413	9,626	13,413	11,969
70,250	70,300	13,425	9,634	13,425	11,981
70,300	70,350	13,438	9,641	13,438	11,994
70,350	70,400	13,450	9,649	13,450	12,006
70,400	70,450	13,463	9,656	13,463	12,019
70,450	70,500	13,475	9,664	13,475	12,031
70,500	70,550	13,488	9,671	13,488	12,044
70,550	70,600	13,500	9,679	13,500	12,056
70,600	70,650	13,513	9,686	13,513	12,069
70,650	70,700	13,525	9,694	13,525	12,081
70,700	70,750	13,538	9,701	13,538	12,094
70,750	70,800	13,550	9,709	13,550	12,106
70,800	70,850	13,563	9,716	13,563	12,119
70,850	70,900	13,575	9,724	13,575	12,131
70,900	70,950	13,588	9,731	13,588	12,144
70,950	71,000	13,600	9,739	13,600	12,156
71,000					
71,000	71,050	13,613	9,746	13,613	12,169
71,050	71,100	13,625	9,754	13,625	12,181
71,100	71,150	13,638	9,761	13,638	12,194
71,150	71,200	13,650	9,769	13,650	12,206
71,200	71,250	13,663	9,776	13,663	12,219
71,250	71,300	13,675	9,784	13,675	12,231
71,300	71,350	13,688	9,791	13,688	12,244
71,350	71,400	13,700	9,799	13,700	12,256
71,400	71,450	13,713	9,806	13,713	12,269
71,450	71,500	13,725	9,814	13,725	12,281
71,500	71,550	13,738	9,821	13,738	12,294
71,550	71,600	13,750	9,829	13,750	12,306
71,600	71,650	13,763	9,836	13,763	12,319
71,650	71,700	13,775	9,844	13,775	12,331
71,700	71,750	13,788	9,851	13,788	12,344
71,750	71,800	13,800	9,859	13,800	12,356
71,800	71,850	13,813	9,866	13,813	12,369
71,850	71,900	13,825	9,874	13,825	12,381
71,900	71,950	13,838	9,881	13,838	12,394
71,950	72,000	13,850	9,889	13,850	12,406

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
72,000					
72,000	72,050	13,863	9,896	13,863	12,419
72,050	72,100	13,875	9,904	13,875	12,431
72,100	72,150	13,888	9,911	13,888	12,444
72,150	72,200	13,900	9,919	13,900	12,456
72,200	72,250	13,913	9,926	13,913	12,469
72,250	72,300	13,925	9,934	13,925	12,481
72,300	72,350	13,938	9,941	13,938	12,494
72,350	72,400	13,950	9,949	13,950	12,506
72,400	72,450	13,963	9,956	13,963	12,519
72,450	72,500	13,975	9,964	13,975	12,531
72,500	72,550	13,988	9,971	13,988	12,544
72,550	72,600	14,000	9,979	14,000	12,556
72,600	72,650	14,013	9,986	14,013	12,569
72,650	72,700	14,025	9,994	14,025	12,581
72,700	72,750	14,038	10,001	14,038	12,594
72,750	72,800	14,050	10,009	14,050	12,606
72,800	72,850	14,063	10,016	14,063	12,619
72,850	72,900	14,075	10,024	14,075	12,631
72,900	72,950	14,088	10,031	14,088	12,644
72,950	73,000	14,100	10,039	14,100	12,656
73,000					
73,000	73,050	14,113	10,046	14,113	12,669
73,050	73,100	14,125	10,054	14,125	12,681
73,100	73,150	14,138	10,061	14,138	12,694
73,150	73,200	14,150	10,069	14,150	12,706
73,200	73,250	14,163	10,076	14,163	12,719
73,250	73,300	14,175	10,084	14,175	12,731
73,300	73,350	14,188	10,091	14,188	12,744
73,350	73,400	14,200	10,099	14,200	12,756
73,400	73,450	14,213	10,106	14,213	12,769
73,450	73,500	14,225	10,114	14,225	12,781
73,500	73,550	14,238	10,121	14,238	12,794
73,550	73,600	14,250	10,129	14,250	12,806
73,600	73,650	14,263	10,136	14,263	12,819
73,650	73,700	14,275	10,144	14,275	12,831
73,700	73,750	14,288	10,151	14,288	12,844
73,750	73,800	14,300	10,159	14,300	12,856
73,800	73,850	14,313	10,169	14,313	12,869
73,850	73,900	14,325	10,181	14,325	12,881
73,900	73,950	14,338	10,194	14,338	12,894
73,950	74,000	14,350	10,206	14,350	12,906
74,000					
74,000	74,050	14,363	10,219	14,363	12,919
74,050	74,100	14,375	10,231	14,375	12,931
74,100	74,150	14,388	10,244	14,388	12,944
74,150	74,200	14,400	10,256	14,400	12,956
74,200	74,250	14,413	10,269	14,413	12,969
74,250	74,300	14,425	10,281	14,425	12,981
74,300	74,350	14,438	10,294	14,438	12,994
74,350	74,400	14,450	10,306	14,450	13,006
74,400	74,450	14,463	10,319	14,463	13,019
74,450	74,500	14,475	10,331	14,477	13,031
74,500	74,550	14,488	10,344	14,491	13,044
74,550	74,600	14,500	10,356	14,505	13,056
74,600	74,650	14,513	10,369	14,519	13,069
74,650	74,700	14,525	10,381	14,533	13,081
74,700	74,750	14,538	10,394	14,547	13,094
74,750	74,800	14,550	10,406	14,561	13,106
74,800	74,850	14,563	10,419	14,575	13,119
74,850	74,900	14,575	10,431	14,589	13,131
74,900	74,950	14,588	10,444	14,603	13,144
74,950	75,000	14,600	10,456	14,617	13,156

(Continued)

* This column must also be used by a qualifying widow(er).

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2014 Tax Table — *Continued*

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
75,000						**78,000**						**81,000**					
75,000	75,050	14,613	10,469	14,631	13,169	78,000	78,050	15,363	11,219	15,471	13,919	81,000	81,050	16,113	11,969	16,311	14,669
75,050	75,100	14,625	10,481	14,645	13,181	78,050	78,100	15,375	11,231	15,485	13,931	81,050	81,100	16,125	11,981	16,325	14,681
75,100	75,150	14,638	10,494	14,659	13,194	78,100	78,150	15,388	11,244	15,499	13,944	81,100	81,150	16,138	11,994	16,339	14,694
75,150	75,200	14,650	10,506	14,673	13,206	78,150	78,200	15,400	11,256	15,513	13,956	81,150	81,200	16,150	12,006	16,353	14,706
75,200	75,250	14,663	10,519	14,687	13,219	78,200	78,250	15,413	11,269	15,527	13,969	81,200	81,250	16,163	12,019	16,367	14,719
75,250	75,300	14,675	10,531	14,701	13,231	78,250	78,300	15,425	11,281	15,541	13,981	81,250	81,300	16,175	12,031	16,381	14,731
75,300	75,350	14,688	10,544	14,715	13,244	78,300	78,350	15,438	11,294	15,555	13,994	81,300	81,350	16,188	12,044	16,395	14,744
75,350	75,400	14,700	10,556	14,729	13,256	78,350	78,400	15,450	11,306	15,569	14,006	81,350	81,400	16,200	12,056	16,409	14,756
75,400	75,450	14,713	10,569	14,743	13,269	78,400	78,450	15,463	11,319	15,583	14,019	81,400	81,450	16,213	12,069	16,423	14,769
75,450	75,500	14,725	10,581	14,757	13,281	78,450	78,500	15,475	11,331	15,597	14,031	81,450	81,500	16,225	12,081	16,437	14,781
75,500	75,550	14,738	10,594	14,771	13,294	78,500	78,550	15,488	11,344	15,611	14,044	81,500	81,550	16,238	12,094	16,451	14,794
75,550	75,600	14,750	10,606	14,785	13,306	78,550	78,600	15,500	11,356	15,625	14,056	81,550	81,600	16,250	12,106	16,465	14,806
75,600	75,650	14,763	10,619	14,799	13,319	78,600	78,650	15,513	11,369	15,639	14,069	81,600	81,650	16,263	12,119	16,479	14,819
75,650	75,700	14,775	10,631	14,813	13,331	78,650	78,700	15,525	11,381	15,653	14,081	81,650	81,700	16,275	12,131	16,493	14,831
75,700	75,750	14,788	10,644	14,827	13,344	78,700	78,750	15,538	11,394	15,667	14,094	81,700	81,750	16,288	12,144	16,507	14,844
75,750	75,800	14,800	10,656	14,841	13,356	78,750	78,800	15,550	11,406	15,681	14,106	81,750	81,800	16,300	12,156	16,521	14,856
75,800	75,850	14,813	10,669	14,855	13,369	78,800	78,850	15,563	11,419	15,695	14,119	81,800	81,850	16,313	12,169	16,535	14,869
75,850	75,900	14,825	10,681	14,869	13,381	78,850	78,900	15,575	11,431	15,709	14,131	81,850	81,900	16,325	12,181	16,549	14,881
75,900	75,950	14,838	10,694	14,883	13,394	78,900	78,950	15,588	11,444	15,723	14,144	81,900	81,950	16,338	12,194	16,563	14,894
75,950	76,000	14,850	10,706	14,897	13,406	78,950	79,000	15,600	11,456	15,737	14,156	81,950	82,000	16,350	12,206	16,577	14,906
76,000						**79,000**						**82,000**					
76,000	76,050	14,863	10,719	14,911	13,419	79,000	79,050	15,613	11,469	15,751	14,169	82,000	82,050	16,363	12,219	16,591	14,919
76,050	76,100	14,875	10,731	14,925	13,431	79,050	79,100	15,625	11,481	15,765	14,181	82,050	82,100	16,375	12,231	16,605	14,931
76,100	76,150	14,888	10,744	14,939	13,444	79,100	79,150	15,638	11,494	15,779	14,194	82,100	82,150	16,388	12,244	16,619	14,944
76,150	76,200	14,900	10,756	14,953	13,456	79,150	79,200	15,650	11,506	15,793	14,206	82,150	82,200	16,400	12,256	16,633	14,956
76,200	76,250	14,913	10,769	14,967	13,469	79,200	79,250	15,663	11,519	15,807	14,219	82,200	82,250	16,413	12,269	16,647	14,969
76,250	76,300	14,925	10,781	14,981	13,481	79,250	79,300	15,675	11,531	15,821	14,231	82,250	82,300	16,425	12,281	16,661	14,981
76,300	76,350	14,938	10,794	14,995	13,494	79,300	79,350	15,688	11,544	15,835	14,244	82,300	82,350	16,438	12,294	16,675	14,994
76,350	76,400	14,950	10,806	15,009	13,506	79,350	79,400	15,700	11,556	15,849	14,256	82,350	82,400	16,450	12,306	16,689	15,006
76,400	76,450	14,963	10,819	15,023	13,519	79,400	79,450	15,713	11,569	15,863	14,269	82,400	82,450	16,463	12,319	16,703	15,019
76,450	76,500	14,975	10,831	15,037	13,531	79,450	79,500	15,725	11,581	15,877	14,281	82,450	82,500	16,475	12,331	16,717	15,031
76,500	76,550	14,988	10,844	15,051	13,544	79,500	79,550	15,738	11,594	15,891	14,294	82,500	82,550	16,488	12,344	16,731	15,044
76,550	76,600	15,000	10,856	15,065	13,556	79,550	79,600	15,750	11,606	15,905	14,306	82,550	82,600	16,500	12,356	16,745	15,056
76,600	76,650	15,013	10,869	15,079	13,569	79,600	79,650	15,763	11,619	15,919	14,319	82,600	82,650	16,513	12,369	16,759	15,069
76,650	76,700	15,025	10,881	15,093	13,581	79,650	79,700	15,775	11,631	15,933	14,331	82,650	82,700	16,525	12,381	16,773	15,081
76,700	76,750	15,038	10,894	15,107	13,594	79,700	79,750	15,788	11,644	15,947	14,344	82,700	82,750	16,538	12,394	16,787	15,094
76,750	76,800	15,050	10,906	15,121	13,606	79,750	79,800	15,800	11,656	15,961	14,356	82,750	82,800	16,550	12,406	16,801	15,106
76,800	76,850	15,063	10,919	15,135	13,619	79,800	79,850	15,813	11,669	15,975	14,369	82,800	82,850	16,563	12,419	16,815	15,119
76,850	76,900	15,075	10,931	15,149	13,631	79,850	79,900	15,825	11,681	15,989	14,381	82,850	82,900	16,575	12,431	16,829	15,131
76,900	76,950	15,088	10,944	15,163	13,644	79,900	79,950	15,838	11,694	16,003	14,394	82,900	82,950	16,588	12,444	16,843	15,144
76,950	77,000	15,100	10,956	15,177	13,656	79,950	80,000	15,850	11,706	16,017	14,406	82,950	83,000	16,600	12,456	16,857	15,156
77,000						**80,000**						**83,000**					
77,000	77,050	15,113	10,969	15,191	13,669	80,000	80,050	15,863	11,719	16,031	14,419	83,000	83,050	16,613	12,469	16,871	15,169
77,050	77,100	15,125	10,981	15,205	13,681	80,050	80,100	15,875	11,731	16,045	14,431	83,050	83,100	16,625	12,481	16,885	15,181
77,100	77,150	15,138	10,994	15,219	13,694	80,100	80,150	15,888	11,744	16,059	14,444	83,100	83,150	16,638	12,494	16,899	15,194
77,150	77,200	15,150	11,006	15,233	13,706	80,150	80,200	15,900	11,756	16,073	14,456	83,150	83,200	16,650	12,506	16,913	15,206
77,200	77,250	15,163	11,019	15,247	13,719	80,200	80,250	15,913	11,769	16,087	14,469	83,200	83,250	16,663	12,519	16,927	15,219
77,250	77,300	15,175	11,031	15,261	13,731	80,250	80,300	15,925	11,781	16,101	14,481	83,250	83,300	16,675	12,531	16,941	15,231
77,300	77,350	15,188	11,044	15,275	13,744	80,300	80,350	15,938	11,794	16,115	14,494	83,300	83,350	16,688	12,544	16,955	15,244
77,350	77,400	15,200	11,056	15,289	13,756	80,350	80,400	15,950	11,806	16,129	14,506	83,350	83,400	16,700	12,556	16,969	15,256
77,400	77,450	15,213	11,069	15,303	13,769	80,400	80,450	15,963	11,819	16,143	14,519	83,400	83,450	16,713	12,569	16,983	15,269
77,450	77,500	15,225	11,081	15,317	13,781	80,450	80,500	15,975	11,831	16,157	14,531	83,450	83,500	16,725	12,581	16,997	15,281
77,500	77,550	15,238	11,094	15,331	13,794	80,500	80,550	15,988	11,844	16,171	14,544	83,500	83,550	16,738	12,594	17,011	15,294
77,550	77,600	15,250	11,106	15,345	13,806	80,550	80,600	16,000	11,856	16,185	14,556	83,550	83,600	16,750	12,606	17,025	15,306
77,600	77,650	15,263	11,119	15,359	13,819	80,600	80,650	16,013	11,869	16,199	14,569	83,600	83,650	16,763	12,619	17,039	15,319
77,650	77,700	15,275	11,131	15,373	13,831	80,650	80,700	16,025	11,881	16,213	14,581	83,650	83,700	16,775	12,631	17,053	15,331
77,700	77,750	15,288	11,144	15,387	13,844	80,700	80,750	16,038	11,894	16,227	14,594	83,700	83,750	16,788	12,644	17,067	15,344
77,750	77,800	15,300	11,156	15,401	13,856	80,750	80,800	16,050	11,906	16,241	14,606	83,750	83,800	16,800	12,656	17,081	15,356
77,800	77,850	15,313	11,169	15,415	13,869	80,800	80,850	16,063	11,919	16,255	14,619	83,800	83,850	16,813	12,669	17,095	15,369
77,850	77,900	15,325	11,181	15,429	13,881	80,850	80,900	16,075	11,931	16,269	14,631	83,850	83,900	16,825	12,681	17,109	15,381
77,900	77,950	15,338	11,194	15,443	13,894	80,900	80,950	16,088	11,944	16,283	14,644	83,900	83,950	16,838	12,694	17,123	15,394
77,950	78,000	15,350	11,206	15,457	13,906	80,950	81,000	16,100	11,956	16,297	14,656	83,950	84,000	16,850	12,706	17,137	15,406

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—						Your tax is—						Your tax is—			
84,000						**87,000**						**90,000**					
84,000	84,050	16,863	12,719	17,151	15,419	87,000	87,050	17,613	13,469	17,991	16,169	90,000	90,050	18,383	14,219	18,831	16,919
84,050	84,100	16,875	12,731	17,165	15,431	87,050	87,100	17,625	13,481	18,005	16,181	90,050	90,100	18,397	14,231	18,845	16,931
84,100	84,150	16,888	12,744	17,179	15,444	87,100	87,150	17,638	13,494	18,019	16,194	90,100	90,150	18,411	14,244	18,859	16,944
84,150	84,200	16,900	12,756	17,193	15,456	87,150	87,200	17,650	13,506	18,033	16,206	90,150	90,200	18,425	14,256	18,873	16,956
84,200	84,250	16,913	12,769	17,207	15,469	87,200	87,250	17,663	13,519	18,047	16,219	90,200	90,250	18,439	14,269	18,887	16,969
84,250	84,300	16,925	12,781	17,221	15,481	87,250	87,300	17,675	13,531	18,061	16,231	90,250	90,300	18,453	14,281	18,901	16,981
84,300	84,350	16,938	12,794	17,235	15,494	87,300	87,350	17,688	13,544	18,075	16,244	90,300	90,350	18,467	14,294	18,915	16,994
84,350	84,400	16,950	12,806	17,249	15,506	87,350	87,400	17,700	13,556	18,089	16,256	90,350	90,400	18,481	14,306	18,929	17,006
84,400	84,450	16,963	12,819	17,263	15,519	87,400	87,450	17,713	13,569	18,103	16,269	90,400	90,450	18,495	14,319	18,943	17,019
84,450	84,500	16,975	12,831	17,277	15,531	87,450	87,500	17,725	13,581	18,117	16,281	90,450	90,500	18,509	14,331	18,957	17,031
84,500	84,550	16,988	12,844	17,291	15,544	87,500	87,550	17,738	13,594	18,131	16,294	90,500	90,550	18,523	14,344	18,971	17,044
84,550	84,600	17,000	12,856	17,305	15,556	87,550	87,600	17,750	13,606	18,145	16,306	90,550	90,600	18,537	14,356	18,985	17,056
84,600	84,650	17,013	12,869	17,319	15,569	87,600	87,650	17,763	13,619	18,159	16,319	90,600	90,650	18,551	14,369	18,999	17,069
84,650	84,700	17,025	12,881	17,333	15,581	87,650	87,700	17,775	13,631	18,173	16,331	90,650	90,700	18,565	14,381	19,013	17,081
84,700	84,750	17,038	12,894	17,347	15,594	87,700	87,750	17,788	13,644	18,187	16,344	90,700	90,750	18,579	14,394	19,027	17,094
84,750	84,800	17,050	12,906	17,361	15,606	87,750	87,800	17,800	13,656	18,201	16,356	90,750	90,800	18,593	14,406	19,041	17,106
84,800	84,850	17,063	12,919	17,375	15,619	87,800	87,850	17,813	13,669	18,215	16,369	90,800	90,850	18,607	14,419	19,055	17,119
84,850	84,900	17,075	12,931	17,389	15,631	87,850	87,900	17,825	13,681	18,229	16,381	90,850	90,900	18,621	14,431	19,069	17,131
84,900	84,950	17,088	12,944	17,403	15,644	87,900	87,950	17,838	13,694	18,243	16,394	90,900	90,950	18,635	14,444	19,083	17,144
84,950	85,000	17,100	12,956	17,417	15,656	87,950	88,000	17,850	13,706	18,257	16,406	90,950	91,000	18,649	14,456	19,097	17,156
85,000						**88,000**						**91,000**					
85,000	85,050	17,113	12,969	17,431	15,669	88,000	88,050	17,863	13,719	18,271	16,419	91,000	91,050	18,663	14,469	19,111	17,169
85,050	85,100	17,125	12,981	17,445	15,681	88,050	88,100	17,875	13,731	18,285	16,431	91,050	91,100	18,677	14,481	19,125	17,181
85,100	85,150	17,138	12,994	17,459	15,694	88,100	88,150	17,888	13,744	18,299	16,444	91,100	91,150	18,691	14,494	19,139	17,194
85,150	85,200	17,150	13,006	17,473	15,706	88,150	88,200	17,900	13,756	18,313	16,456	91,150	91,200	18,705	14,506	19,153	17,206
85,200	85,250	17,163	13,019	17,487	15,719	88,200	88,250	17,913	13,769	18,327	16,469	91,200	91,250	18,719	14,519	19,167	17,219
85,250	85,300	17,175	13,031	17,501	15,731	88,250	88,300	17,925	13,781	18,341	16,481	91,250	91,300	18,733	14,531	19,181	17,231
85,300	85,350	17,188	13,044	17,515	15,744	88,300	88,350	17,938	13,794	18,355	16,494	91,300	91,350	18,747	14,544	19,195	17,244
85,350	85,400	17,200	13,056	17,529	15,756	88,350	88,400	17,950	13,806	18,369	16,506	91,350	91,400	18,761	14,556	19,209	17,256
85,400	85,450	17,213	13,069	17,543	15,769	88,400	88,450	17,963	13,819	18,383	16,519	91,400	91,450	18,775	14,569	19,223	17,269
85,450	85,500	17,225	13,081	17,557	15,781	88,450	88,500	17,975	13,831	18,397	16,531	91,450	91,500	18,789	14,581	19,237	17,281
85,500	85,550	17,238	13,094	17,571	15,794	88,500	88,550	17,988	13,844	18,411	16,544	91,500	91,550	18,803	14,594	19,251	17,294
85,550	85,600	17,250	13,106	17,585	15,806	88,550	88,600	18,000	13,856	18,425	16,556	91,550	91,600	18,817	14,606	19,265	17,306
85,600	85,650	17,263	13,119	17,599	15,819	88,600	88,650	18,013	13,869	18,439	16,569	91,600	91,650	18,831	14,619	19,279	17,319
85,650	85,700	17,275	13,131	17,613	15,831	88,650	88,700	18,025	13,881	18,453	16,581	91,650	91,700	18,845	14,631	19,293	17,331
85,700	85,750	17,288	13,144	17,627	15,844	88,700	88,750	18,038	13,894	18,467	16,594	91,700	91,750	18,859	14,644	19,307	17,344
85,750	85,800	17,300	13,156	17,641	15,856	88,750	88,800	18,050	13,906	18,481	16,606	91,750	91,800	18,873	14,656	19,321	17,356
85,800	85,850	17,313	13,169	17,655	15,869	88,800	88,850	18,063	13,919	18,495	16,619	91,800	91,850	18,887	14,669	19,335	17,369
85,850	85,900	17,325	13,181	17,669	15,881	88,850	88,900	18,075	13,931	18,509	16,631	91,850	91,900	18,901	14,681	19,349	17,381
85,900	85,950	17,338	13,194	17,683	15,894	88,900	88,950	18,088	13,944	18,523	16,644	91,900	91,950	18,915	14,694	19,363	17,394
85,950	86,000	17,350	13,206	17,697	15,906	88,950	89,000	18,100	13,956	18,537	16,656	91,950	92,000	18,929	14,706	19,377	17,406
86,000						**89,000**						**92,000**					
86,000	86,050	17,363	13,219	17,711	15,919	89,000	89,050	18,113	13,969	18,551	16,669	92,000	92,050	18,943	14,719	19,391	17,419
86,050	86,100	17,375	13,231	17,725	15,931	89,050	89,100	18,125	13,981	18,565	16,681	92,050	92,100	18,957	14,731	19,405	17,431
86,100	86,150	17,388	13,244	17,739	15,944	89,100	89,150	18,138	13,994	18,579	16,694	92,100	92,150	18,971	14,744	19,419	17,444
86,150	86,200	17,400	13,256	17,753	15,956	89,150	89,200	18,150	14,006	18,593	16,706	92,150	92,200	18,985	14,756	19,433	17,456
86,200	86,250	17,413	13,269	17,767	15,969	89,200	89,250	18,163	14,019	18,607	16,719	92,200	92,250	18,999	14,769	19,447	17,469
86,250	86,300	17,425	13,281	17,781	15,981	89,250	89,300	18,175	14,031	18,621	16,731	92,250	92,300	19,013	14,781	19,461	17,481
86,300	86,350	17,438	13,294	17,795	15,994	89,300	89,350	18,188	14,044	18,635	16,744	92,300	92,350	19,027	14,794	19,475	17,494
86,350	86,400	17,450	13,306	17,809	16,006	89,350	89,400	18,201	14,056	18,649	16,756	92,350	92,400	19,041	14,806	19,489	17,506
86,400	86,450	17,463	13,319	17,823	16,019	89,400	89,450	18,215	14,069	18,663	16,769	92,400	92,450	19,055	14,819	19,503	17,519
86,450	86,500	17,475	13,331	17,837	16,031	89,450	89,500	18,229	14,081	18,677	16,781	92,450	92,500	19,069	14,831	19,517	17,531
86,500	86,550	17,488	13,344	17,851	16,044	89,500	89,550	18,243	14,094	18,691	16,794	92,500	92,550	19,083	14,844	19,531	17,544
86,550	86,600	17,500	13,356	17,865	16,056	89,550	89,600	18,257	14,106	18,705	16,806	92,550	92,600	19,097	14,856	19,545	17,556
86,600	86,650	17,513	13,369	17,879	16,069	89,600	89,650	18,271	14,119	18,719	16,819	92,600	92,650	19,111	14,869	19,559	17,569
86,650	86,700	17,525	13,381	17,893	16,081	89,650	89,700	18,285	14,131	18,733	16,831	92,650	92,700	19,125	14,881	19,573	17,581
86,700	86,750	17,538	13,394	17,907	16,094	89,700	89,750	18,299	14,144	18,747	16,844	92,700	92,750	19,139	14,894	19,587	17,594
86,750	86,800	17,550	13,406	17,921	16,106	89,750	89,800	18,313	14,156	18,761	16,856	92,750	92,800	19,153	14,906	19,601	17,606
86,800	86,850	17,563	13,419	17,935	16,119	89,800	89,850	18,327	14,169	18,775	16,869	92,800	92,850	19,167	14,919	19,615	17,619
86,850	86,900	17,575	13,431	17,949	16,131	89,850	89,900	18,341	14,181	18,789	16,881	92,850	92,900	19,181	14,931	19,629	17,631
86,900	86,950	17,588	13,444	17,963	16,144	89,900	89,950	18,355	14,194	18,803	16,894	92,900	92,950	19,195	14,944	19,643	17,644
86,950	87,000	17,600	13,456	17,977	16,156	89,950	90,000	18,369	14,206	18,817	16,906	92,950	93,000	19,209	14,956	19,657	17,656

(Continued)

* This column must also be used by a qualifying widow(er).

2014 Tax Table — *Continued*

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
93,000					
93,000	93,050	19,223	14,969	19,671	17,669
93,050	93,100	19,237	14,981	19,685	17,681
93,100	93,150	19,251	14,994	19,699	17,694
93,150	93,200	19,265	15,006	19,713	17,706
93,200	93,250	19,279	15,019	19,727	17,719
93,250	93,300	19,293	15,031	19,741	17,731
93,300	93,350	19,307	15,044	19,755	17,744
93,350	93,400	19,321	15,056	19,769	17,756
93,400	93,450	19,335	15,069	19,783	17,769
93,450	93,500	19,349	15,081	19,797	17,781
93,500	93,550	19,363	15,094	19,811	17,794
93,550	93,600	19,377	15,106	19,825	17,806
93,600	93,650	19,391	15,119	19,839	17,819
93,650	93,700	19,405	15,131	19,853	17,831
93,700	93,750	19,419	15,144	19,867	17,844
93,750	93,800	19,433	15,156	19,881	17,856
93,800	93,850	19,447	15,169	19,895	17,869
93,850	93,900	19,461	15,181	19,909	17,881
93,900	93,950	19,475	15,194	19,923	17,894
93,950	94,000	19,489	15,206	19,937	17,906
94,000					
94,000	94,050	19,503	15,219	19,951	17,919
94,050	94,100	19,517	15,231	19,965	17,931
94,100	94,150	19,531	15,244	19,979	17,944
94,150	94,200	19,545	15,256	19,993	17,956
94,200	94,250	19,559	15,269	20,007	17,969
94,250	94,300	19,573	15,281	20,021	17,981
94,300	94,350	19,587	15,294	20,035	17,994
94,350	94,400	19,601	15,306	20,049	18,006
94,400	94,450	19,615	15,319	20,063	18,019
94,450	94,500	19,629	15,331	20,077	18,031
94,500	94,550	19,643	15,344	20,091	18,044
94,550	94,600	19,657	15,356	20,105	18,056
94,600	94,650	19,671	15,369	20,119	18,069
94,650	94,700	19,685	15,381	20,133	18,081
94,700	94,750	19,699	15,394	20,147	18,094
94,750	94,800	19,713	15,406	20,161	18,106
94,800	94,850	19,727	15,419	20,175	18,119
94,850	94,900	19,741	15,431	20,189	18,131
94,900	94,950	19,755	15,444	20,203	18,144
94,950	95,000	19,769	15,456	20,217	18,156
95,000					
95,000	95,050	19,783	15,469	20,231	18,169
95,050	95,100	19,797	15,481	20,245	18,181
95,100	95,150	19,811	15,494	20,259	18,194
95,150	95,200	19,825	15,506	20,273	18,206
95,200	95,250	19,839	15,519	20,287	18,219
95,250	95,300	19,853	15,531	20,301	18,231
95,300	95,350	19,867	15,544	20,315	18,244
95,350	95,400	19,881	15,556	20,329	18,256
95,400	95,450	19,895	15,569	20,343	18,269
95,450	95,500	19,909	15,581	20,357	18,281
95,500	95,550	19,923	15,594	20,371	18,294
95,550	95,600	19,937	15,606	20,385	18,306
95,600	95,650	19,951	15,619	20,399	18,319
95,650	95,700	19,965	15,631	20,413	18,331
95,700	95,750	19,979	15,644	20,427	18,344
95,750	95,800	19,993	15,656	20,441	18,356
95,800	95,850	20,007	15,669	20,455	18,369
95,850	95,900	20,021	15,681	20,469	18,381
95,900	95,950	20,035	15,694	20,483	18,394
95,950	96,000	20,049	15,706	20,497	18,406

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
96,000					
96,000	96,050	20,063	15,719	20,511	18,419
96,050	96,100	20,077	15,731	20,525	18,431
96,100	96,150	20,091	15,744	20,539	18,444
96,150	96,200	20,105	15,756	20,553	18,456
96,200	96,250	20,119	15,769	20,567	18,469
96,250	96,300	20,133	15,781	20,581	18,481
96,300	96,350	20,147	15,794	20,595	18,494
96,350	96,400	20,161	15,806	20,609	18,506
96,400	96,450	20,175	15,819	20,623	18,519
96,450	96,500	20,189	15,831	20,637	18,531
96,500	96,550	20,203	15,844	20,651	18,544
96,550	96,600	20,217	15,856	20,665	18,556
96,600	96,650	20,231	15,869	20,679	18,569
96,650	96,700	20,245	15,881	20,693	18,581
96,700	96,750	20,259	15,894	20,707	18,594
96,750	96,800	20,273	15,906	20,721	18,606
96,800	96,850	20,287	15,919	20,735	18,619
96,850	96,900	20,301	15,931	20,749	18,631
96,900	96,950	20,315	15,944	20,763	18,644
96,950	97,000	20,329	15,956	20,777	18,656
97,000					
97,000	97,050	20,343	15,969	20,791	18,669
97,050	97,100	20,357	15,981	20,805	18,681
97,100	97,150	20,371	15,994	20,819	18,694
97,150	97,200	20,385	16,006	20,833	18,706
97,200	97,250	20,399	16,019	20,847	18,719
97,250	97,300	20,413	16,031	20,861	18,731
97,300	97,350	20,427	16,044	20,875	18,744
97,350	97,400	20,441	16,056	20,889	18,756
97,400	97,450	20,455	16,069	20,903	18,769
97,450	97,500	20,469	16,081	20,917	18,781
97,500	97,550	20,483	16,094	20,931	18,794
97,550	97,600	20,497	16,106	20,945	18,806
97,600	97,650	20,511	16,119	20,959	18,819
97,650	97,700	20,525	16,131	20,973	18,831
97,700	97,750	20,539	16,144	20,987	18,844
97,750	97,800	20,553	16,156	21,001	18,856
97,800	97,850	20,567	16,169	21,015	18,869
97,850	97,900	20,581	16,181	21,029	18,881
97,900	97,950	20,595	16,194	21,043	18,894
97,950	98,000	20,609	16,206	21,057	18,906
98,000					
98,000	98,050	20,623	16,219	21,071	18,919
98,050	98,100	20,637	16,231	21,085	18,931
98,100	98,150	20,651	16,244	21,099	18,944
98,150	98,200	20,665	16,256	21,113	18,956
98,200	98,250	20,679	16,269	21,127	18,969
98,250	98,300	20,693	16,281	21,141	18,981
98,300	98,350	20,707	16,294	21,155	18,994
98,350	98,400	20,721	16,306	21,169	19,006
98,400	98,450	20,735	16,319	21,183	19,019
98,450	98,500	20,749	16,331	21,197	19,031
98,500	98,550	20,763	16,344	21,211	19,044
98,550	98,600	20,777	16,356	21,225	19,056
98,600	98,650	20,791	16,369	21,239	19,069
98,650	98,700	20,805	16,381	21,253	19,081
98,700	98,750	20,819	16,394	21,267	19,094
98,750	98,800	20,833	16,406	21,281	19,106
98,800	98,850	20,847	16,419	21,295	19,119
98,850	98,900	20,861	16,431	21,309	19,131
98,900	98,950	20,875	16,444	21,323	19,144
98,950	99,000	20,889	16,456	21,337	19,156

If line 43 (taxable income) is— At least	But less than	And you are— Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is—			
99,000					
99,000	99,050	20,903	16,469	21,351	19,169
99,050	99,100	20,917	16,481	21,365	19,181
99,100	99,150	20,931	16,494	21,379	19,194
99,150	99,200	20,945	16,506	21,393	19,206
99,200	99,250	20,959	16,519	21,407	19,219
99,250	99,300	20,973	16,531	21,421	19,231
99,300	99,350	20,987	16,544	21,435	19,244
99,350	99,400	21,001	16,556	21,449	19,256
99,400	99,450	21,015	16,569	21,463	19,269
99,450	99,500	21,029	16,581	21,477	19,281
99,500	99,550	21,043	16,594	21,491	19,294
99,550	99,600	21,057	16,606	21,505	19,306
99,600	99,650	21,071	16,619	21,519	19,319
99,650	99,700	21,085	16,631	21,533	19,331
99,700	99,750	21,099	16,644	21,547	19,344
99,750	99,800	21,113	16,656	21,561	19,356
99,800	99,850	21,127	16,669	21,575	19,369
99,850	99,900	21,141	16,681	21,589	19,381
99,900	99,950	21,155	16,694	21,603	19,394
99,950	100,000	21,169	16,706	21,617	19,406

$100,000 or over use the Tax Computation Worksheet

* This column must also be used by a qualifying widow(er).

2014 Tax Computation Worksheet—Line 44

CAUTION *See the instructions for line 44 to see if you must use the worksheet below to figure your tax.*

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is **Single.** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $186,350	$	× 28% (.28)	$	$ 6,824.25	$
Over $186,350 but not over $405,100	$	× 33% (.33)	$	$ 16,141.75	$
Over $405,100 but not over $406,750	$	× 35% (.35)	$	$ 24,243.75	$
Over $406,750	$	× 39.6% (.396)	$	$ 42,954.25	$

Section B—Use if your filing status is **Married filing jointly** or **Qualifying widow(er).** Complete the row below that applies to you.

Taxable income. If line 43 is—	**(a)** Enter the amount from line 43	**(b)** Multiplication amount	**(c)** Multiply (a) by (b)	**(d)** Subtraction amount	**Tax.** Subtract (d) from (c). Enter the result here and on Form 1040, line 44
At least $100,000 but not over $148,850	$	× 25% (.25)	$	$ 8,287.50	$
Over $148,850 but not over $226,850	$	× 28% (.28)	$	$ 12,753.00	$
Over $226,850 but not over $405,100	$	× 33% (.33)	$	$ 24,095.50	$
Over $405,100 but not over $457,600	$	× 35% (.35)	$	$ 32,197.50	$
Over $457,600	$	× 39.6% (.396)	$	$ 53,247.10	$

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 $113,425	$	× 28% (.28)	$	$ 6,376.50	$
Over $113,425 but not over $202,550	$	× 33% (.33)	$	$ 12,047.75	$
Over $202,550 but not over $228,800	$	× 35% (.35)	$	$ 16,098.75	$
Over $228,800	$	× 39.6% (.396)	$	$ 26,623.55	$

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 $127,550	$	× 25% (.25)	$	$ 5,587.50	$
Over $127,550 but not over $206,600	$	× 28% (.28)	$	$ 9,414.00	$
Over $206,600 but not over $405,100	$	× 33% (.33)	$	$ 19,744.00	$
Over $405,100 but not over $432,200	$	× 35% (.35)	$	$ 27,846.00	$
Over $432,200	$	× 39.6% (.396)	$	$ 47,727.20	$

General Information

The IRS Mission. Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to use IRS *e-file*. Tax software does the math for you and will help you avoid mistakes. Combining *e-file* with direct deposit is the fastest way to get your refund.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 44.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.
- If you are taking the standard deduction, see the instructions for line 40 to be sure you entered the correct amount.
- If you received capital gain distributions but were not required to file Schedule D, make sure you checked the box on line 13.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.
- Remember to sign and date Form 1040 and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return,* earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 78 for details.
- Do not file more than one original return for the same year, even if you have not gotten your refund or have not heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it would not be fair to hold you liable for the tax. You may also qualify for relief if you were a married resident of a community property state but did not file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can call the Innocent Spouse office toll-free at 1-855-851-2009.

Income Tax Withholding and Estimated Tax Payments for 2015

If the amount you owe or the amount you overpaid is large, you may want to file a new Form W-4 with your employer to change the amount of income tax withheld from your 2015 pay. For details on how to complete Form W-4, see Pub. 505. If you have pension or annuity income, use Form W-4P. If you receive certain government payments (such as unemployment compensation or social security benefits), you can have tax withheld from those payments by giving the payer Form W-4V.

TIP *You can use the* IRS Withholding Calculator *at www.irs.gov/Individuals/IRS-Withholding-Calculator, instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.*

In general, you do not have to make estimated tax payments if you expect that your 2015 Form 1040 will show a tax refund or a tax balance due of less than $1,000. If your total estimated tax for 2015 is $1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 4535.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit *www.irs.gov/identitytheft* to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals can also contact the IRS through relay services such as the Federal Relay Service available at *www.gsa.gov/fedrelay*.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or contact them at *www.ftc.gov/idtheft* or 1-877-IDTHEFT (1-877-438-4338). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you 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 you may owe. See the instructions for line 78 for details on how to pay any tax you owe. Go to *www.publicdebt.treas.gov/index1.htm* for information on how to make this type of gift online.

TIP *You may be able to deduct this gift on your 2015 tax return.*

How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Use the *Where's My Amended Return* application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

Need a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools,"
- Use Form 4506-T or 4506T-EZ, or
- Call us at 1-800-908-9946.

If you need a copy of your actual 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 located in a federally declared disaster area, this fee will be waived.

Death of a Taxpayer

If a taxpayer died before filing a return for 2014, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer did not have to

file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information is not provided, it may delay the processing of the return.

If your spouse died in 2014 and you did not remarry in 2014, or if your spouse died in 2015 before filing a return for 2014, you can file a joint return. A joint return should show your spouse's 2014 income before death and your income for all of 2014. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use TeleTax topic 356 or see Pub. 559.

Past Due Returns

If you or someone you know needs to file past due tax returns, use TeleTax topic 153 or go to *www.irs.gov/individuals* for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2011 return in 2015, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

How To Get Tax Help

Do you need help with a tax issue or preparing your tax return, or do you need a free publication or form?

Preparing and filing your tax return. Find free options to prepare and file your return on IRS.gov or in your local community if you qualify.

- Go to IRS.gov and click on the Filing tab to see your options.
- Enter "Free File" in the search box to use brand name software to prepare and *e-file* your federal tax return for free.
- Enter "VITA" in the search box, download the free IRS2Go app, or call 1-800-906-9887 to find the nearest Volunteer Income Tax Assistance or Tax Counseling for the Elderly (TCE) location for free tax preparation.
- Enter "TCE" in the search box, download the free IRS2Go app, or call 1-888-227-7669 to find the nearest Tax Counseling for the Elderly location for free tax preparation.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $53,000 or less, persons with disabilities, the elderly, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

Getting answers to your tax law questions. IRS.gov and IRS2Go are ready when you are—24 hours a day, 7 days a week.

- Enter "ITA" in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter "Tax Map" or "Tax Trails" in the search box for detailed information by tax topic.
- Enter "Pub 17" in the search box to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2014 tax changes, and thousands of interactive links to help you find answers to your questions.
- Call TeleTax at 1-800-829-4477 for recorded information on a variety of tax topics. See *What Is TeleTax*, later, for a list of the topics covered.
- Access tax law information in your electronic filing software.
- Go to IRS.gov and click on the Help & Resources tab for more information.

Tax forms and publications. You can download or print all of the forms and publications you may need on *www.irs.gov/formspubs*. Otherwise, you can:

- Go to *www.irs.gov/orderforms* to place an order and have forms mailed to you.
- Call 1-800-829-3676 to order current-year forms, instructions, publications, and prior-year forms and instructions (limited to 5 years).

You should receive your order within 10 business days.

Where to file your tax return.

- Remember, there are many ways to file your return electronically. It's safe, quick and easy. See *Preparing and filing your tax return*, earlier, for more information.
- See *Where Do You File?* at the end of these instructions to determine where to mail your completed paper tax return.

Getting a transcript or copy of a return.

- Go to IRS.gov and click on "Get Transcript of Your Tax Records" under "Tools."
- Download the free IRS2Go app to your smart phone and use it to order transcripts of your tax returns or tax account.
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The *Earned Income Tax Credit Assistant* determines if you are eligible for the EIC.
- The *First Time Homebuyer Credit Account Look-up* tool provides information on your repayments and account balance.

- The *Alternative Minimum Tax (AMT) Assistant* determines whether you may be subject to AMT.
- The *Online EIN Application* helps you get an Employer Identification Number.
- The *IRS Withholding Calculator* estimates the amount you should have withheld from your paycheck for federal income tax purposes.
- The *Electronic Filing PIN Request* helps to verify your identity when you do not have your prior year AGI or prior year self-selected PIN available.

Understanding identity theft issues.

- Go to *www.irs.gov/uac/Identity-Protection* for information and videos.
- See *Secure Your Tax Records from Identity Theft* under *General Information*, earlier.

Checking on the status of a refund.

- Go to *www.irs.gov/refunds*.
- Download the free IRS2Go app to your smart phone and use it to check your refund status.
- Call the automated refund hotline at 1-800-829-1954. See *Refund Information*, later.

Making a tax payment. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store banking information. It's easy and secure and much quicker than mailing in a check or money order. Go to IRS.gov and click on the Payments tab or the "Pay Your Tax Bill" icon to make a payment using the following options.

- *Direct Pay* (only if you have a checking or savings account).
- Debit or credit card.
- Electronic Federal Tax Payment System.
- Check or money order.

What if I can't pay now? Click on the Payments tab or the "Pay Your Tax Bill" icon on IRS.gov to find more information about these additional options.

- An *online payment agreement* determines if you are eligible to apply for an installment agreement if you cannot pay your taxes in full today. With the needed information, you can complete the application in about 30 minutes, and get immediate approval.
- An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the *Offer in Compromise Pre-Qualifier* to confirm your eligibility.

Checking the status of an amended return.

- Go to IRS.gov and click on the Tools tab and then *Where's My Amended Return?*

Understanding an IRS notice or letter.

- Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.

Visiting the IRS. Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.

Watching IRS videos. The IRS Video portal *www.irsvideos.gov* contains video and audio presentations on topics of interest to individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of live panel discussions and Webinars, and audio archives of tax practitioner phone forums.

Getting tax information in other languages. For taxpayers whose native language is not English, we have the following resources available.

- Taxpayers can find information on IRS.gov in the following languages.
  - *Spanish*.
  - *Chinese*.
  - *Vietnamese*.
  - *Korean*.
  - *Russian*.
- The IRS Taxpayer Assistance Centers provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Interest and Penalties

You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties (other than the estimated tax penalty) in the amount you owe on line 78.

Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).

Penalties

Late filing. If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be $135 (adjusted for inflation) or the amount of any tax you owe, whichever is smaller.

Late payment of tax. If you pay your taxes late, the penalty is usually ½ of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

Frivolous return. In addition to any other penalties, the law imposes a penalty of $5,000 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 I.R.B. 609, available at *www.irs.gov/irb/2010-17_IRB/ar13.html*.

Other. Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatements, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

The right to be informed. Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

The right to quality service. Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

The right to pay no more than the correct amount of tax. Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

The right to challenge the IRS's position and be heard. Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

The right to appeal an IRS decision in an independent forum. Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

The right to finality. Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

The right to privacy. Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

The right to confidentiality. Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

The right to retain representation. Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a *Low Income Taxpayer Clinic* if they cannot afford representation.

The right to a fair and just tax system. Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the *Taxpayer Advocate Service* if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at *www.irs.gov/taxpayerrights*.

Refund Information

where's my refund? Visit IRS.gov and click on *Where's My Refund?* 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

To use *Where's My Refund?* have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

TIP *Updates to refund status are made once a day - usually at night.*

If you do not have Internet access, many services are available by phone:

- You can check the status of your refund on the free IRS2Go phone app.
- You can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our 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 than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Where's My Refund? does not track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at *www.irs.gov/Spanish* and 1-800-829-1954.

What Is TeleTax?

Recorded Tax Information

Recorded tax information is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-800-829-4477. Have paper and pencil handy to take notes.

Topics by Internet

TeleTax topics are also available at *www.irs.gov/taxtopics*.

TeleTax Topics

All topics are available in Spanish.

Topic No.	Subject
	IRS Help Available
101	IRS services—Volunteer tax assistance, outreach programs, and identity theft
102	Tax assistance for individuals with disabilities
103	Tax help for small businesses and the self-employed
104	Taxpayer Advocate Service—Your voice at the IRS
105	Armed Forces tax information
107	Tax relief in disaster situations
	IRS Procedures
151	Your appeal rights
152	Refund information
153	What to do if you haven't filed your tax return
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)
155	Forms and publications—How to order
156	Copy or transcript of your tax return—How to get one
157	Change your address—How to notify the IRS
158	Ensuring proper credit of payments
159	Prior year(s) Form W-2 (How to get a copy)
161	Returning an erroneous refund—Paper check or direct deposit
	Collection
201	The balance due collection process
202	Tax payment options
203	Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts
204	Offers in compromise
205	Innocent spouse relief (Including separation of liability and equitable relief)
206	Dishonored payments
	Alternative Filing Methods
253	Substitute tax forms
254	How to choose a tax return preparer
255	Self-select PIN signature method
	General Information
301	When, how, and where to file
303	Checklist of common errors when preparing your tax return
304	Extensions of time to file your tax return
305	Recordkeeping
306	Penalty for underpayment of estimated tax
307	Backup withholding
308	Amended returns
309	Roth IRA contributions
310	Coverdell education savings accounts
311	Power of attorney information
312	Disclosure authorizations
313	Qualified tuition programs (QTPs)
	Which Forms to File
352	Which form—1040, 1040A, or 1040EZ?
356	Decedents
	Types of Income
401	Wages and salaries
403	Interest received
404	Dividends
407	Business income
409	Capital gains and losses
410	Pensions and annuities
411	Pensions—The general rule and the simplified method
412	Lump-sum distributions
413	Rollovers from retirement plans
414	Rental income and expenses
415	Renting residential and vacation property
416	Farming and fishing income
417	Earnings for clergy
418	Unemployment compensation
419	Gambling income and losses
420	Bartering income
421	Scholarships, fellowship grants, and other grants
423	Social security and equivalent railroad retirement benefits
424	401(k) plans
425	Passive activities—Losses and credits
427	Stock options
429	Traders in securities (information for Form 1040 filers)
430	Receipt of stock in a demutualization
431	Canceled debt—Is it taxable or not?
432	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
	Adjustments to Income
451	Individual retirement arrangements (IRAs)
452	Alimony paid
453	Bad debt deduction
455	Moving expenses
456	Student loan interest deduction
457	Tuition and fees deduction
458	Educator expense deduction
	Itemized Deductions
501	Should I itemize?
502	Medical and dental expenses
503	Deductible taxes
504	Home mortgage points
505	Interest expense
506	Charitable contributions
508	Miscellaneous expenses
509	Business use of home
510	Business use of car
511	Business travel expenses
512	Business entertainment expenses
513	Educational expenses
514	Employee business expenses
515	Casualty, disaster, and theft losses (including federally declared disaster areas)
	Tax Computation
551	Standard deduction
552	Tax and credits figured by the IRS
553	Tax on a child's investment income (Kiddie tax)
554	Self-employment tax
556	Alternative minimum tax
557	Additional tax on early distributions from traditional and Roth IRAs

TeleTax Topics

(Continued)

Topic No.	Subject
558	Additional tax on early distributions from retirement plan, other than IRAs
559	Net Investment Income Tax
560	Additional Medicare Tax
561	Individual shared responsibility provision
	Tax Credits
601	Earned income credit
602	Child and dependent care credit
607	Adoption credit and adoption assistance programs
608	Excess social security and RRTA tax withheld
610	Retirement savings contributions credit
611	Repayment of the first-time homebuyer credit
612	The premium tax credit
	IRS Notices
651	Notices—What to do
652	Notice of underreported income—CP 2000
653	IRS notices and bills, penalties, and interest charges
654	Understanding your CP75 Notice Request for Supporting Documentation
	Basis of Assets, Depreciation, and Sale of Assets
701	Sale of your home
703	Basis of assets
704	Depreciation
705	Installment sales
	Employer Tax Information
751	Social security and Medicare withholding rates
752	Forms W-2 and W-3—Where, when, and how to file
753	Form W-4—Employee's Withholding Allowance Certificate
755	Employer identification number (EIN)—How to apply
756	Employment taxes for household employees
757	Forms 941 and 944—Deposit requirements
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return—Filing and deposit requirements
760	Reporting and deposit requirements for agricultural employers
761	Tips—Withholding and reporting
762	Independent contractor vs. employee
763	The Affordable Care Act
	Electronic Media Filers—1099 Series and Related Information Returns
801	Who must file information returns electronically
802	Applications, form, and information
803	Waivers and extensions
804	Test files and combined federal and state filing
805	Electronic filing of information returns
	Tax Information for U.S. Resident Aliens and Citizens Living Abroad
851	Resident and nonresident aliens
856	Foreign tax credit
857	Individual taxpayer identification number (ITIN)
858	Alien tax clearance
	Tax Information for Residents of Puerto Rico
901	Is a person with income from Puerto Rico required to file a U.S. federal income tax return?
902	Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax
903	Federal employment tax in Puerto Rico
904	Tax assistance for residents of Puerto Rico

Topic numbers are effective January 1, 2015.

Disclosure, Privacy Act, and Paperwork Reduction Act Notice

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We Welcome Comments on Forms

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs/. Click on "More Information" and then on "Give us feedback." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of November 2014, for taxpayers filing a 2014 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 13 hours, with an average cost of $200 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 16 hours and $260; the average burden for taxpayers filing Form 1040A is about 8 hours and $80; and the average for Form 1040EZ filers is about 5 hours and $40.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 8 hours and $110, while business taxpayers are expected to have an average burden of about 24 hours and $410. Similarly, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time Burden (Hours)					Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission	All Other	
All taxpayers	100	13	6	2	4	1	$200
Primary forms filed							
1040	69	16	8	2	5	1	260
1040A	19	8	2	1	3	1	80
1040EZ	12	5	1	***	2	1	40
Type of taxpayer							
Nonbusiness****	68	8	3	1	3	1	110
Business****	32	24	13	3	6	2	410

*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest $10.

***Rounds to less than 1 hour.

****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.

Order Form for Forms and Publications

TIP *You can view and download the tax forms and publications you need at* www.irs.gov/formspubs. *You can also place an order for forms at* www.irs.gov/orderforms *to avoid having to complete and mail the order form.*

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.

How To Use the Order Form

Circle the items you need on the order form. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided on the order form to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown next. You should receive your order within 10 business days after we receive your request.

Do not send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

Mail Your Order Form To:

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

▲ *Cut here* ▲

Save Money and Time by Going Online!

Download or order these and other forms and publications at www.irs.gov/formspubs

Order Form

Please print.

Name

Postal mailing address — Apt./Suite/Room

City — State — ZIP code

Foreign country — International postal code

Daytime phone number

( )

Circle the forms and publications you need. The instructions for any form you order will be included.

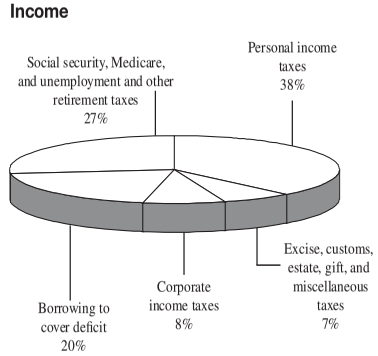
Use the **blank spaces** to order items not listed.

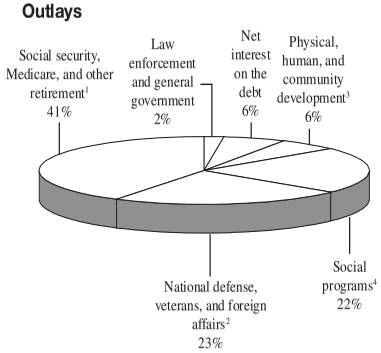
1040	Schedule F (1040)	1040-V	4868	8959	Pub. 505	Pub. 551	Pub. 946
Schedule A (1040)	Schedule H (1040)	1040X	5405	8960	Pub. 523	Pub. 554	Pub. 970
Schedule B (1040A or 1040)	Schedule J (1040)	2106	6251	8962	Pub. 525	Pub. 575	Pub. 972
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8283	8965	Pub. 526	Pub. 583	Pub. 4681
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8822	Pub. 334	Pub. 529	Pub. 590-A	
Form 8949	1040A	4506-T	8829	Pub. 463	Pub. 535	Pub. 590-B	
Schedule E (1040)	1040EZ	4562	8863	Pub. 501	Pub. 547	Pub. 596	
Schedule EIC (1040A or 1040)	1040-ES (2015)	4684	8917	Pub. 502	Pub. 550	Pub. 915	

Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

Major Categories of Federal Income and Outlays for Fiscal Year 2013

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2013.





On or before the first Monday in February of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal Government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2013 (which began on October 1, 2012, and ended on September 30, 2013), Federal income was $2.775 trillion and outlays were $3.455 trillion, leaving a deficit of $680 billion.

Footnotes for Certain Federal Outlays

1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

2. **National defense, veterans, and foreign affairs:** About 18% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.

3. **Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 15% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note. The percentages shown here exclude undistributed offsetting receipts, which were $93 billion in fiscal year 2013. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2014 Tax Rate Schedules

CAUTION *The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.*

Schedule X—If your filing status is **Single**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$9,075	..... 10%	$0
9,075	36,900	$907.50 + 15%	9,075
36,900	89,350	5,081.25 + 25%	36,900
89,350	186,350	18,193.75 + 28%	89,350
186,350	405,100	45,353.75 + 33%	186,350
405,100	406,750	117,541.25 + 35%	405,100
406,750	.....	118,118.75 + 39.6%	406,750

Schedule Y-1—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$18,150	..... 10%	$0
18,150	73,800	$1,815.00 + 15%	18,150
73,800	148,850	10,162.50 + 25%	73,800
148,850	226,850	28,925.00 + 28%	148,850
226,850	405,100	50,765.00 + 33%	226,850
405,100	457,600	109,587.50 + 35%	405,100
457,600	.....	127,962.50 + 39.6%	457,600

Schedule Y-2—If your filing status is **Married filing separately**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$9,075	..... 10%	$0
9,075	36,900	$907.50 + 15%	9,075
36,900	74,425	5,081.25 + 25%	36,900
74,425	113,425	14,462.50 + 28%	74,425
113,425	202,550	25,382.50 + 33%	113,425
202,550	228,800	54,793.75 + 35%	202,550
228,800	.....	63,981.25 + 39.6%	228,800

Schedule Z—If your filing status is **Head of household**

If your taxable income is: Over—	But not over—	The tax is:	of the amount over—
$0	$12,950	..... 10%	$0
12,950	49,400	$1,295.00 + 15%	12,950
49,400	127,550	6,762.50 + 25%	49,400
127,550	206,600	26,300.00 + 28%	127,550
206,600	405,100	48,434.00 + 33%	206,600
405,100	432,200	113,939.00 + 35%	405,100
432,200	.....	123,424.00 + 39.6%	432,200

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Where Do You File? Mail your return to the address shown below that applies to you. If you want to use a private delivery service, see *Private Delivery Services* under *Filing Requirements,* earlier.

Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over ¼" thick). Also, include your complete return address.

IF you live in...	THEN use this address if you: Are requesting a refund or are not enclosing a check or money order...	Are enclosing a check or money order...
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin	Department of the Treasury Internal Revenue Service Fresno, CA 93888-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303

*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.

Form **1040A** Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return (99) 2014

IRS Use Only—Do not write or staple in this space.

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name | Foreign province/state/county | Foreign postal code

Filing status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child (see instructions)

Exemptions

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a.
b ☐ **Spouse**

Boxes checked on 6a and 6b

c **Dependents:**

If more than six dependents, see instructions.

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
			☐
			☐
			☐
			☐
			☐
			☐

No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

d Total number of exemptions claimed. Add numbers on lines above ▶

Income

Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.		7	
8a	**Taxable** interest. Attach Schedule B if required.		8a	
b	**Tax-exempt** interest. **Do not** include on line 8a.	8b		
9a	Ordinary dividends. Attach Schedule B if required.		9a	
b	Qualified dividends (see instructions).	9b		
10	Capital gain distributions (see instructions).		10	
11a	IRA distributions.	11a	11b Taxable amount (see instructions).	11b
12a	Pensions and annuities.	12a	12b Taxable amount (see instructions).	12b
13	Unemployment compensation and Alaska Permanent Fund dividends.		13	
14a	Social security benefits.	14a	14b Taxable amount (see instructions).	14b
15	Add lines 7 through 14b (far right column). This is your **total income.** ▶		15	

Adjusted gross income

16	Educator expenses (see instructions).	16	
17	IRA deduction (see instructions).	17	
18	Student loan interest deduction (see instructions).	18	
19	Tuition and fees. Attach Form 8917.	19	
20	Add lines 16 through 19. These are your **total adjustments.**		20
21	Subtract line 20 from line 15. This is your **adjusted gross income.** ▶		21

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11327A Form **1040A** (2014)

Form 1040A (2014) Page **2**

Tax, credits, and payments

Standard Deduction for—
• People who check any box on line 23a or 23b **or** who can be claimed as a dependent, see instructions.
• All others:
Single or Married filing separately, $6,200
Married filing jointly or Qualifying widow(er), $12,400
Head of household, $9,100

22	Enter the amount from line 21 (adjusted gross income).		22
23a	Check if: ☐ **You** were born before January 2, 1950, ☐ Blind; ☐ **Spouse** was born before January 2, 1950, ☐ Blind. **Total boxes checked** ▶ 23a		
b	If you are married filing separately and your spouse itemizes deductions, check here ▶ 23b ☐		
24	Enter your **standard deduction.**		24
25	Subtract line 24 from line 22. If line 24 is more than line 22, enter -0-.		25
26	**Exemptions.** Multiply $3,950 by the number on line 6d.		26
27	Subtract line 26 from line 25. If line 26 is more than line 25, enter -0-. This is your **taxable income.** ▶		27
28	**Tax,** including any alternative minimum tax (see instructions).	28	
29	Excess advance premium tax credit repayment. Attach Form 8962.	29	
30	Add lines 28 and 29.		30
31	Credit for child and dependent care expenses. Attach Form 2441.	31	
32	Credit for the elderly or the disabled. Attach Schedule R.	32	
33	Education credits from Form 8863, line 19.	33	
34	Retirement savings contributions credit. Attach Form 8880.	34	
35	Child tax credit. Attach Schedule 8812, if required.	35	
36	Add lines 31 through 35. These are your **total credits.**		36
37	Subtract line 36 from line 30. If line 36 is more than line 30, enter -0-.		37
38	Health care: individual responsibility (see instructions). Full-year coverage ☐		38
39	Add line 37 and line 38. This is your **total tax.**		39
40	Federal income tax withheld from Forms W-2 and 1099.	40	
41	2014 estimated tax payments and amount applied from 2013 return.	41	
42a	**Earned income credit (EIC).**	42a	
b	Nontaxable combat pay election. 42b		
43	Additional child tax credit. Attach Schedule 8812.	43	
44	American opportunity credit from Form 8863, line 8.	44	
45	Net premium tax credit. Attach Form 8962.	45	
46	Add lines 40, 41, 42a, 43, 44, and 45. These are your **total payments.** ▶		46

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions and fill in 48b, 48c, and 48d or Form 8888.

47	If line 46 is more than line 39, subtract line 39 from line 46. This is the amount you **overpaid.**		47
48a	Amount of line 47 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐		48a
▶ b	Routing number	▶ c Type: ☐ Checking ☐ Savings	
▶ d	Account number		
49	Amount of line 47 you want **applied to your 2015 estimated tax.**	49	

Amount you owe

50	**Amount you owe.** Subtract line 46 from line 39. For details on how to pay, see instructions. ▶		50
51	Estimated tax penalty (see instructions).	51	

Third party designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid preparer use only

Print/type preparer's name	Preparer's signature	Date	Check ▶ ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Form **1040A** (2014)

Form **1040EZ**

Department of the Treasury—Internal Revenue Service

Income Tax Return for Single and Joint Filers With No Dependents (99) 2014

OMB No. 1545-0074

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.	Apt. no.	▲ Make sure the SSN(s) above are correct.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		**Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse
Foreign country name	Foreign province/state/county / Foreign postal code	

Income

Attach Form(s) W-2 here.

Enclose, but do not attach, any payment.

1	Wages, salaries, and tips. This should be shown in box 1 of your Form(s) W-2. Attach your Form(s) W-2.	1	
2	Taxable interest. If the total is over $1,500, you cannot use Form 1040EZ.	2	
3	Unemployment compensation and Alaska Permanent Fund dividends (see instructions).	3	
4	Add lines 1, 2, and 3. This is your **adjusted gross income.**	4	
5	If someone can claim you (or your spouse if a joint return) as a dependent, check the applicable box(es) below and enter the amount from the worksheet on back. ☐ **You** ☐ **Spouse** If no one can claim you (or your spouse if a joint return), enter $10,150 if **single;** $20,300 if **married filing jointly.** See back for explanation.	5	
6	Subtract line 5 from line 4. If line 5 is larger than line 4, enter -0-. This is your **taxable income.** ▶	6	

Payments, Credits, and Tax

7	Federal income tax withheld from Form(s) W-2 and 1099.	7	
8a	**Earned income credit (EIC)** (see instructions)	8a	
b	Nontaxable combat pay election. 8b		
9	Add lines 7 and 8a. These are your **total payments and credits.** ▶	9	
10	**Tax.** Use the amount on **line 6 above** to find your tax in the tax table in the instructions. Then, enter the tax from the table on this line.	10	
11	Health care: individual responsibility (see instructions) Full-year coverage ☐	11	
12	Add lines 10 and 11. This is your **total tax.**	12	

Refund

Have it directly deposited! See instructions and fill in 13b, 13c, and 13d, or Form 8888.

13a	If line 9 is larger than line 12, subtract line 12 from line 9. This is your **refund.** If Form 8888 is attached, check here ▶ ☐	13a	
▶ b	Routing number ▶ c Type: ☐ Checking ☐ Savings		
▶ d	Account number		

Amount You Owe

14	If line 12 is larger than line 9, subtract line 9 from line 12. This is the **amount you owe.** For details on how to pay, see instructions. ▶	14	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income I received during the tax year. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		
Firm's address ▶		Phone no.		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. Cat. No. 11329W Form **1040EZ** (2014)

Use this form if

- Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.
- You (and your spouse if married filing jointly) were under age 65 and not blind at the end of 2014. If you were born on January 1, 1950, you are considered to be age 65 at the end of 2014.
- You do not claim any dependents. For information on dependents, see Pub. 501.
- Your taxable income (line 6) is less than $100,000.
- You do not claim any adjustments to income. For information on adjustments to income, use the TeleTax topics listed under *Adjustments to Income* at *www.irs.gov/taxtopics* (see instructions).
- The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the TeleTax topics listed under *Tax Credits* at *www.irs.gov/taxtopics* (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970. If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2014, you must use Form 1040A or Form 1040.
- You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was not over $1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.

Filling in your return

If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filling in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.

For tips on how to avoid common mistakes, see instructions.

Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.

Worksheet for Line 5 — Dependents Who Checked One or Both Boxes

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.

A. Amount, if any, from line 1 on front + 350.00 Enter total ▶	**A.**	
B. Minimum standard deduction	**B.**	1,000
C. Enter the **larger** of line A or line B here	**C.**	
D. Maximum standard deduction. If **single,** enter $6,200; if **married filing jointly,** enter $12,400	**D.**	
E. Enter the **smaller** of line C or line D here. This is your standard deduction	**E.**	
F. Exemption amount. • If single, enter -0-. • If married filing jointly and — —both you and your spouse can be claimed as dependents, enter -0-. —only one of you can be claimed as a dependent, enter $3,950.	**F.**	
G. Add lines E and F. Enter the total here and on line 5 on the front	**G.**	

(keep a copy for your records)

If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.

- Single, enter $10,150. This is the total of your standard deduction ($6,200) and your exemption ($3,950).
- Married filing jointly, enter $20,300. This is the total of your standard deduction ($12,400), your exemption ($3,950), and your spouse's exemption ($3,950).

Mailing Return

Mail your return by **April 15, 2015.** Mail it to the address shown on the last page of the instructions.

SCHEDULE A (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Information about Schedule A and its separate instructions is at *www.irs.gov/schedulea*.

▶ Attach to Form 1040.

OMB No. 1545-0074

2014

Attachment Sequence No. 07

Name(s) shown on Form 1040 | Your social security number

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.		
	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040, line 38 [2]		
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4
Taxes You Paid	5	State and local **(check only one box):** a ☐ Income taxes, **or** b ☐ General sales taxes	5	
	6	Real estate taxes (see instructions)	6	
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ▶	8	
	9	Add lines 5 through 8		9
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	
	12	Points not reported to you on Form 1098. See instructions for special rules	12	
	13	Mortgage insurance premiums (see instructions)	13	
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15	Add lines 10 through 14		15
Gifts to Charity	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	
If you made a gift and got a benefit for it, see instructions.	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18		19
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)		20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	
	22	Tax preparation fees	22	
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	
	24	Add lines 21 through 23	24	
	25	Enter amount from Form 1040, line 38 [25]		
	26	Multiply line 25 by 2% (.02)	26	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ▶		28
Total Itemized Deductions	29	Is Form 1040, line 38, over $152,525? ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for 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.		29
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐		

For Paperwork Reduction Act Notice, see Form 1040 instructions. Cat. No. 17145C **Schedule A (Form 1040) 2014**

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule A (Form 1040)

Itemized Deductions

Use Schedule A (Form 1040) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you can deduct a part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2014, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.

CAUTION *Do not include on Schedule A items deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F.*

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments. For the latest information about developments related to Schedule A (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulea*.

What's New

Limit on itemized deductions. Itemized deductions for taxpayers with adjusted gross incomes above $152,525 may be reduced. See the instructions for line 29.

Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 23.5 cents per mile. The business standard mileage rate is 56 cents per mile. The 2014 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents per mile.

Medical and Dental Expenses

You generally can deduct only the part of your medical and dental expenses that exceeds 10% of the amount on Form 1040, line 38. However, if either you or your spouse was born before January 2, 1950, you can deduct the part of your medical and dental expenses that exceeds 7.5% of the amount on Form 1040, line 38. See the instructions for line 3.

Pub. 502 discusses the types of expenses you can and cannot deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.

CAUTION *If you received a distribution from a health savings account or a medical savings account in 2014, see Pub. 969 to figure your deduction.*

Examples of Medical and Dental Payments You Can Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts as defined in Pub. 502. But see *Limit on long-term care premiums you can deduct*, later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Form 1040, line 29. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you cannot deduct any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.
- Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.

- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Do not deduct more than $50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 23.5 cents per mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

Deceased taxpayer. Certain medical expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub. 502 for details.

Limit on long-term care premiums you can deduct. The amount you can deduct for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2014, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2014, age . . .	THEN the most you can deduct is . . .
40 or under	$ 370
41–50	$ 700
51–60	$ 1,400
61–70	$ 3,720
71 or older	$ 4,660

Examples of Medical and Dental Payments You Cannot Deduct

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.

TIP *If you were age 65 or older but not entitled to social security benefits, you can deduct premiums you voluntarily paid for Medicare A coverage.*

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the instructions for Form 2441.
- Illegal operations or drugs.
- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.
- Nonprescription medicines, other than insulin, (including nicotine gum and certain nicotine patches).
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Line 1

Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See *Reimbursements*, later.

TIP *Do not forget to include insurance premiums you paid for medical and dental care. But if you claimed the self-employed health insurance deduction on Form 1040, line 29, reduce the premiums by the amount on line 29.*

Whose medical and dental expenses can you include? You can include medical and dental bills you paid in 2014 for anyone who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you do not claim as a dependent because of the rules for children of divorced or separated parents.
- Any person you could have claimed as a dependent on your return except that person received $3,950 or more of gross income or filed a joint return.
- Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2014 return.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of $3,950 in 2014. You can include on line 1 any medical and dental expenses you paid in 2014 for your mother.

Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covers an individual who is not your dependent (for example, a nondependent child under age 27). You cannot deduct any premiums attributable to this individual, unless they are such a person described under *Whose medical and dental expenses can you include*, earlier. However, if you had family coverage when you added this individual to your policy and your premiums did not increase, you can enter on line 1 the full amount of your medical and dental insurance premiums. See Pub. 502 for more information.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 only the amount you paid. If you received a reimbursement in 2014 for medical or dental expenses you paid in 2014, reduce your 2014 expenses by this amount. If you received a reimbursement in 2014 for prior year medical or dental expenses, do not reduce your 2014 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

Line 3

Multiply line 2 by 10%. But, if either you or your spouse was born before January 2, 1950, 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, 1950.

CAUTION *If you are claiming the 7.5% threshold amount for medical and dental expenses, make sure you check the appropriate box(es) on line 39a of Form 1040 for your situation. If your filing status is married filing separately or head of household, and you were **not** born before January 2, 1950, attach a statement to your return indicating that you are taking the 7.5% threshold because your spouse meets the requirements.*

Death before age 65. A taxpayer is considered to be age 65 on the day before the taxpayer's 65th birthday. If the taxpayer was not age 65 or older at the time of death, the 7.5% threshold does not apply for that taxpayer or the spouse of that taxpayer who is under age 65. For example, a taxpayer who was born on February 14, 1949, dies on February 13, 2014. The taxpayer is considered age 65 at the time of death and the 7.5% threshold applies. However, if the taxpayer died on February 12, 2014, the taxpayer is not considered age 65 and the 7.5% threshold does not apply.

Taxes You Paid

Taxes You Cannot Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for *Line 28*.
- Certain state and local taxes, including: tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marriage, driver's, dog, etc.).

Line 5

CAUTION *You can elect to deduct state and local general sales taxes instead of state and local income taxes.* ***You cannot deduct both.***

State and Local Income Taxes

If you elect to deduct state and local income taxes, you **must** check **box a** on line 5. Include on this line the state and local income taxes listed next.

- State and local income taxes withheld from your salary during 2014. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.
- State and local income taxes paid in 2014 for a prior year, such as taxes paid with your 2013 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 2014, including any part of a prior year refund that you chose to have credited to your 2014 state or local income taxes.
- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation Fund.
- Mandatory contributions to the Alaska, California, New Jersey, or Pennsylvania state unemployment fund.
- Mandatory contributions to state family leave programs, such as the New Jersey Family Leave Insurance (FLI) program and the California Paid Family Leave program.

Do not reduce your deduction by any:

- State or local income tax refund or credit you expect to receive for 2014, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2014. Instead, see the instructions for Form 1040, line 10.

State and Local General Sales Taxes

If you elect to deduct state and local general sales taxes, you **must** check **box b** on line 5. To figure your deduction, you can use either your actual expenses or the optional sales tax tables.

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2014 if the tax rate was the same as the general sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a leased motor vehicle. Do not include sales taxes paid on items used in your trade or business.

CAUTION *You must keep your actual receipts showing general sales taxes paid to use this method.*

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2014 for amounts paid in 2014, reduce your **actual** 2014 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2014 for prior year purchases, do not reduce your 2014 state and local general sales taxes by this amount. But if you deducted your **actual** state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Form 1040, line 21. See *Recoveries* in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2014 Optional State

Sales Tax Table and the 2014 Optional Local Sales Tax Tables for Certain Local Jurisdictions at the end of these instructions to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the State and Local General Sales Tax Deduction Worksheet or use the Sales Tax Deduction Calculator on the IRS website at www.irs.gov/Individuals/Sales-Tax-Deduction-Calculator.

CAUTION *If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes,* ***and*** *your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.*

Instructions for the State and Local General Sales Tax Deduction Worksheet

Line 1. If you lived in the same state for all of 2014, enter the applicable amount, based on your 2014 income and exemptions, from the 2014 Optional State 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 2014 income. If married filing separately, do not include your spouse's income. Your 2014 income is the amount shown on your Form 1040, line 38, **plus** any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans' benefits.
- Nontaxable combat pay.
- Workers' compensation.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.
- Public assistance payments.

The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one state? If you lived in more than one state during 2014, look up the table amount for each state using the rules stated earlier. If there is no table for your state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2014 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 2014 that imposed a local general sales tax, do not enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.

Example. You lived in State A from January 1 through August 31, 2014 (243 days), and in State B from September 1 through December 31, 2014 (122 days). The table amount for State A is $500. The table amount for State B is $400. You would figure your state general sales tax as follows.

State A:	$500 x 243/365 =	$333
State B:	$400 x 122/365 =	134
Total	=	$467

If none of the localities in which you lived during 2014 imposed a local general sales tax, enter $467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter $333 on line 1 of the State A worksheet and $134 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box and lived in the same locality for all of 2014, enter the applicable amount, based on your 2014 income and exemptions, from the 2014 Optional Local Sales Tax Tables for Certain Local Jurisdictions for your locality. Read down the "At least–But less than" columns for your locality and find the line that includes your 2014 income. See the instructions for line 1 of the worksheet to figure your 2014 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one locality? If you lived in more than one locality during 2014, look up the table amount for each locality using the rules stated earlier. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2014 and the denominator 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 general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2014 (243 days), and in Locality 2 from September 1 through December 31, 2014 (122 days). The table amount for Locality 1 is $100. The table amount for Locality 2 is $150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1:	$100 x 243/365 =	$ 67
Locality 2:	$150 x 122/365 =	50
Total	=	$117

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is 7.5000%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.5000%.

If you lived in Nevada, check the "No" box if your combined state and local general sales tax rate is 6.8500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 6.8500%.

What if your local general sales tax rate changed during 2014? If you checked the "Yes" box and your local general sales tax rate changed during 2014, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2014 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2014 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2014 (92 days). You would enter "1.189" on line 3, figured as follows.

State and Local General Sales Tax Deduction Worksheet—Line 5b

Keep for Your Records

TIP *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at* IRS.gov.

Before you begin: See the instructions for line 1 of the worksheet if you:

- ✓ Lived in more than one state during 2014, or
- ✓ Had any **nontaxable** income in 2014.

1. Enter your **state** general sales taxes from the 2014 Optional State Sales Tax Table . . . . . **1.** $ _____

Next. If, for all of 2014, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, Virginia, or West Virginia in 2014?

☐ **No.** Enter -0-

☐ **Yes.** Enter your base **local** general sales taxes from the 2014 Optional Local Sales Tax Tables for Certain Local Jurisdictions . . . . . **2.** $ _____

3. Did your locality impose a **local** general sales tax in 2014? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☐ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2014, see the instructions for line 3 of the worksheet . . . . . **3.** _____ .

4. Did you enter -0- on line 2?

☐ **No.** Skip lines 4 and 5 and go to line 6.

☐ **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . **4.** _____ .

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . . **5.** _____ .

6. Did you enter -0- on line 2?

☐ **No.** Multiply line 2 by line 3

☐ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2014, see the instructions for line 6 of the worksheet . . . . . **6.** $ _____

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . **7.** $ _____

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check **box b** on that line . . . . . **8.** $ _____

January 1 – September 30:	1.00 x 273/365 =	0.748
October 1 – December 31:	1.75 x 92/365 =	0.441
Total	=	1.189

What if you lived in more than one locality in the same state during 2014? Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2014 and each locality did not have the same local general sales tax rate.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the 2014 Optional Local Sales Tax Tables for Certain Local Jurisdictions to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2014 and the denominator is the total number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2014 (243 days), and in Locality 2 from September 1 through December 31, 2014 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.666" on line 3 for the Locality 1 worksheet and "0.585" for the Locality 2 worksheet, figured as follows.

Locality 1:	1.00 x 243/365 =	0.666
Locality 2:	1.75 x 122/365 =	0.585

Line 6. If you lived in more than one locality in the same state during 2014, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2014. If you checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.

2. An aircraft or boat, if the tax rate was the same as the general sales tax rate.

3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.

a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.

b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.

c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Do not include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2014, see *Refund of general sales taxes*, earlier.

Line 6

Real Estate Taxes

TIP *If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 6.*

Include taxes (state, local, or foreign) you paid on real estate you own that was not used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Do not include the following amounts on line 6.

- Itemized charges for services to specific property or persons (for example, a $20 monthly charge per house for trash collection, a $5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).
- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you can deduct only the amount the mortgage company actually paid to the taxing authority in 2014.

If you sold your home in 2014, any real estate tax charged to the buyer should be shown on your settlement statement and in box 5 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See *Refunds and rebates*, later. Any real estate taxes you paid at closing should be shown on your settlement statement.

CAUTION *You must look at your real estate tax bill to decide if any nondeductible itemized charges, such as those listed earlier, are included in the bill. If your taxing authority (or lender) does not furnish you a copy of your real estate tax bill, ask for it.*

Refunds and rebates. If you received a refund or rebate in 2014 of real estate taxes you paid in 2014, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2014 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Form 1040, line 21, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See *Recoveries* in Pub. 525 for details on how to figure the amount to include in income.

Line 7

Personal Property Taxes

Enter the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

Line 8

Other Taxes

If you had any deductible tax not listed on line 5, 6, or 7, list the type and amount of tax. Enter only one total on line 8. Include on this line income tax you paid to a foreign country or U.S. possession.

TIP *You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Form 1040, line 48, for details.*

Interest You Paid

Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. See Pub. 535 for details.

In general, if you paid interest in 2014 that applies to any period after 2014, you can deduct only amounts that apply for 2014.

Lines 10 and 11

Home Mortgage Interest

TIP *If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 10 or 11.*

A home mortgage is any loan that is secured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home can be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

Limit on home mortgage interest. If you took out any mortgages after October 13, 1987, your deduction may be limited. Any additional amounts borrowed after October 13, 1987, on a line-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you refinanced a mortgage you had on October 13, 1987, treat the new mortgage as taken out on or before October 13, 1987. But if you refinanced for more than the balance of the old mortgage, treat the excess as a mortgage taken out after October 13, 1987.

See Pub. 936 to figure your deduction if either (1) or (2) next applies. If you had more than one home at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both homes.

1. You took out any mortgages after October 13, 1987, and used the proceeds for purposes other than to buy, build, or improve your home, and all of these mortgages totaled over $100,000 at any time during 2014. The limit is $50,000 if married filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bills, buy a car, or pay tuition.

2. You took out any mortgages after October 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, totaled over $1 million at any time during 2014. The limit is $500,000 if married filing separately.

CAUTION *If the total amount of all mortgages is more than the fair market value of the home, additional limits apply. See Pub. 936.*

Line 10

Enter on line 10 mortgage interest and points reported to you on Form 1098. 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 mortgage, and the interest was reported on the other person's Form 1098, report your share of the interest on line 11 (as explained in the line 11 instructions).

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement to your paper return explaining the difference and enter "See attached" to the right of line 10.

CAUTION *If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), subtract the amount shown on Form 8396, line 3, from the total deductible interest you paid on your home mortgage. Enter the result on line 10.*

Line 11

If you paid home mortgage insurance interest and it was not reported to you on Form 1098, report your deductible mortgage interest on line 11.

If you paid home mortgage insurance interest to the person from whom you bought the home, write that person's name, identifying number, and address on the dotted lines next to line 11. If the recipient of your home mortgage interest payment(s) is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number. You must also let the recipient know your SSN. If you do not show the required information about the recipient or let the recipient know your SSN, you may have to pay a $50 penalty.

If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the home mortgage interest paid was reported on the other person's Form 1098, attach a statement to your paper return listing the name and address of that person. To the right of line 11, enter "See attached."

Line 12

Points Not Reported on Form 1098

Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Pub. 936 to figure the amount you can deduct. Points paid for other purposes, such as for a lender's services, are not deductible.

Refinancing. Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.

TIP *If you paid off a mortgage early, deduct any remaining points in the year you paid off the mortgage. However, if you refinanced your mortgage with the same lender, see* Mortgage ending early *in Pub. 936 for an exception.*

Line 13

Mortgage Insurance Premiums

Enter the qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with home acquisition debt that was secured by your first or second home. Box 4 of Form 1098 may show the amount of premiums you paid in 2014. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid the premiums in connection with the loan, and the premiums were reported on the other person's Form 1098, report your share of the premiums on line 13. See *Prepaid mortgage insurance premiums*, later, if you paid any premiums allocable to any period after 2014.

Qualified mortgage insurance is mortgage insurance provided by the Department of Veterans Affairs, the Federal Housing Administration, or the Rural Housing Service (or their successor organizations), and private mortgage insurance (as defined in section 2 of the Homeowners Protection Act of 1998 as in effect on December 20, 2006).

Mortgage insurance provided by the Department of Veterans Affairs and the Rural Housing Service is commonly known as a funding fee and guarantee fee respectively. These fees can be deducted fully in 2014 if the mortgage insurance contract was issued in 2014. Contact the mortgage insurance issuer to determine the deductible amount if it is not included in box 4 of Form 1098.

Prepaid mortgage insurance premiums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2014, you must allocate them over the shorter of:

- The stated term of the mortgage, or
- 84 months, beginning with the month the insurance was obtained.

The premiums are treated as paid in the year to which they are allocated. If the mortgage is satisfied before its term, no deduction is allowed for the unamortized balance. See Pub. 936 for details.

The allocation rules, explained earlier, do not apply to qualified mortgage insurance provided by the Department of Veterans Affairs or the Rural Housing Service (or their successor organizations).

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than $109,000 ($54,500 if married filing separately). If the amount on Form 1040, line 38, is more than $100,000 ($50,000 if married filing separately), your deduction is limited and you must use the Mortgage Insurance Premiums Deduction Worksheet to figure your deduction.

Line 14

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to passive activities or to securities that generate tax-exempt income.

Complete and attach Form 4952 to figure your deduction.

Exception. You do not have to file Form 4952 if all three of the following apply.

1. Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.

2. You have no other deductible investment expenses.

3. You have no disallowed investment interest expense from 2013.

CAUTION *Alaska Permanent Fund dividends, including those reported on Form 8814, are not investment income.*

For more details, see Pub. 550.

Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2014 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- Use our on-line search tool *Exempt Organizations Select Check* to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data). You can access *Exempt Organizations Select Check* on IRS.gov. Click on *Tools* then on *Exempt Organizations Select Check*.

- Call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Examples of Qualified Charitable Organizations

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed under *Gifts to Charity*, earlier.
- Veterans' and certain cultural groups.
- Nonprofit hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Most nonprofit educational organizations, such as colleges, but only if your contribution is not a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

Amounts You Can Deduct

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But do not deduct any amounts that were repaid to you.

Gifts from which you benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only deduct the amount that is more than the value of the benefit. But this rule does not apply to certain membership benefits provided in return for an annual payment of $75 or less or to certain items or benefits of token value. For details, see Pub. 526.

Example. You paid $70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was $40. You can deduct only $30.

Gifts of $250 or more. You can deduct a gift of $250 or more only if you have a statement from the charitable organization showing the information in (1) and (2) next.

1. The amount of any money contributed and a description (but not value) of any property donated.

2. Whether the organization did or did not give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it does not have to describe or value the benefit.

In figuring whether a gift is $250 or more, do not combine separate donations. For example, if you gave your church $25 each week for a total of $1,300, treat each $25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of $250 or more through payroll deduction.

TIP *You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Do not attach the statement to your return. Instead, keep it for your records.*

Mortgage Insurance Premiums Deduction Worksheet—Line 13

Keep for Your Records

Before you begin: ✓ See the instructions for line 13 to see if you must use this worksheet to figure your deduction.

1.	Enter the total premiums you paid in 2014 for qualified mortgage insurance for a contract issued after December 31, 2006	1.
2.	Enter the amount from Form 1040, line 38	2.
3.	Enter $100,000 ($50,000 if married filing separately)	3.
4.	Is the amount on line 2 more than the amount on line 3?	
	☐ **No.** Your deduction is not limited. Enter the amount from line 1 of this worksheet on Schedule A, line 13. **Do not** complete the rest of this worksheet.	
	☐ **Yes.** Subtract line 3 from line 2. If the result is not a multiple of $1,000 ($500 if married filing separately), increase it to the next multiple of $1,000 ($500 if married filing separately). For example, increase $425 to $1,000, increase $2,025 to $3,000; or if married filing separately, increase $425 to $500, increase $2,025 to $2,500, etc.	4.
5.	Divide line 4 by $10,000 ($5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0	5. .
6.	Multiply line 1 by line 5	6.
7.	**Mortgage insurance premiums deduction.** Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13	7.

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040, line 38.

2. Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.

3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts You Cannot Deduct

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 28. See the instructions for *Line 28* for more information on gambling losses.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.
- Cost of tuition. But you may be able to deduct this as a job education expense on line 21; as a tuition and fees deduction on Form 1040, line 34; or take an education credit (see Form 8863).

Line 16

Gifts by Cash or Check

Enter on line 16 the total value of gifts you made in cash or by check (including out-of-pocket expenses).

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Line 17

Other Than by Cash or Check

Enter on line 17 the total value of your contributions of property other than by cash or check. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

If the amount of your deduction is more than $500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than $500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your paper return. The organization may use Form 1098-C to provide the required information. If your total deduction is over $5,000 ($500 for certain contributions of clothing and 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 details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule does not apply to a contribution of any single item for which a deduction of more than $500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- Any conditions attached to the gift.

CAUTION *If your total deduction for gifts of property is over $500, you gave less than your entire interest in the property, or you made a "qualified conservation contribution," your records should contain additional information. See Pub. 526 for details.*

Line 18

Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 20

Complete and attach Form 4684 to figure the amount of your loss to enter on line 20.

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive drywall. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You can deduct personal casualty or theft losses only to the extent that:

1. The amount of each separate casualty or theft loss is more than $100, and

2. The total amount of all losses during the year (reduced by the $100 limit discussed in (1)) is more than 10% of the amount on Form 1040, line 38.

Corrosive drywall losses. If you paid for repairs to your personal residence or household appliances because of corrosive drywall, you may be able to deduct on line 20 those amounts paid. See Pub. 547 for details.

Use Schedule A, line 23, to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Job Expenses and Certain Miscellaneous Deductions

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 38.

Pub. 529 discusses the types of expenses that can and cannot be deducted.

Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub. 529 for an exception for certain federal employees.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 and its instructions for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 21

Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2), next, applies.

1. You claim any travel, transportation, meal, or entertainment expenses for your job.

2. Your employer paid you for any of your job expenses that you would otherwise report on line 21.

TIP *If you used your own vehicle, are using the standard mileage rate, and (2) earlier, does not apply, you may be able to file Form 2106-EZ instead.*

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted line next to line 21. If you need more space, attach a statement to your paper return showing the type and amount of each expense. Enter the total of all these expenses on line 21.

CAUTION *Do not include on line 21 any educator expenses you deducted on Form 1040, line 23.*

Examples of other expenses to include on line 21 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For details, use TeleTax topic 513 (see the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 34.

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.*

Line 22

Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 23 instead of this line.

Line 23

Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. If you need more space, attach a statement to your paper return showing the type and amount of each expense. Enter one total on line 23.

Examples of expenses to include on line 23 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if $3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by credit or debit card. The deduction is claimed for the year in which the fee was charged to your card.

Other Miscellaneous Deductions

Line 28

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. If you need more space, attach a statement to your paper return showing the type and amount of each expense. Enter one total on line 28.

- Gambling losses (gambling losses include, but are not limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Form 1040, line 21.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Federal estate tax on income in respect of a decedent.
- A deduction for amortizable bond premium (for example, a deduction allowed for a bond premium carryforward or a deduction for amortizable bond premium on bonds acquired before October 23, 1986).
- An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument (for example, a Treasury Inflation-Protected Security).
- Deduction for repayment of amounts under a claim of right if over $3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 29

Use the Itemized Deductions Worksheet, to figure the amount to enter on line 29 if the amount on Form 1040, line 38, is over $305,050 if married filing jointly or qualifying widow(er); $279,650 if head of household; $254,200 if single; or $152,525 if married filing separately.

Line 30

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 30.

Itemized Deductions Worksheet—Line 29

Keep for Your Records

1. Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28 . . . . . 1. _____
2. Enter the total of the amount from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included on line 28 . . . . . 2. _____

CAUTION Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 28.

3. Is the amount on line 2 less than the amount on line 1?

☐ **No.** STOP Your deduction is not limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. **Do not** complete the rest of this worksheet.

☐ **Yes.** Subtract line 2 from line 1 . . . . . 3. _____

4. Multiply line 3 by 80% (.80) . . . . . 4. _____
5. Enter the amount from Form 1040, line 38 . . . . . 5. _____
6. Enter $305,050 if married filing jointly or qualifying widow(er); $279,650 if head of household; $254,200 if single; or $152,525 if married filing separately . . . . . 6. _____
7. Is the amount on line 6 less than the amount on line 5?

☐ **No.** STOP Your deduction is not limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. **Do not** complete the rest of this worksheet.

☐ **Yes.** Subtract line 6 from line 5 . . . . . 7. _____

8. Multiply line 7 by 3% (.03) . . . . . 8. _____
9. Enter the **smaller** of line 4 or line 8 . . . . . 9. _____
10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29 . . . . . 10. _____

2014 Optional State Sales Tax Tables *(State Sales Tax Rate Shown Next to State Name)*

Income		Exemptions						Exemptions						Exemptions						Exemptions					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
		Alabama			1	4.0000%		Arizona			2	5.6000%		Arkansas			2	6.5000%		California			3	7.5000%	
$0	$20,000	223	263	290	310	328	352	214	237	251	262	271	283	283	315	335	350	363	380	267	292	308	321	330	344
$20,000	$30,000	329	387	426	456	481	517	364	403	428	446	462	482	460	513	546	572	592	620	446	488	515	536	552	574
$30,000	$40,000	384	451	496	531	560	601	448	496	527	550	569	595	558	621	662	693	718	753	546	598	631	656	676	703
$40,000	$50,000	431	505	556	595	628	673	524	580	616	644	666	696	644	718	765	801	830	869	635	695	734	763	787	818
$50,000	$60,000	473	554	609	652	687	737	594	658	699	730	755	789	722	805	859	899	931	976	716	785	829	861	888	924
$60,000	$70,000	510	598	657	703	741	795	658	729	775	809	837	875	794	886	945	989	1025	1074	792	867	916	952	981	1021
$70,000	$80,000	545	638	701	750	790	847	719	797	847	884	915	956	862	961	1025	1073	1112	1165	862	945	998	1037	1069	1112
$80,000	$90,000	577	675	742	793	836	896	777	861	915	955	988	1033	925	1032	1100	1152	1194	1251	929	1018	1075	1117	1152	1198
$90,000	$100,000	607	710	780	834	879	942	832	922	979	1023	1058	1106	985	1099	1172	1227	1272	1333	992	1088	1148	1194	1230	1280
$100,000	$120,000	647	757	831	888	936	1003	906	1004	1067	1115	1153	1206	1066	1189	1269	1328	1377	1443	1078	1182	1248	1297	1337	1391
$120,000	$140,000	699	817	896	958	1010	1082	1005	1114	1184	1237	1279	1338	1173	1309	1396	1462	1515	1588	1192	1306	1379	1434	1478	1538
$140,000	$160,000	747	873	957	1023	1078	1155	1099	1218	1295	1353	1399	1464	1274	1421	1516	1588	1646	1726	1299	1424	1504	1564	1612	1677
$160,000	$180,000	792	924	1013	1083	1141	1222	1187	1316	1399	1462	1512	1582	1368	1526	1628	1705	1768	1853	1400	1535	1621	1685	1737	1808
$180,000	$200,000	833	972	1066	1139	1200	1285	1272	1411	1499	1566	1621	1695	1457	1627	1736	1818	1884	1976	1497	1641	1733	1802	1857	1933
$200,000	$225,000	877	1023	1121	1198	1261	1351	1362	1510	1605	1677	1735	1815	1552	1732	1848	1936	2007	2104	1599	1753	1851	1924	1984	2064
$225,000	$250,000	924	1077	1180	1260	1327	1421	1460	1618	1721	1798	1860	1945	1654	1847	1970	2064	2140	2244	1709	1874	1979	2058	2121	2207
$250,000	$275,000	968	1127	1235	1319	1389	1487	1553	1722	1831	1913	1979	2070	1751	1955	2087	2186	2266	2376	1815	1990	2101	2185	2252	2344
$275,000	$300,000	1009	1176	1288	1375	1448	1550	1643	1822	1937	2024	2094	2191	1845	2060	2198	2303	2387	2504	1917	2102	2219	2307	2379	2476
$300,000	or more	1256	1461	1598	1705	1794	1919	2398	2439	2594	2711	2805	2935	2413	2856	2878	3015	3126	3275	2540	2785	2942	3059	3153	3282
Income		Colorado			2	2.9000%		Connecticut			4	6.3500%		District of Columbia			4	5.7500%		Florida			1	6.0000%	
$0	$20,000	113	124	133	139	144	151	263	289	305	317	327	340	188	191	198	195	200	207	238	261	276	287	296	308
$20,000	$30,000	174	194	207	217	225	236	432	475	502	522	539	561	284	307	322	322	341	353	396	434	459	478	493	513
$30,000	$40,000	208	232	247	259	268	281	526	578	611	636	656	683	350	379	397	410	421	438	483	531	561	584	602	627
$40,000	$50,000	237	264	282	295	306	320	609	670	708	737	760	792	409	443	464	480	493	510	561	616	651	678	699	729
$50,000	$60,000	264	294	313	328	339	356	685	753	797	829	856	891	464	502	526	544	559	579	632	695	734	764	789	822
$60,000	$70,000	288	320	341	357	370	388	755	830	878	914	943	983	514	556	583	604	620	642	698	767	811	844	871	907
$70,000	$80,000	310	345	368	385	399	418	820	902	955	994	1025	1068	561	608	638	660	678	702	759	834	882	918	948	988
$80,000	$90,000	331	368	392	410	425	446	882	970	1027	1069	1103	1149	606	657	689	713	732	759	817	898	950	989	1020	1063
$90,000	$100,000	350	390	415	435	450	472	940	1035	1095	1140	1176	1226	649	704	738	764	784	813	873	959	1014	1056	1090	1136
$100,000	$120,000	377	419	447	467	484	507	1019	1122	1187	1236	1276	1329	708	767	804	833	855	886	947	1041	1101	1147	1183	1233
$120,000	$140,000	411	457	487	510	528	553	1124	1237	1309	1363	1407	1466	785	851	893	924	949	984	1046	1150	1216	1266	1307	1362
$140,000	$160,000	444	493	525	550	569	596	1222	1346	1425	1484	1531	1596	858	931	977	1011	1039	1077	1130	1253	1325	1380	1424	1484
$160,000	$180,000	474	526	561	588	607	636	1315	1448	1533	1596	1647	1717	928	1006	1056	1093	1123	1164	1227	1349	1427	1486	1533	1598
$180,000	$200,000	502	558	594	621	644	674	1403	1545	1636	1704	1758	1833	994	1078	1132	1172	1204	1248	1310	1441	1525	1588	1639	1708
$200,000	$225,000	532	591	629	658	682	714	1496	1648	1745	1817	1875	1955	1064	1155	1212	1255	1290	1337	1399	1538	1628	1695	1749	1824
$225,000	$250,000	564	626	667	698	722	757	1597	1759	1863	1940	2002	2087	1141	1238	1300	1346	1383	1434	1494	1644	1739	1811	1869	1949
$250,000	$275,000	594	660	703	735	761	797	1693	1865	1975	2057	2123	2213	1214	1318	1384	1433	1473	1527	1586	1744	1846	1922	1984	2068
$275,000	$300,000	623	692	737	771	798	836	1785	1967	2083	2170	2240	2335	1285	1395	1465	1517	1559	1617	1674	1841	1949	2029	2094	2184
$300,000	or more	798	885	942	985	1020	1068	2350	2591	2744	2859	2951	3078	1721	1870	1945	2036	2093	2171	2211	2434	2576	2683	2770	2889
Income		Georgia			2	4.0000%		Hawaii			1.7	4.0000%		Idaho			1	6.0000%		Illinois			2	6.2500%	
$0	$20,000	151	168	179	187	194	203	220	255	279	297	312	333	337	396	436	467	493	529	251	281	301	316	329	346
$20,000	$30,000	241	267	284	297	308	322	356	414	452	482	507	542	501	588	647	692	730	783	389	434	465	488	507	533
$30,000	$40,000	289	321	341	357	369	387	430	501	548	584	614	656	586	687	756	809	852	914	462	516	551	578	601	632
$40,000	$50,000	332	368	391	409	423	443	496	578	632	674	708	757	660	773	849	908	957	1026	525	586	626	657	682	718
$50,000	$60,000	370	411	437	456	472	494	556	647	708	755	794	849	725	849	932	997	1051	1126	582	649	694	728	756	795
$60,000	$70,000	405	449	478	498	517	541	611	711	779	830	873	933	784	917	1007	1077	1135	1216	634	707	755	792	822	864
$70,000	$80,000	438	486	516	540	558	584	662	771	844	900	947	1012	838	980	1076	1150	1212	1298	681	760	812	851	884	929
$80,000	$90,000	468	519	552	577	597	625	711	828	906	966	1016	1086	888	1038	1140	1218	1283	1375	726	809	864	907	941	989
$90,000	$100,000	497	551	586	613	634	663	756	881	964	1029	1082	1156	935	1093	1199	1282	1351	1447	768	856	914	959	995	1046
$100,000	$120,000	536	594	632	660	683	715	818	953	1043	1113	1170	1250	998	1166	1279	1367	1440	1542	824	919	981	1028	1067	1122
$120,000	$140,000	587	651	692	723	748	783	899	1047	1147	1223	1287	1375	1080	1260	1382	1477	1556	1666	898	1000	1068	1119	1162	1221
$140,000	$160,000	635	704	748	782	809	846	975	1136	1244	1328	1396	1493	1155	1348	1478	1579	1663	1781	967	1076	1149	1204	1250	1313
$160,000	$180,000	680	753	801	836	865	905	1047	1220	1335	1425	1498	1602	1225	1429	1567	1673	1762	1886	1030	1147	1224	1283	1331	1398
$180,000	$200,000	722	800	850	888	919	961	1115	1299	1422	1518	1597	1707	1291	1506	1650	1762	1855	1986	1091	1214	1295	1357	1409	1480
$200,000	$225,000	766	849	903	943	975	1020	1186	1383	1514	1616	1699	1817	1360	1585	1737	1855	1952	2090	1154	1284	1369	1435	1489	1564
$225,000	$250,000	814	902	959	1002	1036	1084	1263	1473	1613	1721	1811	1936	1433	1670	1830	1953	2056	2200	1221	1359	1449	1519	1576	1655
$250,000	$275,000	860	952	1012	1057	1084	1144	1337	1559	1707	1822	1916	2049	1503	1750	1917	2046	2154	2305	1285	1429	1525	1598	1658	1741
$275,000	$300,000	903	1001	1064	1111	1149	1202	1407	1641	1798	1918	2018	2158	1569	1826	2000	2135	2247	2404	1347	1497	1597	1673	1736	1823
$300,000	or more	1166	1292	1372	1433	1482	1550	1836	2142	2347	2505	2636	2815	1959	2277	2492	2658	2796	2930	1713	1992	2028	2134	2203	2312
Income		Indiana			4	7.0000%		Iowa			1	6.0000%		Kansas			1	6.1500%		Kentucky			4	6.0000%	
$0	$20,000	288	322	343	360	373	391	246	273	291	304	315	330	354	413	453	483	509	545	235	262	279	293	303	318
$20,000	$30,000	448	500	533	558	579	607	407	453	483	506	524	549	546	637	698	746	785	840	371	414	441	462	479	502
$30,000	$40,000	533	595	634	664	688	721	497	554	590	618	640	671	648	756	828	884	931	996	445	496	529	553	573	601
$40,000	$50,000	607	677	722	756	783	821	577	644	686	718	744	780	736	859	941	1005	1057	1131	509	567	605	633	656	688
$50,000	$60,000	674	751	801	839	869	911	651	726	774	810	840	880	815	951	1042	1113	1171	1253	568	632	674	705	731	766
$60,000	$70,000	734	818	873	914	947	992	718	801	855	895	927	972	887	1035	1134	1211	1274	1363	621	691	736	771	799	837
$70,000	$80,000	790	881	939	983	1019	1068	782	872	930	974	1010	1059	953	1112	1219	1301	1369	1465	670	746	795	832	862	903
$80,000	$90,000	842	939	1001	1048	1086	1138	842	939	1002	1049	1088	1140	1015	1184	1298	1386	1458	1560	716	797	850	889	921	965
$90,000	$100,000	891	994	1060	1109	1149	1205	891	1003	1070	1121	1162	1218	1074	1252	1372	1465	1542	1649	760	846	901	943	977	1024
$100,000	$120,000	957	1067	1138	1191	1234	1293	976	1089	1162	1217	1262	1323	1152	1343	1472	1571	1654	1769	818	911	970	1015	1052	1103
$120,000	$140,000	1043	1163	1240	1298	1345	1409	1078	1203	1284	1345	1395	1463	1253	1462	1602	1710	1800	1925	895	996	1061	1110	1150	1205
$140,000	$160,000	1123	1252	1335	1398	1448	1518	1175	1312	1400	1467	1521	1595	1348	1573	1723	1839	1936	2071	967	1076	1146	1199	1243	1302
$160,000	$180,000	1198	1335	1424	1490	1544	1618	1265	1413	1508	1580	1638	1719	1438	1675	1835	1959	2062	2205	1034	1150	1226	1282	1328	1392
$180,000	$200,000	1268	1414	1508	1578	1635	1714	1352	1510	1612	1689	1751	1837	1520	1772	1942	2073	2181	2333	1098	1221	1301	1361	1410	1477
$200,000	$225,000	1342	1496	1595	1670	1730	1813	1443	1612	1722	1804	1871	1962	1607	1873	2053	2191	2306	2466	1165	1295	1380	1443	1495	1566
$225,000	$250,000	1422	1585	1689	1768	1832	1920	1542	1724	1840	1928	2000	2098	1700	1982	2172	2318	2440	2610	1237	1375	1464	1532	1587	1662
$250,000	$275,000	1497	1668	1779	1862	1929	2021	1637	1830	1954	2047	2123	2228	1788	2085	2284	2439	2566	2745	1305	1451	1545	1616	1674	1754
$275,000	$300,000	1569	1748	1864	1951	2022	2118	1728	1932	2063	2162	2243	2353	1873	2184	2392	2554	2687	2874	1371	1523	1622	1697	1758	1841
$300,000	or more	1998	2226	2373	2484	2574	2697	2388	2559	2734	2866	2973	3120	2376	2770	3034	3239	3408	3645	1764	1960	2086	2182	2260	2367

(Continued)

2014 Optional State Sales Tax Tables *(Continued)*

Income		Louisiana			2	4.0000%		Maine			4	5.5000%		Maryland			4	6.0000%		Massachusetts			4	6.2500%	
$0	$20,000	161	175	184	191	196	204	146	159	167	173	178	184	208	229	244	255	264	276	201	219	230	239	246	255
$20,000	$30,000	267	291	306	318	327	339	246	267	281	291	299	310	343	380	404	422	437	458	317	345	363	376	387	402
$30,000	$40,000	326	356	374	388	399	415	302	328	345	358	368	381	419	464	493	515	533	559	379	413	434	450	463	481
$40,000	$50,000	379	413	435	451	464	482	352	383	402	417	429	445	486	538	572	598	619	648	434	472	496	514	529	549
$50,000	$60,000	427	466	490	509	523	544	398	433	455	472	485	503	547	606	644	673	697	731	483	525	552	573	589	611
$60,000	$70,000	471	514	541	562	578	600	441	479	504	522	537	557	604	668	711	743	770	806	528	574	603	626	643	668
$70,000	$80,000	513	560	589	612	629	654	480	523	550	570	586	608	656	727	773	808	837	877	569	619	651	675	694	720
$80,000	$90,000	552	603	635	659	678	704	518	564	593	615	632	656	706	782	832	870	901	944	608	661	695	721	741	769
$90,000	$100,000	590	644	678	703	724	752	554	603	634	657	676	701	754	835	888	929	962	1008	645	701	737	764	786	815
$100,000	$120,000	640	699	736	764	786	817	603	656	690	715	736	763	818	906	964	1008	1044	1093	694	755	793	822	846	877
$120,000	$140,000	707	772	813	844	868	902	668	727	764	792	815	845	902	1000	1064	1112	1152	1207	759	825	867	899	924	959
$140,000	$160,000	771	841	886	919	946	983	729	793	834	865	889	923	982	1088	1158	1211	1254	1314	819	891	936	970	997	1035
$160,000	$180,000	830	906	954	990	1020	1059	786	856	900	933	960	996	1057	1171	1247	1304	1350	1415	875	952	1000	1036	1066	1106
$180,000	$200,000	887	968	1020	1058	1090	1132	842	916	963	999	1027	1066	1129	1251	1331	1392	1442	1511	929	1009	1061	1099	1130	1173
$200,000	$225,000	946	1033	1089	1130	1163	1209	900	980	1030	1068	1099	1140	1204	1335	1420	1486	1539	1613	985	1070	1125	1165	1198	1243
$225,000	$250,000	1011	1104	1164	1208	1243	1292	963	1049	1103	1143	1176	1220	1286	1426	1517	1587	1644	1723	1045	1136	1193	1236	1271	1319
$250,000	$275,000	1073	1172	1235	1282	1320	1371	1024	1114	1172	1215	1250	1297	1364	1512	1609	1683	1744	1828	1102	1197	1258	1304	1341	1391
$275,000	$300,000	1133	1237	1304	1353	1393	1448	1082	1178	1239	1285	1321	1371	1439	1596	1698	1776	1840	1929	1157	1257	1321	1368	1407	1460
$300,000	or more	1498	1632	1716	1781	1844	1917	1440	1569	1650	1711	1760	1827	1898	2105	2241	2345	2429	2546	1485	1613	1695	1756	1805	1872
Income		Michigan			4	6.0000%		Minnesota			1	6.8750%		Mississippi			1	7.0000%		Missouri			2	4.2250%	
$0	$20,000	226	251	266	278	288	301	235	254	265	274	281	291	414	476	518	550	576	613	172	195	211	223	233	247
$20,000	$30,000	357	395	419	437	452	473	394	426	446	461	473	489	642	739	803	853	893	950	272	309	334	353	368	390
$30,000	$40,000	427	472	501	523	541	565	483	522	547	566	581	601	763	878	955	1014	1062	1129	325	370	400	422	441	466
$40,000	$50,000	488	540	573	598	618	646	562	609	638	660	677	701	868	1000	1087	1154	1209	1285	373	424	457	483	504	534
$50,000	$60,000	543	601	638	665	688	719	636	688	722	746	766	793	963	1109	1205	1279	1340	1425	415	472	509	538	562	594
$60,000	$70,000	594	656	697	727	751	785	703	762	799	826	848	878	1048	1207	1313	1393	1460	1552	454	516	557	588	614	650
$70,000	$80,000	641	708	751	784	810	847	767	831	871	901	925	958	1128	1299	1412	1499	1570	1670	490	557	601	635	663	701
$80,000	$90,000	685	757	803	837	866	904	827	896	940	972	998	1034	1202	1384	1505	1598	1674	1780	524	595	643	679	708	749
$90,000	$100,000	726	802	851	888	918	959	885	959	1005	1040	1068	1106	1272	1465	1593	1690	1771	1883	556	632	682	720	751	794
$100,000	$120,000	782	863	916	956	988	1032	962	1043	1094	1132	1162	1204	1366	1573	1710	1815	1901	2021	599	680	734	775	809	859
$120,000	$140,000	854	944	1001	1044	1079	1127	1065	1155	1212	1254	1288	1333	1488	1713	1862	1977	2071	2202	655	744	803	847	884	935
$140,000	$160,000	923	1019	1081	1127	1165	1217	1163	1262	1324	1370	1407	1457	1602	1845	2005	2129	2230	2371	708	804	867	915	955	1010
$160,000	$180,000	986	1089	1155	1204	1245	1300	1255	1361	1428	1478	1518	1572	1708	1966	2138	2269	2377	2527	757	859	927	979	1021	1080
$180,000	$200,000	1047	1155	1225	1278	1320	1379	1343	1457	1529	1583	1625	1684	1808	2082	2263	2402	2517	2676	804	912	984	1039	1083	1146
$200,000	$225,000	1110	1225	1299	1355	1400	1462	1436	1559	1636	1693	1739	1801	1913	2202	2394	2541	2662	2831	853	968	1043	1101	1149	1215
$225,000	$250,000	1178	1300	1378	1437	1485	1551	1537	1669	1751	1813	1862	1929	2025	2332	2535	2691	2819	2997	905	1027	1108	1169	1220	1290
$250,000	$275,000	1242	1371	1458	1516	1566	1635	1634	1774	1862	1927	1980	2051	2132	2454	2668	2832	2967	3155	955	1084	1169	1233	1287	1365
$275,000	$300,000	1304	1439	1536	1591	1644	1716	1728	1876	1969	2038	2094	2169	2234	2572	2796	2968	3109	3305	1003	1138	1227	1295	1351	1428
$300,000	or more	1676	1848	1959	2042	2109	2202	2308	2502	2627	2720	2795	2898	2842	3272	3557	3775	3955	4205	1292	1464	1578	1665	1737	1838
Income		Nebraska			1	5.5000%		Nevada			5	6.8500%		New Jersey			4.8	7.0000%		New Mexico			1	5.1250%	
$0	$20,000	223	247	262	273	282	294	265	293	311	324	335	350	248	266	278	286	293	302	195	217	231	241	250	262
$20,000	$30,000	371	410	436	455	470	491	412	455	482	503	520	543	413	443	463	477	489	505	337	375	400	419	434	455
$30,000	$40,000	453	502	533	556	575	601	490	541	574	598	618	646	504	542	566	584	599	618	419	467	498	522	541	567
$40,000	$50,000	527	583	619	647	669	699	558	616	653	681	704	735	586	631	659	680	696	719	488	550	587	614	637	668
$50,000	$60,000	594	658	699	730	755	789	619	683	725	755	780	815	661	712	743	767	786	812	551	626	669	701	727	762
$60,000	$70,000	656	727	772	806	834	872	675	745	788	823	850	888	730	786	822	848	869	898	625	698	745	781	810	850
$70,000	$80,000	714	792	841	878	908	949	727	802	850	886	915	955	795	856	895	924	947	978	685	766	818	857	889	933
$80,000	$90,000	769	853	906	946	979	1023	775	855	906	944	975	1018	857	923	964	995	1020	1054	743	831	887	930	965	1013
$90,000	$100,000	822	911	968	1011	1046	1093	821	905	959	999	1032	1077	915	986	1033	1063	1090	1126	798	892	954	1000	1037	1089
$100,000	$120,000	892	990	1052	1098	1136	1188	881	972	1030	1073	1108	1157	994	1071	1119	1155	1184	1224	873	977	1044	1094	1136	1192
$120,000	$140,

2014 Optional State Sales Tax Tables *(Continued)*

Income		Oklahoma			1	4.5000%			Pennsylvania			1	6.0000%			Rhode Island			4	7.0000%			South Carolina			2	6.0000%		
$0	$20,000	243	279	303	322	338	359	194	210	220	228	234	243	255	278	293	304	313	325	234	257	272	284	293	305
$20,000	$30,000	379	435	473	502	526	560	319	346	363	376	386	400	397	433	455	472	486	504	386	425	450	469	484	505
$30,000	$40,000	452	519	564	598	627	667	388	421	442	458	471	488	472	515	541	562	578	600	470	519	549	572	591	616
$40,000	$50,000	515	591	642	682	714	760	449	488	512	530	545	566	537	586	616	639	658	683	545	601	637	664	685	715
$50,000	$60,000	572	657	713	757	793	844	505	548	576	597	614	637	596	650	684	709	730	758	614	677	718	748	772	805
$60,000	$70,000	624	716	778	826	865	920	557	605	635	658	677	702	650	708	745	773	795	825	677	747	792	825	852	888
$70,000	$80,000	672	771	838	889	931	990	605	657	690	715	736	763	699	762	802	832	855	888	736	812	861	897	926	966
$80,000	$90,000	717	823	894	948	993	1056	650	707	743	770	791	821	745	812	855	886	912	947	792	874	926	965	997	1040
$90,000	$100,000	760	871	946	1004	1052	1119	693	754	792	821	844	876	789	860	905	938	965	1002	845	933	988	1030	1064	1110
$100,000	$120,000	817	936	1017	1079	1130	1202	752	817	859	890	916	950	847	923	971	1007	1036	1076	917	1012	1072	1118	1154	1204
$120,000	$140,000	891	1022	1109	1177	1233	1311	829	901	947	982	1010	1048	923	1005	1059	1098	1130	1173	1011	1117	1183	1233	1274	1329
$140,000	$160,000	960	1101	1195	1268	1328	1412	901	980	1031	1068	1099	1141	994	1084	1140	1182	1216	1263	1101	1216	1288	1343	1387	1447
$160,000	$180,000	1025	1175	1275	1353	1417	1507	969	1054	1109	1150	1182	1228	1060	1155	1216	1261	1297	1346	1185	1308	1387	1445	1493	1557
$180,000	$200,000	1086	1245	1351	1433	1501	1596	1034	1125	1183	1227	1262	1311	1123	1224	1287	1335	1374	1426	1255	1397	1481	1544	1594	1663
$200,000	$225,000	1150	1318	1431	1518	1589	1690	1103	1200	1262	1309	1346	1398	1188	1295	1362	1413	1453	1509	1350	1490	1580	1647	1701	1775
$225,000	$250,000	1219	1397	1516	1608	1684	1790	1177	1281	1347	1397	1438	1493	1258	1371	1443	1496	1539	1598	1441	1592	1687	1759	1817	1896
$250,000	$275,000	1284	1471	1597	1694	1774	1886	1248	1358	1429	1482	1524	1583	1325	1444	1519	1575	1620	1682	1528	1688	1790	1866	1927	2011
$275,000	$300,000	1347	1543	1674	1776	1860	1977	1316	1432	1507	1563	1608	1670	1388	1513	1592	1651	1698	1763	1613	1781	1889	1969	2034	2122
$300,000	or more	1721	1970	2137	2266	2373	2522	1731	1886	1985	2059	2119	2201	1768	1926	2027	2102	2162	2245	2127	2350	2482	2599	2684	2801

Income		South Dakota			1	4.0000%			Tennessee			2	7.0000%			Texas			1	6.2500%			Utah			2	4.7000%		
$0	$20,000	235	271	296	314	330	351	366	416	450	475	495	525	254	283	301	315	326	342	236	267	288	304	317	335
$20,000	$30,000	396	423	461	490	514	548	579	658	711	751	784	830	419	466	497	520	539	565	376	426	459	484	504	533
$30,000	$40,000	437	505	550	584	613	653	693	789	852	900	940	995	510	568	606	634	657	688	452	512	551	581	606	640
$40,000	$50,000	498	575	627	666	699	744	793	903	975	1030	1075	1138	581	658	702	735	762	799	518	587	632	666	695	734
$50,000	$60,000	553	639	696	740	776	827	884	1006	1086	1147	1198	1268	664	741	790	828	858	899	578	655	705	743	775	819
$60,000	$70,000	603	697	759	807	846	901	967	1099	1187	1254	1309	1386	732	817	872	913	946	992	633	717	772	814	848	896
$70,000	$80,000	649	750	817	869	911	971	1043	1187	1281	1354	1413	1495	796	888	948	993	1029	1079	684	774	834	879	917	968
$80,000	$90,000	693	800	872	927	972	1035	1115	1268	1369	1447	1510	1598	856	956	1020	1068	1107	1161	732	829	892	941	981	1036
$90,000	$100,000	733	848	923	982	1030	1097	1183	1345	1453	1535	1602	1695	913	1020	1088	1140	1181	1239	777	880	947	999	1041	1100
$100,000	$120,000	788	911	992	1055	1106	1178	1274	1449	1564	1652	1725	1825	991	1106	1180	1236	1282	1344	838	948	1021	1077	1123	1186
$120,000	$140,000	860	993	1082	1151	1207	1285	1393	1584	1710	1807	1886	1996	1092	1220	1302	1364	1414	1483	917	1039	1118	1179	1229	1299
$140,000	$160,000	927	1071	1167	1240	1301	1385	1505	1712	1848	1952	2037	2156	1189	1328	1417	1485	1540	1615	992	1123	1210	1276	1330	1404
$160,000	$180,000	989	1143	1245	1323	1388	1478	1609	1830	1975	2086	2178	2305	1279	1429	1525	1598	1657	1739	1062	1202	1294	1365	1423	1503
$180,000	$200,000	1048	1211	1319	1402	1471	1566	1708	1942	2096	2214	2311	2446	1365	1525	1629	1707	1770	1857	1128	1277	1375	1450	1511	1596
$200,000	$225,000	1109	1282	1396	1485	1557	1659	1812	2060	2223	2348	2451	2594	1456	1627	1738	1821	1888	1981	1197	1356	1460	1539	1604	1695
$225,000	$250,000	1175	1358	1480	1573	1650	1757	1923	2186	2360	2493	2602	2753	1555	1738	1856	1945	2017	2116	1272	1440	1551	1635	1705	1800
$250,000	$275,000	1238	1431	1559	1657	1738	1851	2029	2307	2490	2630	2745	2904	1649	1843	1968	2063	2139	2245	1343	1521	1638	1727	1800	1901
$275,000	$300,000	1298	1500	1634	1737	1822	1941	2131	2422	2614	2761	2882	3049	1739	1944	2077	2177	2258	2369	1412	1598	1721	1814	1891	1997
$300,000	or more	1657	1915	2086	2218	2326	2478	2740	3114	3361	3550	3705	3920	2292	2564	2740	2872	2979	3127	1822	2063	2221	2342	2441	2578

Income		Vermont			1	6.0000%			Virginia			2	4.3000%			Washington			1	6.5000%			West Virginia			2	6.0000%		
$0	$20,000	163	174	181	186	190	195	178	203	218	230	240	254	260	287	304	316	327	341	250	279	297	311	323	338
$20,000	$30,000	253	270	281	288	294	303	274	310	334	352	367	388	431	476	504	526	543	567	413	461	492	516	535	561
$30,000	$40,000	301	321	334	343	350	360	324	367	395	417	434	459	526	581	616	642	663	693	503	563	601	630	653	686
$40,000	$50,000	343	366	380	390	399	410	368	416	448	472	492	520	611	674	715	746	770	804	584	653	697	731	758	796
$50,000	$60,000	380	406	422	433	442	455	407	460	495	522	544	574	688	760	806	840	868	907	657	735	786	824	855	897
$60,000	$70,000	415	442	459	472	482	496	442	500	538	567	591	624	760	839	889	928	959	1001	725	811	867	909	943	991
$70,000	$80,000	446	476	494	508	519	533	475	537	578	609	634	670	826	912	968	1009	1043	1090	789	883	943	989	1027	1078
$80,000	$90,000	476	507	527	541	553	569	506	572	615	648	675	712	890	982	1042	1087	1123	1173	849	950	1016	1065	1105	1161
$90,000	$100,000	503	537	558	573	585	602	534	604	650	685	713	753	950	1049	1112	1160	1199	1252	906	1014	1084	1137	1180	1239
$100,000	$120,000	540	576	599	615	628	646	573	647	696	733	764	806	1030	1138	1207	1259	1302	1360	983	1101	1177	1234	1281	1345
$120,000	$140,000	589	628	652	670	685	704	623	704	757	797	830	876	1138	1257	1333	1391	1437	1502	1085	1215	1299	1363	1415	1486
$140,000	$160,000	634	677	703	722	738	759	670	757	813	857	892	941	1239	1369	1452	1515	1566	1636	1181	1323	1415	1485	1541	1619
$160,000	$180,000	676	721	749	770	786	809	714	805	866	912	949	1001	1334	1474	1563	1631	1686	1762	1271	1425	1524	1599	1660	1744
$180,000	$200,000	716	764	793	815	833	856	755	852	915	964	1003	1058	1424	1574	1670	1743	1801	1882	1358	1522	1628	1708	1773	1863
$200,000	$225,000	758	808	840	863	881	906	798	900	967	1018	1060	1118	1520	1680	1783	1860	1923	2009	1449	1624	1738	1823	1893	1989
$225,000	$250,000	803	856	889	914	933	959	844	952	1022	1076	1121	1182	1624	1795	1905	1987	2055	2147	1548	1735	1857	1948	2023	2125
$250,000	$275,000	845	901	936	962	982	1010	887	1001	1075	1132	1178	1242	1723	1904	2021	2109	2180	2278	1642	1841	1970	2068	2147	2256
$275,000	$300,000	886	944	981	1008	1029	1059	929	1047	1125	1184	1233	1300	1818	2010	2133	2226	2301	2405	1733	1944	2080	2183	2266	2381
$300,000	or more	1128	1203	1249	1283	1311	1349	1178	1326	1424	1498	1559	1643	2401	2655	2819	2942	3042	3179	2289	2569	2750	2886	2998	3151

Income		Wisconsin			1	5.0000%			Wyoming			1	4.0000%		
$0	$20,000	212	233	247	257	266	277	160	175	184	191	197	204
$20,000	$30,000	347	382	405	422	436	455	266	290	305	317	326	339
$30,000	$40,000	421	465	493	513	530	553	324	354	372	387	398	414
$40,000	$50,000	487	538	570	594	614	640	376	410	432	449	462	480
$50,000	$60,000	547	604	641	668	690	720	423	462	487	506	520	541
$60,000	$70,000	603	666	706	736	760	793	467	510	537	558	574	597
$70,000	$80,000	654	723	767	799	826	862	508	555	585	607	625	649
$80,000	$90,000	703	777	824	859	888	927	547	597	629	653	673	699
$90,000	$100,000	750	828	878	916	946	988	583	637	671	697	718	746
$100,000	$120,000	812	898	952	993	1026	1071	633	691	729	757	779	810
$120,000	$140,000	895	989	1049	1094	1130	1180	698	763	804	835	860	894
$140,000	$160,000	973	1075	1141	1190	1229	1283	760	831	876	909	937	974
$160,000	$180,000	1046	1156	1226	1279	1322	1380	818	894	943	979	1008	1048
$180,000	$200,000	1115	1233	1308	1365	1410	1472	874	955	1007	1046	1077	1119
$200,000	$225,000	1189	1314	1395	1455	1503	1570	932	1019	1074	1116	1149	1195
$225,000	$250,000	1268	1402	1488	1552	1604	1675	996	1089	1148	1192	1227	1276
$250,000	$275,000	1346	1486	1577	1645	1700	1776	1056	1155	1217	1264	1302	1354
$275,000	$300,000	1416	1567	1663	1735	1793	1872	1114	1219	1285	1334	1374	1429
$300,000	or more	1860	2059	2186	2281	2357	2462	1470	1608	1696	1762	1815	1887

Note. Residents of **Alaska** do not have a state sales tax, but should follow the instructions on the next pages to determine their local sales tax amount.

1. Use the Ratio Method to determine your local sales tax deduction, then add that to the appropriate amount in the state table. Your state sales tax rate is provided next to the state name.
2. Follow the instructions on the next pages to determine your local sales tax deduction, then add that to the appropriate amount in the state table.
3. The California table includes the 1.25% uniform local sales tax rate in addition to the 6.25% state sales tax rate for a total of 7.50%. Some California localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction, then add that to the appropriate amount in the state table. The denominator of the correct ratio is 7.50%, and the numerator is the total sales tax rate minus the 7.50% tax rate.
4. This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted.
5. The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate for a total of 6.85%. Some Nevada localities impose a larger local sales tax. Taypayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction, then add that to the appropriate amount in the state table. The denominator of the correct ratio is 6.85%, and the numerator is the total sales tax rate minus the 6.85% tax rate.
6. Residents of Salem County, New Jersey should deduct only half of the amount in the state table.
7. The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Any locality	C
Arizona	Chandler, Glendale, Gilbert, Mesa, Peoria, Phoenix, Scottsdale, Tempe, Tucson, Yuma, or any other locality	B
Arkansas	Any locality	B
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Larimer County, Pueblo County, or any other locality	A
	Greeley, Jefferson County, Lakewood, Longmont or Pueblo City	B
	Arvada, Boulder, Fort Collins, Thornton, or Westminster	C
Georgia	Any locality	B
Illinois	City of Aurora	B
	Any other locality	A
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, East Baton Rouge Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, or Terrebonne Parish	C
	Any other locality	B
Missouri	Any locality	B
New York	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming, or Yates New York City or Norwich City	B
	Any other locality	D*
North Carolina	Any locality	A
South Carolina	Aiken County, Horry County, Lexington County, Newberry County, Orangeburg County, York County, or Myrtle Beach	A
	Bamberg County, Charleston County, Cherokee County, Chesterfield County, Darlington County, Dillon County, Florence County, Hampton County, Jasper County, Lee County, Marion County, Marlboro County, or any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	B
West Virginia	Any locality	B

***Note**. Local Table D is 25% of the NY State table.

2014 Optional Local Sales Tax Tables for Certain Local Jurisdictions

Income At least	Income But less than	Exemptions 1	2	3	4	5	Over 5	Exemptions 1	2	3	4	5	Over 5
		Local Table A						**Local Table B**					
$0	$20,000	38	43	46	48	50	52	47	53	58	62	64	68
20,000	30,000	60	66	71	74	77	81	71	82	89	94	99	105
30,000	40,000	71	79	84	88	91	96	84	97	105	111	117	124
40,000	50,000	81	90	96	100	104	109	96	110	119	126	132	140
50,000	60,000	89	99	106	111	115	121	106	122	132	140	146	155
60,000	70,000	97	108	115	121	125	131	115	132	143	152	159	169
70,000	80,000	105	117	124	130	135	141	124	142	154	163	170	181
80,000	90,000	112	124	132	139	144	150	132	151	164	173	181	192
90,000	100,000	118	131	140	147	152	159	139	159	173	183	192	203
100,000	120,000	127	141	150	157	163	171	149	171	185	196	205	218
120,000	140,000	138	154	164	171	178	186	162	186	201	213	223	237
140,000	160,000	149	166	176	184	191	200	175	200	216	229	240	254
160,000	180,000	159	176	188	197	204	213	186	212	230	244	255	271
180,000	200,000	168	187	199	208	216	226	196	225	243	258	270	286
200,000	225,000	178	198	210	220	228	239	208	237	257	272	285	302
225,000	250,000	189	209	223	233	241	253	220	251	272	288	301	319
250,000	275,000	199	220	234	245	254	266	231	264	286	303	316	336
275,000	300,000	208	231	246	257	266	279	242	276	299	317	331	351
300,000	or more	265	294	313	327	338	354	306	349	378	400	418	444
		Local Table C						**Local Table D**					
$0	$20,000	56	64	69	73	77	81	36	39	40	42	43	44
20,000	30,000	87	100	108	114	120	127	60	64	67	69	71	73
30,000	40,000	104	119	129	136	143	151	73	78	82	85	87	89
40,000	50,000	119	136	147	156	163	173	85	91	95	98	101	104
50,000	60,000	132	151	163	173	181	192	96	103	107	111	114	117
60,000	70,000	144	164	178	189	197	209	105	113	119	122	125	130
70,000	80,000	155	177	192	203	212	225	115	124	129	133	137	141
80,000	90,000	165	189	205	217	227	240	124	133	139	143	147	152
90,000	100,000	175	200	217	230	240	255	132	142	148	153	157	162
100,000	120,000	188	215	233	247	258	274	143	154	161	166	171	176
120,000	140,000	205	235	254	269	282	299	158	170	178	184	189	195
140,000	160,000	221	253	274	290	304	322	172	186	194	201	206	212
160,000	180,000	236	270	293	310	324	344	186	200	209	216	222	229
180,000	200,000	250	286	310	328	343	364	198	214	224	231	237	245
200,000	225,000	265	303	329	348	364	386	212	228	239	247	253	261
225,000	250,000	281	322	348	369	385	409	226	244	255	264	270	279
250,000	275,000	296	339	367	388	406	431	240	259	271	280	287	297
275,000	300,000	311	355	385	407	426	452	254	274	286	296	303	313
300,000	or more	397	454	492	520	544	577	336	362	379	392	402	415

SCHEDULE B (Form 1040A or 1040)

Department of the Treasury Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ Attach to Form 1040A or 1040.
▶ Information about Schedule B and its instructions is at *www.irs.gov/scheduleb*.

OMB No. 1545-0074

2014

Attachment Sequence No. 08

Name(s) shown on return | Your social security number

Part I Interest

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶	1	
2	Add the amounts on line 1	2	
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶	4	

Note. If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶	5	
6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶	6	

Note. If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

(See instructions on back.)

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2014, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2014, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 17146N **Schedule B (Form 1040A or 1040) 2014**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule B (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduleb*.

Purpose of Form

Use Schedule B if any of the following applies.

- You had over $1,500 of taxable interest or ordinary dividends.
- You received interest from a seller-financed mortgage and the buyer used the property as a personal residence.
- You have accrued interest from a bond.
- You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.
- You are reducing your interest income on a bond by the amount of amortizable bond premium.
- You are claiming the exclusion of interest from series EE or I U.S. savings bonds issued after 1989.
- You received interest or ordinary dividends as a nominee.
- You had a financial interest in, or signature authority over, a financial account in a foreign country or you received a distribution from, or were a grantor of, or transferor to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.

Specific Instructions

TIP *You can list more than one payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the "Amount" column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show your totals on Schedule B. Be sure to put your name and social security number (SSN) on the statements and attach them at the end of your return.*

Part I. Interest

Line 1. Report on line 1 all of your taxable interest. Taxable interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute statements. Include interest from series EE, H, HH, and I U.S. savings bonds. List each payer's name and show the amount. Do not report on this line any tax-exempt interest from box 8 or box 9 of Form 1099-INT. Instead, report the amount from box 8 on line 8b of Form 1040A or 1040. If an amount is shown in box 9 of Form 1099-INT, you generally must report it on line 12 of Form 6251. See the Instructions for Form 6251 for more details.

Seller-financed mortgages. If you sold your home or other property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a mortgage or other form of seller financing. Be sure to show the buyer's name, address, and SSN. You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you may have to pay a $50 penalty.

Nominees. If you received a Form 1099-INT that includes interest you received as a nominee (that is, in your name, but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or all of this income to others. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, enter "Nominee Distribution" and show the total interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2.

TIP *If you received interest as a nominee, you must give the actual owner a Form 1099-INT unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-INT with the IRS. For more details, see the* General Instructions for Certain Information Returns *and the* Instructions for Forms 1099-INT and 1099-OID.

Accrued interest. When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under *Nominees* to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued Interest."

Original issue discount (OID). If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under *Nominees* to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."

Amortizable bond premium. If you are reducing your interest income on a bond by the amount of amortizable bond premium, follow the rules earlier under *Nominees* to see how to report the interest. But identify the amount to be subtracted as "ABP Adjustment."

Line 3. If, during 2014, you cashed series EE or I U.S. savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.

Part II. Ordinary Dividends

TIP *You may have to file Form 5471 if, in 2014, you were an officer or director of a foreign corporation. You may also have to file Form 5471 if, in 2014, you owned 10% or more of the total (a) value of a foreign corporation's stock, or (b) combined voting power of all classes of a foreign corporation's stock with voting rights. For details, see Form 5471 and its instructions.*

Line 5. Report on line 5 all of your ordinary dividends. This amount should be shown in box 1a of your Forms 1099-DIV or substitute statements. List each payer's name and show the amount.

Nominees. If you received a Form 1099-DIV that includes ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter "Nominee Distribution" and show the total ordinary dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

TIP *If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1096 and a Form 1099-DIV with the IRS. For more details, see the* General Instructions for Certain Information Returns *and the* Instructions for Form 1099-DIV.

Part III. Foreign Accounts and Trusts

TIP *Regardless of whether you are required to file FinCEN Form 114 (FBAR), you may be required to file Form 8938, Statement of Specified Foreign Financial Assets, with your income tax return. Failure to file Form 8938 may result in penalties and extension of the statute of limitations. See* www.irs.gov/form8938 *for more information.*

Line 7a–Question 1. Check the "Yes" box if at any time during 2014 you had a financial interest in or signature authority over a financial account located in a foreign country. See the definitions that follow. Check the "Yes" box even if you are not required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).

Financial account. A financial account includes, but is not limited to, a securities, brokerage, savings, demand, checking, deposit, time deposit, or other account maintained with a financial institution (or other person performing the services of a financial institution). A financial account also includes a commodity futures or options account, an insurance policy with a cash value (such as a whole life insurance policy), an annuity policy with a cash value, and shares in a mutual fund or similar pooled fund (that is, a fund that is available to the general public with a regular net asset value determination and regular redemptions).

Financial account located in a foreign country. A financial account is located in a foreign country if the account is physically located outside of the United States. For example, an account maintained with a branch of a United States bank that is physically located outside of the United States is a foreign financial account. An account maintained with a branch of a foreign bank that is physically located in the United States is not a foreign financial account.

Signature authority. Signature authority is the authority of an individual (alone or in conjunction with another individual) to control the disposition of assets held in a foreign financial account by direct communication (whether in writing or otherwise) to the bank or other financial institution that maintains the financial account. See the FinCEN Form 114 instructions for exceptions. Do not consider the exceptions relating to signature authority in answering Question 1 on line 7a.

Other definitions. For definitions of "financial interest," "United States," and other relevant terms, see the instructions for FinCEN Form 114.

Line 7a–Question 2. See FinCEN Form 114 and its instructions to determine whether you must file the form. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.

If you checked the "Yes" box to Question 2 on line 7a, FinCEN Form 114 must be electronically filed with the Financial Crimes Enforcement Network (FinCEN) at the following website: *http://bsaefiling.fincen.treas.gov/main.html*. Do not attach FinCEN Form 114 to your tax return. To be considered timely, FinCEN Form 114 **must be received** by June 30, 2015.

CAUTION *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 report an account or provide account identifying information may be subject to a civil penalty equal to the greater of $100,000 or 50 percent of the balance in the account at the time of the violation. Willful violations may also be subject to criminal penalties.*

Line 7b. If you are required to file FinCEN Form 114, enter the name of the foreign country or countries in the space provided on line 7b. Attach a separate statement if you need more space.

Line 8. If you received a distribution from a foreign trust, you must provide additional information. For this purpose, a loan of cash or marketable securities generally is considered to be a distribution. See Form 3520 for details.

If you were the grantor of, or transferor to, a foreign trust that existed during 2014, you may have to file Form 3520.

Do not attach Form 3520 to Form 1040. Instead, file it at the address shown in its instructions.

If you were treated as the owner of a foreign trust under the grantor trust rules, you are also responsible for ensuring that the foreign trust files Form 3520-A. Form 3520-A is due on March 16, 2015, for a calendar year trust. See the instructions for Form 3520-A for more details.

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **Information about Schedule C and its separate instructions is at *www.irs.gov/schedulec*.**

▶ **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2014

Attachment Sequence No. **09**

Name of proprietor | **Social security number (SSN)**

A Principal business or profession, including product or service (see instructions) | **B Enter code from instructions** ▶

C Business name. If no separate business name, leave blank. | **D Employer ID number (EIN),** (see instr.)

E Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: **(1)** ☐ Cash **(2)** ☐ Accrual **(3)** ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses . ☐ **Yes** ☐ **No**

H If you started or acquired this business during 2014, check here . . . . . ▶ ☐

I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) . . . . . ☐ **Yes** ☐ **No**

J If "Yes," did you or will you file required Forms 1099? . . . . . ☐ **Yes** ☐ **No**

Part I Income

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . ▶ ☐	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	
5	**Gross profit.** Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	**Gross income.** Add lines 5 and 6 . . . . . ▶	7	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans .	19	
				20	Rent or lease (see instructions):		
10	Commissions and fees .	10		a	Vehicles, machinery, and equipment	20a	
11	Contract labor (see instructions)	11		b	Other business property . . .	20b	
12	Depletion	12		21	Repairs and maintenance . . .	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		22	Supplies (not included in Part III) .	22	
				23	Taxes and licenses	23	
				24	Travel, meals, and entertainment:		
14	Employee benefit programs (other than on line 19) . .	14		a	Travel	24a	
				b	Deductible meals and entertainment (see instructions) .	24b	
15	Insurance (other than health)	15					
16	Interest:			25	Utilities	25	
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits) .	26	
b	Other	16b		27a	Other expenses (from line 48) . .	27a	
17	Legal and professional services	17		b	**Reserved for future use** . . .	27b	

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27a . . . . . ▶	28	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **Simplified method filers only:** enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3.** • If a loss, you **must** go to line 32.	31	
32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both **Form 1040, line 12,** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2.** (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3.** • If you checked 32b, you **must** attach **Form 6198.** Your loss may be limited.	**32a** ☐ All investment is at risk. **32b** ☐ Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P **Schedule C (Form 1040) 2014**

Part III **Cost of Goods Sold** (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
38	Materials and supplies	38	
39	Other costs	39	
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ / /

44 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V **Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

48 **Total other expenses.** Enter here and on line 27a	48	

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule C

Profit or Loss From Business

Use Schedule C (Form 1040) to report income or loss from a business you operated or a profession you practiced as a sole proprietor. An activity qualifies as a business if your primary purpose for engaging in the activity is for income or profit and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the instructions for Form 1040, line 21, or Form 1040NR, line 21.

Also use Schedule C to report (a) wages and expenses you had as a statutory employee, (b) income and deductions of certain qualified joint ventures, and (c) certain income shown on Form 1099-MISC, Miscellaneous Income. See the *Instructions for Recipient* (back of Copy B of Form 1099-MISC) for the types of income to report on Schedule C.

Small businesses and statutory employees with business expenses of $5,000 or less may be able to file Schedule C-EZ instead of Schedule C. See Schedule C-EZ for details.

You may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule C and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulec*.

What's New

Standard mileage rate. The business standard mileage rate for 2014 is 56 cents per mile.

Reminders

Simplified method for business use of home deduction. The IRS provides 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 method, see *Line 30*, later.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not related to your business.
- Schedule E (Form 1040) to report rental real estate and royalty income or (loss) that is not subject to self-employment tax.
- Schedule F (Form 1040) to report profit or (loss) from farming.
- Schedule J (Form 1040) to figure your tax by averaging your farming or fishing income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE (Form 1040) to pay self-employment tax on income from any trade or business.
- Form 3800 to claim any of the general business credits.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2014, to claim amortization that began in 2014, to make an election under section 179 to expense certain property, or to report information on listed property.
- Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.
- Form 4797 to report sales, exchanges, and involuntary conversions (not from a casualty or theft) of trade or business property.
- Form 6198 to figure your allowable loss if you have a business loss and you have amounts invested in the business for which you are not at risk.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8594 to report certain purchases or sales of groups of assets that constitute a trade or business.
- Form 8824 to report like-kind exchanges.
- Form 8829 to claim actual expenses for business use of your home.
- Form 8903 to take a deduction for income from domestic production activities.

Single-member limited liability company (LLC). Generally, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC, file Schedule C or C-EZ (or Schedule E or F, if applicable) unless you have elected to treat the domestic LLC as a corporation. See Form 8832 for details on making this election and for information about the tax treatment of a foreign LLC.

Single-member limited liability companies (LLCs) with employees. A single-member LLC must file employment tax returns using the LLC's name and employer identification number (EIN) rather than the owner's name and EIN, even if the LLC is not treated as a separate entity for federal income tax purposes.

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor-trailers, or buses in your trade or business, you may have to pay a federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you must pay this tax and visit *www.irs.gov/trucker* for the most recent developments.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. See *Line 1*, later, and the 2014 General Instructions for Certain Information Returns for details and other payments that may require you to file a Form 1099.

If you received cash of more than $10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Business Owned and Operated by Spouses

Generally, if you and your spouse jointly own and operate an unincorporated business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. You generally have to file Form 1065 instead of Schedule C or C-EZ for your joint business activity; however, you may not have to file Form 1065 if either of the following applies.

- You and your spouse elect to be treated as a qualified joint venture. See *Qualified Joint Venture*, next.
- You and your spouse wholly own the unincorporated business as community property and you treat the business as a sole proprietorship. See *Community Income*, later.

Otherwise, use Form 1065. See Pub. 541 for more details.

Qualified Joint Venture

You and your spouse can elect to treat an unincorporated business as a qualified joint venture instead of a partnership if you:

- Each materially participate in the business (see *Material participation*, later, in the instructions for line G),
- Are the only owners of the business, and
- File a joint return for the tax year.

Making the election will allow you to avoid the complexity of Form 1065, but still give each of you credit for social security earnings on which retirement benefits, disability benefits, survivor benefits, and insurance (Medicare) benefits are based. In most cases, this election will not increase the total tax owed on the joint return.

Jointly owned property. You and your spouse must operate a business to make this election. Do not make the election for jointly owned property that is not a trade or business.

Making the election. To make this election, divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse based on your interests in the business. Each of you must file a separate Schedule C, C-EZ, or F. Enter your share of the applicable income, deduction or loss, on the appropriate lines of your separate Schedule C, C-EZ, or F. Each of you may also need to file a separate Schedule SE to pay self-employment tax. If the business was taxed as a partnership before you made the election, the partnership will be treated as terminating at the end of the preceding tax year. For information on how to report the termination of the partnership, see Pub. 541.

Revoking the election. The election can be revoked only with the permission of the IRS. However, the election remains in effect only for as long as you and your spouse continue to meet the requirements to make the election. If you and your spouse fail to meet the requirements for any year, you will need to make a new election to be treated as a qualified joint venture in any future year.

Employer identification number (EIN). You and your spouse do not need to obtain an EIN to make the election. But you may need an EIN to file other returns, such as employment or excise tax returns. To apply for an EIN, see the Instructions for Form SS-4.

Rental real estate business. If you and your spouse make the election for your rental real estate business, you must each report your share of income and deductions on Schedule E. Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to the passive loss limitation rules. Electing qualified joint venture status does not alter the application of the self-employment tax or the passive loss limitation rules.

More information. For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Community Income

If you and your spouse wholly own an unincorporated business as community property under the community property laws of a state, foreign country, or U.S. possession, 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 the entity.

Report your income and deductions as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both spouses are partners in a partnership, see Pub. 541.
- If both spouses 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.

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.
- Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least $50,000.
- Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
- Certain transactions resulting in a loss of at least $2 million in any single tax year or $4 million in any combination of tax years. (At least $50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)
- Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to one of the types of transactions that the IRS has identified by published guidance as a transaction of interest.

See the Instructions for Form 8886 for more details.

Capital Construction Fund

Do not claim on Schedule C or C-EZ the deduction for amounts contributed to a capital construction fund set up under chapter 535 of title 46 of the United States Code. Instead, reduce the amount you would otherwise enter on Form 1040, line 43, by the amount of the deduction. Next to line 43, enter "CCF" and the amount of the deduction. For details, see Pub. 595.

Additional Information

See Pub. 334 for more information for small businesses.

Specific Instructions

Filers of Form 1041. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate or trust on line D.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. If you owned more than one business, you must complete a separate Schedule C for each business. Give the general field or activity and the type of product or service. If your general field or activity is wholesale or retail trade, or services connected with production services (mining, construction, or manufacturing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

Line B

Enter on line B the six-digit code from the *Principal Business or Professional Activity Codes* chart at the end of these instructions.

Line D

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN on this line. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should **enter on line D only the EIN issued to you and in your name as a sole proprietor.** If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any. If you conducted the business from your home located at the address shown on Form 1040, page 1, you do not have to complete this line.

Line F

Generally, you can use the cash method, accrual method, or any other method permitted by the Internal Revenue Code. In all cases, the method used must clearly reflect income. Unless you are a qualifying taxpayer or a qualifying small business taxpayer (see the Part III instructions), you must use the accrual method for sales and purchases of inventory items. Special rules apply to long-term contracts (see section 460 for details).

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Also, show amounts actually paid during the year for deductible expenses. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 1 of Pub. 535.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the tax year. Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 538.

To change your accounting method, you generally must file Form 3115. You also may have to make an adjustment to prevent amounts of income or expense from being duplicated or omitted. This is called a section 481(a) adjustment.

Example. You change to the cash method of accounting and choose to account for inventoriable items in the same manner as materials and supplies that are not incidental. You accrued sales in 2013 for which you received payment in 2014. You must report those sales in both years as a result of changing your accounting method and must make a section 481(a) adjustment to prevent duplication of income.

A net negative section 481(a) adjustment is taken into account entirely in the year of the change. A net positive section 481(a) adjustment is generally taken into account over a period of 4 years. Include any net positive section 481(a) adjustments on line 6. If the net section 481(a) adjustment is negative, report it in Part V.

For details on figuring section 481(a) adjustments, see the Instructions for Form 3115, and Rev. Proc. 2006-12, 2006-3 I.R.B. 310, available at *www.irs.gov/irb/2006-03_IRB/ar14.html*. Also see Rev. Proc. 2006-37, 2006-38 I.R.B. 499, available at *www.irs.gov/irb/2006-38_IRB/ar10.html*.

Line G

If your business activity was not a rental activity and you met any of the material participation tests, explained next, or the exception for oil and gas applies (ex-

plained later), check the "Yes" box. Otherwise, check the "No" box. If you check the "No" box, this business is a passive activity. If you have a loss from this business, see *Limit on losses*, later. If you have a profit from this business activity but have current year losses from other passive activities or you have prior year unallowed passive activity losses, see the Instructions for Form 8582.

Material participation. For purposes of the seven material participation tests listed later, participation generally includes any work you did in connection with an activity if you owned an interest in the activity at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if it is work that an owner would not customarily do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes:

- Studying and reviewing financial statements or reports on the activity,
- Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use, and
- Monitoring the finances or operations of the activity in a nonmanagerial capacity.

Participation by your spouse during the tax year in an activity you own can be counted as your participation in the activity. This rule applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return. However, this rule does not apply for purposes of determining whether you and your spouse can elect to have your business treated as a qualified joint venture instead of a partnership (see *Qualified Joint Venture*, earlier).

For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 2014 if you met any of the following seven tests.

1. You participated in the activity for more than 500 hours during the tax year.

2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.

3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.

4. The activity is a significant participation activity for the tax year, and you participated in all significant participation activities for more than 500 hours during the year. An activity is a "significant participation activity" if it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did not materially participate under any of the material participation tests (other than this test 4).

5. You materially participated in the activity for any 5 of the prior 10 tax years.

6. The activity is a personal service activity in which you materially participated for any 3 prior tax years. A personal service activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, or any other trade or business in which capital is not a material income-producing factor.

7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis for more than 100 hours during the tax year.Your participation in managing the activity does not count in determining if you meet this test if any person (except you) (a) received compensation for performing management services in connection with the activity, or (b) spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services).

Rental of property. Generally, a rental activity (such as long-term equipment leasing or rental real estate) is a passive activity even if you materially participated in the activity. However, if you materially participated in a rental real estate activity as a real estate professional, it is not a passive activity. Also, if you met any of the five exceptions listed under *Rental Activities* in the Instructions for Form 8582, the rental of the property is not treated as a rental activity and the material participation rules explained earlier apply. See *Activities That Are Not Passive Activities* in the Instructions for Form 8582 for the definition of a real estate professional.

Exception for oil and gas. If you are filing Schedule C to report income and deductions from an oil or gas well in which you own a working interest directly or through an entity that does not limit your liability, check the "Yes" box. The activity of owning a working interest is not a passive activity, regardless of your participation.

Limit on losses. Your loss may be limited if you checked the "No" box on line G. In this case, you may have a loss from a passive activity, and you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule C, line 31.

You can deduct losses from passive activities in most cases only to the extent of income from passive activities. For details, see Pub. 925.

Line H

If you started or acquired this business in 2014, check the box on line H. Also check the box if you are reopening or restarting this business after temporarily closing it, and you did not file a 2013 Schedule C or C-EZ for this business.

Line I

If you made any payment in 2014 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box.

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You may also have to file an information return if you sold $5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale.

TIP *The* Guide to Information Returns *in the 2014 General Instructions for Certain Information Returns identifies which Forms 1099 must be filed, the amounts to report, and the due dates for the required Forms 1099.*

Part I. Income

Except as otherwise provided in the Internal Revenue Code, gross income includes income from whatever source derived. In certain circumstances, however, gross income does not include extraterritorial income that is qualifying foreign trade income. Use Form 8873 to figure the extraterritorial income exclusion. Report it on Schedule C as explained in the Instructions for Form 8873.

If you were a debtor in a chapter 11 bankruptcy case during 2014, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040 (under *Income*) and the Instructions for Schedule SE (Form 1040).

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference.

Statutory employees. If you received a Form W-2 and the "Statutory employee" box in box 13 of that form was checked, report your income and expenses related to that income on Schedule C or C-EZ. Enter your statutory employee income from box 1 of Form W-2 on line 1 of Schedule C or C-EZ and check the box on that line. Social security and Medicare tax should have been withheld from your earnings; as a result, you do not owe self-employment tax on these earnings. Statutory employees include full-time life insurance agents, certain agent or commission drivers and traveling salespersons, and certain homeworkers.

If you had both self-employment income and statutory employee income, you must file two Schedules C. You cannot use Schedule C-EZ or combine these amounts on a single Schedule C.

CAUTION *Qualified joint ventures should report rental real estate income not subject to self-employment tax on Schedule E. See* Qualified Joint Venture, *earlier, and the Instructions for Schedule E.*

Installment sales. Generally, the installment method cannot be used to report income from the sale of (a) personal property regularly sold under the installment method, or (b) real property held for resale to customers. But the installment method can be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See section 453(l)(2)(B) for details. If you make this election, include the interest in the total on Form 1040, line 62. Check box c and enter the amount of interest and "453(l)(3)" on the line next to that box.

If you use the installment method, attach a statement to your return. Show separately for 2014 and the 3 preceding years: gross sales, cost of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit on amounts collected.

Line 2

Report your sales returns and allowances as a positive number on line 2. A sales return is a cash or credit refund you gave to customers who returned defective, damaged, or unwanted products. A sales allowance is a reduction in the selling price of products, instead of a cash or credit refund.

Line 6

Report on line 6 amounts from finance reserve income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you received in 2014, any amount of credit for biofuel claimed on line 2 of Form 6478, any amount of credit for biodiesel and renewable diesel fuels claimed on line 8 of Form 8864, credit for federal tax paid on fuels claimed on your 2013 Form 1040, prizes and awards related to your trade or business, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as shown on Form 1099-PATR.

If the business use percentage of any listed property (defined in *Line 13*, later) dropped to 50% or less in 2014, report on this line any recapture of excess depreciation, including any section 179 expense deduction. Use Part IV of Form 4797 to figure the recapture. Also, if the business use percentage drops to 50% or less on leased listed property (other than a vehicle), include on this line any inclusion amount. See chapter 5 of Pub. 946 to figure the amount.

Part II. Expenses

Capitalizing costs of property. If you produced real or tangible personal property or acquired property for resale, certain expenses attributable to the property generally must be included in inventory costs or capitalized. In addition to direct costs, producers of inventory property generally must also include part of certain indirect costs in their inventory. Purchasers of personal property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for the 3 prior tax years exceed $10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property constructed for use in a trade or business, or noninventory property produced for sale to customers. Reduce the amounts on lines 8 through 26 and Part V by amounts capitalized. See Pub. 538 for a discussion of uniform capitalization rules.

Exception for certain producers. Producers who account for inventoriable items in the same manner as materials and supplies that are not incidental can currently deduct expenditures for direct labor and all indirect costs that would otherwise be included in inventory costs. See *Part III* for more details.

Exception for creative property. If you are a freelance artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created (or reasonably be expected to create) the property. This exception does not apply to any expense related to printing, photographic plates, motion picture films, video tapes, or similar items. These expenses are subject to the capitalization rules. For details, see *Uniform Capitalization Rules* in Pub. 538.

Line 9

You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. This is true even if you used your vehicle for hire (such as a taxicab). You must use actual expenses if you used five or more vehicles simultaneously in your business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if you

previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2014 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period.

If you take the standard mileage rate:

- Multiply the number of business miles driven by 56 cents, and
- Add to this amount your parking fees and tolls.

Enter the total on line 9. Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 9 the business portion of expenses for gasoline, oil, repairs, insurance, license plates, etc., and
- Show depreciation on line 13 and rent or lease payments on line 20a.

For details, see chapter 4 of Pub. 463.

Information on your vehicle. If you claim any car and truck expenses, you must provide certain information on the use of your vehicle by completing one of the following.

1. Complete Schedule C, Part IV, or Schedule C-EZ, Part III, if (a) you are claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated, and (b) you are not required to file Form 4562 for any other reason. If you used more than one vehicle during the year, attach a statement with the information requested in Schedule C, Part IV, or Schedule C-EZ, Part III, for each additional vehicle.

2. Complete Form 4562, Part V, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see *Line 13*, later).

Line 11

Enter the total cost of contract labor for the tax year. Contract labor includes payments to persons you do not treat as employees (for example, independent contractors) for services performed for your trade or business. Do not include contract labor deducted elsewhere on your return, such as contract labor includible on line 17, 21, 26, or 37. Also, do not include salaries and wages paid to your employees; instead, see *Line 26*, later.

You must file Form 1099-MISC, Miscellaneous Income, to report contract labor payments of $600 or more during the year. See the Instructions for Form 1099-MISC for details.

Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T (Timber). See chapter 9 of Pub. 535 for details.

Line 13

Depreciation and section 179 expense deduction. Depreciation is the annual deduction allowed to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. You can also depreciate improvements made to leased business property. However, stock in trade, inventories, and land are not depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income. You can also elect under section 179 to expense part or all of the cost of certain property you bought in 2014 for use in your business. See the Instructions for Form 4562 and Pub. 946 to figure the amount to enter on line 13.

When to attach Form 4562. You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property placed in service during 2014;
- Depreciation on listed property (defined later), regardless of the date it was placed in service; or
- A section 179 expense deduction.

If you acquired depreciable property for the first time in 2014, see Pub. 946.

Listed property generally includes but is not limited to:

- Passenger automobiles weighing 6,000 pounds or less;
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pickup trucks, etc.;
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment); and
- Computers or peripheral equipment.

Exceptions. Listed property does not include photographic, phonographic, communication, or video equipment used exclusively in your trade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment. For purposes of these exceptions, a portion of your home is treated as a regular business establishment only if that portion meets the requirements under section 280A(c)(1) for deducting expenses for the business use of your home.

See *Line 6*, earlier, if the business use percentage of any listed property dropped to 50% or less in 2014.

Line 14

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

You cannot deduct contributions you made on your behalf as a self-employed person for group-term life insurance.

Do not include on line 14 any contributions you made on your behalf as a self-employed person to an accident and health plan. However, you may be able to deduct on Form 1040, line 29, or Form 1040NR, line 29, the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 14 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 15

Deduct premiums paid for business insurance on line 15. Deduct on line 14 amounts paid for employee accident and health insurance. Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability. For details, see chapter 6 of Pub. 535.

Lines 16a and 16b

Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule C or C-EZ.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade or business, see chapter 4 of Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

How to report. If you have a mortgage on real property used in your business (other than your main home), enter on line 16a the interest you paid for 2014 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 16b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 16a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 16a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 16b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 16b, enter "See attached."

If you paid interest in 2014 that also applies to future years, deduct only the part that applies to 2014.

Line 17

Include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to operating your business.

Include fees for tax advice related to your business and for preparation of the tax forms related to your business. Also include expenses incurred in resolving asserted tax deficiencies relating to your business.

For more information, see Pub. 334 or 535.

Line 18

Include on this line your expenses for office supplies and postage.

Line 19

Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plan for the benefit of your employees. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28, or Form 1040NR, line 28, not on Schedule C.

In most cases, you must file the applicable form listed below if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form 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 requirements.

Form 5500. File this form electronically with the Department of Labor (at *www.efast.dol.gov*) for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 20a and 20b

If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called the inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 20b amounts paid to rent or lease other property, such as office space in a building.

Line 21

Deduct the cost of incidental repairs and maintenance that do not add to the property's value or appreciably prolong its life. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property; they must be capitalized.

Line 22

In most cases, you can deduct the cost of materials and supplies only to the extent you actually consumed and used them in your business during the tax year (unless you deducted them in a prior tax year). However, if you had incidental materials and supplies on hand for which you kept no inventories or records of use, you can deduct the cost of those you actually purchased during the tax year, provided that method clearly reflects income.

You can also deduct the cost of books, professional instruments, equipment, etc., if you normally use them within a year. However, if their usefulness extends substantially beyond a year, you must generally recover their costs through depreciation.

Line 23

You can deduct the following taxes and licenses on this line.

- State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1.
- Real estate and personal property taxes on business assets.
- Licenses and regulatory fees for your trade or business paid each year to state or local governments. But some li-

censes, such as liquor licenses, may have to be amortized. See chapter 8 of Pub. 535 for details.

- Social security and Medicare taxes paid to match required withholding from your employees' wages. Reduce your deduction by the amount shown on Form 8846, line 4.
- Federal unemployment tax paid.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following.

- Federal income taxes, including your self-employment tax. However, you can deduct one-half of your self-employment tax on Form 1040, line 27, (or Form 1040NR, line 27, when covered under the U.S. social security system due to an international social security agreement).
- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your business. Instead, treat these taxes as part of the cost of the property.
- State and local sales taxes imposed on the buyer that you were required to collect and pay over to state or local governments. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6.
- Other taxes and license fees not related to your business.

Line 24a

Enter your expenses for lodging and transportation connected with overnight travel for business while away from your tax home. In most cases, your tax home is your main place of business, regardless of where you maintain your family home. You cannot deduct expenses paid or incurred in connection with employment away from home if that period of employment exceeds 1 year. Also, you cannot deduct travel expenses for your spouse, your dependent, or any other individual unless that person is your employee, the travel is for a *bona fide* business purpose, and the expenses would otherwise be deductible by that person.

Do not include expenses for meals and entertainment on this line. Instead, see *Line 24b*, later.

Instead of keeping records of your actual incidental expenses, you can use an optional method for deducting incidental expenses only if you did not pay or incur meal expenses on a day you were traveling away from your tax home. The amount of the deduction is $5 a day. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. They do not include expenses for laundry, cleaning and pressing of clothing, lodging taxes, or the costs of telegrams or telephone calls. You cannot use this method on any day that you use the standard meal allowance (as explained in *Line 24b*, later).

You cannot deduct expenses for attending a convention, seminar, or similar meeting held outside the North American area unless the meeting is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area as within it. These rules apply to both employers and employees. Other rules apply to luxury water travel.

For details on travel expenses, see chapter 1 of Pub. 463.

Line 24b

Enter your total deductible business meal and entertainment expenses. This includes expenses for meals while traveling away from home for business and for meals that are business-related entertainment.

Deductible expenses. Business meal expenses are deductible only if they are (a) directly related to or associated with the active conduct of your trade or business, (b) not lavish or extravagant, and (c) incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

Also, you cannot deduct membership dues for any club organized for business, pleasure, recreation, or other social purpose. This includes country clubs, golf and athletic clubs, airline and hotel clubs, and clubs operated to provide meals under conditions favorable to business discussion. But it does not include civic or public service organizations, professional organizations (such as bar and medical associations), business leagues, trade associations, chambers of commerce, boards of trade, and real estate boards, unless a principal purpose of the organization is to entertain, or provide entertainment facilities for, members or their guests.

There are exceptions to these rules as well as other rules that apply to skybox rentals and tickets to entertainment events. See chapters 1 and 2 of Pub. 463.

Standard meal allowance. Instead of deducting the actual cost of your meals while traveling away from home, you can use the standard meal allowance for your daily meals and incidental expenses. Under this method, you deduct a specified amount, depending on where you travel, instead of keeping records of your actual meal expenses. However, you must still keep records to prove the time, place, and business purpose of your travel.

The standard meal allowance is the federal M&IE rate. You can find these rates on the Internet at *www.gsa.gov*. Click on "Per Diem Rates" for links to locations inside and outside the continental United States.

See chapter 1 of Pub. 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel.

Amount of deduction. In most cases, you can deduct only 50% of your business meal and entertainment expenses, including meals incurred while away from home on business. However, for individuals subject to the Department of Transportation (DOT) hours of service limits, that percentage is increased to 80% for business meals consumed during, or incident to, any period of duty for which those limits are in effect. Individuals subject to the DOT hours of service limits include the following.

- Certain air transportation workers (such as pilots, crew, dispatchers, mechanics, and control tower operators) who are under Federal Aviation Administration regulations.
- Interstate truck operators who are under DOT regulations.

- Certain merchant mariners who are under Coast Guard regulations.

However, you can fully deduct meals, incidentals, and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding. You can also fully deduct meals, incidentals, and entertainment provided to a nonemployee to the extent the expenses are includible in the gross income of that person and reported on Form 1099-MISC. See Pub. 535 for details and other exceptions.

Daycare providers. If you qualify as a family daycare provider, you can use the standard meal and snack rates, instead of actual costs, to figure the deductible cost of meals and snacks provided to eligible children. See Pub. 587 for details, including recordkeeping requirements.

Line 25

Deduct utility expenses only for your trade or business.

Local telephone service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first phone line into your residence. But you can deduct any additional costs you incurred for business that are more than the base rate of the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Line 26

Enter the total salaries and wages for the tax year. Do not include salaries and wages deducted elsewhere on your return or amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit, line 2;
- Form 8844, Empowerment Zone Employment Credit, line 2;
- Form 8845, Indian Employment Credit, line 4; and
- Form 8932, Credit for Employer Differential Wage Payments, line 2.

Do not reduce your deduction for any portion of a credit that was passed through to you from a pass-through entity.

CAUTION *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.*

In most cases, you are required to file Form W-2, Wage and Tax Statement, for each employee. See the General Instructions for Forms W-2 and W-3.

Line 30

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. To claim a deduction for business use of your home, you can use Form 8829 or you can elect to determine the amount of the deduction using a simplified method.

For additional information about claiming this deduction, see Pub. 587.

TIP *If you are not using the simplified method to determine the amount of expenses you may 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 on line 30.*

Simplified method. The simplified method is an alternative to the calculation, 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 storage of inventory or product samples, by $5. The area you use to figure your deduction cannot exceed 300 square feet. You cannot use the simplified method to figure a deduction for rental use of your home.

Electing to use the simplified method. You choose whether or not to use the simplified method each tax year. Make the election by using the simplified method to figure the deduction for the qualified business use of a home on a timely-filed, original federal income tax return for that year. An election for a year, once made, is irrevocable. A change from using the simplified method in one year to actual expenses in a succeeding year, or *vice-versa*, is not a change in method of accounting and does not require the consent of the Commissioner.

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 home.

If you conduct more than one business that qualifies for this deduction in your home, your election to use the simplified method applies to all your qualified business uses of your home. You are limited to a maximum of 300 square feet for all of the businesses you conduct in your home that qualify for this deduction. Allocate the actual square footage 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 actually use in that business.

Simplified Method Worksheet

Keep for Your Records

1. Enter the amount of the gross income limitation. See Instructions for the Simplified Method Worksheet	1.	
2. Allowable square footage for the qualified business use. Do not enter more than 300 square feet. See Instructions for the Simplified Method Worksheet	2.	
3. Simplified method amount		
a. Maximum allowable amount	3a.	$5
b. For daycare facilities not used exclusively for business, enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0	3b.	
c. Multiply line 3a by line 3b and enter result to 2 decimal places	3c.	
4. Multiply line 2 by line 3c	4.	
5. **Allowable expenses using the simplified method.** Enter the smaller of line 1 or line 4 here and include that amount on Schedule C, line 30. If zero or less, enter -0-	5.	
6. **Carryover of unallowed expenses from 2013 that are not allowed in 2014.**		
a. Operating expenses. Enter the amount from your 2013 Form 8829, line 42	6a.	
b. Excess casualty losses and depreciation. Enter the amount from your 2013 Form 8829, line 43	6b.	

Instructions for the Simplified Method Worksheet

Use 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 that 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.

A. Enter the amount from Schedule C, line 29	
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	
C. Add lines A and B	
D. Enter the loss (as a positive number) shown on Form 8949 (and included on Schedule D) or Form 4797 that are allocable to the business, but not allocable to the use of the home	
E. Gross income limitation. Subtract line D from line C. Enter the result here and on line 1	

If some of the income is from a place of business 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 this determination, consider the amount of time you spend at each location as well as other facts. After determining the part of your gross income from the business use of your home, subtract from that amount the total expenses shown on Schedule C, line 28, plus any losses shown on Form 8949 (and included in Schedule D) or Form 4797 that are allocable to the business in which you use your home but that are not allocable to the use of the home. Enter the result on Line 1.

Note. If you had more than one home in which you conducted this business during the year, include only the income earned 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 feet between 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 only part of the year, or the area you used changed during the year, see *Figuring your allowable expenses for business use of the home* before entering an amount on this line. Do not enter more than 300 square feet or, if applicable, the average monthly allowable square footage on this line. See *Part-year use or area changes (for simplified method only)* for more information on how to figure your average monthly allowable square footage.

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. If you used the part of your home exclusively and regularly for providing daycare, enter 1.0 on line 3b. If you did not use the part of your home exclusively for providing daycare, complete the Daycare Facility Worksheet to figure what number to enter on line 3b.

Line 6. Since you are using the simplified method this year, you cannot deduct the amounts you entered on lines 6a and 6b this year. If you file Form 8829 next year for your qualified business use of this home, you will be able to include these expenses when you figure your deduction.

Daycare Facility Worksheet (for simplified method)

Keep for Your Records

1. Multiply days used for daycare during the year by hours used per day	1.	
2. Total hours available for use during the year. See Instructions for the Daycare Facility Worksheet	2.	
3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet	3.	

Instructions for the Daycare Facility Worksheet

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 daycare, you must reduce the prescribed rate before figuring your deduction using the simplified method.

TIP *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.*

Line 1. Enter the total number of hours the facility was used for daycare during the year.

Example. Your home is used Monday through Friday for 12 hours per day for 250 days during the year. It is also used on 50 Saturdays for 8 hours a day. Enter 3,400 hours on line 4 (3,000 hours for weekdays plus 400 hours for Saturdays).

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.

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.

CAUTION *If you used your home for more than one business, you will need to file a separate Schedule C for each business. Do not combine your deductions for each business use on a single Schedule C.*

Business use of more than one home. You may have used more than one home in your business. If you used more than one home for the same business during 2014, you may elect to use the simplified method for only one home; you must file a Form 8829 to claim a business use of the home deduction for any additional home. If one or more of the homes was not used for the entire year (for example, you moved during the year), see *Part-year use or area changes (for simplified method only)*, later, and *Columns (a) and (b)* in the Instructions for Form 8829.

Other requirements must still be met. You must still meet all the use requirements to claim a deduction for business use of the home. The simplified method is only an alternative to the calculation, allocation, and substantiation of actual expenses. The simplified method is not an alternative to the exclusivity and other tests that must be met in order to qualify for this deduction. For more information about qualifying business uses, see *Qualifying for a Deduction* in Pub. 587.

Gross income limitation. The amount of your deduction is still limited to the gross income derived from qualified business use of the home reduced by the business deductions that are not related to your use of the home. If this limitation reduces the amount of your deduction, you cannot carryover the difference to another tax year.

Carryover of actual expenses from Form 8829. If you used Form 8829 in a prior year, and you had actual expenses that you could carryover to the next year, you cannot claim those expenses if you are using the simplified method. Instead, the actual expenses from Form 8829 that were not allowed will be carried over to the next year that you file Form 8829 for that business use of that home.

Depreciation of home. You cannot 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 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 year is deemed to be zero.

TIP *Although you cannot deduct any depreciation or section 179 expense for the portion of your home that is a qualified business use because you elect to use the simplified method, you may still claim depreciation or the section 179 expense deduction on other assets (for example, furniture and equipment) used in the qualified business use of your home.*

Figuring your allowable expenses for business use of the home. You will figure the deduction using Form 8829 or the simplified method worksheet, or both.

CAUTION *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.

Using the simplified method. Use the Simplified Method Worksheet in 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.

Shared use (for simplified method only). If you share your home with someone else who uses the home for a 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.

Example. Kristen and Lindsey are roommates. Kristen uses 300 square feet of their home for a qualified business use. Lindsey uses 200 square feet of their home for a separate qualified business use. The qualified business uses share 100 square feet. In addition to the portion that they do not share, Kristen and Lindsey can both claim 50 of the 100 square feet or divide the 100 square feet between them in any reasonable manner. If divided evenly, Kristen could claim 250 square feet using the simplified method and Lindsey could claim 150 square feet.

Part-year use or area changes (for simplified method only). If your qualified business use was for a portion of the tax year (for example, a seasonal business, a business that begins during the year, or you moved during the year) or you changed the square footage of your qualified business use, your deduction is limited to the average monthly allowable square footage. You figure the average monthly allowable square footage by adding the amount of allowable square feet you used in each month and dividing the sum by 12.

When 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.

Example 1. Andy files his federal income tax return on a calendar year basis. 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 average monthly allowable square footage is 125 square feet (300 square feet for August through December divided by the number of months in the year ((0 + 0 + 0 + 0 + 0 + 0 + 0 + 300 + 300 + 300 + 300 + 300)/12)).

Example 2. Roland files his federal income tax return on a calendar year basis. On April 20, he began using 100 square feet of his home for a qualified business use. On August 5, he expanded the area of his qualified business use to 350 square feet. Roland continued to use the 350 square feet until the end of the year. Roland's average monthly allowable square footage is 150 square feet (100 square feet for May through July and 300 square feet for August through December divided by the number of months in the year ((0 + 0 + 0 + 0 + 100 + 100 +100 + 300 + 300 + 300 + 300 + 300)/12)).

Example 3. Donna files her federal income tax return on a calendar year basis. From January 1 through July 16 she used 300 square feet of her home for a qualified business use. On July 17, Donna moved to a new home and immediately began using 200 square feet of the new home for the same qualified business use. While preparing her tax return, Donna used the simplified method to deduct expenses for the qualified business use of her old home. Donna's average monthly allowable square footage is 175 square feet (300 square feet for January through July divided by the number of months in the year ((300 +300 +300 + 300 + 300 + 300 + 300 + 0 + 0 + 0 + 0 + 0)/12)). Donna also prepared Form 8829 to deduct the actual expenses associated with the qualified business use of her new home.

Once you have determined your allowable square footage, enter the result on line 2 of the Simplified Method Worksheet.

CAUTION *If you moved during the year, your average allowable square footage will generally be less than 300.*

TIP *You can use the Area Adjustment Worksheet in Pub. 587 to help you determine the allowable square footage 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 the additional entry spaces on line 30 for that home only. Include the amount from line 5 of the Simplified Method Worksheet on line 30.

If you itemize your deductions on Schedule A, you may deduct your mortgage interest, real estate taxes, and casualty losses on Schedule A as if you did not use your home for business. You cannot deduct any excess mortgage interest or excess casualty losses on Schedule C for this home.

Use Part II of Schedule C to deduct business expenses that are unrelated to the qualified business use of the home (for example, expenses for advertising, wages, or supplies, or depreciation of equipment or furniture).

Deduction figured on multiple forms. If you used more than one home for a business during the year, you may use a Form 8829 for each home or you may use the simplified method for one home and Form 8829 for any other home. 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 business.

Line 31

Figuring your net profit or allowable loss. If your expenses (including the expenses you report on line 30) are more than your gross income, do not enter your loss on line 31 until you have applied the excess farm loss rules, the at-risk rules, and the passive activity loss rules. To apply these rules, follow the instructions 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 it may be smaller than the amount you figured by subtracting line 30 from line 29.

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.

If your gross income is more than your expenses (including the expenses you report on line 30), and you have prior 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 activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year unallowed passive activity losses you may include on line 31. Make sure to indicate that you are including prior year passive activity losses by entering "PAL" to the left of the entry space.

If you checked the "No" box on line G, see the Instructions for Form 8582; you may need to include information from this schedule on that form, even if you have a net profit.

Rental real estate activity. Unless you are a qualifying real estate professional, a rental real estate activity is a passive activity, even if you materially participated in the activity. If you have a loss, you may need to file Form 8582 to figure your allowable loss. See the Instructions for Form 8582.

Excess farm loss rules. If your Schedule C activity includes processing a farm commodity as part of your farming business, your deductible loss from that activity may be limited if you received certain subsidies. See the Instructions for Schedule F for a list of those subsidies. Use one of the worksheets in the Schedule F instructions to determine if you have an excess farm loss. See the Instructions for Schedule F for more details on how to complete the worksheets.

You must figure and apply your excess farm loss before figuring any limitations to your loss due to the at-risk rules or the passive activity loss rules. Reduce your loss by your excess farm loss before applying the at-risk rules and passive activity loss rules.

Reporting your net profit or allowable loss. Once you have figured your net profit or allowable loss, report it as follows.

Individuals. Enter your net profit or allowable loss on line 31 and include it on Form 1040, line 12. Also, include your net profit or allowable loss on Schedule SE, line 2. However, if you are a statutory employee or notary public, see *Statutory employees* or *Notary public*, later.

Nonresident aliens. Enter your net profit or allowable loss on line 31 and include it on Form 1040NR, line 13. You should also include this amount 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 (Form 1040) for information on international social security agreements. However, if you are a statutory employee or notary public, see *Statutory employees* or *Notary public*, later.

Trusts and estates. Enter the net profit or allowable loss on line 31 and include it on Form 1041, line 3.

Statutory employees. Enter your net profit or allowable loss on line 31 and include it on Form 1040, line 12, or on Form 1040NR, line 13. However, do not report this amount on Schedule SE, line 2. If you were a statutory employee and you are required to file Schedule SE because of other self-employment income, see the Instructions for Schedule SE.

Notary public. Do not enter your net profit from line 31 on Schedule SE, line 2, unless you are required to file Schedule SE because you have other self-employment income. See the Instructions for Schedule SE.

Community income. If you and your spouse had community income and are filing separate returns, see the Instructions for Schedule SE before figuring self-employment tax.

Earned income credit. If you have a net profit on line 31, this amount is earned income and may qualify you for the earned income credit (EIC).

CAUTION *To figure your EIC, use the instructions for Form 1040, lines 66a and 66b. 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.*

Line 32

TIP *You do not need to complete line 32 if line 7 is more than the total of lines 28 and 30.*

At-risk rules. In most cases, if you have a business loss and amounts invested in the business for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the business.

Check box 32b if you have amounts invested in this business for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the business, to acquire property used in the business, or to acquire the business that are not secured by your own property (other than property used in the business). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the business (or contributed to the business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your allowable loss. Before determining your allowable loss, you must check box 32a or 32b to determine if the loss from your business activity is limited by the at-risk rules. Follow the instructions, next, that apply to your box 32 activity.

All investment is at risk. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, 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 31*, earlier, for how to report your allowable loss.

But if you answered "No" on line G, you may need to complete Form 8582 to figure your allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

Some investment is not at risk. If some investment is not at risk, check box 32b; the at-risk rules apply to your loss. Be sure to attach Form 6198 to your return.

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.

But if you answered "No" on line G, the passive activity loss rules may apply.

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 activity. Follow the Instructions for 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, you may need to complete Form 8582 to figure the allowable loss to enter on line 31. See the Instructions for Form 8582 for details.

CAUTION *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 2014 only because of the at-risk rules is treated as a deduction allocable to the business in 2015.

More information. For details, see the Instructions for Form 6198 and Pub. 925.

Part III. Cost of Goods Sold

In most cases, if you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, you must take inventories into account at the beginning and end of your tax year.

Exception for certain taxpayers. If you are a qualifying taxpayer or a qualifying small business taxpayer (discussed next), you can account for inventoriable items in the same manner as materials and supplies that are not incidental. Under this accounting method, inventory costs for raw materials purchased for use in producing finished goods and merchandise purchased for resale are deductible in the year the finished goods or merchandise are sold (but not before the year you paid for the raw materials or merchandise, if you are also using the cash method). Enter amounts paid for all raw materials and merchandise during 2014 on line 36. The amount you can deduct for 2014 is figured on line 42.

Qualifying taxpayer. This is a taxpayer (a) whose average annual gross receipts for each tax year ending on or after December 17, 1998, are $1 million or less, and (b) whose business is not a tax shelter (as defined in section 448(d)(3)). To figure your average annual gross receipts for each tax year, add the gross receipts for that tax year and the 2 preceding tax years. Divide the total by three.

Qualifying small business taxpayer. This is a taxpayer (a) whose average annual gross receipts for each tax year ending on or after December 31, 2000, are $10 million or less, (b) whose business is not a tax shelter (as defined in section 448(d)(3)), and (c) whose principal business activity is not an ineligible activity as explained in Rev. Proc. 2002-28. You can find Rev. Proc. 2002-28 on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irbs/irb02-18.pdf.

To figure your average annual gross receipts for each tax year, add the gross receipts for that tax year and the 2 preceding tax years. Divide the total by three.

Changing accounting methods. File Form 3115 if you are a qualifying taxpayer or qualifying small business taxpayer and want to change to the cash method or to account for inventoriable items as non-incidental materials and supplies.

Additional information. For additional guidance on this method of accounting for inventoriable items, see the following.

- Pub. 538 discusses both exceptions.
- If you are a qualifying taxpayer, see Rev. Proc. 2001-10, on page 272 of Internal Revenue Bulletin 2001-2 at www.irs.gov/pub/irs-irbs/irb01-02.pdf.
- If you are a qualifying small business taxpayer, see Rev. Proc. 2002-28, on page 815 of Internal Revenue Bulletin 2002-18 at www.irs.gov/pub/irs-irbs/irb02-18.pdf.

CAUTION *Certain direct and indirect expenses may have to be capitalized or included in inventory. See Part II, earlier. See Pub. 538 for additional information.*

Line 33

Your inventories can be valued at cost, the lower of cost or market, or any other method approved by the IRS. However, you are required to use cost if you are using the cash method of accounting.

Line 35

If you are changing your method of accounting beginning with 2014, refigure last year's closing inventory using your new method of accounting and enter the result on line 35. If there is a difference between last year's closing inventory and the refigured amount, attach an explanation and take it into account when figuring your section 481(a) adjustment. For details, see the example under *Line F*, earlier.

Line 41

If you account for inventoriable items in the same manner as materials and supplies that are not incidental, enter on line 41 the portion of your raw materials and merchandise purchased for resale that is included on line 40 and was not sold during the year.

Part IV. Information on Your Vehicle

Line 44b

In most cases, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or *vice versa*), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Part V. Other Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of each expense separately in the space provided. Enter the total on lines 48 and 27a. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, living, and family expenses. Do not include charitable contributions. Also, you cannot deduct fines or penalties paid to a government for violating any law. For details on business expenses, see Pub. 535.

Amortization. Include amortization in this part. For amortization that begins in 2014, you must complete and attach Form 4562.

You can elect to amortize such costs as:

- The cost of pollution-control facilities;
- Amounts paid for research and experimentation;
- Qualified revitalization expenditures;
- Amounts paid to acquire, protect, expand, register, or defend trademarks or trade names; or
- Goodwill and certain other intangibles.

In most cases, you cannot amortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business.

For a complete list, see the instructions for Form 4562, Part VI.

At-risk loss deduction. Any loss from this business that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this business in 2014.

Bad debts. Include debts and partial debts from sales or services that were included in income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected. For details, see chapter 10 of Pub. 535.

Business start-up costs. If your business began in 2014, you can elect to deduct up to $5,000 of certain business start-up costs. The $5,000 limit is reduced (but not below zero) by the amount by which your total start-up costs exceed $50,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the business began.

For details, see chapters 7 and 8 of Pub. 535. For amortization that begins in 2014, you must complete and attach Form 4562.

Costs of making commercial buildings energy efficient. You may be able to deduct part or all of the cost of modifying existing commercial buildings to make them energy efficient. For details, see section 179D, Notice 2006-52, Notice 2008-40, and Notice 2012-26. Notice 2006-52, 2006-26 I.R.B. 1175, is available at www.irs.gov/irb/2006–26_IRB/ar11.html. Notice 2008–40, 2008–14 I.R.B. 725, is available at www.irs.gov/irb/2008–14_IRB/ar12.html. Notice 2012–26, 2012–17 I.R.B. 847, is available at www.irs.gov/irb/2012–17_IRB/ar08.html.

Deduction for removing barriers to individuals with disabilities and the elderly. You may be able to deduct up to $15,000 of costs paid or incurred in 2014 to remove architectural or transportation barriers to individuals with disabilities and the elderly. However, you cannot take both a credit (on Form 8826) and a deduction for the same expenditures.

Excess farm loss deduction. Any loss from this business activity, which includes processing a farm commodity as part of your farming business, that was not allowed last year because of the excess farm loss rules is treated as a deduction allocable to this business activity in 2014.

See the Instructions for Schedule F for a definition of farming business for this purpose and for more information about excess farm losses.

Film and television production expenses. You can elect to deduct costs of certain qualified film and television productions. For details, see chapter 7 of Pub. 535.

Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to $10,000 ($5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2014.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2014, you must complete and attach Form 4562.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 7 and 8 of Pub. 535.

Paperwork Reduction Act Notice. We ask for the information on Schedule C (Form 1040) and Schedule C-EZ (Form 1040) 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 Schedule C (Form 1040) 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 this form is approved under OMB control number 1545-1974 and is shown next.

Recordkeeping	3 hr., 36 min.
Learning about the law or the form	1 hr., 19 min.
Preparing the form	1 hr., 39 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 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 this form is approved under OMB control number 1545-1973 and is 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 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.

Principal Business or Professional Activity Codes

These codes for the Principal Business or Professional Activity classify sole proprietorships by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the category that best describes your primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Now find the six-digit code assigned to this activity (for example, 531210, the code for offices of real estate agents and brokers) and enter it on Schedule C or C-EZ, line B.

Note. If your principal source of income is from farming activities, you should file Schedule F.

Accommodation, Food Services, & Drinking Places

Accommodation

721310 Rooming & boarding houses
721210 RV (recreational vehicle) parks & recreational camps
721100 Traveler accommodation (including hotels, motels, & bed & breakfast inns)

Food Services & Drinking Places

722514 Cafeterias & buffets
722410 Drinking places (alcoholic beverages)
722511 Full-service restaurants
722513 Limited-service restaurants
722515 Snack & non-alcoholic beverage bars
722300 Special food services (including food service contractors & caterers)

Administrative & Support and Waste Management & Remediation Services

Administrative & Support Services

561430 Business service centers (including private mail centers & copy shops)
561740 Carpet & upholstery cleaning services
561440 Collection agencies
561450 Credit bureaus
561410 Document preparation services
561300 Employment services
561710 Exterminating & pest control services
561210 Facilities support (management) services
561600 Investigation & security services
561720 Janitorial services
561730 Landscaping services
561110 Office administrative services
561420 Telephone call centers (including telephone answering services & telemarketing bureaus)
561500 Travel arrangement & reservation services
561490 Other business support services (including repossession services, court reporting, & stenotype services)
561790 Other services to buildings & dwellings
561900 Other support services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

562000 Waste management & remediation services

Agriculture, Forestry, Hunting, & Fishing

112900 Animal production (including breeding of cats and dogs)
114110 Fishing
113000 Forestry & logging (including forest nurseries & timber tracts)
114210 Hunting & trapping

Support Activities for Agriculture & Forestry

115210 Support activities for animal production (including farriers)
115110 Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating)
115310 Support activities for forestry

Arts, Entertainment, & Recreation

Amusement, Gambling, & Recreation Industries

713100 Amusement parks & arcades
713200 Gambling industries
713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses)

Museums, Historical Sites, & Similar Institutions

712100 Museums, historical sites, & similar institutions

Performing Arts, Spectator Sports, & Related Industries

711410 Agents & managers for artists, athletes, entertainers, & other public figures
711510 Independent artists, writers, & performers
711100 Performing arts companies
711300 Promoters of performing arts, sports, & similar events
711210 Spectator sports (including professional sports clubs & racetrack operations)

Construction of Buildings

236200 Nonresidential building construction
236100 Residential building construction

Heavy and Civil Engineering Construction

237310 Highway, street, & bridge construction
237210 Land subdivision
237100 Utility system construction
237990 Other heavy & civil engineering construction

Specialty Trade Contractors

238310 Drywall & insulation contractors
238210 Electrical contractors
238350 Finish carpentry contractors
238330 Flooring contractors
238130 Framing carpentry contractors
238150 Glass & glazing contractors
238140 Masonry contractors
238320 Painting & wall covering contractors
238220 Plumbing, heating & air-conditioning contractors
238110 Poured concrete foundation & structure contractors
238160 Roofing contractors
238170 Siding contractors
238910 Site preparation contractors
238120 Structural steel & precast concrete construction contractors
238340 Tile & terrazzo contractors
238290 Other building equipment contractors
238390 Other building finishing contractors
238190 Other foundation, structure, & building exterior contractors
238990 All other specialty trade contractors

Educational Services

611000 Educational services (including schools, colleges, & universities)

Finance & Insurance

Credit Intermediation & Related Activities

522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions)
522200 Nondepository credit intermediation (including sales financing & consumer lending)
522300 Activities related to credit intermediation (including loan brokers)

Insurance Agents, Brokers, & Related Activities

524210 Insurance agencies & brokerages
524290 Other insurance related activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

523140 Commodity contracts brokers
523130 Commodity contracts dealers
523110 Investment bankers & securities dealers
523210 Securities & commodity exchanges
523120 Securities brokers
523900 Other financial investment activities (including investment advice)

Health Care & Social Assistance

Ambulatory Health Care Services

621610 Home health care services
621510 Medical & diagnostic laboratories
621310 Offices of chiropractors
621210 Offices of dentists
621330 Offices of mental health practitioners (except physicians)
621320 Offices of optometrists
621340 Offices of physical, occupational & speech therapists, & audiologists
621111 Offices of physicians (except mental health specialists)
621112 Offices of physicians, mental health specialists
621391 Offices of podiatrists
621399 Offices of all other miscellaneous health practitioners
621400 Outpatient care centers
621900 Other ambulatory health care services (including ambulance services, blood, & organ banks)

Hospitals

622000 Hospitals

Nursing & Residential Care Facilities

623000 Nursing & residential care facilities

Social Assistance

624410 Child day care services
624200 Community food & housing, & emergency & other relief services
624100 Individual & family services
624310 Vocational rehabilitation services

Information

511000 Publishing industries (except Internet)

Broadcasting (except Internet) & Telecommunications

515000 Broadcasting (except Internet)
517000 Telecommunications & Internet service providers

Data Processing Services

518210 Data processing, hosting, & related services
519100 Other information services (including news syndicates & libraries, Internet publishing & broadcasting)

Motion Picture & Sound Recording

512100 Motion picture & video industries (except video rental)
512200 Sound recording industries

Manufacturing

315000 Apparel mfg.
312000 Beverage & tobacco product mfg.
334000 Computer & electronic product mfg.
335000 Electrical equipment, appliance, & component mfg.
332000 Fabricated metal product mfg.
337000 Furniture & related product mfg.
333000 Machinery mfg.
339110 Medical equipment & supplies mfg.
322000 Paper mfg.
324100 Petroleum & coal products mfg.
326000 Plastics & rubber products mfg.
331000 Primary metal mfg.
323100 Printing & related support activities
313000 Textile mills
314000 Textile product mills
336000 Transportation equipment mfg.
321000 Wood product mfg.
339900 Other miscellaneous mfg.

Chemical Manufacturing

325100 Basic chemical mfg.
325500 Paint, coating, & adhesive mfg.
325300 Pesticide, fertilizer, & other agricultural chemical mfg.
325410 Pharmaceutical & medicine mfg.
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.
325600 Soap, cleaning compound, & toilet preparation mfg.
325900 Other chemical product & preparation mfg.

Food Manufacturing

311110 Animal food mfg.
311800 Bakeries, tortilla, & dry pasta mfg.
311500 Dairy product mfg.
311400 Fruit & vegetable preserving & speciality food mfg.
311200 Grain & oilseed milling
311610 Animal slaughtering & processing
311710 Seafood product preparation & packaging
311300 Sugar & confectionery product mfg.
311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)

Leather & Allied Product Manufacturing

316210 Footwear mfg. (including leather, rubber, & plastics)
316110 Leather & hide tanning & finishing
316990 Other leather & allied product mfg.

Principal Business or Professional Activity Codes *(Continued)*

Nonmetallic Mineral Product Manufacturing

327300 Cement & concrete product mfg.
327100 Clay product & refractory mfg.
327210 Glass & glass product mfg.
327400 Lime & gypsum product mfg.
327900 Other nonmetallic mineral product mfg.

Mining

212110 Coal mining
212200 Metal ore mining
212300 Nonmetallic mineral mining & quarrying
211110 Oil & gas extraction
213110 Support activities for mining

Other Services

Personal & Laundry Services

812111 Barber shops
812112 Beauty salons
812220 Cemeteries & crematories
812310 Coin-operated laundries & drycleaners
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites)
812210 Funeral homes & funeral services
812330 Linen & uniform supply
812113 Nail salons
812930 Parking lots & garages
812910 Pet care (except veterinary) services
812920 Photofinishing
812190 Other personal care services (including diet & weight reducing centers)
812990 All other personal services

Repair & Maintenance

811120 Automotive body, paint, interior, & glass repair
811110 Automotive mechanical & electrical repair & maintenance
811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)
811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance
811210 Electronic & precision equipment repair & maintenance
811430 Footwear & leather goods repair
811410 Home & garden equipment & appliance repair & maintenance
811420 Reupholstery & furniture repair
811490 Other personal & household goods repair & maintenance

Professional, Scientific, & Technical Services

541100 Legal services
541211 Offices of certified public accountants
541214 Payroll services
541213 Tax preparation services
541219 Other accounting services

Architectural, Engineering, & Related Services

541310 Architectural services
541350 Building inspection services
541340 Drafting services
541330 Engineering services
541360 Geophysical surveying & mapping services
541320 Landscape architecture services
541370 Surveying & mapping (except geophysical) services
541380 Testing laboratories

Computer Systems Design & Related Services

541510 Computer systems design & related services

Specialized Design Services

541400 Specialized design services (including interior, industrial, graphic, & fashion design)

Other Professional, Scientific, & Technical Services

541800 Advertising & related services
541600 Management, scientific, & technical consulting services
541910 Market research & public opinion polling
541920 Photographic services
541700 Scientific research & development services
541930 Translation & interpretation services
541940 Veterinary services
541990 All other professional, scientific, & technical services

Real Estate & Rental & Leasing

Real Estate

531100 Lessors of real estate (including miniwarehouses & self-storage units)
531210 Offices of real estate agents & brokers
531320 Offices of real estate appraisers
531310 Real estate property managers
531390 Other activities related to real estate

Rental & Leasing Services

532100 Automotive equipment rental & leasing
532400 Commercial & industrial machinery & equipment rental & leasing
532210 Consumer electronics & appliances rental
532220 Formal wear & costume rental
532310 General rental centers
532230 Video tape & disc rental
532290 Other consumer goods rental

Religious, Grantmaking, Civic, Professional, & Similar Organizations

813000 Religious, grantmaking, civic, professional, & similar organizations

Retail Trade

Building Material & Garden Equipment & Supplies Dealers

444130 Hardware stores
444110 Home centers
444200 Lawn & garden equipment & supplies stores
444120 Paint & wallpaper stores
444190 Other building materials dealers

Clothing & Accessories Stores

448130 Children's & infants' clothing stores
448150 Clothing accessories stores
448140 Family clothing stores
448310 Jewelry stores
448320 Luggage & leather goods stores
448110 Men's clothing stores
448210 Shoe stores
448120 Women's clothing stores
448190 Other clothing stores

Electronic & Appliance Stores

443142 Electronics stores (including audio, video, computer, & camera stores)
443141 Household appliance stores

Food & Beverage Stores

445310 Beer, wine, & liquor stores
445220 Fish & seafood markets
445230 Fruit & vegetable markets
445100 Grocery stores (including supermarkets & convenience stores without gas)
445210 Meat markets
445290 Other specialty food stores

Furniture & Home Furnishing Stores

442110 Furniture stores
442200 Home furnishings stores

Gasoline Stations

447100 Gasoline stations (including convenience stores with gas)

General Merchandise Stores

452000 General merchandise stores

Health & Personal Care Stores

446120 Cosmetics, beauty supplies, & perfume stores
446130 Optical goods stores
446110 Pharmacies & drug stores
446190 Other health & personal care stores

Motor Vehicle & Parts Dealers

441300 Automotive parts, accessories, & tire stores
441222 Boat dealers
441228 Motorcycle, ATV, & all other motor vehicle dealers
441110 New car dealers
441210 Recreational vehicle dealers (including motor home & travel trailer dealers)
441120 Used car dealers

Sporting Goods, Hobby, Book, & Music Stores

451211 Book stores
451120 Hobby, toy, & game stores
451140 Musical instrument & supplies stores
451212 News dealers & newsstands
451130 Sewing, needlework, & piece goods stores
451110 Sporting goods stores

Miscellaneous Store Retailers

453920 Art dealers
453110 Florists
453220 Gift, novelty, & souvenir stores
453930 Manufactured (mobile) home dealers
453210 Office supplies & stationery stores
453910 Pet & pet supplies stores
453310 Used merchandise stores
453990 All other miscellaneous store retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

454112 Electronic auctions
454111 Electronic shopping
454310 Fuel dealers (including heating oil & liquefied petroleum)
454113 Mail-order houses
454210 Vending machine operators
454390 Other direct selling establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing

481000 Air transportation
485510 Charter bus industry
484110 General freight trucking, local
484120 General freight trucking, long distance
485210 Interurban & rural bus transportation
486000 Pipeline transportation
482110 Rail transportation
487000 Scenic & sightseeing transportation
485410 School & employee bus transportation
484200 Specialized freight trucking (including household moving vans)
485300 Taxi & limousine service
485110 Urban transit systems
483000 Water transportation
485990 Other transit & ground passenger transportation
488000 Support activities for transportation (including motor vehicle towing)

Couriers & Messengers

492000 Couriers & messengers

Warehousing & Storage Facilities

493100 Warehousing & storage (except leases of miniwarehouses & self-storage units)

Utilities

221000 Utilities

Wholesale Trade

Merchant Wholesalers, Durable Goods

423200 Furniture & home furnishing
423700 Hardware, & plumbing & heating equipment & supplies
423600 Household appliances & electrical & electronic goods
423940 Jewelry, watch, precious stone, & precious metals
423300 Lumber & other construction materials
423800 Machinery, equipment, & supplies
423500 Metal & mineral (except petroleum)
423100 Motor vehicle & motor vehicle parts & supplies
423400 Professional & commercial equipment & supplies
423930 Recyclable materials
423910 Sporting & recreational goods & supplies
423920 Toy & hobby goods & supplies
423990 Other miscellaneous durable goods

Merchant Wholesalers, Nondurable Goods

424300 Apparel, piece goods, & notions
424800 Beer, wine, & distilled alcoholic beverage
424920 Books, periodicals, & newspapers
424600 Chemical & allied products
424210 Drugs & druggists' sundries
424500 Farm product raw materials
424910 Farm supplies
424930 Flower, nursery stock, & florists' supplies
424400 Grocery & related products
424950 Paint, varnish, & supplies
424100 Paper & paper products
424700 Petroleum & petroleum products
424940 Tobacco & tobacco products
424990 Other miscellaneous nondurable goods

Wholesale Electronic Markets and Agents & Brokers

425110 Business to business electronic markets
425120 Wholesale trade agents & brokers

999999 Unclassified establishments (unable to classify)

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

▶ **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See instructions on page 2.**

OMB No. 1545-0074

2014

Attachment Sequence No. **09A**

Name of proprietor | **Social security number (SSN)**

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2) ▶

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

F Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions) . . . ☐ Yes ☐ No

G If "Yes," did you or will you file required Forms 1099? . . . ☐ Yes ☐ No

Part II Figure Your Net Profit

1	**Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ▶ ☐	1	
2	**Total expenses** (see page 2). If more than $5,000, you **must** use Schedule C	2	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12,** and **Schedule SE, line 2,** or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**	3	

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____

5 Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

a Business _____ **b** Commuting (see page 2) _____ **c** Other _____

6 Was your vehicle available for personal use during off-duty hours? . . . ☐ Yes ☐ No

7 Do you (or your spouse) have another vehicle available for personal use? . . . ☐ Yes ☐ No

8a Do you have evidence to support your deduction? . . . ☐ Yes ☐ No

b If "Yes," is the evidence written? . . . ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions for Schedule C (Form 1040). Cat. No. 14374D **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*.

CAUTION *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 operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee and you have met all the requirements listed in Schedule C-EZ, Part I.

For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see *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 A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B

Enter the six-digit code that identifies your principal business or professional activity. See the Instructions for Schedule C for the list of codes.

Line D

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), **do not** enter on line D the EIN issued to the LLC, if any. **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the Instructions for Form SS-4.

Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line F

See the instructions for line I in the Instructions for Schedule C to help determine if you are required to file any Forms 1099.

Line 1

Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines **b** through **f** the type and amount of expenses not included on line **a.**

If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

Line 3

Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE for information on international social security agreements.

Line 5b

Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

Optional Worksheet for Line 2 (keep a copy for your records)

a	Deductible meals and entertainment (see the instructions for Schedule C, line 24b)	a	
b		b	
c		c	
d		d	
e		e	
f		f	
g	**Total.** Add lines **a** through **f.** Enter here and on line 2	g	

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule D and its separate instructions is at *www.irs.gov/scheduled*.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2014

Attachment Sequence No. 12

Name(s) shown on return | Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

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.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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 adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, 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	4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your **Capital Loss Carryover Worksheet** in the instructions	6	( )
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back	7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

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.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
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 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with **Box D** checked				
9 Totals for all transactions reported on Form(s) 8949 with **Box E** checked				
10 Totals for all transactions reported on Form(s) 8949 with **Box F** checked				

11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824	11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1	12	
13 Capital gain distributions. See the instructions	13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your **Capital Loss Carryover Worksheet** in the instructions	14	( )
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back	15	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11338H **Schedule D (Form 1040) 2014**

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	

- If line 16 is a **gain,** enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss,** skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero,** skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

☐ **Yes.** Go to line 18.
☐ **No.** Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** in the instructions ▶	18	
19 Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** in the instructions ▶	19	

20 Are lines 18 and 19 **both** zero or blank?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). **Do not** complete lines 21 and 22 below.

☐ **No.** Complete the **Schedule D Tax Worksheet** in the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- ($3,000), or if married filing separately, ($1,500)

21 ( )

Note. When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

☐ **Yes.** Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).

☐ **No.** Complete the rest of Form 1040 or Form 1040NR.

Department of the Treasury
Internal Revenue Service

2014 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 1040NR, line 14), and
- To report a capital loss carryover from 2013 to 2014.

Additional information. See Pub. 544 and Pub. 550 for more details.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule D and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduled*.

What's New

Form 1099-B. Form 1099-B has been redesigned so that the information on it is reported in boxes that are numbered to match the corresponding line and column on Form 8949. A new box has also been added at the top of Form 1099-B to tell you which box to check when completing Form 8949. These changes will make it easier for you to complete Form 8949.

A Form 1099-B (or substitute statement) for transactions involving certain types of debt instruments acquired after 2013 will have more detailed information than a Form 1099-B (or substitute statement) for transactions involving debt instruments acquired before 2014. This is also true for a Form 1099-B (or substitute statement) for options granted or acquired after 2013 or securities futures contracts entered into after 2013. This additional information will help you complete Form 8949 and Schedule D.

General Instructions

Other Forms You May Have To File

Use Form 8949 to report the sale or exchange of a capital asset (defined later) not reported on another form or schedule. Complete all necessary pages of Form 8949 before you complete line 1b, 2, 3, 8b, 9, or 10 of Schedule D. See *Lines 1a and 8a*, later, for more information about when Form 8949 is needed and when it is not.

Use Form 4797 to report the following.

1. The sale or exchange of:

a. Property used in a trade or business;

b. Depreciable and amortizable property;

c. Oil, gas, geothermal, or other mineral property; and

d. Section 126 property.

2. The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital assets held for business or profit.

3. The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of your trade or business.

4. Ordinary loss on the sale, exchange, or worthlessness of small business investment company (section 1242) stock.

5. Ordinary loss on the sale, exchange, or worthlessness of small business (section 1244) stock.

6. Ordinary gain or loss on securities or commodities held in connection with your trading business, if you previously made a mark-to-market election. See *Traders in Securities*, later.

Use Form 4684 to report involuntary conversions of property due to casualty or theft.

Use Form 6781 to report gains and losses from section 1256 contracts and straddles.

Use Form 8824 to report like-kind exchanges. A like-kind exchange occurs when you exchange business or investment property for property of a like kind.

Capital Asset

Most property you own and use for personal purposes or investment is a capital asset. For example, your house, furniture, car, stocks, and bonds are capital assets. A capital asset is any property owned by you except the following.

1. Stock in trade or other property included in inventory or held mainly for sale to customers. But see the *Tip* about certain musical compositions or copyrights, later.

2. Accounts or notes receivable for services performed in 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 customers.

3. Depreciable property used in your trade or business, even if it is fully depreciated.

4. Real estate used in your trade or business.

5. A copyright, a literary, musical, or artistic composition, a letter or memorandum, or similar property that is:

a. Created by your personal efforts,

b. Prepared or produced for you (in the case of a letter, memorandum, or similar property), or

c. Received under circumstances (such as by gift) that entitle you to the basis of the person who created the property or for whom the property was prepared or produced.

But see the *Tip* about certain musical compositions or copyrights, later.

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 entitle you to the basis of someone who received the publication for less than the normal sales price.

7. Certain commodities derivative financial instruments held by a dealer and connected to the dealer's activities as a dealer. See section 1221(a)(6).

8. Certain hedging transactions entered into in the normal course of your trade or business. See section 1221(a)(7).

9. Supplies regularly used in your trade or business.

TIP *You can elect to treat as capital assets certain musical compositions or copyrights you sold or exchanged. See Pub. 550 for details.*

Basis and Recordkeeping

Basis is the amount of your investment in property for tax purposes. The basis of property you buy is usually its cost. You need to know your basis to figure any gain or loss on the sale or other disposition of the property. You must keep accurate records that show the basis and, if applicable, adjusted basis of your property. Your records should show the purchase price, including commissions; increases to basis, such as the cost of improvements; and decreases to basis, such as depreciation, nondividend distributions on stock, and stock splits.

For more information on basis, see *Column (e)–Cost or Other Basis* in the instructions for Form 8949, and the following publications.

- Pub. 551, Basis of Assets.
- Pub. 550, Investment Income and Expenses (Including Capital Gains and Losses).

Short Term or Long Term

Report short-term gains or losses in Part I. Report long-term gains or losses in Part II. The holding period for short-term capital gains and losses is 1 year or less. The holding period for long-term capital gains and losses is more than 1 year.

For more information about holding periods, see the instructions for Form 8949.

Capital Gain Distributions

These distributions are paid by a mutual fund (or other regulated investment company) or real estate investment trust from its net realized long-term capital gains. Distributions of net realized short-term capital gains are not treated as capital gains. Instead, they are included on Form 1099-DIV as ordinary dividends.

Enter on Schedule D, line 13, the total capital gain distributions paid to you during the year, regardless of how long you held your investment. This amount is shown in box 2a of Form 1099-DIV.

If there is an amount in box 2b, include that amount on line 11 of the *Unrecaptured Section 1250 Gain Worksheet* in these instructions if you complete line 19 of Schedule D.

If there is an amount in box 2c, see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, later.

If there is an amount in box 2d, include that amount on line 4 of the *28% Rate Gain Worksheet* in these instructions if you complete line 18 of Schedule D.

If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on Schedule D, line 13, only the amount that belongs to you. Attach a statement showing the full amount you received and the amount you received as a nominee. See the Instructions for Schedule B to learn about the requirement for you to file Forms 1099-DIV and 1096.

Sale of Your Home

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 main home on Form 8949 if:

- You cannot exclude all of your gain from income, or
- You received a Form 1099-S for the sale or exchange.

Any gain you cannot exclude is taxable. Generally, if you meet the two following tests, you can exclude up to $250,000 of gain. If both you and your spouse meet these tests and you file a joint return, you can exclude up to $500,000 of gain (but only one spouse needs to meet the ownership requirement in *Test 1*).

Test 1. During the 5-year period ending on the date you sold or exchanged your home, you owned it for 2 years or more (the ownership requirement) and lived in it as your main home for 2 years or more (the use requirement).

Test 2. You have not excluded gain on the sale or exchange of another main home during the 2-year period ending on the date of the sale or exchange of your home.

Reduced exclusion. Even if you do not meet one or both of the above two tests, you still can claim an exclusion if you sold or exchanged the home because of a change in place of employment, health, or certain unforeseen circumstances. In this case, the maximum amount of gain you can exclude is reduced. For more information, see Pub. 523.

Sale of home by surviving spouse. If your spouse died before the sale or exchange, you can still exclude up to $500,000 of gain if:

- The sale or exchange is no later than 2 years after your spouse's death,
- Just before your spouse's death, both spouses met the use requirement of *Test 1*, at least one spouse met the

ownership requirement of *Test 1*, and both spouses met *Test 2*, and

- You did not remarry before the sale or exchange.

Exceptions to Test 1. You can choose to have the 5-year test period for ownership and use in *Test 1* suspended during any period you or your spouse serve outside the United States as a Peace Corps volunteer or serve on qualified official extended duty as a member of the uniformed services or Foreign Service of the United States, as an employee of the intelligence community, or outside the United States as an employee of the Peace Corps. This means you may be able to meet *Test 1* even if, because of your service, you did not actually use the home as your main home for at least the required 2 years during the 5-year period ending on the date of sale. The 5-year period cannot be extended for more than 10 years.

Sale of home acquired in a like-kind exchange. You cannot exclude any gain if:

- You acquired your home in a like-kind exchange in which all or part of the gain was not recognized, and
- You sold or exchanged the home during the 5-year period beginning on the date you acquired it.

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 gain or loss is short term, report it in Part I of Form 8949 with box C checked. If the gain or loss is long term, report it in Part II of Form 8949 with box F checked.

If you had a gain and can exclude part or all of it, enter "H" in column (f). Enter the exclusion as a negative number (in parentheses) in column (g). See the instructions for Form 8949, columns (f), (g), and (h). Complete all columns.

If you had a loss but have to report the sale or exchange because you got a Form 1099-S, see *Nondeductible Losses*, later, for instructions about how to report it.

More information. See Pub. 523 for additional details, including how to figure and report any taxable gain if:

- You (or your spouse if married) used any part of the home for business or rental purposes after May 6, 1997, or
- There was a period of time after 2008 when the home was not your main home.

Partnership Interests

A sale or other disposition of an interest in a partnership may result in ordinary income, collectibles gain (28% rate gain), or unrecaptured section 1250 gain. For details on 28% rate gain, see the instructions for line 18. For details on unrecaptured section 1250 gain, see the instructions for line 19.

Capital Assets Held for Personal Use

Generally, gain from the sale or exchange of a capital asset held for personal use is a capital gain. Report it on Form 8949 with box C checked (if the transaction is short term) or box F checked (if the transaction is long term). However, if you converted depreciable property to personal use, all or part of the gain on the sale or exchange of that property may have to be recaptured as ordinary income. Use Part III of Form 4797 to figure the amount of ordinary income recapture. The recapture amount is included on line 31 (and line 13) of Form 4797. Do not enter any gain from this property on line 32 of Form 4797. If you are not completing Part III for any other properties, enter "N/A" on line 32. If the total gain is more than the recapture amount, enter "From Form 4797" in column (a) of Part I of Form 8949 (if the transaction is short term) or Part II of Form 8949 (if the transaction is long term), and skip columns (b) and (c). In column (d), enter the excess of the total gain over the recapture amount. Leave columns (e) through (g) blank. Complete column (h). Be sure to check box C at the top of Part I or box F at the top of Part II of this Form 8949 (depending on how long you held the asset).

Loss from the sale or exchange of a capital asset held for personal use is not deductible. But if you had a loss from the sale or exchange of real estate held for personal use for which you received a Form 1099-S, you must report the transaction on Form 8949 even though the loss is not deductible. For example, you have a loss on the sale of a vacation home that is not your main home and you received a Form 1099-S for the transaction. Report the transaction in Part I or Part II of Form 8949, depending on how long you owned the home. Complete all columns. Because the loss is not deductible, enter "L" in column (f). Enter the difference between column (d) and column (e) as a positive amount in column (g). Then complete column (h). For example, if you entered $5,000 in column (d) and $6,000 in column (e), enter $1,000 in column (g). Then enter -0- ($5,000 – $6,000 + $1,000) in column (h). Be sure to check box C at the top of Part I or box F at the top of Part II of this Form 8949 (depending on how long you owned the home).

Capital Losses

You can deduct capital losses up to the amount of your capital gains plus $3,000 ($1,500 if married filing separately). You may be able to use capital losses that exceed this limit in future years. For details, see the instructions for line 21. Be sure to report all of your capital gains and losses even if you cannot use all of your losses in 2014.

Nondeductible Losses

Do not deduct a loss from a sale or exchange between certain related parties. This includes a direct or indirect sale or exchange of property between any of the following.

- Members of a family.
- A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation).
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust.
- A fiduciary and a fiduciary or beneficiary of another trust created by the same grantor.
- An executor of an estate and a beneficiary of that estate, unless the sale or exchange was to satisfy a pecuniary bequest (that is, a bequest of a sum of money).
- An individual and a tax-exempt organization controlled by the individual or the individual's family.

See Pub. 544 for more details on sales and exchanges between related parties.

Report a transaction that results in a nondeductible loss in Part I or Part II of Form 8949 (depending on how long you held the property). Unless you received a Form 1099-B for the sale or exchange, check box C at the top of Part I or box F at the top of Part II of this Form 8949 (depending on how long you owned the property). Complete all columns. Because the loss is not deductible, enter "L" in column (f). Enter the amount of the nondeductible loss as a positive number in column (g). Complete column (h). See the instructions for Form 8949, columns (f), (g), and (h).

Example 1. You sold land you held as an investment for 5 years to your brother for $10,000. Your basis was $15,000. On Part II of Form 8949, check box F at the top. Enter $10,000 on Form 8949, Part II, column (d). Enter $15,000 in column (e). Because the loss is not deductible, enter "L" in column (f) and $5,000 (the difference between $10,000 and $15,000) in column (g). In column (h), enter -0- ($10,000 − $15,000 + $5,000). If this is your only transaction on this Form 8949, enter $10,000 on Schedule D, line 10, column (d). Enter $15,000 in column (e) and $5,000 in column (g). In column (h), enter -0- ($10,000 − $15,000 + $5,000).

Example 2. You received a Form 1099-B showing proceeds (sales price) of $1,000 and basis of $5,000. Box 7 on Form 1099-B is checked, indicating that your loss of $4,000 ($1,000 – $5,000) is not allowed. On the top of Form 8949, check box A or box B in Part I or box D or box E in Part II (whichever applies). Enter $1,000 in column (d) and $5,000 in column (e). Because the loss is not deductible, enter "L" in column (f) and $4,000 (the difference between $1,000 and $5,000) in column (g). In column (h), enter -0- ($1,000 – $5,000 + $4,000).

At-risk rules. If you disposed of (a) an asset used in an activity to which the at-risk rules apply or (b) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the Instructions for Form 6198.

Passive activity rules. If the loss is allowable under the at-risk rules, it then may be subject to the passive activity rules. See Form 8582 and its instructions for details on reporting capital gains and losses from a passive activity.

Items for Special Treatment

- Transactions by a securities dealer. See section 475 and Rev. Rul. 97-39, which begins on page 4 of Internal Revenue Bulletin 1997-39 at *www.irs.gov/pub/irs-irbs/irb97-39.pdf*.
- Bonds and other debt instruments. See Pub. 550.
- Certain real estate subdivided for sale that may be considered a capital asset. See section 1237.
- Gain on the sale of depreciable property to a more than 50%-owned entity or to a trust of which you are a beneficiary. See Pub. 544.
- Gain on the disposition of stock in an interest charge domestic international sales corporation. See section 995(c).
- Gain on the sale or exchange of stock in certain foreign corporations. See section 1248.
- Transfer of property to a partnership that would be treated as an investment company if it were incorporated. See Pub. 541.
- Sales of stock received under a qualified public utility dividend reinvestment plan. See Pub. 550.
- Transfer of appreciated property to a political organization. See section 84.
- Transfer of property by a U.S. person to a foreign estate or trust. See section 684.
- If you give up your U.S. citizenship, you may be treated as having sold all your property for its fair market value on the day before you gave up your citizenship. This also applies to long-term U.S. residents who cease to be lawful permanent residents. For details, exceptions, and rules for reporting these deemed sales, see Pub. 519 and Form 8854.
- In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504.
- Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument. See Pub. 550.
- Any loss on the disposition of converted wetland or highly erodible cropland that is first used for farming after March 1, 1986, is reported as a long-term capital loss on Form 8949, but any gain is reported as ordinary income on Form 4797.
- If qualified dividends that you reported on Form 1040, line 9b, or Form 1040NR, line 10b, include extraordinary dividends, any loss on the sale or exchange of the stock is a long-term capital loss to the extent of the extraordinary dividends. An extraordinary dividend is a dividend that equals or exceeds 10% (5% in the case of preferred stock) of your basis in the stock.
- Amounts received by shareholders in corporate liquidations. See Pub. 550.
- Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550.
- Load charges to acquire stock in a regulated investment company (including a mutual fund), which may not be taken into account in determining gain or loss on certain dispositions of the stock if reinvestment rights were exercised. See Pub. 550.
- The sale or exchange of S corporation stock or an interest in a partnership or trust held for more than 1 year, which may result in collectibles gain (28% rate gain). See the instructions for line 18.
- Gain or loss on the disposition of securities futures contracts. See Pub. 550.
- Gain on the constructive sale of certain appreciated financial positions. See Pub. 550.
- Certain constructive ownership transactions. Gain in excess of the gain you would have recognized if you had held a financial asset directly during the term of a derivative contract must be treated as ordinary income. See section 1260. If any portion of the constructive ownership transaction was open in any prior year, you may have to pay interest. See section 1260(b) for details, including how to figure the interest. Include the interest as an additional tax on Form 1040, line 62. Check box c and in the space next to that box, enter "Section 1260(b) interest" and the amount of the interest. If you are filing Form 1040NR, include the interest as an additional tax on line 60. Check box b and, in the space next to that box, enter "Section 1260(b) interest" and the amount of the interest. This interest is not deductible.
- Gain or loss from the disposition of stock or other securities in an investment club. See Pub. 550.
- Certain virtual currencies, such as Bitcoin. See Notice 2014-21, 2014-16

I.R.B. 938, available at www.irs.gov/irb/2014-16_IRB/ar12.html.

Market Discount Bonds

In general, a capital gain from the disposition of a market discount bond is treated as interest income to the extent of accrued market discount as of the date of disposition. See sections 1276 through 1278 and Pub. 550 for more information on market discount. See the Instructions for Form 8949 for detailed information about how to report the disposition of a market discount bond.

Contingent Payment Debt Instruments

Any gain recognized on the sale, exchange, or retirement of a contingent payment debt instrument subject to the noncontingent bond method is treated as interest income rather than as capital gain. In certain situations, all or a portion of a loss recognized on the sale, exchange, or retirement of a contingent payment debt instrument subject to the noncontingent bond method may be treated as an ordinary loss rather than as a capital loss. See Regulations section 1.1275-4(b) and Pub. 550 for more information on contingent payment debt instruments subject to the noncontingent bond method.

Wash Sales

A wash sale occurs when you sell or otherwise dispose of stock or securities (including a contract or option to acquire or sell stock or securities) at a loss and, within 30 days before or after the sale or disposition, you:

1. Buy substantially identical stock or securities,
2. Acquire substantially identical stock or securities in a fully taxable trade,
3. Enter into a contract or option to acquire substantially identical stock or securities, or
4. Acquire substantially identical stock or securities for your individual retirement arrangement (IRA) or Roth IRA.

You cannot deduct losses from wash sales unless the loss was incurred in the ordinary course of your business as a dealer in stock or securities. The basis of the substantially identical property (or contract or option to acquire such property) is its cost increased by the disallowed loss (except in the case of (4) above).

If you received a Form 1099-B (or substitute statement), boxes 1f and 1g of that form generally will show whether there was any nondeductible wash sale loss and its amount if:

- The stock or securities sold were covered securities (defined in the instructions for Form 8949, column (e)), and
- The substantially identical stock or securities you bought had the same CUSIP number as the stock or securities you sold and were bought in the same account as the stock or securities you sold.

However, you cannot deduct a loss from a wash sale even if it is not reported on Form 1099-B (or substitute statement). For more details on wash sales, see Pub. 550.

Report a wash sale transaction in Part I or Part II (depending on how long you owned the stock or securities) of Form 8949 with the appropriate box checked. Complete all columns. Enter "W" in column (f). Enter as a positive number in column (g) the amount of the loss not allowed. See the instructions for Form 8949, columns (f), (g), and (h).

Traders in Securities

You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. To be engaged in business as a trader in securities, all of the following statements must be true.

- You must seek to profit from daily market movements in the prices of securities and not from dividends, interest, or capital appreciation.
- Your activity must be substantial.
- You must carry on the activity with continuity and regularity.

The following facts and circumstances should be considered in determining if your activity is a business.

- Typical holding periods for securities bought and sold.
- The frequency and dollar amount of your trades during the year.
- The extent to which you pursue the activity to produce income for a livelihood.
- The amount of time you devote to the activity.

You are considered an investor, and not a trader, if your activity does not meet the above definition of a business. It does not matter whether you call yourself a trader or a "day trader."

Like an investor, a trader generally must report each sale of securities (taking into account commissions and any other costs of acquiring or disposing of the securities) on Form 8949 unless one of the exceptions described in the instructions to Form 8949 applies. However, if a trader previously made the mark-to-market election (explained next), each transaction is reported in Part II of Form 4797 instead of on Form 8949. Regardless of whether a trader reports his or her gains and losses on Form 8949 or Form 4797, the gain or loss from the disposition of securities is not taken into account when figuring net earnings from self-employment on Schedule SE. See the Instructions for Schedule SE for an exception that applies to section 1256 contracts.

The limitation on investment interest expense that applies to investors does not apply to interest paid or incurred in a trading business. A trader reports interest expense and other expenses (excluding commissions and other costs of acquiring or disposing of securities) from a trading business on Schedule C (instead of Schedule A).

A trader also may hold securities for investment. The rules for investors generally will apply to those securities. Allocate interest and other expenses between your trading business and your investment securities.

Mark-To-Market Election for Traders

A trader may make an election under section 475(f) to report all gains and losses from securities held in connection with a trading business as ordinary income (or loss), including those from securities held at the end of the year. Securities held at the end of the year are "marked-to-market" by treating them as if they were sold (and reacquired) for fair market value on the last business day of the year. Generally, the election must be made by the due date (not including extensions) of the tax return for the year prior to the year for which the election becomes effective. To be effective for 2014, the election must have been made by April 15, 2014.

Starting with the year the election becomes effective, a trader reports all gains and losses from securities held in connection with the trading business, including securities held at the end of the year, in Part II of Form 4797. If you previously made the election, see the Instructions for Form 4797. For details on making the mark-to-market election for 2015, see Pub. 550 or Rev. Proc. 99-17, 1999-1 C.B. 503. You can find Rev. Proc. 99-17 starting on the bottom of page 52 of Internal Revenue Bulletin 1999-7 at www.irs.gov/pub/irs-irbs/irb99-07.pdf.

If you hold securities for investment, you must identify them as such in your records on the day you acquired them (for example, by holding the securities in a separate brokerage account). Securities held for investment are not marked-to-market.

Short Sales

A short sale is a contract to sell property you borrowed for delivery to a buyer. At a later date, you either buy substantially identical property and deliver it to the lender or deliver property that you held but did not want to transfer at the time of the sale.

Example. You think the value of XYZ stock will drop. You borrow 10 shares from your broker and sell them for $100. This is a short sale. You later buy 10 shares for $80 and deliver them to your broker to close the short sale. Your gain is $20 ($100 − $80).

Holding period. Usually, your holding period is the amount of time you actually held the property eventually delivered to the broker or lender to close the short sale. However, your gain when closing a short sale is short term if you (a) held substantially identical property for 1 year or less on the date of the short sale, or (b) acquired property substantially identical to the property sold short after the short sale but on or before the date you close the short sale. If you held substantially identical property for more than 1 year on the date of a short sale, any loss realized on the short sale is a long-term capital loss, even if the property used to close the short sale was held 1 year or less.

Reporting a short sale. Report any short sale on Form 8949 in the year it closes.

If a short sale closed in 2014 but you did not get a 2014 Form 1099-B (or substitute statement) for it because you entered into it before 2011, report it on Form 8949 in Part I with box C checked or Part II with box F checked (whichever applies). In column (a), enter (for example) "100 sh. XYZ Co.–2010 short sale closed." Fill in the other columns according to their instructions. Report the short sale the same way if you received a 2014 Form 1099-B (or substitute statement) that does not show proceeds (sales price).

Gain or Loss From Options

Report on Form 8949 gain or loss from the closing or expiration of an option that is not a section 1256 contract but is a capital asset in your hands. If an option you purchased expired, enter the expiration date in column (c) and enter "EXPIRED" in column (d). If an option that was granted (written) expired, enter the expiration date in column (b) and enter "EXPIRED" in column (e). Fill in the other columns according to their instructions. See Pub. 550 for details.

If a call option you sold after 2013 was exercised, the option premium you received will be reflected in the proceeds shown in box 1d of the Form 1099-B (or substitute statement) you received. If you sold the call option before 2014, the option premium you received may not be reflected on Form 1099-B. If it is not, enter the premium as a positive number in column (g) of Form 8949. Enter "E" in column (f).

Example. For $10 in 2013, you sold Joe an option to buy one share of XYZ stock for $80. Joe later exercised the option. The Form 1099-B you get shows the proceeds to be $80. Enter $80 in column (d) of Form 8949. Enter "E" in column (f) and $10 in column (g). Complete the other columns according to the instructions.

Floating-NAV Money Market Funds

If you have a capital gain or loss determined under the net asset value (NAV) method with respect to shares in a floating-NAV money market fund, report the capital gain or loss on Form 8949, Part I, with box C checked. Enter the name of each fund followed by "(NAV)" in column (a). Enter the net gain or loss in column (h). Leave all other columns blank. See the Instructions for Form 8949.

Undistributed Capital Gains

Include on Schedule D, line 11, the amount from box 1a of Form 2439. This represents your share of the undistributed long-term capital gains of the regulated investment company (including a mutual fund) or real estate investment trust.

If there is an amount in box 1b, include that amount on line 11 of the *Unrecaptured Section 1250 Gain Worksheet* if you complete line 19 of Schedule D.

If there is an amount in box 1c, see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, later.

If there is an amount in box 1d, include that amount on line 4 of the *28% Rate Gain Worksheet* if you complete line 18 of Schedule D.

Include on Form 1040, line 73, or Form 1040NR, line 69, the tax paid as shown in box 2 of Form 2439. Also check the box for Form 2439. Add to the basis of your stock the excess of the amount included in income over the amount of the credit for the tax paid. See Pub. 550 for details.

Installment Sales

If you sold property (other than publicly traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you generally must report the sale on the installment method unless you elect not to. Use Form 6252 to report the sale on the installment method. Also use Form 6252 to report any payment received in 2014 from a sale made in an earlier year that you reported on the installment method.

To elect out of the installment method, report the full amount of the gain on Form 8949 on a timely filed return (including extensions) for the year of the sale. If your original return was filed on time, you can make the election on an amended return filed no later than 6

months after the due date of your return (excluding extensions). Write "Filed pursuant to section 301.9100-2" at the top of the amended return.

Demutualization of Life Insurance Companies

Demutualization of a life insurance company occurs when a mutual life insurance company changes to a stock company. If you were a policyholder or annuitant of the mutual company, you may have received either stock in the stock company or cash in exchange for your equity interest in the mutual company.

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 mutual company for stock. The company can advise you if the transaction is a tax-free reorganization. Your holding period for the new stock includes the period you held an equity interest in the mutual company. If you received cash in exchange for your equity interest, you must recognize any capital gain. If you held the equity interest for more than 1 year, report the gain as a long-term capital gain in Part II of Form 8949. If you held the equity interest for 1 year or less, report the gain as a short-term capital gain in Part I of Form 8949. Be sure the appropriate box is checked at the top of Form 8949.

If the demutualization transaction does not qualify as a tax-free reorganization, you must recognize a capital gain 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 interest for 1 year or less, report the gain 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 received the stock.

Small Business (Section 1244) Stock

Report an ordinary loss from the sale, exchange, or worthlessness of small business (section 1244) stock on Form 4797. However, if the total loss is more than the maximum amount that can be treated as an ordinary loss, also report the transaction on Form 8949 as follows.

1. In column (a), enter "Capital portion of section 1244 stock loss."

2. Complete columns (b) and (c) as you normally would.

3. In column (d), enter the entire sales price of the stock sold.

4. In column (e), enter the entire basis of the stock sold.

5. Enter "S" in column (f). See the instructions for Form 8949, columns (f), (g), and (h).

6. In column (g), enter the loss you claimed on Form 4797 for this transaction. Enter it as a positive number.

7. Complete column (h) according to its instructions.

Report the transaction in Part I or Part II of Form 8949 (depending on how long you held the stock) with the appropriate box checked.

Example. You sold section 1244 stock for $1,000. Your basis was $60,000. You had held the stock for 3 years. You can claim $50,000 of your loss as an ordinary loss on Form 4797. To claim the rest of the loss on Form 8949, check the appropriate box at the top. Enter $1,000 on Form 8949, Part II, column (d). Enter $60,000 in column (e). Enter "S" in column (f) and $50,000 (the ordinary loss claimed on Form 4797) in column (g). In column (h), enter ($9,000) ($1,000 − $60,000 + $50,000). Put it in parentheses to show it is a negative amount.

Exclusion of Gain on Qualified Small Business (QSB) Stock

Section 1202 allows you to exclude a portion 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. If you acquired the QSB stock on or before February 17, 2009, you can exclude up to 50% of the qualified gain. You can exclude up to 60% of the qualified gain on certain empowerment zone business stock. See *Empowerment Zone Business Stock*, later. If you acquired the QSB stock after February 17, 2009, you can exclude up to 75% of the qualified gain.

To be QSB stock, the stock must meet all of the following tests.

1. It must be stock in a C corporation (that is, not S corporation stock).

2. It must have been originally issued after August 10, 1993.

3. As of the date the stock was issued, the corporation was a domestic C corporation with total gross assets of $50 million or less (a) at all times after August 9, 1993, and before the stock was issued, and (b) immediately after the stock was issued. Gross assets include those of any predecessor of the corporation. All corporations that are members of the same parent-subsidiary controlled group are treated as one corporation.

4. You must have acquired the stock at its original issue (either directly or through an underwriter), either in exchange for money or other property (other than stock) or as pay for services (other than as an underwriter) to the corporation. In certain cases, you may meet this test if you acquired the stock from another person who met the test (such as by gift or inheritance) or through a conversion or exchange of QSB stock you held.

5. During substantially all the time you held the stock:

a. The corporation was a C corporation,

b. At least 80% of the value of the corporation's assets were used in the active conduct of one or more qualified businesses (defined next), and

c. The corporation was not a foreign corporation, DISC, former DISC, regulated investment company, real estate investment trust, REMIC, FASIT, cooperative, or a corporation that has made (or that has a subsidiary that has made) a section 936 election.

TIP ***SSBIC.*** *A specialized small business investment company (SSBIC) is treated as having met test 5b.*

Definition of qualified business. A qualified business is any business that is not one of the following.

- A business involving services performed in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, consulting, athletics, financial services, or brokerage services.
- A business whose principal asset is the reputation or skill of one or more employees.
- A banking, insurance, financing, leasing, investing, or similar business.
- A farming business (including the raising or harvesting of trees).
- A business involving the production of products for which percentage depletion can be claimed.
- A business of operating a hotel, motel, restaurant, or similar business.

For more details about limits and additional requirements that may apply, see Pub. 550 or section 1202.

Holding period of stock acquired after February 17, 2009. When you are determining whether your exclusion is limited to 50% or 75% of the gain from this stock, your acquisition date is considered to be the first day you held the stock (determined after applying the holding period rules in section 1223).

Empowerment Zone Business Stock

You generally can exclude up to 60% of your gain if you meet the following additional requirements.

1. The stock you sold or exchanged was stock in a corporation that qualified as an empowerment zone business during substantially all of the time you held the stock.

2. You acquired the stock after December 21, 2000, and before February 18, 2009.

Requirement 1 will still be met if the corporation ceased to qualify after the 5-year period that began on the date you acquired the stock. However, the gain that qualifies for the 60% exclusion cannot be more than the gain you would have had if you had sold the stock on the date the corporation ceased to qualify.

Stock acquired after February 17, 2009. You can exclude up to 75% of your gain if you acquired the stock after February 17, 2009.

More information. For more information about empowerment zone businesses, see section 1397C.

Pass-Through Entities

If you held an interest in a pass-through entity (a partnership, S corporation, common trust fund, or mutual fund or other regulated investment company) that sold QSB stock, to qualify for the exclusion you must have held the interest on the date the pass-through entity acquired the QSB stock and at all times thereafter until the stock was sold.

How To Report

Report the sale or exchange of the QSB stock on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "Q" in column (f) and enter the amount of the excluded gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns. If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter 2/3 of the exclusion; if you excluded 75% of the gain, enter 1/3 of the exclusion.

Gain from Form 1099-DIV. If you received a Form 1099-DIV with a gain in box 2c, part or all of that gain (which is also included in box 2a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter 2/3 of the exclusion; if you excluded 75% of the gain, enter 1/3 of the exclusion.

Gain from Form 2439. If you received a Form 2439 with a gain in box 1c, part or all of that gain (which is also included in box 1a) may be eligible for the section 1202 exclusion. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the excluded gain as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter 2/3 of the exclusion; if you excluded 75% of the gain, enter 1/3 of the exclusion.

Gain from an installment sale of QSB stock. If all payments are not received in the year of sale, a sale of QSB stock that is not traded on an established securities market generally is treated as an installment sale and is reported on Form 6252. Figure the allowable section 1202 exclusion for the year by multiplying the total amount of the exclusion by a fraction, the numerator of which is the amount of eligible gain to be recognized for the tax year and the denominator of which is the total amount of eligible gain. In column (a) of Form 8949, Part II, enter the name of the corporation whose stock was sold. In column (f), enter "Q" and in column (g) enter the amount of the allowable exclusion for the year as a negative number. See the instructions for Form 8949, columns (f), (g), and (h). If you are completing line 18 of Schedule D, enter as a positive number the amount of your allowable exclusion for the year on line 2 of the 28% Rate Gain Worksheet; if you excluded 60% of the gain, enter 2/3 of the allowable exclusion for the year; if you excluded 75% of the gain, enter 1/3 of the allowable exclusion for the year.

Alternative minimum tax. You must enter 7% of your allowable exclusion for the year on line 13 of Form 6251.

Rollover of Gain From QSB Stock

If you sold QSB stock (defined earlier) that you held for more than 6 months, you can elect to postpone gain if you buy other QSB stock during the 60-day period that began on the date of the sale. A pass-through entity also can make the election to postpone gain. The benefit of the postponed gain applies to your share of the entity's postponed gain if you held an interest in the entity for the entire period the entity held the QSB stock. If a pass-through entity sold QSB stock held for more than 6 months and you held an interest in the entity for the entire period the entity held the stock, you also can

elect to postpone gain if you, rather than the pass-through entity, buy the replacement QSB stock within the 60-day period. If you were a partner in a partnership that sold or bought QSB stock, see box 11 of the Schedule K-1 (Form 1065) sent to you by the partnership and Regulations section 1.1045-1.

You must recognize gain to the extent the sale proceeds are more than the cost of the replacement stock. Reduce the basis of the replacement stock by any postponed gain.

You must make the election no later than the due date (including extensions) for filing your tax return for the tax year in which the QSB stock was sold. If your original return was filed on time, you can make the election on an amended return filed no later than 6 months after the due date of your return (excluding extensions). Write "Filed pursuant to section 301.9100-2" at the top of the amended return.

To make the election, report the sale in Part I or Part II (depending on how long you, or the pass-through entity, if applicable, owned the stock) of Form 8949 as you would if you were not making the election. Then enter "R" in column (f). Enter the amount of the postponed gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Rollover of Gain From Empowerment Zone Assets

If you sold a qualified empowerment zone asset that you held for more than 1 year, you may be able to elect to postpone part or all of the gain that you would otherwise include in income. If you make the election, you generally recognize gain on the sale only to the extent, if any, that the amount realized on the sale is more than the cost of qualified empowerment zone assets (replacement property) you purchased during the 60-day period beginning on the date of the sale. The following rules apply.

- No portion of the cost of the replacement property may be taken into account to the extent the cost is taken into account to exclude gain on a different empowerment zone asset.
- The replacement property must qualify as an empowerment zone asset with respect to the same empowerment zone as the asset sold.
- You must reduce the basis of the replacement property by the amount of postponed gain.
- This election does not apply to any gain (a) treated as ordinary income or (b) attributable to real property, or an intangible asset, that is not an integral part of an enterprise zone business.
- The District of Columbia enterprise zone is not treated as an empowerment zone for this purpose.
- The election is irrevocable without IRS consent.

See section 1397C for the definition of empowerment zone and enterprise zone business. You can find out if your business is located within an empowerment zone by using the EZ/RC Address Locator at www.hud.gov/crlocator.

Qualified empowerment zone assets are:

1. Tangible property, if:

a. You acquired the property after December 21, 2000,

b. The original use of the property in the empowerment zone began with you, and

c. Substantially all of the use of the property, during substantially all of the time that you held it, was in your enterprise zone business; and

2. Stock in a domestic corporation or a capital or profits interest in a domestic partnership, if:

a. You acquired the stock or partnership interest after December 21, 2000, solely in exchange for cash, from the corporation at its original issue (directly or through an underwriter) or from the partnership;

b. The business was an enterprise zone business (or a new business being organized as an enterprise zone business) as of the time you acquired the stock or partnership interest; and

c. The business qualified as an enterprise zone business during substantially all of the time you held the stock or partnership interest.

See section 1397B for more details.

How to report. Report the sale of empowerment zone stock or an empowerment zone partnership interest on Part II of Form 8949 as you would if you were not making the election. Then enter "R" in column (f), and enter the amount of the postponed gain as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Report the sale or exchange of empowerment zone business property on Form 4797. See the Form 4797 instructions for details.

Exclusion of Gain From DC Zone Assets

If you sold or exchanged a District of Columbia Enterprise Zone (DC Zone) asset that you acquired after 1997 and held for more than 5 years, you may be able to exclude the amount of qualified capital gain that you would otherwise include in income. The exclusion applies to an interest in, or property of, certain businesses operating in the District of Columbia.

DC Zone asset. A DC Zone asset is any of the following.

- DC Zone business stock.
- DC Zone partnership interest.
- DC Zone business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a DC Zone asset that is a capital asset or property used in a trade or business. It does not include any of the following gains.

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a DC Zone business.
- Gain from a related-party transaction. See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400B for more details on DC Zone assets and special rules.

How to report. Report the sale or exchange of DC Zone business stock or a DC Zone partnership interest on Form 8949, Part II, as you would if you were not taking the exclusion. Then enter "X" in column (f). Enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Report the sale or exchange of DC Zone business property on Form 4797. See the Form 4797 instructions for details.

Exclusion of Gain From Qualified Community Assets

If you sold or exchanged a qualified community asset that you acquired after 2001 and before 2010 and held for more than 5 years, you may be able to exclude the qualified capital gain that you would otherwise include in income. The exclusion applies to an interest in, or property of, certain renewal community businesses.

Qualified community asset. A qualified community asset is any of the following.

- Qualified community stock.
- Qualified community partnership interest.
- Qualified community business property.

Qualified capital gain. Qualified capital gain is any gain recognized on the sale or exchange of a qualified community asset but does not include any of the following.

- Gain treated as ordinary income under section 1245.
- Section 1250 gain figured as if section 1250 applied to all depreciation rather than the additional depreciation.
- Gain attributable to real property, or an intangible asset, that is not an integral part of a qualified community business.
- Gain from a related-party transaction. See *Sales and Exchanges Between Related Persons* in chapter 2 of Pub. 544.

See section 1400F for more details on qualified community assets and special rules.

How to report. Report the sale or exchange of qualified community stock or a qualified community partnership interest on Form 8949, Part II, with the appropriate box checked, as you would if you were not taking the exclusion. Then enter "X" in column (f) and enter the amount of the exclusion as a negative number in column (g). Put it in parentheses to show it is negative. See the instructions for Form 8949, columns (f), (g), and (h). Complete all remaining columns.

Report the sale or exchange of qualified community business property on Form 4797. See the Form 4797 instructions for details.

Rollover of Gain From Publicly Traded Securities

You can postpone all or part of any gain from the sale of publicly traded securities by buying common stock or a partnership interest in a specialized small business investment company during the 60-day period that began on the date of the sale. See Pub. 550. Also see the instructions for Form 8949, columns (f), (g), and (h).

Rollover of Gain From Stock Sold to ESOPs or Certain Cooperatives

You can postpone all or part of any gain from the sale of qualified securities, held for at least 3 years, to an employee stock ownership plan (ESOP) or eligible worker-owned cooperative, if you buy qualified replacement property. See Pub. 550. Also see the instructions for Form 8949, columns (f), (g), and (h).

Specific Instructions

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your Schedule D. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, $1.39 becomes $1 and $2.50 becomes $3.

If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

Lines 1a and 8a—Transactions Not Reported on Form 8949

You can report on line 1a (for short-term transactions) or line 8a (for long-term transactions) the aggregate totals from any transactions (except sales of collectibles) for which:

- You received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and does not show any adjustments in box 1g, and
- You do not need to make any adjustments to the basis or type of gain or loss (short term or long term) reported on Form 1099-B (or substitute statement), or to your gain or loss.

See *How To Complete Form 8949, Columns (f) and (g),* in the Form 8949 instructions for details about possible adjustments to your gain or loss.

If you choose to report these transactions on lines 1a and 8a, do not report them on Form 8949. You do not need to attach a statement to explain the entries on lines 1a and 8a and, if you *e-file* your return, you do not need to file Form 8453.

Figure gain or loss on each line. Subtract 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 parentheses.

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 1d) of $6,000 and cost or other basis (in box 1e) of $2,000. Box 3 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 2014 transaction. Instead of reporting 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).

If you had a second transaction that was the same except that the proceeds were $5,000 and the basis was $3,000, combine the two transactions. Enter $11,000 ($6,000 + $5,000) on Schedule D, line 8a, column (d), $5,000 ($2,000 + $3,000) in column (e), and $6,000 ($11,000 - $5,000) in column (h).

Example 2 – basis not reported to the IRS. You received a Form 1099-B showing proceeds (in box 1d) of $6,000 and cost or other basis (in box 1e) of $2,000. Box 3 is not checked, meaning

that basis was not reported to the IRS. Do not report this transaction on line 1a or line 8a. Instead, report the transaction on Form 8949. Complete all necessary pages of Form 8949 before completing line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Example 3 – adjustment. You received a Form 1099-B showing proceeds (in box 1d) of $6,000 and cost or other basis (in box 1e) of $2,000. Box 3 is checked, meaning that basis was reported to the IRS. However, the basis shown in box 1e is incorrect. Do not report this transaction on line 1a or line 8a. Instead, report the transaction on Form 8949. See the instructions for Form 8949, columns (f), (g), and (h). Complete all necessary pages of Form 8949 before completing line 1b, 2, 3, 8b, 9, or 10 of Schedule D.

Lines 1b, 2, 3, 8b, 9, and 10, Column (h)—Transactions Reported on Form 8949

Figure gain or loss on each line. First, subtract the cost or other basis in column (e) from the proceeds (sales price) in column (d). Then combine the result with any adjustments in column (g). Enter the gain or loss in column (h). Enter negative amounts in parentheses.

Example 1 – gain. Column (d) is $6,000 and column (e) is $2,000. Enter $4,000 in column (h).

Example 2 – loss. Column (d) is $6,000 and column (e) is $8,000. Enter ($2,000) in column (h).

Example 3 – adjustment. Column (d) is $6,000, column (e) is $2,000, and column (g) is ($1,000). Enter $3,000 ($6,000 − $2,000 − $1,000) in column (h).

Line 13

See *Capital Gain Distributions*, earlier.

Line 18

If you checked "Yes" on line 17, complete the *28% Rate Gain Worksheet* in these instructions if either of the following apply for 2014.

- You reported in Part II of Form 8949 a section 1202 exclusion from the eligible gain on qualified small business stock (see *Exclusion of Gain on Qualified Small Business (QSB) Stock*, earlier).
- You reported in Part II of Form 8949 a collectibles gain or (loss). A collectibles gain or (loss) is any long-term gain or deductible long-term loss from the sale or exchange of a collectible that is a capital asset.

Collectibles include works of art, rugs, antiques, metals (such as gold, silver, and platinum bullion), gems, stamps, coins, alcoholic beverages, and certain other tangible property.

Include on the worksheet any gain (but not loss) from the sale or exchange of an interest in a partnership, S corporation, or trust held for more than 1 year and attributable to unrealized appreciation of collectibles. For details, see Regulations section 1.1(h)-1. Also, attach the statement required under Regulations section 1.1(h)-1(e).

Line 19

If you checked "Yes" on line 17, complete the *Unrecaptured Section 1250 Gain Worksheet* in these instructions if any of the following apply for 2014.

- You sold or otherwise disposed of section 1250 property (generally, real property that you depreciated) held more than 1 year.
- You received installment payments for section 1250 property held more than 1 year for which you are reporting gain on the installment method.
- You received a Schedule K-1 from an estate or trust, partnership, or S corporation that shows "unrecaptured section 1250 gain."
- You received a Form 1099-DIV or Form 2439 from a real estate investment trust or regulated investment company (including a mutual fund) that reports "unrecaptured section 1250 gain."
- You reported a long-term capital gain from the sale or exchange of an interest in a partnership that owned section 1250 property.

Instructions for the Unrecaptured Section 1250 Gain Worksheet

Lines 1 through 3. If you had more than one property described on line 1, complete lines 1 through 3 for each property on a separate worksheet. Enter the total of the line 3 amounts for all properties on line 3 and go to line 4.

Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of trade or business property held more than 1 year.

Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2014 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.

Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2014 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.

Step 3. Generally, the entire amount of gain from the sale of trade or business property included in each installment payment is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2014 as the smaller of (a) the amount from line 26 or line 37 of your 2014 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before

Capital Loss Carryover Worksheet—Lines 6 and 14

Keep for Your Records

Use this worksheet to figure your capital loss carryovers from 2013 to 2014 if your 2013 Schedule D, line 21, is a loss and **(a)** that loss is a smaller loss than the loss on your 2013 Schedule D, line 16, **or (b)** the amount on your 2013 Form 1040, line 41 (or your 2013 Form 1040NR, line 39, if applicable) is less than zero. Otherwise, you do not have any carryovers.

If you and your spouse once filed a joint return and are filing separate returns for 2014, 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 2014, see Pub. 4681.

1. Enter the amount from your 2013 Form 1040, line 41, or your 2013 Form 1040NR, line 39. If a loss, enclose the amount in parentheses ..... 1. _____
2. Enter the loss from your 2013 Schedule D, line 21, as a positive amount ..... 2. _____
3. Combine lines 1 and 2. If zero or less, enter -0- ..... 3. _____
4. Enter the **smaller** of line 2 or line 3 ..... 4. _____

If line 7 of your 2013 Schedule D is a loss, go to line 5; otherwise, enter -0- on line 5 and go to line 9.

5. Enter the loss from your 2013 Schedule D, line 7, as a positive amount ..... 5. _____
6. Enter any gain from your 2013 Schedule D, line 15. If a loss, enter -0- ..... 6. _____
7. Add lines 4 and 6 ..... 7. _____
8. **Short-term capital loss carryover for 2014.** Subtract line 7 from line 5. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 6 ..... 8. _____

If line 15 of your 2013 Schedule D is a loss, go to line 9; otherwise, skip lines 9 through 13.

9. Enter the loss from your 2013 Schedule D, line 15, as a positive amount ..... 9. _____
10. Enter any gain from your 2013 Schedule D, line 7. If a loss, enter -0- ..... 10. _____
11. Subtract line 5 from line 4. If zero or less, enter -0- ..... 11. _____
12. Add lines 10 and 11 ..... 12. _____
13. **Long-term capital loss carryover for 2014.** Subtract line 12 from line 9. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 14 ..... 13. _____

28% Rate Gain Worksheet—Line 18

Keep for Your Records

1. Enter the total of all collectibles gain or (loss) from items you reported on Form 8949, Part II ..... 1. _____
2. Enter as a positive number the total of:
   - Any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 50% of the gain;
   - $\frac{2}{3}$ of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 60% of the gain; and
   - $\frac{1}{3}$ of any section 1202 exclusion you reported in column (g) of Form 8949, Part II, with code "Q" in column (f), for which you excluded 75% of the gain.

   ..... 2. _____
3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zero); Form 6252; Form 6781, Part II; and Form 8824 ..... 3. _____
4. Enter the total of any collectibles gain reported to you on:
   - Form 1099-DIV, box 2d;
   - Form 2439, box 1d; and
   - Schedule K-1 from a partnership, S corporation, estate, or trust.

   ..... 4. _____
5. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C ..... 5. (_____)
6. If Schedule D, line 7, is a (loss), enter that (loss) here. Otherwise, enter -0- ..... 6. (_____)
7. Combine lines 1 through 6. If zero or less, enter -0-. If more than zero, also enter this amount on Schedule D, line 18 ..... 7. _____

Unrecaptured Section 1250 Gain Worksheet—Line 19

Keep for Your Records

If you are not reporting a gain on Form 4797, line 7, skip lines 1 through 9 and go to line 10.

1. If you have a section 1250 property in Part III of Form 4797 for which you made an entry in Part I of Form 4797 (but not on Form 6252), enter the **smaller** of line 22 or line 24 of Form 4797 for that property. If you did not have any such property, go to line 4. If you had more than one such property, see instructions		**1.**	
2. Enter the amount from Form 4797, line 26g, for the property for which you made an entry on line 1		**2.**	
3. Subtract line 2 from line 1		**3.**	
4. Enter the total unrecaptured section 1250 gain included on line 26 or line 37 of Form(s) 6252 from installment sales of trade or business property held more than 1 year (see instructions)		**4.**	
5. Enter the total of any amounts reported to you on a Schedule K-1 from a partnership or an S corporation as "unrecaptured section 1250 gain"		**5.**	
6. Add lines 3 through 5		**6.**	
7. Enter the **smaller** of line 6 or the gain from Form 4797, line 7	**7.**		
8. Enter the amount, if any, from Form 4797, line 8	**8.**		
9. Subtract line 8 from line 7. If zero or less, enter -0-		**9.**	
10. Enter the amount of any gain from the sale or exchange of an interest in a partnership attributable to unrecaptured section 1250 gain (see instructions)		**10.**	
11. Enter the total of any amounts reported to you as "unrecaptured section 1250 gain" on a Schedule K-1, Form 1099-DIV, or Form 2439 from an estate, trust, real estate investment trust, or mutual fund (or other regulated investment company) or in connection with a Form 1099-R		**11.**	
12. Enter the total of any unrecaptured section 1250 gain from sales (including installment sales) or other dispositions of section 1250 property held more than 1 year for which you did not make an entry in Part I of Form 4797 for the year of sale (see instructions)		**12.**	
13. Add lines 9 through 12		**13.**	
14. If you had any section 1202 gain or collectibles gain or (loss), enter the total of lines 1 through 4 of the **28% Rate Gain Worksheet**. Otherwise, enter -0-	**14.**		
15. Enter the (loss), if any, from Schedule D, line 7. If Schedule D, line 7, is zero or a gain, enter -0-	**15.** ( )		
16. Enter your long-term capital loss carryovers from Schedule D, line 14, and Schedule K-1 (Form 1041), box 11, code C*	**16.** ( )		
17. Combine lines 14 through 16. If the result is a (loss), enter it as a positive amount. If the result is zero or a gain, enter -0-		**17.**	
18. Unrecaptured section 1250 gain. Subtract line 17 from line 13. If zero or less, enter -0-. If more than zero, enter the result here and on Schedule D, line 19		**18.**	

*If you are filing Form 2555 or 2555-EZ (relating to foreign earned income), see the footnote in the Foreign Earned Income Tax Worksheet in the Form 1040 instructions before completing this line.

August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 4.

Line 10. Include on line 10 your share of the partnership's unrecaptured section 1250 gain that would result if the partnership had transferred all of its section 1250 property in a fully taxable transaction immediately before you sold or exchanged your interest in that partnership. If you recognized less than all of the realized gain, the partnership will be treated as having transferred only a proportionate amount of each section 1250 property. For details, see Regulations section 1.1(h)-1. Also attach the statement required under Regulations section 1.1(h)-1(e).

Line 12. An example of an amount to include on line 12 is unrecaptured section 1250 gain from the sale of a vacation home you previously used as a rental property but converted to personal use prior to the sale. To figure the amount to enter on line 12, follow the applicable instructions below.

Installment sales. To figure the amount to include on line 12, follow the steps below for each installment sale of property held more than 1 year for which you did not make an entry in Part I of your Form 4797 for the year of sale.

- Step 1. Figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of your 2014 Form 4797 (or the comparable lines of Form 4797 for the year of sale) for the property.
- Step 2. Reduce the amount figured in step 1 by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of your 2014 Form 4797 (or the comparable line of Form 4797 for the year of sale) for the property. The result is your total unrecaptured section 1250 gain that must be allocated to the installment payments received from the sale.
- Step 3. Generally, the amount of capital gain on each installment payment is treated as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in step 2 has been used in full. Figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2014 as the smaller of (a) the amount from line 26 or line 37 of your 2014 Form 6252, whichever applies, or (b) the amount of unrecaptured section 1250 gain remaining to be reported. This amount is generally the total unrecaptured section 1250 gain for the sale reduced by all gain reported in prior years (excluding section 1250 ordinary income recapture). However, if you chose not to treat all of the gain from payments received after May 6, 1997, and before August 24, 1999, as unrecaptured section 1250 gain, use only the amount you chose to treat as unrecaptured section 1250 gain for those payments to reduce the total unrecaptured section 1250 gain remaining to be reported for the sale. Include this amount on line 12.

Other sales or dispositions of section 1250 property. For each sale of property held more than 1 year (for which you did not make an entry in Part I of Form 4797), figure the smaller of (a) the depreciation allowed or allowable, or (b) the total gain for the sale. This is the smaller of line 22 or line 24 of Form 4797 for the property. Next, reduce that amount by any section 1250 ordinary income recapture for the sale. This is the amount from line 26g of Form 4797 for the property. The result is the total unrecaptured section 1250 gain for the sale. Include this amount on line 12.

Line 21

You have a capital loss carryover from 2014 to 2015 if you have a loss on line 16 and either:

- That loss is more than the loss on line 21, or
- The amount on Form 1040, line 41 (or Form 1040NR, line 39, if applicable), is less than zero.

To figure any capital loss carryover to 2015, you will use the Capital Loss Carryover Worksheet in the 2015 Instructions for Schedule D. If you want to figure your carryover to 2015 now, see Pub. 550.

TIP *You will need a copy of your 2014 Form 1040 and Schedule D to figure your capital loss carryover to 2015.*

Schedule D Tax Worksheet

Keep for Your Records

Complete this worksheet only if line 18 or line 19 of Schedule D is more than zero. Otherwise, complete the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040, line 44 (or in the Instructions for Form 1040NR, line 42) to figure your tax. Before completing this worksheet, complete Form 1040 through line 43 (or Form 1040NR through line 41).

Exception: Do not use the Qualified Dividends and Capital Gain Tax Worksheet **or** this worksheet to figure your tax if:

- Line 15 or line 16 of Schedule D is zero or less **and** you have no qualified dividends on Form 1040, line 9b (or Form 1040NR, line 10b); **or**
- Form 1040, line 43 (or Form 1040NR, line 41) is zero or less.

Instead, see the instructions for Form 1040, line 44 (or Form 1040NR, line 42).

1. Enter your taxable income from Form 1040, line 43 (or Form 1040NR, line 41). (However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter instead the amount from line 3 of the Foreign Earned Income Tax Worksheet in the Instructions for Form 1040, line 44) ..... 1. _____
2. Enter your qualified dividends from Form 1040, line 9b (or Form 1040NR, line 10b) ..... 2. _____
3. Enter the amount from Form 4952 (used to figure investment interest expense deduction), line 4g ..... 3. _____
4. Enter the amount from Form 4952, line 4e* ..... 4. _____
5. Subtract line 4 from line 3. If zero or less, enter -0- ..... 5. _____
6. Subtract line 5 from line 2. If zero or less, enter -0-** ..... 6. _____
7. Enter the **smaller** of line 15 or line 16 of Schedule D ..... 7. _____
8. Enter the **smaller** of line 3 or line 4 ..... 8. _____
9. Subtract line 8 from line 7. If zero or less, enter -0-** ..... 9. _____
10. Add lines 6 and 9 ..... 10. _____
11. Add lines 18 and 19 of Schedule D** ..... 11. _____
12. Enter the **smaller** of line 9 or line 11 ..... 12. _____
13. Subtract line 12 from line 10 ..... 13. _____
14. Subtract line 13 from line 1. If zero or less, enter -0- ..... 14. _____
15. Enter:
    - $36,900 if single or married filing separately;
    - $73,800 if married filing jointly or qualifying widow(er); or
    - $49,400 if head of household

    ..... 15. _____
16. Enter the **smaller** of line 1 or line 15 ..... 16. _____
17. Enter the **smaller** of line 14 or line 16 ..... 17. _____
18. Subtract line 10 from line 1. If zero or less, enter -0- ..... 18. _____
19. Enter the **larger** of line 17 or line 18 ..... 19. _____
20. Subtract line 17 from line 16. This amount is taxed at 0%. ..... 20. _____

If lines 1 and 16 are the same, skip lines 21 through 41 and go to line 42. Otherwise, go to line 21.

21. Enter the **smaller** of line 1 or line 13 ..... 21. _____
22. Enter the amount from line 20 (if line 20 is blank, enter -0-) ..... 22. _____
23. Subtract line 22 from line 21. If zero or less, enter -0- ..... 23. _____
24. Enter:
    - $406,750 if single;
    - $228,800 if married filing separately;
    - $457,600 if married filing jointly or qualifying widow(er); or
    - $432,200 if head of household

    ..... 24. _____
25. Enter the smaller of line 1 or line 24 ..... 25. _____
26. Add lines 19 and 20 ..... 26. _____
27. Subtract line 26 from line 25. If zero or less, enter -0- ..... 27. _____
28. Enter the **smaller** of line 23 or line 27 ..... 28. _____
29. Multiply line 28 by 15% (.15) ..... 29. _____
30. Add lines 22 and 28 ..... 30. _____

If lines 1 and 30 are the same, skip lines 31 through 41 and go to line 42. Otherwise, go to line 31.

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Schedule D Tax Worksheet—*Continued*

31. Subtract line 30 from line 21 ..... 31. _____
32. Multiply line 31 by 20% (.20) ..... 32. _____

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- ..... 37. _____
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 ..... 39. _____
40. Subtract line 39 from line 1 ..... 40. _____
41. Multiply line 40 by 28% (.28) ..... 41. _____
42. Figure the tax on the amount on **line 19.** If the amount on line 19 is less than $100,000, use the Tax Table to figure the tax. If the amount on line 19 is $100,000 or more, use the Tax Computation Worksheet ..... 42. _____
43. Add lines 29, 32, 38, 41, and 42 ..... 43. _____
44. 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 ..... 44. _____
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 1040NR, line 42). (If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the Form 1040 instructions) ..... 45. _____

*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.

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SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040, 1040NR, or Form 1041.**

▶ **Information about Schedule E and its separate instructions is at *www.irs.gov/schedulee*.**

OMB No. 1545-0074

2014

Attachment Sequence No. **13**

Name(s) shown on return | **Your social security number**

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A					
B					
C					

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**A**			☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	**Properties:**		**A**	**B**	**C**
3	Rents received	**3**			
4	Royalties received	**4**			
Expenses:					
5	Advertising	**5**			
6	Auto and travel (see instructions)	**6**			
7	Cleaning and maintenance	**7**			
8	Commissions	**8**			
9	Insurance	**9**			
10	Legal and other professional fees	**10**			
11	Management fees	**11**			
12	Mortgage interest paid to banks, etc. (see instructions)	**12**			
13	Other interest	**13**			
14	Repairs	**14**			
15	Supplies	**15**			
16	Taxes	**16**			
17	Utilities	**17**			
18	Depreciation expense or depletion	**18**			
19	Other (list) ▶	**19**			
20	Total expenses. Add lines 5 through 19	**20**			
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**			
22	Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	( )	( )	( )

23a	Total of all amounts reported on line 3 for all rental properties	**23a**	
b	Total of all amounts reported on line 4 for all royalty properties	**23b**	
c	Total of all amounts reported on line 12 for all properties	**23c**	
d	Total of all amounts reported on line 18 for all properties	**23d**	
e	Total of all amounts reported on line 20 for all properties	**23e**	
24	**Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**	
25	**Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	( )
26	**Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	**26**	

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11344L **Schedule E (Form 1040) 2014**

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II **Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if any amount is not at risk
A			☐		☐
B			☐		☐
C			☐		☐
D			☐		☐

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(f) Passive loss allowed (attach **Form 8582** if required)	**(g)** Passive income from **Schedule K–1**	**(h)** Nonpassive loss from **Schedule K–1**	**(i)** Section 179 expense deduction from **Form 4562**	**(j)** Nonpassive income from **Schedule K–1**
A					
B					
C					
D					
29a Totals					
b Totals					

30	Add columns (g) and (j) of line 29a	**30**	
31	Add columns (f), (h), and (i) of line 29b	**31**	( )
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	**32**	

Part III **Income or Loss From Estates and Trusts**

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		**Nonpassive Income and Loss**	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K–1**	**(e)** Deduction or loss from **Schedule K–1**	**(f)** Other income from **Schedule K–1**
A				
B				
34a Totals				
b Totals				

35	Add columns (d) and (f) of line 34a	**35**	
36	Add columns (c) and (e) of line 34b	**36**	( )
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	**37**	

Part IV **Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder**

38	**(a)** Name	**(b)** Employer identification number	**(c)** Excess inclusion from **Schedules Q,** line 2c (see instructions)	**(d)** Taxable income (net loss) from **Schedules Q,** line 1b	**(e)** Income from **Schedules Q,** line 3b

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	**39**	

Part V **Summary**

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	**40**	
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	**41**	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	**42**	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	**43**	

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule E (Form 1040)

Supplemental Income and Loss

Use Schedule E (Form 1040) to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests in REMICs.

You can attach your own schedule(s) to report income or loss from any of these sources. Use the same format as on Schedule E.

Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in (parentheses).

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule E (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulee*.

What's New

Standard mileage rate. The standard mileage rate for miles driven in connection with your rental activities is 56 cents a mile.

Reminder

Net Investment Income Tax. Individuals, estates, and trusts may be subject to the Net Investment Income Tax (NIIT). NIIT is a 3.8% tax on the lesser of net investment income or the excess of modified adjusted gross income (MAGI) over the threshold amount. Net investment income may include rental and royalty income, income from partnerships, S corporations and trusts, and income from other passive activities reported on your Schedule E. Use Form 8960, Net Investment Income Tax, to figure this tax. For more information on NIIT, go to IRS.gov and enter "Net Investment Income Tax" in the search box.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule A (Form 1040) to deduct interest, taxes, and casualty losses not related to your business.
- Form 3520 to report certain transactions with foreign trusts and receipt of certain large gifts or bequests from certain foreign persons.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2014, to claim amortization that began in 2014, to make an election under section 179 to expense certain property, or to report information on listed property.
- Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income-producing property.
- Form 4797 to report sales, exchanges, and involuntary conversions (not from a casualty or theft) of trade or business property.
- Form 6198 to figure your allowable loss from an at-risk activity.
- Form 8082 to notify the IRS of any inconsistent tax treatment for an item on your return.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8824 to report like-kind exchanges.
- Form 8826 to claim a credit for expenditures to improve access to your business for individuals with disabilities.
- Form 8873 to figure your extraterritorial income exclusion.
- Form 8910 to claim a credit for placing a new alternative motor vehicle in service for business use.
- Form 8960 to pay Net Investment Income Tax on certain income from your rental and other passive activities.

Single-member limited liability company (LLC). In most cases, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC, file Schedule E (or Schedule C, C-EZ, or F, if applicable). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election and the tax treatment of a foreign LLC.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. You generally use Form 1099-MISC, Miscellaneous Income, to report rents and payments of fees and other nonemployee compensation. For details, see *Line A*, later, and the 2014 General Instructions for Certain Information Returns.

If you received cash of more than $10,000 in one or more related transactions in your trade or business, you may have to file Form 8300. For details, see Pub. 1544.

Qualified Joint Venture

If you and your spouse each materially participate (see *Material participation* in the Instructions for Schedule C) as the only members of a jointly owned and operated rental real estate business and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election, in most cases, will not increase the total tax owed on the joint return. By making the election, you will not be required to file Form 1065 for any year the election is in effect and will instead report the income and deductions directly on your joint return. If you and your spouse filed Form 1065 for the year prior to the election, the partnership terminates at the end of the tax year immediately preceding the year the election takes effect.

Note. Mere joint ownership of property that is not a trade or business does not qualify for the election.

Making the election. To make this election for your rental real estate business, check the "QJV" box on line 2 for each property that is part of the qualified joint venture. You must divide all items of income, gain, loss, deduction, and credit attributable to the rental real estate business between you and your spouse in accordance with your respective interests in the venture. Although you and your spouse will not each file your own Schedule E as part of the qualified joint venture, each of you must report your interest as separate properties on line 1 of Schedule E. On lines 3 through 22 for each separate property interest, you must enter your share of the applicable income, deduction, or loss.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. But fill in lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all properties reported on your Schedules E.

Once made, the election can be revoked only with the permission of the IRS. However, the election technically remains in effect only for as long as the spouses filing as a qualified joint venture continue to meet the requirements to be treated as a qualified joint venture. If the spouses fail to meet the qualified joint venture requirements for a year, a new election will be necessary for any future year in which the spouses meet the requirements to be treated as a qualified joint venture.

Rental real estate income generally is not included in net earnings from self-employment subject to self-employment tax and generally is subject to passive loss limitation rules. Electing qualified joint venture status does not alter the application of the self-employment tax or the passive loss limitation rules.

For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Reportable Transaction Disclosure Statement

Use Form 8886 to disclose information for each reportable transaction in which you participated. Form 8886 must be filed for each tax year that your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. The following are reportable transactions.

- Any listed transaction that is the same as or substantially similar to tax avoidance transactions identified by the IRS.
- Any transaction offered to you or a related party under conditions of confidentiality for which you paid an advisor a fee of at least $50,000.
- Certain transactions for which you or a related party have contractual protection against disallowance of the tax benefits.
- Certain transactions resulting in a loss of at least $2 million in any single tax year or $4 million in any combination of tax years. (At least $50,000 for a single tax year if the loss arose from a foreign currency transaction defined in section 988(c)(1), whether or not the loss flows through from an S corporation or partnership.)
- Certain transactions of interest entered into after November 1, 2006, that are the same or substantially similar to transactions that the IRS has identified by notice, regulation, or other form of published guidance as transactions of interest.

See the Instructions for Form 8886 for more details.

At-Risk Rules

In most cases, you must complete Form 6198 to figure your allowable loss if you have:

- A loss from an activity carried on as a trade or business or for the production of income, and
- Amounts in the activity for which you are not at risk.

The at-risk rules in most cases limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, the at-risk rules do not apply to losses from an activity of holding real property placed in service before 1987. They also do not apply to losses from your interest acquired before 1987 in a pass-through entity engaged in such activity. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as the following.

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire your interest in the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with the activity of holding real property (other than mineral property). See *Qualified nonrecourse financing*, later.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire your interest in the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the activity from a person who has an interest in the activity (other than as a creditor) or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Qualified nonrecourse financing. Qualified nonrecourse financing is treated as an amount at risk if it is secured by real property used in an activity of holding real property subject to the at-risk rules. Qualified nonrecourse financing is financing for which no one is personally liable for repayment and is:

- Borrowed by you in connection with the activity of holding real property (other than mineral property),
- Not convertible from a debt obligation to an ownership interest, and
- Loaned or guaranteed by any federal, state, or local government, or borrowed by you from a qualified person.

Qualified person. A qualified person is a person who actively and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person cannot be:

- Related to you (unless the nonrecourse financing obtained is commercially reasonable and on substantially the same terms as loans involving unrelated persons),
- The seller of the property (or a person related to the seller), or
- A person who receives a fee due to your investment in real property (or a person related to that person).

For more details about the at-risk rules, see the Instructions for Form 6198 and Pub. 925.

Passive Activity Loss Rules

The passive activity loss rules may limit the amount of losses you can deduct. These rules apply to losses in Parts I, II, and III, and line 40 of Schedule E.

Losses from passive activities may be subject first to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity loss rules.

You can deduct losses from passive activities in most cases only to the extent of income from passive activities. An *exception for certain rental real estate activities* (explained later) may apply.

Passive Activity

A passive activity is any business activity in which you did not materially participate and any rental activity, except as explained later. If you are a limited partner, in most cases, you are not treated as having materially participated in the partnership's activities for the year.

The rental of real or personal property is a rental activity under the passive activity loss rules in most cases, but exceptions apply. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, whether you materially participated in the activity for the tax year.

See the Instructions for Form 8582 to determine whether you materially participated in the activity and for the definition of "rental activity."

See Pub. 925 for special rules that apply to rentals of:

- Substantially nondepreciable property,
- Property incidental to development activities, and
- Property related to activities in which you materially participate.

Activities That Are Not Passive Activities

Activities of real estate professionals. If you were a real estate professional for 2014, any rental real estate activity in which you materially participated is not a passive activity. You were a real estate professional for the year only if you met both of the following conditions.

- More than half of the personal services you performed in trades or businesses during the year were performed in real property trades or businesses in which you materially participated.
- You performed more than 750 hours of services during the year in real property trades or businesses in which you materially participated.

If you are married filing jointly, either you or your spouse must meet both of the above conditions without taking into account services performed by the other spouse.

A real property trade or business is any real property development, redevelopment, construction, reconstruction, acquisition, conversion, rental, operation, management, leasing, or brokerage trade or business. Services you performed as an employee are not treated as performed in a real property trade or business unless you owned more than 5% of the stock (or more than 5% of the capital or profits interest) in the employer.

If you qualify as a real estate professional, rental real estate activities in which you materially participated are not passive activities. For purposes of determining whether you materially participated in your rental real estate activities, each interest in rental real estate is a separate activity unless you elect to treat all your interests in rental real estate as one activity. To make this election, attach a statement to your original tax return that declares you are a qualifying taxpayer for the year and you are making the election under section 469(c)(7)(A). The election applies for the year made and all later years in which you are a real estate professional. You can revoke the election only if your facts and circumstances materially change.

TIP *If you did not make this election on your timely filed return, you may be eligible to make a late election to treat all your interest in rental real estate as one activity. See Rev. Proc. 2011-34, 2011-24 I.R.B. 875, available at www.irs.gov/irb/2011-24_IRB/ar07.html.*

If you were a real estate professional for 2014, complete Schedule E, line 43.

Other activities. The rental of a dwelling unit that you used as a home is not subject to the passive loss limitation rules. See *Line 2*, later, to see if you used the dwelling unit as a home.

A working interest in an oil or gas well you held directly or through an entity that did not limit your liability is not a passive activity even if you did not materially participate.

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E in most cases is not considered income from a passive activity.

For more details on passive activities, see the Instructions for Form 8582 and Pub. 925.

Exception for Certain Rental Real Estate Activities

If you meet all of the following conditions, your rental real estate losses are not limited by the passive activity loss rules, 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 losses allowed.

1. Rental real estate activities are your only passive activities.

2. You do not have any prior year unallowed losses from any passive activities.

3. All of the following apply if you have an overall net loss from these activities:

a. You *actively participated* (defined later) in all of the rental real estate activities;

b. If married filing separately, you lived apart from your spouse all year;

c. Your overall net loss from these activities is $25,000 or less ($12,500 or less if married filing separately);

d. You have no current or prior year unallowed credits from passive activities;

e. Your *modified adjusted gross income* (defined later) is $100,000 or less ($50,000 or less if married filing separately); and

f. You do not hold any interest in a rental real estate activity as a limited partner or as a beneficiary of an estate or a trust.

Active participation. You can meet the active participation requirement without regular, continuous, and substantial involvement in real estate activities. But you must have participated in making management decisions or arranging for others to provide services (such as repairs) in a significant and *bona fide* sense. Such management decisions include:

- Approving new tenants,
- Deciding on rental terms,
- Approving capital or repair expenditures, and
- Other similar decisions.

You are not considered to actively participate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% by value of all interests in the activity. If you are a limited partner, you are also not treated as actively participating in a partnership's rental real estate activities.

Modified adjusted gross income. This is your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37, without taking into account:

- Any allowable passive activity loss,
- Rental real estate losses allowed for real estate professionals (see *Activities of real estate professionals*, earlier),
- Taxable social security or tier 1 railroad retirement benefits,
- Deductible contributions to a traditional IRA or certain other qualified retirement plans under section 219,
- The student loan interest deduction,
- The tuition and fees deduction,
- The domestic production activities deduction,
- The deduction for one-half of self-employment tax,
- The exclusion from income of interest from series EE and I U.S. savings bonds used to pay higher education expenses, and
- Any excluded amounts under an employer's adoption assistance program.

Recordkeeping

You must keep records to support items reported on Schedule E in case the IRS has questions about them. If the IRS examines your tax return, you may be asked to explain the items reported. Good records will help you explain any item and arrive at the correct tax with a minimum of effort. If you do not have records, you may have to spend time getting statements and receipts from various sources. If you cannot produce the correct documents, you may have to pay additional tax and be subject to penalties.

Specific Instructions

Filers of Form 1041. If you are a fiduciary filing Schedule E with Form 1041, enter the estate's or trust's employer identification number (EIN) in the space for "Your social security number."

Part I

CAUTION *Before you begin, see Line 3 and Line 4, later, to determine if you should report your rental real estate and royalty income on Schedule C, Schedule C-EZ, or Form 4835, instead of Schedule E.*

Line A

If you made any payments in 2014 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the 2014 General Instructions for Certain Information Returns if you are unsure whether you were required to file any Forms 1099. Also see the separate instructions for each Form 1099.

TIP *Generally, you must file Form 1099-MISC if you paid at least $600 in rents, services, prizes, medical and health care payments, and other income payments. The* Guide to Information Returns *in the 2014 General Instructions for Certain Information Returns has more information, including the due dates for the various information returns. You can find more information at http://www.irs.gov/uac/General-Instructions-for-Certain-Information-Returns.*

Income or Loss From Rental Real Estate and Royalties

Use Part I to report the following.

- Income and expenses from rental real estate (including personal property leased with real estate).
- Royalty income and expenses.
- For an estate or trust **only**, farm rental income and expenses based on crops or livestock produced by the tenant. Estates and trusts **do not** use Form 4835 or Schedule F (Form 1040) for this purpose.

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

Complete lines 1 and 2 for each rental real estate property. For royalty properties, line 2 and the address portion on line 1 should be left blank and you should enter code "6" for royalty property.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. But answer lines A and B and fill in lines 23a through 26 on only one Schedule E. The figures on lines 23a through 26 on that Schedule E should be the combined totals for all properties reported on your Schedules E. If you are also using page 2 of Schedule E, use the same Schedule E on which you entered the combined totals for Part I.

Personal property. Do not use Schedule E to report income and expenses from the rental of personal property, such as equipment or vehicles. Instead, use Schedule C or C-EZ if you are in the business of renting personal property. You are in the business of renting personal property if the primary purpose for renting the property is income or profit and you are involved in the rental activity with continuity and regularity.

If your rental of personal property is not a business, see the instructions for

Form 1040, lines 21 and 36, to find out how to report the income and expenses.

Extraterritorial income exclusion. Except as otherwise provided in the Internal Revenue Code, gross income includes all income from whatever source derived. Gross income, however, does not include extraterritorial income that is qualifying foreign trade income under certain circumstances. Use Form 8873 to figure the extraterritorial income exclusion. Report it on Schedule E as explained in the Instructions for Form 8873.

Chapter 11 bankruptcy cases. If you were a debtor in a chapter 11 bankruptcy case, see *Chapter 11 Bankruptcy Cases* under *Income* in the Instructions for Form 1040.

Line 1a

For rental real estate property only, show the street address, city or town, state, and ZIP code. If the property is located in a foreign country, enter the city, province or state, country, and postal code.

Line 1b

Enter one of the codes listed under "Type of Property" in Part I of the form.

Land rental. Enter code "5" for rental of land. For details about the tax treatment of income from this type of rental property, see *Rental of Nondepreciable Property* in Pub. 925.

Self-rental. Enter code "7" for self-rental if you rent property to a trade or business in which you materially participated. See *Rental of Property to a Nonpassive Activity* in Pub. 925 for details about the tax treatment of income from this type of rental property.

Other. Enter code "8" if the property is not one of the other types listed on the form. Attach a statement to your return describing the property.

Line 2

If you rented out a dwelling unit that you also used for personal purposes during the year, you may not be able to deduct all the expenses for the rental part. "Dwelling unit" (unit) means a house, apartment, condominium, mobile home, boat, or similar property.

For each property listed on line 1a, report the number of days in the year each property was rented at fair rental value and the number of days of personal use.

A day of personal use is any day, or part of a day, that the unit was used by:

- You for personal purposes,
- Any other person for personal purposes, if that person owns part of the unit (unless rented to that person under a "shared equity" financing agreement),
- Anyone in your family (or in the family of someone else who owns part of the unit), unless the unit is rented at a fair rental price to that person as his or her main home,
- Anyone who pays less than a fair rental price for the unit, or
- Anyone under an agreement that lets you use some other unit.

Do not count as personal use:

- Any day you spent working substantially full time repairing and maintaining the unit, even if family members used it for recreational purposes on that day, or
- Any days you used the unit as your main home before or after renting it or offering it for rent, if you rented or tried to rent it for at least 12 consecutive months (or for a period of less than 12 consecutive months at the end of which you sold or exchanged it).

Whether or not you can deduct expenses for the unit depends on whether or not you used the unit as a home in 2014. You used the unit as a home if your personal use of the unit was more than the greater of:

- 14 days, or
- 10% of the total days it was rented to others at a fair rental price.

If you did not use the unit as a home, you can deduct all your expenses for the rental part, subject to the *at-risk rules* and the *passive activity loss rules* explained earlier.

If you did use the unit as a home and rented the unit out for fewer than 15 days in 2014, do not report the rental income and do not deduct any rental expenses. If you itemize deductions on Schedule A, you can deduct allowable interest, taxes, and casualty losses.

If you did use the unit as a home and rented the unit out for 15 or more days in 2014, you may not be able to deduct all your rental expenses. You can deduct all the following expenses for the rental part on Schedule E.

- Mortgage interest.
- Real estate taxes.
- Casualty losses.
- Other rental expenses not related to your use of the unit as a home, such as advertising expenses and rental agents' fees.

If any income is left after deducting these expenses, you can deduct other expenses, including depreciation, up to the amount of remaining income. You can carry over to 2015 the amounts you cannot deduct.

CAUTION *Regardless of whether you used the unit as a home, expenses related to days of personal use do not qualify as rental expenses. You must allocate your expenses based on the number of days of personal use to total use of the property. For example, you used your property for personal use for 7 days and rented it for 63 days. In most cases, 10% (7÷70) of your expenses are not rental expenses and cannot be deducted on Schedule E.*

See Pub. 527 for details.

QJV. Check the box for "QJV" if you owned the property as a member of a qualified joint venture reporting income not subject to self-employment tax. See *Qualified Joint Venture*, earlier.

Line 3

If you received rental income from real estate (including personal property leased with real estate), report the income on line 3. Use a separate column (A, B, or C) for each rental property. Include income received for renting a room or other space.

If you received services or property instead of money as rent, report the fair market value of the services or property as rental income on line 3.

If you provided significant services to the renter, such as maid service, report the rental activity on Schedule C or C-EZ, not on Schedule E. Significant services do not include the furnishing of heat and light, cleaning of public areas, trash collection, or similar services.

If you were a real estate dealer, include only the rent received from real estate (including personal property leased with this real estate) you held for the primary purpose of renting to produce income. Do not use Schedule E to report income and expenses from rentals of real estate you held for sale to customers in the ordinary course of your business as a real estate dealer. Instead use Schedule C or C-EZ for those rentals.

For more details on rental income, use TeleTax topic 414 (see *What is TeleTax?* in the Instructions for Form 1040), or see Pub. 527.

Rental income from farm production or crop shares. Report farm rental income and expenses on Form 4835 if:

- You are an individual,
- You received rental income based on crops or livestock produced by the tenant, and
- You did not materially participate in the management or operation of the farm.

Line 4

Report on line 4 royalties from oil, gas, or mineral properties (not including operating interests); copyrights; and patents. Use a separate column (A, B, or C) for each royalty property.

If you received $10 or more in royalties during 2014, the payer should send you a Form 1099-MISC or similar statement by February 2, 2015, showing the amount you received. Report this amount on line 4.

If you are in business as a self-employed writer, inventor, artist, etc., report your royalty income and expenses on Schedule C or C-EZ.

You may be able to treat amounts received as "royalties" for the transfer of a patent or amounts received on the disposal of coal and iron ore as the sale of a capital asset. For details, see Pub. 544.

Enter on line 4 the gross amount of rent and royalty income, even if state or local taxes were withheld from oil or gas payments you received. Include taxes withheld by the producer on line 16.

General Instructions for Lines 5 Through 21

Enter your rental and royalty expenses for each property in the appropriate column. You can deduct all ordinary and necessary expenses, such as taxes, interest, repairs, insurance, management fees, agents' commissions, and depreciation.

Do not deduct the value of your own labor or amounts paid for capital investments or capital improvements.

Enter your total expenses for mortgage interest (line 12), depreciation expenses and depletion (line 18), and total expenses (line 20) on lines 23c through 23e, respectively, even if you have only one property.

Renting out part of your home. If you rent out only part of your home or other property, deduct the part of your expenses that applies to the rented part.

Credit or deduction for access expenditures. You may be able to claim a tax credit for eligible expenditures paid or incurred in 2014 to provide access to your business for individuals with disabilities. See Form 8826 for details.

You can also elect to deduct up to $15,000 of qualified costs paid or incurred in 2014 to remove architectural or transportation barriers to individuals with disabilities and the elderly.

You cannot take both the credit and the deduction for the same expenditures.

Line 6

You can deduct ordinary and necessary auto and travel expenses related to your rental activities, including 50% of meal expenses incurred while traveling away from home. In most cases you can either deduct your actual expenses or take the standard mileage rate. You must use actual expenses if you used more than four vehicles simultaneously in your rental activities (as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can use the standard mileage rate for 2014 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period (except the period, if any, before 1998).

If you take the standard mileage rate, multiply the number of miles driven in connection with your rental activities by 56 cents a mile. Include this amount and your parking fees and tolls on line 6.

CAUTION *You cannot deduct rental or lease payments, depreciation, or your actual auto expenses if you use the standard mileage rate.*

If you deduct actual auto expenses:

- Include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, insurance, tires, license plates, etc., and
- Show auto rental or lease payments on line 19 and depreciation on line 18.

If you claim any auto expenses (actual or the standard mileage rate), you must complete Part V of Form 4562 and attach Form 4562 to your tax return.

See Pub. 527 and Pub. 463 for details.

Line 10

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real estate or royalty properties.

Do not deduct legal fees paid or incurred to defend or protect title to property, to recover property, or to develop or improve property. Instead, you must capitalize these fees and add them to the property's basis.

Lines 12 and 13

In most cases, to determine the interest expense allocable to your rental activities, you must have records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt proceeds and repayment. See Pub. 535 for details.

If you have a mortgage on your rental property, enter on line 12 the amount of interest you paid for 2014 to banks or other financial institutions.

Do not deduct prepaid interest when you paid it. You can deduct it only in the year to which it is properly allocable. Points, including loan origination fees, charged only for the use of money must be deducted over the life of the loan.

If you paid $600 or more in interest on a mortgage during 2014, the recipient should send you a Form 1098 or similar statement by February 2, 2015, showing the total interest received from you.

If you paid more mortgage interest than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct part or all of the additional interest. If you can, enter the entire deductible amount on line 12. Attach a statement to your return explaining the difference. In the space to the left of line 12, enter "See attached."

Note. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received Form 1098, report your share of the deductible interest on line 13. Attach a statement to your return showing the name and address of the person who received Form 1098. On the dotted line next to line 13, enter "See attached."

Line 14

You can deduct the amounts paid for repairs and maintenance. However, you cannot deduct the cost of improvements. Repairs and maintenance costs are those costs that keep the property in an ordinarily efficient operating condition. Examples are fixing a broken lock or painting a room.

In contrast, improvements are amounts paid to better or restore your property or adapt it to a new or different use. Examples of improvements are adding substantial insulation or replacing an entire HVAC system. Amounts paid to improve your property generally must be capitalized and depreciated (that is, they cannot be deducted in full in the year they are paid or incurred). See *Line 18*, later.

Line 17

You can deduct the cost of ordinary and necessary telephone calls related to your rental activities or royalty income (for example, calls to the renter). However, the base rate (including taxes and other charges) for local telephone service for the first telephone line into your residence is a personal expense and is not deductible.

Line 18

Depreciation is the annual deduction you must take to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax year. Land is not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you deduct all your depreciable cost or other basis or no longer use the property in your business or for the production of income.

See the Instructions for Form 4562 to figure the amount of depreciation to enter on line 18.

You must complete and attach Form 4562 only if you are claiming:

- Depreciation on property first placed in service during 2014,
- Depreciation on listed property (defined in the Instructions for Form 4562), including a vehicle, regardless of the date it was placed in service, or
- A section 179 expense deduction or amortization of costs that began in 2014.

See Pub. 527 for more information on depreciation of residential rental property. See Pub. 946 for a more comprehensive guide to depreciation.

If you have an economic interest in mineral property, you may be able to take a deduction for depletion. Mineral property includes oil and gas wells, mines, and other natural deposits (including geothermal deposits). See Pub. 535 for details.

Separating cost of land and buildings. If you buy buildings and your cost includes the cost of the land on which they stand, you must divide the cost between the land and the buildings to figure the basis for depreciation of the buildings. The part of the cost that you allocate to each asset is the ratio of the fair market value of that asset to the fair market value of the whole property at the time you buy it.

If you are not certain of the fair market values of the land and the buildings, you can divide the cost between them based on their assessed values for real estate tax purposes.

Line 19

Enter on line 19 any ordinary and necessary expenses not listed on lines 5 through 18.

Line 21

If you have amounts for which you are not at risk, use Form 6198 to determine the amount of your deductible loss. Enter that amount in the appropriate column of Schedule E, line 21. In the space to the left of line 21, enter "Form 6198." Attach Form 6198 to your return. For details on the at-risk rules, see *At-Risk Rules*, earlier.

Line 22

Do not complete line 22 if the amount on line 21 is from royalty properties.

If you have a rental real estate loss from a *passive activity* (defined earlier), the amount of loss you can deduct may be limited by the passive activity loss rules. You may need to complete Form 8582 to figure the amount of loss, if any, to enter on line 22. See the Instructions for Form 8582 to determine if your loss is limited.

If your rental real estate loss is not from a passive activity or you meet the *exception for certain rental real estate activities* (explained earlier), you do not have to complete Form 8582. Enter the loss from line 21 on line 22.

If you have an unallowed rental real estate loss from a prior year that after completing Form 8582 you can deduct this year, include that loss on line 22.

Parts II and III

If you need more space in Part II or III to list your income or losses, attach a continuation sheet using the same format as shown in Part II or III. However, be sure to complete the "Totals" columns for lines 29a and 29b, or lines 34a and 34b, as appropriate. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

Tax preference items. If you are a partner, a shareholder in an S corporation, or a beneficiary of an estate or trust, you must take into account your share of preferences and adjustments from these entities for the alternative minimum tax on Form 6251 or Schedule I (Form 1041).

Part II

Income or Loss From Partnerships and S Corporations

If you are a member of a partnership or joint venture or a shareholder in an S corporation, use Part II to report your share of the partnership or S corporation income (even if not received) or loss.

CAUTION *If you elected to be taxed as a qualified joint venture instead of a partnership, follow the reporting rules under* Qualified Joint Venture, *earlier.*

You should receive a Schedule K-1 from the partnership or S corporation. You should also receive a copy of the Partner's or Shareholder's Instructions for Schedule K-1. Your copy of Schedule K-1 and its instructions will tell you where on your return to report your share of the items. If you did not receive these instructions with your Schedule K-1, see the instructions for Form 1040 or Form 1040NR for how to get tax forms, instructions, and publications. Do not attach Schedules K-1 to your return. Keep them for your records.

If you are treating items on your tax return differently from the way the partnership (other than an electing large partnership) or S corporation reported them on its return, you may have to file Form 8082. If you are a partner in an electing large partnership, you must report the items shown on Schedule K-1 (Form 1065-B) on your tax return the same way the partnership reported the items on Schedule K-1.

Special rules that limit losses. Please note the following.

- If you have an interest in a partnership or S corporation that is involved in a farming business, your losses may be limited if the partnership accepted certain subsidies. You will be notified on the Schedule K-1 if the partnership or S corporation received one of these subsidies. Use *Worksheet 1* on the last page of these instructions to determine if you have an excess farm loss for the current year. See the Instructions for Schedule F for more details on how to complete the worksheet. If you had a loss from a partnership or S corporation that was not allowed last year because of the excess farm loss rules, see *Line 27* later, for how to report it.

CAUTION *If you have other farming businesses requiring you to file Schedule F or any Schedule C activity of processing a farm commodity, use one of the worksheets in the Instructions for Schedule F instead of Worksheet 1 on the last page of these instructions.*

- If you have a current year loss, or a prior year unallowed loss, from a partnership or an S corporation, see *At-Risk Rules* and *Passive Activity Loss Rules*, earlier.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk rules for any activity, check the box on the appropriate line in Part II, column (e) of Schedule E, and use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter any deductible loss from Form 6198 on the appropriate line in Part II, column (h) of Schedule E.

- If you have a passive activity loss, in most cases you need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II, column (f), for that activity. But if you are a general partner or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity and you meet all of the conditions listed earlier under *Exception for Certain Rental Real Estate Activities*, you do not have to complete Form 8582. Instead, enter your allowable loss in Part II, column (f).

If you have passive activity income, complete Part II, column (g), for that activity.

If you have nonpassive income or losses, complete Part II, columns (h) through (j), as appropriate.

Domestic Partnerships

See the Schedule K-1 instructions before entering on your return other partnership items from a passive activity or income or loss from any publicly traded partnership.

You can deduct unreimbursed ordinary and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. See *Line 27*, later, for how to report these expenses.

Report allowable interest expense paid or incurred from debt-financed acquisitions in Part II or on Schedule A depending on the type of expenditure to which the interest is allocated. See Pub. 535 for details.

If you claimed a credit for federal tax on gasoline or other fuels on your 2013 Form 1040 or Form 1040NR based on information received from the partnership, enter as income in column (g) or column (j), whichever applies, the amount of the credit claimed for 2013.

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE. Enter the amount from Schedule K-1 (Form 1065), box 14, code A (or from Schedule K-1 (Form 1065-B), box 9 (code J1)), on Schedule SE, after you reduce this amount by any allowable expenses attributable to that income.

Foreign Partnerships

Follow the instructions below in addition to the instructions earlier for *Domestic Partnerships*.

If you are a U.S. person, you may have received Forms 1099-B, 1099-DIV, and 1099-INT reporting your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1099 for the same type and source of partnership income, report only the income shown on Schedule K-1 in accordance with its instructions.

If you are not a U.S. person, you may have received Forms 1042-S reporting

your share of certain partnership income, because payors of income to the foreign partnership in most cases are required to allocate and report payments of that income directly to each of the partners of the foreign partnership. If you received both Schedule K-1 and Form 1042-S for the same type and source of partnership income, report the income on your return as follows.

- For all income effectively connected with the conduct of a trade or business in the United States, report only the income shown on Schedule K-1 in accordance with its instructions.
- For all income **not** effectively connected with the conduct of a trade or business in the United States, report on page 4 of Form 1040NR only the income shown on Form 1042-S (if you are required to file Form 1040NR).

Requirement to file Form 8865. If you are a U.S. person, you may have to file Form 8865 if any of the following applies.

1. You controlled a foreign partnership (that is, you owned more than a 50% direct or indirect interest in the partnership).

2. You owned at least a 10% direct or indirect interest in a foreign partnership while U.S. persons controlled that partnership.

3. You had an acquisition, disposition, or change in proportional interest of a foreign partnership that:

a. Increased your direct interest to at least 10% or reduced your direct interest of at least 10% to less than 10%, or

b. Changed your direct interest by at least a 10% interest.

4. You contributed property to a foreign partnership in exchange for a partnership interest if:

a. Immediately after the contribution, you owned, directly or indirectly, at least a 10% interest in the partnership, or

b. The value of the property you contributed, when added to the value of any other property you or any related person contributed to the partnership during the 12-month period ending on the date of transfer, exceeds $100,000.

Also, you may have to file Form 8865 to report certain dispositions by a foreign partnership of property you previously contributed to that partnership if you were a partner at the time of the disposition.

For more details, including penalties for failing to file Form 8865, see Form 8865 and its separate instructions.

S Corporations

If you are a shareholder in an S corporation, your share of the corporation's aggregate losses and deductions (combined income, losses, and deductions) is in most cases limited to the adjusted basis of your corporate stock and any debt the corporation owes you. Any loss or deduction not allowed this year because of the basis limitation can be carried forward and deducted in a later year subject to the basis limitation for that year.

If you are claiming a deduction for your share of an aggregate loss, attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See the Schedule K-1 instructions for details.

After applying the basis limitation, the deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules. See *At-Risk Rules* and *Passive Activity Loss Rules*, earlier.

Distributions of prior year accumulated earnings and profits of S corporations are dividends and are reported on Form 1040, line 9a.

Interest expense relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. 535.

Your share of the net income of an S corporation is not subject to self-employment tax.

Line 27

If you answered "Yes" on line 27, follow the instructions below. If you do not follow these instructions, the IRS may send you a notice of additional tax due because the amounts reported by the partnership or S corporation on Schedule K-1 do not match the amounts you reported on your tax return.

Losses Not Allowed in Prior Years Due to the At-Risk, Excess Farm Loss, or Basis Limitations

- Enter your total prior year unallowed losses that are now deductible on a separate line in column (h) of line 28. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.
- Enter "PYA" in column (a) of the same line.

Prior Year Unallowed Losses From a Passive Activity Not Reported on Form 8582

- Enter on a separate line in column (f) of line 28 your total prior year unallowed losses not reported on Form 8582. Such losses include prior year unallowed losses now deductible because you did not have an overall loss from all passive activities or you disposed of your entire interest in a passive activity in a fully taxable transaction. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation.
- Enter "PYA" in column (a) of the same line.

Unreimbursed Partnership Expenses

- You can deduct unreimbursed ordinary and necessary partnership expenses you paid on behalf of the partnership on Schedule E if you were required to pay these expenses under the partnership agreement (except amounts deductible only as itemized deductions, which you must enter on Schedule A).
- Enter unreimbursed partnership expenses from nonpassive activities on a separate line in column (h) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- If the expenses are from a passive activity and you are not required to file Form 8582, enter the expenses related to a passive activity on a separate line in column (f) of line 28. Do not combine these expenses with, or net them against, any other amounts from the partnership.
- Enter "UPE" in column (a) of the same line.

Line 28

For nonpassive income or loss (and passive income or losses for which you are not filing Form 8582), enter in the applicable column of line 28 your current year ordinary income or loss from the partnership or S corporation. Report each related item required to be reported on Schedule E (including items of income or loss stated separately on Schedule K-1) in the applicable column of a separate line following the line on which you reported the current year ordinary income or loss. Also enter a description of the related item (for example, depletion) in column (a) of the same line.

If you are required to file Form 8582, see the Instructions for Form 8582 before completing Schedule E.

Part III

Income or Loss From Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive a Schedule K-1 (Form 1041) from the fiduciary. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1. Do not attach Schedule K-1 to your return. Keep it for your records.

If you are treating items on your tax return differently from the way the estate or trust reported them on its return, you may have to file Form 8082.

If you have estimated taxes credited to you from a trust (Form 1041, Schedule K-1, box 13, code A), enter "ES payment claimed" and the amount on the dotted line next to line 37. Do not include this amount in the total on line 37. Instead, enter the amount on Form 1040, line 65, or Form 1040NR, line 63.

A U.S. person who transferred property to a foreign trust may have to report the income received by the trust as a result of the transferred property if, during 2014, the trust had a U.S. beneficiary. See section 679. An individual who received a distribution from, or who was the grantor of or transferor to, a foreign trust must also complete Part III of Schedule B (Form 1040A or 1040) and may have to file Form 3520. In addition, the owner of a foreign trust must ensure that the trust files an annual information return on Form 3520-A.

Part IV

Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)

If you are the holder of a residual interest in a REMIC, use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive Schedule Q (Form 1066) and instructions from the REMIC for each quarter. Do not attach Schedule(s) Q to your return. Keep them for your records.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

If you are the holder of a residual interest in more than one REMIC, attach a continuation sheet using the same format as in Part IV. Enter the combined totals of columns (d) and (e) on Schedule E, line 39. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

REMIC income or loss is not income or loss from a passive activity.

Note. If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a.

Column (c). Report the total of the amounts shown on Schedule(s) Q, line 2c. This is the smallest amount you are allowed to report as your taxable income (Form 1040, line 43). It is also the smallest amount you are allowed to report as your alternative minimum taxable income (AMTI) on Form 6251, line 28.

If the amount in column (c) is larger than your taxable income would otherwise be, enter the amount from column (c) on Form 1040, line 43, or Form 1040NR, line 41. Similarly, if the amount in column (c) is larger than your AMTI would otherwise be, enter the amount from column (c) on Form 6251, line 28. Enter "Sch Q" on the dotted line to the left of this amount on Form 1040, line 43 (or Form 1040NR, line 41), and Form 6251, line 28, if applicable.

Note. These rules also apply to estates and trusts that hold a residual interest in a REMIC. Be sure to make the appropriate entries on the comparable lines on Form 1041.

CAUTION *Do not include the amount shown in column (c) in the total on Schedule E, line 39.*

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b. If you itemize your deductions, include this amount on Schedule A (Form 1040), line 23.

Part V Summary

Line 42

You will not be charged a penalty for underpayment of estimated tax if:

1. Your gross farming or fishing income for 2013 or 2014 is at least two-thirds of your gross income, and

2. You file your 2014 tax return and pay the tax due by March 2, 2015.

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 this form is approved under OMB control number 1545-1972 and is shown next.

Recordkeeping	3 hrs., 3 min.
Learning about the law or the form	1 hr., 2 min.
Preparing the form	1 hr., 34 min.
Copying, assembling, and sending the form to the IRS	34 min.

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.

Worksheet 1 — Excess farm loss from an interest in a partnership or S corporation involved in farming business(es)

Keep for Your Records

CAUTION *In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farm businesses.*

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.

1.	Enter the amount from your 2014 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 2014. If more than $300,000 ($150,000 if married filing separately), continue to line 2	**1.**		
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1		**2.**	
3.	Enter the amount from your 2014 Schedule(s) E, line 30	**3.**		
4.	Is line 3 greater than or equal to line 2? If yes, stop here; you do not have an excess farm loss in 2014. If no, continue to line 5.			
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	**5.**		
6.	Enter your net gain/loss from the sale of farming business property reported on Form 8949	**6.**		
7.	Combine line 5 and line 6. If zero or less, enter -0-		**7.**	
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here; you do not have an excess farm loss in 2014. If no, continue to line 9		**8.**	
9.	Enter the amount from your 2013 Schedule(s) E, line 32	**9.**		
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2013 Form 4797 and Form 8949. If zero or less, enter -0-	**10.**		
11.	Enter the amount from your 2012 Schedule(s) E, line 32	**11.**		
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Form 8949. If zero or less, enter -0-	**12.**		
13.	Enter the amount from your 2011 Schedule(s) E, line 32	**13.**		
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Form 8949. If zero or less, enter -0-	**14.**		
15.	Enter the amount from your 2010 Schedule(s) E, line 32	**15.**		
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D. If zero or less, enter -0-	**16.**		
17.	Enter the amount from your 2009 Schedule(s) E, line 32	**17.**		
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D. If zero or less, enter -0-	**18.**		
19.	Combine lines 9 through 18. If zero or less, enter -0-		**19.**	
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		**20.**	
21.	Add line 8 and line 20		**21.**	
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses.		**22.**	

SCHEDULE EIC
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Earned Income Credit

Qualifying Child Information

▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.

▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at *www.irs.gov/scheduleeic.*

OMB No. 1545-0074

2014

Attachment Sequence No. **43**

Name(s) shown on return

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

CAUTION

- *If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.*
- *It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.*

Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name Last name	First name Last name	First name Last name
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.			
3 Child's year of birth	Year ___ ___ ___ ___ *If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*	Year ___ ___ ___ ___ *If born after 1995 **and** the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.*
4 a Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	☐ Yes. *Go to line 5.* ☐ No. *Go to line 4b.*	☐ Yes. *Go to line 5.* ☐ No. *Go to line 4b.*	☐ Yes. *Go to line 5.* ☐ No. *Go to line 4b.*
b Was the child permanently and totally disabled during any part of 2014?	☐ Yes. *Go to line 5.* ☐ No. The child is not a qualifying child.	☐ Yes. *Go to line 5.* ☐ No. The child is not a qualifying child.	☐ Yes. *Go to line 5.* ☐ No. The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)			
6 Number of months child lived with you in the United States during 2014 • If the child lived with you for more than half of 2014 but less than 7 months, enter "7." • If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*	_____ months *Do not enter more than 12 months.*

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M **Schedule EIC (Form 1040A or 1040) 2014**

Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

Taking the EIC when not eligible. If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

Future developments. For the latest information about developments related to Schedule EIC (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduleeic.*

TIP *You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2014. For more details, see the instructions for line 43 of Form 1040A or line 67 of Form 1040.*

Qualifying Child

A qualifying child for the EIC is a child who is your . . .

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)

AND

was . . .

Under age 19 at the end of 2014 and younger than you (or your spouse, if filing jointly)
or
Under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)
or
Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2014
or is filing a joint return for 2014 only to claim
a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half of 2014. If the child did not live with you for the required time, see *Exception to time lived with you* in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

CAUTION *If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see* Married child *or* Qualifying child of more than one person *in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.*

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.
▶ Information about Schedule F and its separate instructions is at *www.irs.gov/schedulef*.

OMB No. 1545-0074
2014
Attachment Sequence No. 14

Name of proprietor | Social security number (SSN)

A Principal crop or activity | B Enter code from Part IV ▶ | C Accounting method: ☐ Cash ☐ Accrual | D Employer ID number (EIN), (see instr)

E Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on passive losses ☐ Yes ☐ No
F Did you make any payments in 2014 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☐ No
G If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

Part I **Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a			
b	Cost or other basis of livestock or other items reported on line 1a	1b			
c	Subtract line 1b from line 1a			1c	
2	Sales of livestock, produce, grains, and other products you raised			2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	3b Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	4b Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election			5a	
b	CCC loans forfeited	5b	5c Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				
a	Amount received in 2014	6a	6b Taxable amount	6b	
c	If election to defer to 2015 is attached, check here ▶ ☐		6d Amount deferred from 2013	6d	
7	Custom hire (machine work) income			7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			8	
9	**Gross income.** Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions) ▶			9	

Part II **Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see instructions).

10	Car and truck expenses (see instructions). Also attach **Form 4562**	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
				26	Seeds and plants	26	
				27	Storage and warehousing	27	
15	Employee benefit programs other than on line 23	15		28	Supplies	28	
				29	Taxes	29	
16	Feed	16		30	Utilities	30	
17	Fertilizers and lime	17		31	Veterinary, breeding, and medicine	31	
18	Freight and trucking	18		32	Other expenses (specify):		
19	Gasoline, fuel, and oil	19		a		32a	
20	Insurance (other than health)	20		b		32b	
21	Interest:			c		32c	
a	Mortgage (paid to banks, etc.)	21a		d		32d	
b	Other	21b		e		32e	
22	Labor hired (less employment credits)	22		f		32f	

33	**Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions ▶	33	
34	**Net farm profit or (loss).** Subtract line 33 from line 9	34	

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Did you receive an applicable subsidy in 2014? (see instructions) ☐ Yes ☐ No

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a ☐ All investment is at risk. b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11346H **Schedule F (Form 1040) 2014**

Part III **Farm Income—Accrual Method** (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)			37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	38b Taxable amount	38b	
39a	Agricultural program payments	39a	39b Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:				
a	CCC loans reported under election			40a	
b	CCC loans forfeited	40b	40c Taxable amount	40c	
41	Crop insurance proceeds			41	
42	Custom hire (machine work) income			42	
43	Other income (see instructions)			43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)			44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45			
46	Cost of livestock, produce, grains, and other products purchased during the year	46			
47	Add lines 45 and 46	47			
48	Inventory of livestock, produce, grains, and other products at end of year	48			
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*			49	
50	**Gross income.** Subtract line 49 from line 44. Enter the result here and on Part I, line 9 ▶			50	

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

Part IV **Principal Agricultural Activity Codes**

CAUTION

Do not file Schedule F (Form 1040) to report the following.

- *Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).*
- *Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.*

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule F

Profit or Loss From Farming

Use Schedule F (Form 1040) to report farm income and expenses. File it with Form 1040, 1040NR, 1041, 1065, or 1065-B.

Your farming activity may subject you to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

Additional information. Pub. 225 has more information and examples to help you complete your farm tax return. It also lists important dates that apply to farmers.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule F (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulef*.

What's New

Standard mileage rate. The standard mileage rate for business use of your vehicle for 2014 is 56 cents per mile.

General Instructions

Other Schedules and Forms You May Have To File

- Schedule E (Form 1040), Part I, to report rental income from pastureland based on a flat charge. However, report on Schedule F (Form 1040), line 8, pasture income received from taking care of someone else's livestock. Also use Schedule E (Form 1040), Part I, to report farm rental income and expenses of a trust or estate based on crops or livestock produced by a tenant.
- Schedule J (Form 1040) to figure your tax by averaging your farm income over the previous 3 years. Doing so may reduce your tax.
- Schedule SE (Form 1040) to pay self-employment tax on income from your farming business.
- Form 3800 to claim any general business credits.
- Form 4562 to claim depreciation (including the special allowance) on assets placed in service in 2014, to claim amortization that began in 2014, to make an election under section 179 to expense certain property, or to report information on vehicles and other listed property.
- Form 4684 to report a casualty or theft gain or loss involving farm business property, including purchased livestock held for draft, breeding, sport, or dairy purposes. See Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.
- Form 4797 to report sales, exchanges, or involuntary conversions (other than from a casualty or theft) of certain farm property. Also use this form to report sales of livestock held for draft, breeding, sport, or dairy purposes.
- Form 4835 to report rental income based on crop or livestock shares produced by a tenant if you did not materially participate in the management or operation of a farm. This income is not subject to self-employment tax. See Pub. 225.
- Form 6198 to figure your allowable loss if you have a business loss and you have amounts invested in the business for which you are not at risk.
- Form 8582 to figure your allowable loss from passive activities.
- Form 8824 to report like-kind exchanges.
- Form 8903 to take a deduction for income from domestic production activities.

Single-member limited liability company (LLC). Generally, a single-member domestic LLC is not treated as a separate entity for federal income tax purposes. If you are the sole member of a domestic LLC engaged in the business of farming, file Schedule F (Form 1040). However, you can elect to treat a domestic LLC as a corporation. See Form 8832 for details on the election.

Heavy highway vehicle use tax. If you use certain highway trucks, truck-trailers, tractor trailers, or buses in your farming business, you may have to pay a federal highway motor vehicle use tax. See the Instructions for Form 2290 to find out if you owe this tax and go to *www.irs.gov/trucker* for the latest developments.

Information returns. You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, real estate transactions, annuities, and pensions. For details, see *Line F*, later, and the 2014 General Instructions for Certain Information Returns.

If you received cash of more than $10,000 in one or more related transactions in your farming business, you may have to file Form 8300. For details, see Pub. 1544.

Reportable transaction disclosure statement. If you entered into a reportable transaction in 2014, you must file Form 8886 to disclose information if your federal income tax liability is affected by your participation in the transaction. You may have to pay a penalty if you are required to file Form 8886 but do not do so. You may also have to pay interest and penalties on any reportable transaction understatements. For more information on reportable transactions, see the Instructions for Form 8886.

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 can be taxed as a partnership and file Form 1065, or you each can file Schedule F (Form 1040) as a qualified joint venture.

Qualified Joint Venture

If you and your spouse each materially participate as the only members of a jointly owned and operated farm, and you file a joint return for the tax year, you can elect to be treated as a qualified joint venture instead of a partnership. This election in most cases will not increase the total tax owed on the joint return, but it does give each of you credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return. For an explanation of "material participation," see the instructions for Schedule C (Form 1040), line G, and *Line E*, later, in these instructions.

Making the election. To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the farming business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule F (Form 1040). On each line of your separate Schedule F (Form 1040), you must enter your share of the applicable income, deduction, or loss. Each of you must also file a separate Schedule SE (Form 1040) to pay self-employment tax, as applicable.

As long as you remain qualified, your election cannot be revoked without IRS consent.

For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Exception—Community Income

If you and your spouse wholly own an unincorporated farming business as community property under the community property laws of a state, foreign country, or U.S. possession, 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 the entity.

Report your income and deductions as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.
- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both you and your spouse are partners in a partnership, see Pub. 541.
- If you and your spouse elected to treat the business as a qualifying joint venture, see *Qualified Joint Venture*, earlier, for how to report income and deductions.

The only states with community property laws are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin.

Estimated Tax

If you had to make estimated tax payments for 2014, 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 2013 or 2014 is at least two-thirds of your gross income, and
- You file your 2014 tax return and pay the tax due by March 2, 2015.

For details, see chapter 15 of Pub. 225.

Specific Instructions

Filers of Forms 1041, 1065, and 1065-B. Do not complete the block labeled "Social security number (SSN)." Instead, enter the employer identification number (EIN) issued to the estate, trust, or partnership on line D.

Line B

On line B, enter one of the 14 principal agricultural activity codes listed in Part IV on page 2 of Schedule F (Form 1040). Select the code that best describes the source of most of your income.

Line C

If you use the cash method, check the box for "Cash." Complete Schedule F (Form 1040), Parts I and II. In most cases, report income in the year in which you actually or constructively received it and deduct expenses in the year you paid them. However, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be deductible or may be deductible only in part for the year of the payment. See chapter 2 of Pub. 225.

If you use an accrual method, check the box for "Accrual." Complete Schedule F (Form 1040), Parts II, III, and Part I, line 9. Generally, report income in the year in which you earned it and deduct expenses in the year you incurred them, even if you did not pay them in that year. Accrual basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. See Pub. 538.

Farming syndicates. Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, LLC, S corporation, or any other enterprise other than a C corporation if:

- The interests in the business have at any time been offered for sale in a way that would require registration with any federal or state agency, or
- More than 35% of the losses during any tax year are allocable to limited partners or limited entrepreneurs. A limited partner is one who can lose only the amount invested or required to be invested in the partnership. A limited entrepreneur is a person who does not take any active part in managing the business.

Line D

Enter on line D the employer identification number (EIN) that was issued to you on Form SS-4. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). **If you do not have an EIN, leave line D blank.**

You need an EIN only if you have a qualified retirement plan or are required to file employment, excise, alcohol, tobacco, or firearms returns, or if you are a payer of gambling winnings. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are a sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, you may have an EIN that was issued to the LLC (and in the LLC's legal name) if you are required to file employment tax returns and certain excise tax returns. However, you should **enter on line D only the EIN issued to you and in your name as the sole proprietor of your farming business.** If you do not have such an EIN, leave line D blank. Do not enter on line D the EIN issued to the LLC.

Single-member limited liability companies (LLCs) with employees. Single-member LLCs that are disregarded as entities separate from their owner for federal tax purposes are required to file employment tax returns using the LLC's name and employer identification number (EIN) rather than the LLC owner's name and EIN. For more information, see the Instructions for Form SS-4.

Filers of Forms 1041, 1065, and 1065-B. Enter on line D the EIN issued to the estate, trust, or partnership.

Line E

Material participation. For the definition of material participation for purposes of the passive activity rules, see the instructions for Schedule C (Form 1040), line G. If you meet any of the material participation tests described in those instructions, check the "Yes" box.

If you are a retired or disabled farmer, you are treated as materially participating in a farming business if you materially participated 5 or more of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming activity if he or she actively manages the farm and the real property used for farming meets the estate tax rules for special valuation of farm property passed from a qualifying decedent.

Check the "No" box if you did not materially participate. If you checked "No" and you have a loss from this business, see *Limit on passive losses*, next. If you have a profit from this business activity but have current year losses from other passive activities or prior year unallowed passive activity losses, see the Instructions for Form 8582.

Limit on passive losses. If you checked the "No" box and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule F (Form 1040), line 34. In most cases, you can deduct losses from passive activities only to the extent of income from passive activities. For details, see Pub. 925.

Line F

If you made any payments in 2014 that would require you to file any Forms 1099, check the "Yes" box. Otherwise, check the "No" box. See the 2014 General Instructions for Certain Information Returns if you are unsure whether you are required to file any Forms 1099. Also see the separate specific instructions for each Form 1099.

TIP *Generally, you must file Form 1099-MISC if you paid at least $600 in rents, services, prizes, medical and health care payments, and other income payments. The* Guide to Information Returns *in the 2014 General Instructions for Certain Information Returns has more information, including the due dates for the various information returns.*

Part I. Farm Income—Cash Method

In Part I, show income received for items listed on lines 1 through 8. In most cases, include both the cash actually or constructively received and the fair market value of goods or other property received for these items. Income is constructively received when it is credited to your account or set aside for you to use. However, direct payments or counter-cyclical payments received under the Food, Conservation, and Energy Act of 2008 and counter-cyclical payments, price loss coverage payments or agricultural risk coverage payments received under the Agricultural Act of 2014 are required to be included in income only in the year of actual receipt.

If you ran the farm yourself and received rents based on crop shares or farm production, report these rents as income on line 2.

Sales of livestock because of weather-related conditions. If you sold livestock because of drought, flood, or other weather-related conditions, you can elect to report the income from the sale in the year after the year of sale if all of the following apply.

- Your main business is farming.
- You can show that you sold the livestock only because of weather-related conditions.
- Your area qualified for federal aid.

See chapter 3 of Pub. 225 for details.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2014, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040 (under *Income*) and the Instructions for Schedule SE (Form 1040).

Forms 1099 or CCC-1099-G. If you received Forms 1099 or CCC-1099-G showing amounts paid to you, first determine if the amounts are to be included with farm income. Then use the following chart to determine where to report the income on Schedule F (Form 1040). Include the Form 1099 or CCC-1099-G amounts in the total amount reported on that line.

Form	Where to report
1099-PATR	Line 3a
1099-A	Line 5b
1099-MISC for crop insurance	Line 6a
1099-G or CCC-1099-G	
• for disaster payments	Line 6a
• for other agricultural program payments	Line 4a

You may receive Form 1099-MISC for other types of income. In this case, report it on whichever line best describes the income. For example, if you receive a Form 1099-MISC for custom farming work, include this amount on line 7.

Lines 3a and 3b

If you received distributions from a cooperative in 2014, you should receive a Form 1099-PATR. On line 3a, show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemptions of nonqualified written notices of allocation and per-unit retain certificates.

Show patronage dividends received in cash and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit retains in cash, show the amount of cash. If you received qualified per-unit retain certificates, show the stated dollar amount of the certificates.

Do not include as income on line 3b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 3a only. Because you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Lines 4a and 4b

Enter on line 4a the total of the following amounts.

- Direct payments.
- Counter-cyclical payments.
- Price loss coverage payments.
- Agriculture risk coverage payments.
- Price support payments.
- Market gain from the repayment of a secured Commodity Credit Corporation (CCC) loan for less than the original loan amount.
- Diversion payments.
- Cost-share payments (sight drafts).
- Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams).

These amounts are government payments you received and are usually reported to you on Form 1099-G. You may also receive Form CCC-1099-G from the Department of Agriculture showing the amounts and types of payments made to you.

On line 4b, report only the taxable amount. For example, do not report the market gain shown on Form CCC-1099-G on line 4b if you elected to report CCC loan proceeds as income in the year received (see *Lines 5a Through 5c*, next). No gain results from redemption of the commodity because you previously reported the CCC loan proceeds as income. You are treated as repurchasing the commodity for the amount of the loan repayment. However, if you did not report the CCC loan proceeds under the election, you must report the market gain on line 4b.

If you received a direct or counter-cyclical payment in 2014, your farm losses may be reduced. See *Excess farm loss rules* in *Line 35,* later, for more details.

Lines 5a Through 5c

Commodity Credit Corporation (CCC) loans. In most cases, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to secure a CCC loan, you can elect to report the loan proceeds as income in the year you receive them. If you make this election (or made the election in a prior year), report loan proceeds you received in 2014 on line 5a. Attach a statement to your return showing the details of the loan(s). See chapter 3 of Pub. 225.

Forfeited CCC loans. Include the full amount forfeited on line 5b, even if you reported the loan proceeds as income. This amount may be reported to you on Form 1099-A.

If you did not elect to report the loan proceeds as income, also include the forfeited amount on line 5c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 5c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 5c.

See chapter 3 of Pub. 225 for details on the tax consequences of electing to report CCC loan proceeds as income or forfeiting CCC loans.

If you received a CCC loan in 2014, your farm losses may be reduced. See *Excess farm loss rules* in *Line 35,* later, for more details.

Lines 6a Through 6d

In most cases, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treated as crop insurance proceeds. However, if 2014 was the year of damage, you can elect to include certain proceeds in income for 2015. To make this election, check the box on line 6c and attach a statement to your return. See chapter 3 of Pub. 225 for a description of the proceeds for which an election can be made and for what you must include in your statement.

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 received in 2014, even if you elect to include them in income for 2015.

Enter on line 6b the taxable amount of the proceeds you received in 2014. Do not include proceeds you elect to include in income for 2015.

Enter on line 6d the amount, if any, of crop insurance proceeds you received in 2013 and elected to include in income for 2014.

Line 8

Enter on line 8 income not otherwise reportable on lines 1 through 7. This includes the following types of income.

- Illegal federal irrigation subsidies. See chapter 3 of Pub. 225.
- Bartering income.
- Income from cancellation of debt. In most cases, if a debt is canceled or forgiven, you must include the canceled amount in income. If a federal agency, financial institution, or credit union canceled or forgave a debt you owed of $600 or more, it should send you a Form 1099-C, or similar statement, by January 31, 2015, showing the amount of debt canceled in 2014. However, you may be able to exclude the canceled debt from income. See Pub. 4681 for details.
- State gasoline or fuel tax refunds you received in 2014.
- Any amount included in income from line 2 of Form 6478, Biofuel Producer Credit.
- Any amount included in income from line 8 of Form 8864, Biodiesel and Renewable Diesel Fuels Credit.
- The amount of credit for federal tax paid on fuels claimed on your 2013 Form 1040. For information on including the credit in income, see chapter 2 of Pub. 510.
- Any recapture of excess depreciation on any listed property, including any section 179 expense deduction, if the business use percentage of that property decreased to 50% or less in 2014. Use Part IV of Form 4797 to figure the recapture. See the instructions for Schedule C (Form 1040), line 13, for the definition of listed property.
- The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 50% or less. See chapter 5 of Pub. 946 to figure the amount.
- Any recapture of the deduction or credit for clean-fuel vehicle refueling property or alternative fuel vehicle refueling property used in your farming business. For details on how to figure recapture, see Regulations section 1.179A-1.
- Any income from breeding fees, or fees from renting teams, machinery, or land that is not reported on Schedule E (Form 1040) or Form 4835.
- The gain or loss on the sale of commodity futures contracts if the contracts were made to protect you from price changes. These are a form of business insurance and are considered hedges. If you had a loss in a closed futures contract, enclose the amount of the loss in parentheses.

CAUTION *For property acquired and hedging positions established, you must clearly identify on your books and records both the hedging transaction and the item(s) or aggregate risk being hedged.*

Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, report the profit or loss on Form 6781 instead of this line.

Part II. Farm Expenses

Do not deduct the following.

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Inventory losses.
- Personal losses.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Capitalizing costs of property. If you produced real or tangible personal property or acquired property for resale, certain expenses must be included in inventory costs or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apply to expenses of:

1. Producing any plant that has a preproductive period of 2 years or less,
2. Raising animals, or
3. Replanting certain crops if they were lost or damaged by reason of freezing temperatures, disease, drought, pests, or casualty.

CAUTION *Exceptions (1) and (2) do not apply to tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).*

If you capitalize your expenses, do not reduce your deductions on lines 10 through 32e by the capitalized expenses. Instead, enter the total amount capitalized in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total. See *Preproductive period expenses*, later, for details.

But you may be able to currently deduct rather than capitalize the expenses of producing a plant with a preproductive period of more than 2 years. See *Election to deduct certain preproductive period expenses*, next.

Election to deduct certain preproductive period expenses. If the preproductive period of any plant you produce is more than 2 years, you can elect to currently deduct the expenses rather than capitalize them. But you cannot make this election for the costs of planting or growing citrus or almond groves incurred before the end of the fourth tax year beginning with the tax year you planted them in their permanent grove. You are treated as having made the election by deducting the preproductive period expenses in the first tax year for which you can make this election and by applying the special rules, discussed later.

CAUTION *In the case of a partnership or S corporation, the election must be made by the partner, shareholder, or member. This election cannot be made by tax shelters, farming syndicates, partnerships, or corporations required to use the accrual method of accounting under section 447 or 448(a)(3).*

Unless you obtain IRS consent, you must make this election for the first tax year in which you engage in a farming business involving the production of property subject to the capitalization rules. You cannot revoke this election without IRS consent.

Special rules. If you make the election to deduct preproductive expenses for plants:

- Any gain you realize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted, and
- The alternative depreciation rules apply to property placed in service in any tax year your election is in effect.

For details, see *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Prepaid farm supplies. In most cases, if you use the cash method of accounting and your prepaid farm supplies are more than 50% of your other deductible farm expenses, your deduction for those supplies may be limited. Prepaid farm supplies include expenses for feed, seed, fertilizer, and similar farm supplies not used or consumed during the year.

They also include the cost of poultry that would be allowable as a deduction in a later tax year if you were to:

1. Capitalize the cost of poultry bought for use in your farming business and deduct it ratably over the lesser of 12 months or the useful life of the poultry, and
2. Deduct the cost of poultry bought for resale in the year you sell or otherwise dispose of it.

If the limit applies, you can deduct prepaid farm supplies that do not exceed 50% of your other deductible farm expenses in the year of payment. You can deduct the excess only in the year you use or consume the supplies (other than poultry, which is deductible as explained above). For details and exceptions to these rules, see chapter 4 of Pub. 225.

Whether or not this 50% limit applies, your expenses for livestock feed paid during the year but consumed in a later year may be subject to the rules explained in the line 16 instructions.

Line 10

You can deduct the actual expenses of operating your car or truck or take the standard mileage rate. You must use actual expenses if you used five or more vehicles simultaneously in your farming business (such as in fleet operations). You cannot use actual expenses for a leased vehicle if you previously used the standard mileage rate for that vehicle.

You can take the standard mileage rate for 2014 only if you:

- Owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or
- Leased the vehicle and are using the standard mileage rate for the entire lease period.

If you take the standard mileage rate:

- Multiply the number of business miles driven by 56 cents, and
- Add to this amount your parking fees and tolls, and enter the total on line 10.

Do not deduct depreciation, rent or lease payments, or your actual operating expenses.

If you deduct actual expenses:

- Include on line 10 the business portion of expenses for gasoline, oil, repairs, insurance, license plates, etc., and
- Show depreciation on line 14 and rent or lease payments on line 24a.

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested on Form 4562, Part V. Be sure to attach Form 4562 to your return.

For details, see chapter 4 of Pub. 463.

Line 12

Deductible conservation expenses generally are those that are paid to conserve soil and water for land used in farming, to prevent erosion of land used for farming, or for endangered species recovery. These expenses include (but are not limited to) costs for the following.

- The treatment or movement of earth, such as leveling, grading, conditioning, terracing, contour furrowing, and the restoration of soil fertility.
- The construction, control, and protection of diversion channels, drainage ditches, irrigation ditches, earthen dams, watercourses, outlets, and ponds.
- The eradication of brush.
- The planting of windbreaks.
- The achievement of site-specific management actions recommended in recovery plans approved pursuant to the Endangered Species Act of 1973.

These expenses can be deducted only if they are consistent with a conservation plan approved by the Natural Resources Conservation Service of the Department of Agriculture or a recovery plan approved pursuant to the Endangered Species Act of 1973, for the area in which your land is located. If no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the expenses if they were paid or incurred for land used in farming in a foreign country.

Do not deduct expenses you paid or incurred to drain or fill wetlands, or to prepare land for center pivot irrigation systems.

Your deduction cannot exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, the excess can be carried forward and deducted in later tax years. However, the amount deductible for any one year cannot exceed the 25% gross income limit for that year.

For details, see chapter 5 of Pub. 225.

Line 13

Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment).

Do not include amounts paid for rental or lease of equipment you operated yourself. Instead, report those amounts on line 24a.

Line 14

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not deduct depreciation on your home, furniture or other personal items, land, livestock you bought or raised for resale, or other property in your inventory.

You can also elect under section 179 to expense a portion of the cost of certain property you bought in 2014 for use in your farming business. The section 179 election is made on Form 4562.

For information about depreciation and the section 179 deduction, see Pub. 946 and chapter 7 of Pub. 225. For details on the special depreciation allowance, see chapter 3 of Pub. 946.

See the Instructions for Form 4562 for information on when you must complete and attach Form 4562.

Line 15

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 23. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs. If you made contributions on your behalf as a self-employed person to a dependent care assistance program, complete Form 2441, Parts I and III, to figure your deductible contributions to that program.

Contributions you made on your behalf as a self-employed person to an accident and health plan or for group-term life insurance are not deductible on Schedule F (Form 1040). However, you may be able to deduct on Form 1040, line 29 (or on Form 1040NR, line 29), the amount you paid for health insurance on behalf of yourself, your spouse, and dependent(s) even if you do not itemize your deductions. See the instructions for Form 1040, line 29, or Form 1040NR, line 29, for details.

You must reduce your line 15 deduction by the amount of any credit for small employer health insurance premiums determined on Form 8941. See Form 8941 and its instructions to determine which expenses are eligible for the credit.

Line 16

If you use the cash method, you cannot deduct when paid the cost of feed your livestock will consume in a later year unless all of the following apply.

- The payment was for the purchase of feed rather than a deposit.
- The prepayment had a business purpose and was not made merely to avoid tax.
- Deducting the prepayment will not materially distort your income.

If all of the above apply, you can deduct the prepaid feed when paid, subject to the overall limit for *Prepaid farm supplies* explained earlier. If all of the above do not apply, you can deduct the prepaid feed only in the year it is consumed.

Line 18

Do not include the cost of transportation incurred in purchasing livestock held for resale as freight paid. Instead, add these costs to the cost of the livestock.

Line 20

Deduct on this line premiums paid for farm business insurance. Deduct on line 15 amounts paid for employee accident and health insurance. Amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability are not deductible. For details, see chapter 6 of Pub. 535.

Lines 21a and 21b

Interest allocation rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted (or capitalized) on the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F (Form 1040).

In most cases, you allocate interest expense by tracing how the proceeds of the loan are used. See chapter 4 of Pub. 535 for details.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in your farming business, see chapter 4 of Pub. 535 to figure the amount to include on lines 21a and 21b.

How to report. If you have a mortgage on real property used in your farming business (other than your main home), enter on line 21a the interest you paid for 2014 to banks or other financial institutions for which you received a Form 1098 (or similar statement). If you did not receive a Form 1098, enter the interest on line 21b.

If you paid more mortgage interest than is shown on Form 1098, see chapter 4 of Pub. 535 to find out if you can deduct the additional interest. If you can, include the amount on line 21a. Attach a statement to your return explaining the difference and enter "See attached" in the margin next to line 21a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, include your share of the interest on line 21b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 21b, enter "See attached."

Do not deduct interest you prepaid in 2014 for later years; include only the part that applies to 2014.

Line 22

Enter the amounts you paid for farm labor. Do not include amounts paid to yourself. Reduce your deduction by the amounts claimed on:

- Form 5884, Work Opportunity Credit, line 2;
- Form 8844, Empowerment Zone Employment Credit, line 2;
- Form 8845, Indian Employment Credit, line 4; and
- Form 8932, Credit for Employer Differential Wage Payments, 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.

CAUTION *If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you depreciated or deducted elsewhere.*

Line 23

Enter your deduction for contributions to employee pension, profit-sharing, or annuity plans. If the plan included you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 28 (or on Form 1040NR, line 28), not on Schedule F (Form 1040).

In most cases, you must file the applicable form listed next if you maintain a pension, profit-sharing, or other funded-deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms.

Form 5500-EZ. File this form if you have a one-participant retirement plan that meets certain requirements. A one-participant plan is a plan that covers only you (or you and your spouse).

Form 5500-SF. File this form 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 requirements.

Form 5500. File this form electronically with the Department of Labor (at www.efast.dol.gov) for a plan that does not meet the requirements for filing Form 5500-EZ or Form 5500-SF.

For details, see Pub. 560.

Lines 24a and 24b

If you rented or leased vehicles, machinery, or equipment, enter on line 24a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an inclusion amount. See *Leasing a Car* in chapter 4 of Pub. 463 to figure this amount.

Enter on line 24b amounts paid to rent or lease other property such as pasture or farmland.

Line 25

Enter amounts you paid for incidental repairs and maintenance of farm buildings, machinery, and equipment that do not add to the property's value or appreciably prolong its life.

Do not deduct repairs or maintenance on your home.

Line 29

You can deduct the following taxes on this line.

- Real estate and personal property taxes on farm business assets.
- Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages.
- Federal unemployment tax.
- Federal highway use tax.
- Contributions to state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following taxes on this line.

- Federal income taxes, including your self-employment tax. However, you can deduct one-half of self-employment tax on Form 1040, line 27 or Form 1040NR, line 27.
- Estate and gift taxes.
- Taxes assessed for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your farming business. Instead, treat these taxes as part of the cost of the property.
- Other taxes not related to your farming business.

Line 30

Enter amounts you paid for gas, electricity, water, and other utilities for business use on the farm. Do not include personal utilities. You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for your farming business. But you can deduct expenses you paid for your farming business that are more than the cost of the base rate for the first phone line. For example, if you had a second phone line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Lines 32a Through 32f

Include all ordinary and necessary farm expenses not deducted elsewhere on Schedule F (Form 1040), such as advertising, office supplies, etc. Do not include fines or penalties paid to a government for violating any law.

At-risk loss deduction. Any loss from this activity that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this activity in 2014.

Bad debts. See chapter 10 of Pub. 535.

Business start-up costs. If your farming business began in 2014, you can elect to deduct up to $5,000 of certain business start-up costs. The $5,000 limit is reduced (but not below zero)

by the amount by which your start-up costs exceed $50,000. Your remaining start-up costs can be amortized over a 180-month period, beginning with the month the farming business began. For details, see chapters 4 and 7 of Pub. 225. For amortization that begins in 2014, you must complete and attach Form 4562.

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. You may also be able to use a simplified method to figure your deduction. Use the appropriate worksheets in Pub. 587 to figure your allowable deduction. Do not use Form 8829.

Excess farm loss deduction. Any loss from this activity that was not allowed last year because of the excess farm loss rules is treated as a deduction allocable to this activity in 2014.

Forestation and reforestation costs. Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to $10,000 ($5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2014.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2014, you must complete and attach Form 4562.

The amortization election does not apply to trusts, and the expense election does not apply to estates and trusts. For details on reforestation expenses, see chapters 4 and 7 of Pub. 225.

Legal and professional fees. You can include on this line fees charged by accountants and attorneys that are ordinary and necessary expenses directly related to your farming business. Include fees for tax advice and for the preparation of tax forms related to your farming business. Also include expenses incurred in resolving asserted tax deficiencies related to your farming business.

Tools. You can deduct the amount you paid for tools that have a short life or cost a small amount, such as shovels and rakes.

Travel, meals, and entertainment. In most cases, you can deduct expenses for farm business travel and 50% of your business meals and entertainment. But there are exceptions and limitations. See the instructions for Schedule C (Form 1040), lines 24a and 24b.

Preproductive period expenses. If you had preproductive period expenses in 2014 that you are capitalizing, enter the total of these expenses in parentheses on line 32f (to indicate a negative amount) and enter "263A" in the space to the left of the total.

For details, see *Capitalizing costs of property*, earlier, and *Uniform Capitalization Rules* in chapter 6 of Pub. 225.

Line 33

If line 32f is a negative amount, subtract it from the total of lines 10 through 32e. Enter the result on line 33.

Line 34

Figuring your net profit or allowable loss. If line 33 is more than line 9, do not enter your loss on line 34 until you have applied the excess farm loss rules, the at-risk rules, and the passive activity loss rules. To apply these rules, follow the instructions for lines 35 and 36, and the Instructions for Form 8582. After applying these rules, the amount on line 34 will be your allowable loss, and it may be smaller than the amount figured by subtracting line 33 from line 9.

If line 9 is more than line 33, and you do not have prior year unallowed passive activity losses, subtract line 33 from line 9. The result is your net profit.

If line 9 is more than line 33, and you have prior year unallowed passive activity losses, do not enter your net profit on line 34 until you have figured the amount of prior year unallowed passive activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year unallowed passive activity losses you may include on line 34. Make sure to indicate that you are including prior year passive activity losses by entering "PAL" to the left of the entry space.

If you checked the "No" box on line E, see the Instructions for Form 8582; you may need to include information from this schedule on that form, even if you have a net profit.

Partnerships. Subtract line 33 from line 9. If the amount is a loss, the partners may need to apply the excess farm loss rules, the at-risk rules, and the passive activity loss rules to determine the amount of their allowable loss.

Reporting your net profit or allowable loss. Once you have figured your net profit or allowable loss, report it as follows.

Individuals. Enter your net profit or allowable loss on line 34 and on Form 1040, line 18, and Schedule SE (Form 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.

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 farm loss rules are applied at the partner level, the partnership will notify each partner on the Schedule K-1 if the partnership received one of the subsidies discussed later. Each partner should complete one of the excess farm loss worksheets to determine if there is an excess farm loss.

Trusts and estates. Enter the net profit or allowable loss on line 34 and on Form 1041, line 6.

Community income. If you and your spouse had community income and are filing separate returns, see the Instructions for Schedule SE (Form 1040) before figuring self-employment tax.

Earned income credit. If you have a net profit on line 34, this amount is earned income and may qualify you for the earned income credit if you meet certain conditions. See the instructions for Form 1040, lines 66a and 66b, for details.

Conservation Reserve Program (CRP) payments. If you received social security retirement or disability benefits in addition to CRP payments, the CRP payments are not subject to self-employment tax. You will deduct these payments from your net farm profit or loss on Schedule SE (Form 1040), line 1b. Do not make any adjustment on Schedule F (Form 1040).

Line 35

Answer line 35 with respect to your farming business (defined later), and not just for the farming activities reported on this Schedule F. You may also have reported farming activities on another Schedule F or on Form 4835.

Check the "Yes" box if you received one of the following subsidies in 2014.

- Any direct or counter-cyclical payments under title I of the Food, Conservation, and Energy Act of 2008 (or any payment you elected instead of this payment).
- Any Commodity Credit Corporation loan.

You are considered to have received one of these subsidies in 2014 if you are a partner or shareholder in a partnership or S corporation that received one of these subsidies during 2014. Check the "No" box if you did not receive one of these subsidies in 2014.

If you checked the "Yes" box, your farm loss may be reduced. You must apply the excess farm loss rules, discussed next.

TIP *If you checked the "No" box, you do not have excess farm loss.*

Excess farm loss rules. If you received one of the subsidies listed above, part of your loss may be excess farm loss. Excess farm loss is not an allowable loss. Instead, excess farm loss is carried forward to the next year and treated as a deduction.

Your excess farm loss for a year is the amount by which your total deductions from your farming businesses exceed your total gross income or gain from your farming businesses, plus a threshold amount. The threshold amount is the greater of $300,000 ($150,000 if your filing status is married filing separately) or your total net profit or loss from farming businesses for the last five years (2009 - 2013), including for each of those years any net gain from the sale of property used in your farming businesses.

Farming business defined. A farming business generally is the trade or business of farming, including operating a nursery or sod farm or raising or harvesting of trees bearing fruit, nuts, or other crops, or ornamental trees, such as evergreen trees, if they are cut within the first 6 years.

For purposes of calculating your excess farm loss for the year, a farm business also includes the following.

- A trade or business of processing a farm commodity, even if it is not incidental to your farm.
- Participating in a cooperative that processes a farm commodity.
- Any interest in a partnership or S corporation involved in a farming business.

Figuring your excess farm loss. To figure your excess farm loss, you can use one of the excess farm loss worksheets, later. You may need to adjust your income or deductions before figuring your excess farm loss.

If you file multiple copies of Schedule F (Form 1040), Schedule C (Form 1040), or Schedule E (Form 1040) as part of your farming businesses, you must combine the income, deductions, and net gain/loss for purposes of determining whether you have an excess farm loss on the worksheets. If you sold any property used in your farming businesses, you must include any gain or loss on the sale of that property (reported on Form 4797, Sales of Business Property, Form 8949, Sales and Other Dispositions of Capital Assets, or Schedule D (Form 1040), Capital Gains and Losses). Be sure to include the gain or loss attributable to property used in your farming business (defined earlier). Do not include gain or loss attributable to property used in nonfarming businesses or nonbusiness property.

Activities reported on other forms. Because your farming business includes any trade or business of processing a farm commodity that is not incidental to your farm, you may have farming business activities that are reported on Schedule C (Form 1040) that you must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule C (Form 1040) may be limited by the excess farm loss rules.

Because your farming business includes your interest in a partnership or S corporation, you may have farming business activities that are reported on Schedule E (Form 1040) that you must also include when figuring your excess farm loss. Any losses from a farming business activity reported on Schedule E (Form 1040) may be limited by the excess farm loss rules.

Other deductions that must be included. Certain deductions, including the domestic production activities deduction under section 199 and the deduction for one-half of self-employment tax, may need to be included when determining your excess farm loss if the deductions are attributable to your farming business (defined earlier).

In particular, the deduction for 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 commodity on Schedule C (Form 1040) if the combined amounts on those schedules produce a loss. But the deduction for one-half of self-employment tax should be taken into account when the combined amounts on those schedules produce income (or the farm optional method on Schedule SE (Form 1040) is used) and there is a large loss on Schedule E (Form 1040) passed through from a partnership or S corporation.

Deductions that are not included. Any deduction for losses arising from fire, storm, or other casualty, or from disease or drought involving any farming business should not be included when determining your excess farm loss.

Coordination with at-risk and passive activity loss rules. You must calculate and apply your excess farm loss before cal-

culating any limits due to the at-risk rules or the passive activity loss rules.

Excess farm loss worksheets. You may complete one of these worksheets to determine if you have an excess farm loss in 2014. Do not attach these worksheets to your return; keep them for your records. You will need them next year when any excess farm loss may be deducted. Which worksheet you should use depends on the nature and extent of your farming business.

- Use Worksheet 1 if your farming businesses include only profit or loss reported on one or more Schedules F (Form 1040).
- Use Worksheet 2 if your farming businesses include Schedule F (Form 1040) and any Schedule C (Form 1040) activity of processing a farm commodity.
- Use Worksheet 3 if your farming businesses include Schedule F (Form 1040) and a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming business.
- Use Worksheet 4 if your farming businesses include Schedule F (Form 1040), Schedule C (Form 1040) activity of processing a farm commodity, a Schedule E (Form 1040) interest in a partnership or S corporation involved in a farming business, and farm rental income or loss reported on Form 4835.
- Use Worksheet 5 if your farming business is limited to only farm rental income or loss reported on Form 4835.

Applying your excess farm loss. You must reduce your loss by the amount of your excess farm loss. Subtract line 33 from line 9 and reduce the number by your excess farm loss. Complete line 36 before entering an amount on line 34.

Example. Subtracting line 33 from line 9 results in ($400,000). You have only one farming business and use Worksheet 1 to figure an excess farm loss of ($100,000). Your allowable loss is reduced to ($300,000). This will be the amount you enter on line 34 unless the at-risk or passive activity loss rules reduce it further.

Any loss from this activity not allowed for 2014 because of the excess farm loss rules is treated as a deduction allocable to the activity in 2015.

At-risk and passive activity loss rules. Use your loss reduced by the excess farm loss to calculate any further limitations due to the at-risk rules or passive activity loss rules.

More than one farming business. If you have more than one farming business with a loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses. If you have more than one farming business, but only one has a loss, allocate all of the excess farm loss to the farming business with the loss. Do not allocate excess farm loss to a farming business that has a net profit.

Line 36

TIP *You do not need to complete line 36 if line 9 is more than line 33.*

At-risk rules. In most cases, if you have a loss from a farming activity and amounts invested in the activity for which you are not at risk, you must complete Form 6198 to figure your allowable loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity.

Check box 36b if you have amounts invested in this activity for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire the activity that are not secured by your own property (other than property used in the activity). However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property.
- Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to acquire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the activity from a person who has an interest in the activity, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your allowable loss. Before determining your allowable loss, you must check box 36a or 36b to determine if your loss from farming is limited by the at-risk rules. Follow the instructions below that apply to your box 36 activity.

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*, earlier, for how to report your allowable loss.

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 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, for how to report your allowable loss.

But if you checked the "No" box on line E, the passive activity loss rules may apply. 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 activity. Follow the Instructions for Form 6198 to determine how much of your Schedule F loss 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 the Instructions for Form 8582 for details.

CAUTION *If you checked box 36b because some investment is not at risk and you do not attach Form 6198, the processing of your return may be delayed.*

At-risk loss deduction. Any loss from this activity not allowed for 2014 only because of the at-risk rules is treated as a deduction allocable to the activity in 2015.

More information. For details, see Pub. 925 and the Instructions for Form 6198.

Part III. Farm Income—Accrual Method

You may be required to use the accrual accounting method. If you use the accrual method, report farm income when you earn it, not when you receive it. In most cases, you must include animals and crops in your inventory if you use this method. See Pub. 225 for exceptions, inventory methods, how to change methods of accounting, and rules that require certain costs to be capitalized or included in inventory. For information about accounting periods, see Pub. 538, Accounting Periods and Methods.

Chapter 11 bankruptcy. If you were a debtor in a chapter 11 bankruptcy case during 2014, 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 this form is approved under OMB control number 1545-1975 and is shown next.

Recordkeeping	7 hr., 1 min.
Learning about the law or the form	2 hr., 55 min.
Preparing and sending the form to the IRS	1 hr., 46 min.

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

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1.	Enter the amount from your 2014 Schedule(s) F (Form 1040), line 33. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 2	1.	
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1	2.	
3.	Enter the amount from your 2014 Schedule(s) F (Form 1040), line 9	3.	
4.	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 5.		
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	5.	
6.	Enter your net gain/loss from the sale of farming business property reported on Form 8949	6.	
7.	Combine line 5 and line 6. If zero or less, enter -0-		7.
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 9		8.
9.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 34	9.	
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2013 Form 4797 and Form 8949. If zero or less, enter -0-	10.	
11.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	11.	
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Form 8949. If zero or less, enter -0-	12.	
13.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	13.	
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Form 8949. If zero or less, enter -0-	14.	
15.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	15.	
16.	Enter your combined net gain/loss from the sale of farming business property reported on your 2010 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	16.	
17.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Combine lines 9 through 18. If zero or less, enter -0-		19.
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		20.
21.	Add line 8 and line 20		21.
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		22.

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Excess Farm Loss Worksheet 2—Schedule F (Form 1040) farming businesses and Schedule C (Form 1040) activity of processing a farm commodity

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

1.	Enter the amount from your 2014 Schedule(s) F (Form 1040), line 33	1.	
2.	Enter the total amount from your 2014 Schedule(s) C (Form 1040), line 28 and line 30, for activity of processing a farm commodity	2.	
3.	Add lines 1 and 2. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 4		3.
4.	Subtract $300,000 ($150,000 if married filing separately) from line 3		4.
5.	Enter the amount from your 2014 Schedule(s) F (Form 1040), line 9	5.	
6.	Enter the amount from your 2014 Schedule(s) C (Form 1040), line 7	6.	
7.	Combine line 5 and line 6		7.
8.	Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 9.		
9.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	9.	
10.	Enter your net gain/loss from the sale of farming business property reported on Form 8949	10.	
11.	Combine line 9 and line 10. If zero or less, enter -0-		11.
12.	Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 13		12.
13.	Enter the amount from your 2013 Schedule(s) F (Form 1040), line 34	13.	
14.	Enter the amount from your 2013 Schedule(s) C (Form 1040), line 31	14.	
15.	Enter your combined net gain/loss from the sale of farming business property reported on your 2013 Form 4797 and Form 8949. If zero or less, enter -0-	15.	
16.	Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	16.	
17.	Enter the amount from your 2012 Schedule(s) C (Form 1040), line 31	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Form 8949. If zero or less, enter -0-	18.	
19.	Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	19.	
20.	Enter the amount from your 2011 Schedule(s) C (Form 1040), line 31	20.	

(Continued on next page)

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Excess Farm Loss Worksheet 2 (Continued)

21. Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Form 8949. If zero or less, enter -0-	**21.**	
22. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	**22.**	
23. Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31	**23.**	
24. Enter 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-	**24.**	
25. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	**25.**	
26. Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31	**26.**	
27. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**27.**	
28. Combine lines 13 through 27. If zero or less, enter -0-		**28.**
29. Enter the greater of line 28 or $300,000 ($150,000 if married filing separately)		**29.**
30. Add lines 12 and 29		**30.**
31. **Excess farm loss.** Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		**31.**

Excess Farm Loss Worksheet 3—Schedule F (Form 1040) farming businesses and Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

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.

1. Enter the amount from your 2014 Schedule(s) F (Form 1040), line 33	**1.**	
2. Enter the amount from your 2014 Schedule(s) E (Form 1040), line 31, for interest in a partnership or S corporation involved in farming businesses	**2.**	
3. Add lines 1 and 2. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 4		**3.**
4. Subtract $300,000 ($150,000 if married filing separately) from line 3		**4.**
5. Enter the amount from your 2014 Schedule(s) F (Form 1040), line 9	**5.**	
6. Enter the amount from your 2014 Schedule(s) E (Form 1040), line 30	**6.**	
7. Combine line 5 and line 6		**7.**
8. Is line 7 greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 9.		
9. Enter your net gain/loss from the sale of farming business property reported on Form 4797	**9.**	
10. Enter your net gain/loss from the sale of farming business property reported on Form 8949	**10.**	
11. Combine line 9 and line 10. If zero or less, enter -0-		**11.**
12. Add line 7 and line 11. Is this greater than or equal to line 4? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 13		**12.**
13. Enter the amount from your 2013 Schedule(s) F (Form 1040), line 34	**13.**	
14. Enter the amount from your 2013 Schedule(s) E (Form 1040), line 32	**14.**	
15. Enter your combined net gain/loss from the sale of farming business property reported on your 2013 Form 4797 and Form 8949. If zero or less, enter -0-	**15.**	
16. Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	**16.**	
17. Enter the amount from your 2012 Schedule(s) E (Form 1040), line 32	**17.**	
18. Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Form 8949. If zero or less, enter -0-	**18.**	
19. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	**19.**	
20. Enter the amount from your 2011 Schedule(s) E (Form 1040), line 32	**20.**	

(Continued on next page)

Excess Farm Loss Worksheet 3 (Continued)

21. Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Form 8949. If zero or less, enter -0-	**21.**	
22. Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	**22.**	
23. Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32	**23.**	
24. 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-	**24.**	
25. Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	**25.**	
26. Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32	**26.**	
27. Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	**27.**	
28. Combine lines 13 through 27. If zero or less, enter -0-		**28.**
29. Enter the greater of line 28 or $300,000 ($150,000 if married filing separately)		**29.**
30. Add lines 12 and 29		**30.**
31. **Excess farm loss.** Subtract line 3 from line 30. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		**31.**

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Excess Farm Loss Worksheet 4—Schedule F (Form 1040) farming businesses, Schedule C (Form 1040) activity of processing a farm commodity, Schedule E (Form 1040) partnership or S corporation income or loss from farming businesses, and Form 4835 rental income or loss

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming businesses.

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.

1. Enter the amount from your 2014 Schedule(s) F (Form 1040), line 33	**1.**	
2. Enter the total amount from your 2014 Schedule(s) C (Form 1040), line 28 and line 30, for activity of processing a farm commodity	**2.**	
3. Enter the amount from your 2014 Schedule(s) E (Form 1040), line 31, for interest in a partnership or S corporation involved in farming businesses	**3.**	
4. Enter the amount from your 2014 Form 4835, line 31	**4.**	
5. Add lines 1, 2, 3, and 4. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 6		**5.**
6. Subtract $300,000 ($150,000 if married filing separately) from line 5		**6.**
7. Enter the amount from your 2014 Schedule(s) F (Form 1040), line 9	**7.**	
8. Enter the amount from your 2014 Schedule(s) C (Form 1040), line 7	**8.**	
9. Enter the amount from your 2014 Schedule(s) E (Form 1040), line 30	**9.**	
10. Enter the amount from your 2014 Form 4835, line 7	**10.**	
11. Combine lines 7, 8, 9, and 10		**11.**
12. Is line 11 greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 13.		
13. Enter your net gain/loss from the sale of farming business property reported on Form 4797	**13.**	
14. Enter your net gain/loss from the sale of farming business property reported on Form 8949	**14.**	
15. Combine line 13 and line 14. If zero or less, enter -0-		**15.**
16. Add lines 11 and 15. Is this greater than or equal to line 6? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 17		**16.**
TIP: Lines 17 through 43 help you calculate the threshold amount discussed in the instructions. The threshold amount is the greater of $300,000 ($150,000 if married filing separately) or your total net profit or loss from farming businesses for the last five years (2009-2013), including for each of those years any net gain from the sale of property used in your farming businesses.		
17. Enter the amount from your 2013 Schedule(s) F (Form 1040), line 34	**17.**	
18. Enter the amount from your 2013 Schedule(s) C (Form 1040), line 31	**18.**	
19. Enter the amount from your 2013 Schedule(s) E (Form 1040), line 32	**19.**	
20. Enter the amount from your 2013 Form 4835, line 32	**20.**	
21. Enter your combined net gain/loss from the sale of farming business property reported on your 2013 Form 4797 and Form 8949. If zero or less, enter -0-	**21.**	
22. Enter the amount from your 2012 Schedule(s) F (Form 1040), line 34	**22.**	
23. Enter the amount from your 2012 Schedule(s) C (Form 1040), line 31	**23.**	
24. Enter the amount from your 2012 Schedule(s) E (Form 1040), line 32	**24.**	
25. Enter the amount from your 2012 Form 4835, line 32	**25.**	
26. Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Form 8949. If zero or less, enter -0-	**26.**	
27. Enter the amount from your 2011 Schedule(s) F (Form 1040), line 34	**27.**	
28. Enter the amount from your 2011 Schedule(s) C (Form 1040), line 31	**28.**	

(Continued on next page)

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Excess Farm Loss Worksheet 4 (Continued)

29.	Enter the amount from your 2011 Schedule(s) E (Form 1040), line 32	29.	
30.	Enter the amount from your 2011 Form 4835, line 32	30.	
31.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Form 8949. If zero or less, enter -0-	31.	
32.	Enter the amount from your 2010 Schedule(s) F (Form 1040), line 36	32.	
33.	Enter the amount from your 2010 Schedule(s) C (Form 1040), line 31	33.	
34.	Enter the amount from your 2010 Schedule(s) E (Form 1040), line 32	34.	
35.	Enter the amount from your 2010 Form 4835, line 32	35.	
36.	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-	36.	
37.	Enter the amount from your 2009 Schedule(s) F (Form 1040), line 36	37.	
38.	Enter the amount from your 2009 Schedule(s) C (Form 1040), line 31	38.	
39.	Enter the amount from your 2009 Schedule(s) E (Form 1040), line 32	39.	
40.	Enter the amount from your 2009 Form 4835, line 32	40.	
41.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	41.	
42.	Combine lines 17 through 41. If zero or less, enter -0-		42.
43.	Enter the greater of line 42 or $300,000 ($150,000 if married filing separately)		43.
44.	Add lines 16 and 43		44.
45.	**Excess farm loss.** Subtract line 5 from line 44. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		45.

Excess Farm Loss Worksheet 5—Form 4835 for farm rental income or loss from farming business

Keep for Your Records

CAUTION: In determining if you have an excess farm loss, do not take into account any deductions for losses arising by reason of fire, storm, or other casualty, or by reason of disease or drought, involving your farming business.

1.	Enter the amount from your 2014 Form 4835, line 31. Is this amount less than $300,000 ($150,000 if married filing separately)? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 2	1.	
2.	Subtract $300,000 ($150,000 if married filing separately) from line 1	2.	
3.	Enter the amount from your 2014 Form 4835, line 7	3.	
4.	Is line 3 greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 5.		
5.	Enter your net gain/loss from the sale of farming business property reported on Form 4797	5.	
6.	Enter your net gain/loss from the sale of farming business property reported on Form 8949	6.	
7.	Combine line 5 and line 6. If zero or less, enter -0-		7.
8.	Add line 3 and line 7. Is this greater than or equal to line 2? If yes, stop here. You do not have an excess farm loss in 2014. If no, continue to line 9		8.
9.	Enter the amount from your 2013 Form 4835, line 32	9.	
10.	Enter your combined net gain/loss from the sale of farming business property reported on your 2013 Form 4797 and Form 8949. If zero or less, enter -0-	10.	
11.	Enter the amount from your 2012 Form 4835, line 32	11.	
12.	Enter your combined net gain/loss from the sale of farming business property reported on your 2012 Form 4797 and Form 8949. If zero or less, enter -0-	12.	
13.	Enter the amount from your 2011 Form 4835, line 32	13.	
14.	Enter your combined net gain/loss from the sale of farming business property reported on your 2011 Form 4797 and Form 8949. If zero or less, enter -0-	14.	
15.	Enter the amount from your 2010 Form 4835, line 32	15.	
16.	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-	16.	
17.	Enter the amount from your 2009 Form 4835, line 32	17.	
18.	Enter your combined net gain/loss from the sale of farming business property reported on your 2009 Form 4797 and Schedule D (Form 1040). If zero or less, enter -0-	18.	
19.	Combine lines 9 through 18. If zero or less, enter -0-		19.
20.	Enter the greater of line 19 or $300,000 ($150,000 if married filing separately)		20.
21.	Add lines 8 and 20		21.
22.	**Excess farm loss.** Subtract line 1 from line 21. If zero or less, you have an excess farm loss that reduces the amount of loss you can deduct this year. If you have more than one farming business with an overall loss this year, allocate the excess farm loss amount on a *pro rata* basis among those farming businesses		22.

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

▶ **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

▶ **Information about Schedule H and its separate instructions is at *www.irs.gov/scheduleh*.**

OMB No. 1545-1971

2014

Attachment Sequence No. **44**

Name of employer

Social security number

Employer identification number

Calendar year taxpayers having no household employees in 2014 do not have to complete this form for 2014.

A Did you pay **any one** household employee cash wages of $1,900 or more in 2014? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)

☐ **Yes.** Skip lines B and C and go to line 1.
☐ **No.** Go to line B.

B Did you withhold federal income tax during 2014 for any household employee?

☐ **Yes.** Skip line C and go to line 7.
☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2013 or 2014 to **all** household employees? (**Do not** count cash wages paid in 2013 or 2014 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Do not file this schedule.
☐ **Yes.** Skip lines 1-9 and go to line 10.

Part I Social Security, Medicare, and Federal Income Taxes

1	Total cash wages subject to social security tax	1	
2	Social security tax. Multiply line 1 by 12.4% (.124)	2	
3	Total cash wages subject to Medicare tax	3	
4	Medicare tax. Multiply line 3 by 2.9% (.029)	4	
5	Total cash wages subject to Additional Medicare Tax withholding	5	
6	Additional Medicare Tax withholding. Multiply line 5 by 0.9% (.009)	6	
7	Federal income tax withheld, if any	7	
8	**Total social security, Medicare, and federal income taxes.** Add lines 2, 4, 6, and 7	8	

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2013 or 2014 to **all** household employees? (**Do not** count cash wages paid in 2013 or 2014 to your spouse, your child under age 21, or your parent.)

☐ **No. Stop.** Include the amount from line 8 above on Form 1040, line 60a. If you are not required to file Form 1040, see the line 9 instructions.

☐ **Yes.** Go to line 10.

For Privacy Act and Paperwork Reduction Act Notice, see the instructions. Cat. No. 12187K **Schedule H (Form 1040) 2014**

Part II Federal Unemployment (FUTA) Tax

			Yes	No
10	Did you pay unemployment contributions to only one state? (If you paid contributions to a credit reduction state, see instructions and check "No.")	10		
11	Did you pay all state unemployment contributions for 2014 by April 15, 2015? Fiscal year filers see instructions	11		
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12		

Next: If you checked the **"Yes"** box on **all** the lines above, complete Section A.
If you checked the **"No"** box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions ▶		
14	Contributions paid to your state unemployment fund	14	
15	Total cash wages subject to FUTA tax	15	
16	**FUTA tax.** Multiply line 15 by .6% (.006). Enter the result here, skip Section B, and go to line 25	16	

Section B

17 Complete all columns below that apply (if you need more space, see instructions):

(a) Name of state	(b) Taxable wages (as defined in state act)	(c) State experience rate period From	(c) To	(d) State experience rate	(e) Multiply col. (b) by .054	(f) Multiply col. (b) by col. (d)	(g) Subtract col. (f) from col. (e). If zero or less, enter -0-.	(h) Contributions paid to state unemployment fund

18	Totals	18	
19	Add columns (g) and (h) of line 18	19	
20	Total cash wages subject to FUTA tax (see the line 15 instructions)	20	
21	Multiply line 20 by 6.0% (.060)	21	
22	Multiply line 20 by 5.4% (.054)	22	
23	Enter the **smaller** of line 19 or line 22 (Employers in a credit reduction state must use the worksheet on page H-7 and check here) ☐	23	
24	**FUTA tax.** Subtract line 23 from line 21. Enter the result here and go to line 25	24	

Part III Total Household Employment Taxes

25	Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-	25	
26	Add line 16 (or line 24) and line 25	26	

27 Are you required to file Form 1040?

☐ **Yes. Stop.** Include the amount from line 26 above on Form 1040, line 60a. **Do not** complete Part IV below.
☐ **No.** You may have to complete Part IV. See instructions for details.

Part IV Address and Signature— Complete this part **only** if required. See the line 27 instructions.

Address (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no.

City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Employer's signature ▶ Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Schedule H (Form 1040) 2014

SCHEDULE J (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Income Averaging for Farmers and Fishermen

▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Schedule J and its separate instructions is at *www.irs.gov/schedulej*.

OMB No. 1545-0074

2014

Attachment Sequence No. 20

Name(s) shown on return | Social security number (SSN)

1	Enter the taxable income from your **2014** Form 1040, line 43, or Form 1040NR, line 41		1	
2a	Enter your **elected farm income** (see instructions). **Do not** enter more than the amount on line 1		2a	
	Capital gain included on line 2a:			
b	Excess, if any, of net long-term capital gain over net short-term capital loss	2b		
c	Unrecaptured section 1250 gain	2c		
3	Subtract line 2a from line 1		3	
4	Figure the tax on the amount on line 3 using the **2014** tax rates (see instructions)		4	
5	If you used Schedule J to figure your tax for: • 2013, enter the amount from your 2013 Schedule J, line 11. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 15. • 2011 but not 2012 or 2013, enter the amount from your 2011 Schedule J, line 3. Otherwise, enter the taxable income from your **2011** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on **line 2a** by 3.0	6		
7	Combine lines 5 and 6. If zero or less, enter -0-	7		
8	Figure the tax on the amount on line 7 using the **2011** tax rates (see instructions)		8	
9	If you used Schedule J to figure your tax for: • 2013, enter the amount from your 2013 Schedule J, line 15. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 3. Otherwise, enter the taxable income from your **2012** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9		
10	Enter the amount from line 6	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount	11		
12	Figure the tax on the amount on line 11 using the **2012** tax rates (see instructions)		12	
13	If you used Schedule J to figure your tax for 2013, enter the amount from your 2013 Schedule J, line 3. Otherwise, enter the taxable income from your **2013** Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions	13		
14	Enter the amount from line 6	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount	15		
16	Figure the tax on the amount on line 15 using the **2013** tax rates (see instructions)		16	
17	Add lines 4, 8, 12, and 16		17	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 25513Y **Schedule J (Form 1040) 2014**

18	Amount from line 17		18	
19	If you used Schedule J to figure your tax for: • 2013, enter the amount from your 2013 Schedule J, line 12. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 16. • 2011 but not 2012 or 2013, enter the amount from your 2011 Schedule J, line 4. Otherwise, enter the tax from your **2011** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.		19	
20	If you used Schedule J to figure your tax for: • 2013, enter the amount from your 2013 Schedule J, line 16. • 2012 but not 2013, enter the amount from your 2012 Schedule J, line 4. Otherwise, enter the tax from your **2012** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.		20	
21	If you used Schedule J to figure your tax for 2013, enter the amount from your 2013 Schedule J, line 4. Otherwise, enter the tax from your **2013** Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15		21	
	***Only** include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). **Do not** include alternative minimum tax from Form 1040A.			
22	Add lines 19 through 21		22	
23	**Tax.** Subtract line 22 from line 18. Also include this amount on Form 1040, line 44; or Form 1040NR, line 42		23	

Caution. Your tax may be less if you figure it using the 2014 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.

Schedule R (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Credit for the Elderly or the Disabled

▶ Complete and attach to Form 1040A or 1040.
▶ **Information about Schedule R and its separate instructions is at *www.irs.gov/scheduler.***

OMB No. 1545-0074

2014

Attachment Sequence No. **16**

Name(s) shown on Form 1040A or 1040 | **Your social security number**

You may be able to take this credit and reduce your tax if by the end of 2014:

- You were age 65 or older **or**
- You were under age 65, you retired on **permanent and total** disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

TIP In most cases, the IRS can figure the credit for you. See instructions.

Part I Check the Box for Your Filing Status and Age

If your filing status is:	And by the end of 2014:		Check only one box:
Single, Head of household, or Qualifying widow(er)	1 You were 65 or older	1	☐
	2 You were under 65 and you retired on permanent and total disability	2	☐
Married filing jointly	3 Both spouses were 65 or older	3	☐
	4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4	☐
	5 Both spouses were under 65, and both retired on permanent and total disability	5	☐
	6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6	☐
	7 One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability	7	☐
Married filing separately	8 You were 65 or older and you lived apart from your spouse for all of 2014	8	☐
	9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2014	9	☐

Did you check box 1, 3, 7, or 8?
- **Yes** ▶ Skip Part II and complete Part III on the back.
- **No** ▶ Complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete **only** if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2014, check this box ▶ ☐

- If you checked this box, you do not have to get another statement for 2014.
- If you **did not** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11359K **Schedule R (Form 1040A or 1040) 2014**

Schedule R (Form 1040A or 1040) 2014 Page **2**

Part III Figure Your Credit

10 If you checked (in Part I):

	Enter:
Box 1, 2, 4, or 7	$5,000
Box 3, 5, or 6	$7,500
Box 8 or 9	$3,750

→ 10

Did you check box 2, 4, 5, 6, or 9 in Part I?
- **Yes** ▶ You **must** complete line 11.
- **No** ▶ Enter the amount from line 10 on line 12 and go to line 13.

11 If you checked (in Part I):
- Box 6, add $5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

→ 11

TIP For more details on what to include on line 11, see *Figure Your Credit* in the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others,** enter the amount from line 10 → 12

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2014.

a Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions). → 13a

b Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions). → 13b

c Add lines 13a and 13b. (Even though these income items are not taxable, they **must** be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c → 13c

14 Enter the amount from Form 1040A, line 22, or Form 1040, line 38 → 14

15 **If you checked (in Part I):**

	Enter:
Box 1 or 2	$7,500
Box 3, 4, 5, 6, or 7	$10,000
Box 8 or 9	$5,000

→ 15

16 Subtract line 15 from line 14. If zero or less, enter -0- → 16

17 Enter one-half of line 16 → 17

18 Add lines 13c and 17 → 18

19 Subtract line 18 from line 12. If zero or less, **stop;** you **cannot** take the credit. Otherwise, go to line 20 → 19

20 Multiply line 19 by 15% (.15). → 20

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions → 21

22 **Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box **c** and enter "Sch R" on the line next to that box) → 22

Schedule R (Form 1040A or 1040) 2014

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule R (Form 1040A or 1040)

Credit for the Elderly or the Disabled

Use Schedule R (Form 1040A or 1040) to figure the credit for the elderly or the disabled.

Future Developments. For the latest information about developments related to Schedule R (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/scheduler*.

Additional information. See Pub. 524 for more details.

Who Can Take the Credit

The credit is based on your filing status, age, and income. If you are married and filing a joint return, it is also based on your spouse's age and income. You may be able to take this credit if either of the following applies.

1. You were age 65 or older at the end of 2014, or

2. You were under age 65 at the end of 2014 and you meet all of the following.

a. You were permanently and totally disabled on the date you retired. If you retired before 1977, you must have been permanently and totally disabled on January 1, 1976, or January 1, 1977.

b. You received taxable disability income for 2014.

c. On January 1, 2014, you had not reached mandatory retirement age (the age when your employer's retirement program would have required you to retire).

For the definition of permanent and total disability, see *What Is Permanent and Total Disability*, later. Also, see the instructions for *Part II. Statement of Permanent and Total Disability*.

Age 65

You are considered age 65 on the day before your 65th birthday. As a result, if you were born on January 1, 1950, you are considered to be age 65 at the end of 2014.

Married Persons Filing Separate Returns

If your filing status is married filing separately and you lived with your spouse at any time during 2014, you cannot take the credit.

Nonresident Aliens

If you were a nonresident alien at any time during 2014, you may be able to take the credit only if your filing status is married filing jointly.

Income Limits

See *Income Limits for the Credit for the Elderly or the Disabled*, later.

Want the IRS To Figure Your Credit?

If you can take the credit and you want us to figure it for you, check the box in Part I of Schedule R (Form 1040A or 1040) for your filing status and age. Fill in Part II and lines 11 and 13 of Part III if they apply to you. If you file Form 1040A, enter "CFE" in the space to the left of Form 1040A, line 32. If you file Form 1040, check box **c** on Form 1040, line 54, and enter "CFE" on the line next to that box. Attach Schedule R (Form 1040A or 1040) to your return.

What Is Permanent and Total Disability?

A person is permanently and totally disabled if both 1 and 2 below apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

2. A qualified physician determines that the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Examples 1 and 2, next, show situations in which the individuals are considered engaged in a substantial gainful activity. Example 3 shows a person who might not be considered engaged in a substantial gainful activity. In each example, the person was under age 65 at the end of the year.

Income Limits for the Credit for the Elderly or the Disabled

	THEN you generally cannot take the credit 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, annuities, or disability income
Married filing jointly and both spouses are eligible for the credit	$25,000 or more	$7,500 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income
Married filing separately and you lived apart from your spouse for all of 2014	$12,500 or more	$3,750 or more of nontaxable social security or other nontaxable pensions, annuities, or disability income

Example 1. Sue retired on disability as a sales clerk. She now works as a full-time babysitter earning minimum wage. Although she does different work, Sue babysits on ordinary terms for the minimum wage. She cannot take the credit because she is engaged in a substantial gainful activity.

Example 2. Mary, the president of XYZ Corporation, retired on disability because of her terminal illness. On her doctor's advice, she works part time as a manager and is paid more than the minimum wage. Her employer sets her days and hours. Although Mary's illness is terminal and she works part time, the work is done at her employer's convenience. Mary is considered engaged in a substantial gainful activity and cannot take the credit.

Example 3. John, who retired on disability, took a job with a former employer on a trial basis. The purpose of the job was to see if John could do the work. The trial period lasted for some time during which John was paid at a rate equal to the minimum wage. But because of John's disability, he was given only light duties of a nonproductive, make-work nature. Unless the activity is both substantial and gainful, John is not engaged in a substantial gainful activity. The activity was gainful because John was paid at a rate at or above the minimum wage. However, the activity was not substantial because the duties were of a nonproductive, make-work nature. More facts are needed to determine if John is able to engage in a substantial gainful activity.

Disability Income

Generally, disability income is the total amount you were paid under your employer's accident and health plan or pension plan that is included in your income as wages or payments instead of wages for the time you were absent from work because of permanent and total disability. However, any payment you received from a plan that does not provide for disability retirement is not disability income.

In figuring the credit, disability income does not include any amount you received from your employer's pension plan after you have reached mandatory retirement age.

For more details on disability income, see Pub. 525.

Part II. Statement of Permanent and Total Disability

If you checked box 2, 4, 5, 6, or 9 in Part I and you did not file a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed on line A of the statement, you must have your physician complete a statement certifying that:

- You were permanently and totally disabled on the date you retired, or
- If you retired before 1977, you were permanently and totally disabled on January 1, 1976, or January 1, 1977.

You do not have to file this statement with your tax return. But you must keep it for your records. You can use the physician's statement later in these instructions for this purpose. Your physician should show on the statement if the disability has lasted or can be expected to last continuously for at least a year, or if there is no reasonable probability that the disabled condition will ever improve. If you file a joint return and you checked box 5 in Part I, you and your spouse must each get a statement.

If you filed a physician's statement for 1983 or an earlier year, or you filed or got a statement for tax

years after 1983 and your physician signed on line B of the statement, you do not have to get another statement for 2014. But you must check the box on line 2 in Part II to certify all three of the following.

1. You filed or got a physician's statement in an earlier year.

2. You were permanently and totally disabled during 2014.

3. You were unable to engage in any substantial gainful activity during 2014 because of your physical or mental condition.

If you checked box 4, 5, or 6 in Part I, enter in the space above the box on line 2 in Part II the first name(s) of the spouse(s) for whom the box is checked.

If the Department of Veterans Affairs (VA) certifies that you are permanently and totally disabled, you can use VA Form 21-0172 instead of the physician's statement. VA Form 21-0172 must be signed by a person authorized by the VA to do so. You can get this form from your local VA regional office.

Part III. Figure Your Credit

Line 11

If you checked box 2, 4, 5, 6, or 9 in Part I, use the following chart to complete line 11.

IF you checked . . .	THEN enter on line 11 . . .
Box 6	The total of $5,000 plus the disability income you reported on Form 1040A or 1040 for the spouse who was under age 65.
Box 2, 4, or 9	The total amount of disability income you reported on Form 1040A or 1040.
Box 5	The total amount of disability income you reported on Form 1040A or 1040 for both you and your spouse.

Example 1. Bill, age 63, retired on permanent and total disability in 2014. He received $4,000 of taxable disability income that he reports on Form 1040, line 7. He is filing jointly with his wife who was age 67 in 2014, and he checked box 6 in Part I. On line 11, Bill enters $9,000 ($5,000 plus the $4,000 of disability income he reports on Form 1040, line 7).

Example 2. John checked box 2 in Part I and enters $5,000 on line 10. He received $3,000 of taxable disability income, which he enters on line 11. John also enters $3,000 on line 12 (the smaller of line 10 or line 11). The largest amount he can use to figure the credit is $3,000.

Lines 13a Through 18

The amount on which you figure your credit can be reduced if you received certain types of nontaxable pensions, annuities, or disability income. The amount can also be reduced if your adjusted gross income is over a certain amount, depending on which box you checked in Part I.

Line 13a. Enter any social security benefits (before deduction of Medicare premiums) you (and your spouse if filing jointly) received for 2014 that are not taxable. Also, enter any tier 1 railroad retirement benefits treated as social security that are not taxable.

If any of your social security or equivalent railroad retirement benefits are taxable, the amount to enter on this line is generally the difference between the amounts entered on Form 1040A, line 14a and line 14b, or Form 1040, line 20a and line 20b.

CAUTION *If your social security or equivalent railroad retirement benefits are reduced because of workers' compensation benefits, treat the workers' compensation benefits as social security benefits when completing Schedule R (Form 1040A or 1040), line 13a.*

Line 13b. Enter the total of the following types of income that you (and your spouse if filing jointly) received for 2014.

- Veterans' pensions (but not military disability pensions).
- Any other pension, annuity, or disability benefit that is excluded from income under any provision of federal law other than the Internal Revenue Code. Do not include amounts that are treated as a return of your cost of a pension or annuity.

Do not include on line 13b any pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of any country, or in the National Oceanic and Atmospheric Administration or the Public Health Service. Also, do not include a disability annuity payable under section 808 of the Foreign Service Act of 1980.

Credit Limit Worksheet—Line 21

Keep for Your Records

Use this worksheet to figure your credit limit.

1. Enter the amount from Form 1040A, line 30; or Form 1040, line 47	**1.**	
2. Enter the amount from Form 1040A, line 31; or Form 1040, lines 48 and 49	**2.**	
3. Subtract line 2 from line 1. Enter this amount on Schedule R (Form 1040A or 1040), line 21. But if zero or less, **STOP**, you cannot take this credit	**3.**	

Instructions for Physician's Statement

Taxpayer

If you retired after 1976, enter the date you retired in the space provided on the statement below.

Physician

A person is permanently and totally disabled if both of the following apply.

1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

Physician's Statement

Keep for Your Records

I certify that _____

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, or was permanently and totally disabled on the date he or she retired. If retired after 1976, enter the date retired. ▶

_____

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year . . . . . _____

Physician's signature Date

B There is no reasonable probability that the disabled condition will ever improve . . . . . _____

Physician's signature Date

Physician's name	Physician's address

SCHEDULE SE (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ Information about Schedule SE and its separate instructions is at *www.irs.gov/schedulese.*

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

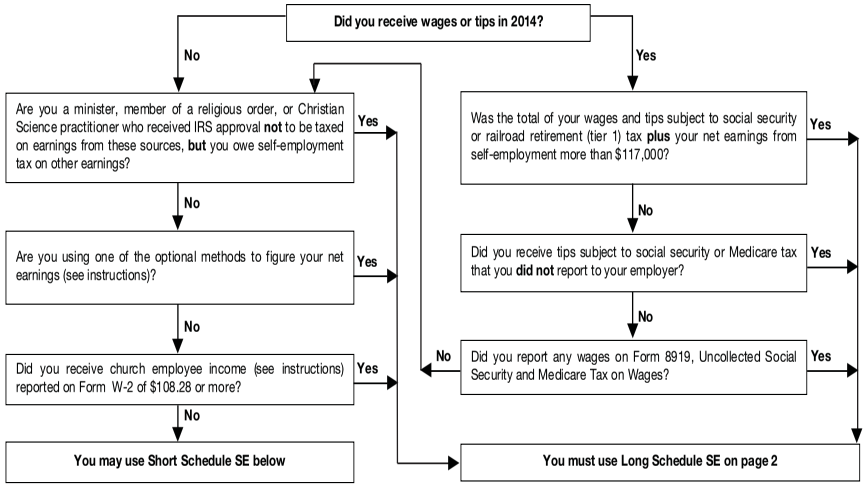
Attachment Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR) | Social security number of person with **self-employment** income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only if** you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	
3	Combine lines 1a, 1b, and 2	3	
4	Multiply line 3 by 92.35% (.9235). If less than $400, you do not owe self-employment tax; **do not** file this schedule unless you have an amount on line 1b ▶	4	
	Note. If line 4 is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5	**Self-employment tax.** If the amount on line 4 is: • $117,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on **Form 1040, line 57,** or **Form 1040NR, line 55** • More than $117,000, multiply line 4 by 2.9% (.029). Then, add $14,508 to the result. Enter the total here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	5	
6	**Deduction for one-half of self-employment tax.** Multiply line 5 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27**	6	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11358Z **Schedule SE (Form 1040) 2014**

Name of person with **self-employment** income (as shown on Form 1040 or Form 1040NR) | Social security number of person with **self-employment** income ▶

Section B—Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income,** see instructions. Also see instructions for the definition of church employee income.

A	If you are a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361, but you had $400 or more of **other** net earnings from self-employment, check here and continue with Part I ▶ ☐		
1a	Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note.** Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	( )
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note.** Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 **Note.** If line 4a is less than $400 due to Conservation Reserve Program payments on line 1b, see instructions.	4a	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than $400, **stop**; you do not owe self-employment tax. **Exception.** If less than $400 and you had **church employee income,** enter -0- and continue ▶	4c	
5a	Enter your **church employee income** from Form W-2. See instructions for definition of church employee income — 5a		
b	Multiply line 5a by 92.35% (.9235). If less than $100, enter -0-	5b	
6	Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2014	7	117,000 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If $117,000 or more, skip lines 8b through 10, and go to line 11 — 8a		
b	Unreported tips subject to social security tax (from Form 4137, line 10) — 8b		
c	Wages subject to social security tax (from Form 8919, line 10) — 8c		
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	
10	Multiply the **smaller** of line 6 or line 9 by 12.4% (.124)	10	
11	Multiply line 6 by 2.9% (.029)	11	
12	**Self-employment tax.** Add lines 10 and 11. Enter here and on **Form 1040, line 57,** or **Form 1040NR, line 55**	12	
13	**Deduction for one-half of self-employment tax.** Multiply line 12 by 50% (.50). Enter the result here and on **Form 1040, line 27,** or **Form 1040NR, line 27** — 13		

Part II Optional Methods To Figure Net Earnings (see instructions)

	Farm Optional Method. You may use this method **only** if **(a)** your gross farm income[1] was not more than $7,200, **or (b)** your net farm profits[2] were less than $5,198.		
14	Maximum income for optional methods	14	4,800 00
15	Enter the **smaller** of: two-thirds (2/3) of gross farm income[1] (not less than zero) **or** $4,800. Also include this amount on line 4b above	15	
	Nonfarm Optional Method. You may use this method **only** if **(a)** your net nonfarm profits[3] were less than $5,198 and also less than 72.189% of your gross nonfarm income,[4] **and (b)** you had net earnings from self-employment of at least $400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.		
16	Subtract line 15 from line 14	16	
17	Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income[4] (not less than zero) **or** the amount on line 16. Also include this amount on line 4b above	17	

[1] From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

[2] From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

[3] From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.

[4] From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule SE (Form 1040)

Self-Employment Tax

Use Schedule SE (Form 1040) to figure the tax due on net earnings from self-employment. The Social Security Administration uses the information from Schedule SE to figure your benefits under the social security program. This tax applies no matter how old you are and even if you are already getting social security or Medicare benefits.

Additional information. See Pub. 225 or Pub. 334.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule SE (Form 1040) and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedulese*.

What's New

Maximum income subject to social security tax. For 2014, the maximum amount of self-employment income subject to social security tax is $117,000.

General Instructions

Who Must File Schedule SE

You must file Schedule SE if:

- The amount on line 4 of Short Schedule SE or line 4c of Long Schedule SE is $400 or more, **or**
- You had church employee income of $108.28 or more. See *Employees of Churches and Church Organizations*. However, see the Exception, next.

Exception. Self-employment income from earnings as a minister, member of a religious order, or Christian Science practitioner, **is not** church employee income. However, see *Ministers, Members of Religious Orders, and Christian Science Practitioners* for information on how to report these earnings.

TIP *Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (discussed later).*

Who Must Pay Self-Employment (SE) Tax

Self-Employed Persons

You must pay SE tax if you had net earnings of $400 or more as a self-employed person. If you are in business (farm or nonfarm) for yourself, you are self-employed.

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See *Partnership Income or Loss*, later.

Employees of Churches and Church Organizations

If you had church employee income of $108.28 or more, you must pay SE tax. Church employee income is wages you received as an employee (other than as a minister, a member of a religious order, or a Christian Science practitioner) of a church or qualified church-controlled organization that has a certificate in effect electing an exemption from employer social security and Medicare taxes.

Ministers, Members of Religious Orders, and Christian Science Practitioners

In most cases, you must pay SE tax on salaries and other income for services you performed as a minister, a member of a religious order who has not taken a vow of poverty, or a Christian Science practitioner. But if you filed Form 4361 and received IRS approval, you will be exempt from paying SE tax on those net earnings. If you had no other income subject to SE tax, enter "Exempt—Form 4361" on Form 1040, line 57, or Form 1040NR, line 55. However, if you had other earnings of $400 or more subject to SE tax, see line A at the top of Long Schedule SE.

CAUTION *If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot revoke that election.*

If you must pay SE tax, include this income on either Short or Long Schedule SE, line 2. But do not report it on Long Schedule SE, line 5a; it is not considered church employee income. Also, include on line 2:

- The rental value of a home or an allowance for a home furnished to you (including payments for utilities), and
- The value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.

However, do not include on line 2:

- Retirement benefits you received from a church plan after retirement, or
- The rental value of a home or an allowance for a home furnished to you (including payments for utilities) after retirement.

If you were a duly ordained minister who was an employee of a church and you must pay SE tax, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tax purposes. However, when figuring SE tax, subtract on line 2 the allowable expenses from your self-employment earnings and attach an explanation.

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you must pay SE tax, you cannot reduce your net earnings by the foreign earned income exclusion or the foreign housing exclusion or deduction.

See Pub. 517 for details.

Members of Certain Religious Sects

If you have conscientious objections to social security insurance because of your membership in and belief in the teachings of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its dependent members, you are exempt from SE tax if you received IRS approval by filing Form 4029. In this case, do not file Schedule SE. Instead, enter "Exempt—Form 4029" on Form 1040, line 57, or Form 1040NR, line 55. See Pub. 517 for details.

U.S. Citizens Employed by Foreign Governments or International Organizations

You must pay SE tax on income you earned as a U.S. citizen employed by a foreign government (or, in certain cases, by a wholly owned instrumentality of a foreign government or an international organization under the International Organizations Immunities Act) for services performed in the United States, Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or the U.S. Virgin Islands. Report income from this employment on either Short or Long Schedule SE, line 2. If you performed services elsewhere as an employee of a foreign government or an international organization, those earnings are exempt from SE tax.

Exception—Dual citizens. A person with dual U.S.-foreign citizenship is generally considered to be a U.S. citizen for social security purposes. However, if you are a U.S. citizen and also a citizen of a country with which the United States has a bilateral social security agreement, other than Canada or Italy, your work for the government of that foreign country is always exempt from U.S. social security taxes. For further information about these agreements, see the exception shown in the next section.

U.S. Citizens or Resident Aliens Living Outside the United States

If you are a self-employed U.S. citizen or resident alien living outside the United States, in most cases you must pay SE tax. You cannot reduce your foreign earnings from self-employment by your foreign earned income exclusion.

Exception. The United States has social security agreements with many countries to eliminate dual taxes under two social security systems. Under these agreements, you must generally pay social security and Medicare taxes to only the country you live in.

The United States now has social security agreements with the following countries: Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Japan, Luxembourg, the Netherlands, Norway, Poland, Portugal, South Korea, Spain, Slovak Republic, Sweden, Switzerland, and the United Kingdom.

If you have questions about international social security agreements, or to see if any additional agreements have been entered into, you can visit the Social Security Administration's (SSA's) International Programs website at *www.socialsecurity.gov/international*. The website also provides contact information for questions about benefits and the agreements.

If your self-employment income is exempt from SE tax, you should get a statement from the appropriate agency of the foreign country verifying that your self-employment income is subject to social security coverage in that country. If the foreign country will not issue the statement, contact the SSA Office of International Programs. Do not complete Schedule SE. Instead, attach a copy of the statement to Form 1040 and enter "Exempt, see attached statement" on Form 1040, line 57.

Nonresident Alien

If you are a self-employed nonresident alien living in the United States, you must pay SE tax if an international social security agreement in effect determines that you are covered under the U.S. social security system. See *Exception* under *U.S. Citizens or Resident Aliens Living Outside the United States*, earlier, for information about international social security agreements. If your self-employment income is subject to SE tax, complete Schedule SE and file it with your Form 1040NR.

Chapter 11 Bankruptcy Cases

While you are a debtor in a chapter 11 bankruptcy case, your net profit or loss from self-employment (for example, from Schedule C or Schedule F) will not be included in your Form 1040 income. Instead, it will be included on the income tax return (Form 1041) of the bankruptcy estate. However, you (not the bankruptcy estate) are responsible for paying SE tax on your net earnings from self-employment.

Enter on the dotted line to the left of Schedule SE, line 3, "Chap. 11 bankruptcy income" and the amount of your net profit or (loss). Combine that amount with the total of lines 1a, 1b, and 2 (if any) and enter the result on line 3.

For other reporting requirements, see *Chapter 11 Bankruptcy Cases* in the Instructions for Form 1040.

More Than One Business

If you had two or more businesses subject to self-employment tax, your net earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one business, it reduces the income from another. Figure the combined SE tax on one Schedule SE.

Joint Returns

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. However, if one spouse qualifies to use Short Schedule SE (front of form) and the other must use Long Schedule SE (back of form), both can use the same form. One spouse should complete the front and the other the back.

Include the total profits or losses from all businesses on Form 1040. Enter the combined SE tax on Form 1040, line 57.

Community Income

If any of the income from a business (including farming) is community income, then the income and deductions are reported as follows.

- If only one spouse participates in the business, all of the income from that business is the self-employment earnings of the spouse who carried on the business.

- If both spouses participate, the income and deductions are allocated to the spouses based on their distributive shares.
- If either or both spouses are partners in a partnership, see *Partnership Income or Loss*, later.
- If both spouses elected to treat the business as a qualifying joint venture, see *Qualified Joint Ventures*, later.

Married filing separately. If you and your spouse had community income and file separate returns, attach Schedule SE to the return of each spouse with self-employment earnings under the rules described earlier. Also attach Schedule(s) C, C-EZ, or F (showing the spouse's share of community income and expenses) to the return of each spouse.

Spouse who carried on the business. If you are the only spouse who carried on the business, you must include on Schedule SE, line 3, the net profit or (loss) reported on the other spouse's Schedule C, C-EZ, or F (except in those cases described later under *Income and Losses Not Included in Net Earnings From Self-Employment*). Enter on the dotted line to the left of Schedule SE, line 3, "Community income taxed to spouse" and the amount of any net profit or (loss) allocated to your spouse as community income. Combine that amount with the total of lines 1a, 1b, and 2. Enter the result on line 3.

Spouse who did not carry on the business. If you are not the spouse who carried on the business and you had no other income subject to SE tax, enter "Exempt community income" on Form 1040, line 57, or Form 1040NR, line 55. Do not file Schedule SE.

But if you have $400 or more of other earnings subject to SE tax, you must file Schedule SE. Include on Schedule SE, line 1a or 2, the net profit or (loss) from Schedule(s) C, C-EZ, or F allocated to you as community income. On the dotted line to the left of Schedule SE, line 3, enter "Exempt community income" and the allocated amount. Figure the amount to enter on line 3 as follows.

- If the allocated amount is a net profit, subtract it from the total of lines 1a, 1b, and 2.
- If the allocated amount is a loss, treat it as a positive amount and add it to the total of lines 1a, 1b, and 2.

CAUTION *Community income included on Schedule(s) C, C-EZ, or F must be divided for income tax purposes based on the community property laws of your state. See Pub. 555 for more information.*

Qualified Joint Ventures

If you and your spouse materially participate 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. For information on what it means to materially participate, see *Material participation* in the Instructions for Schedule C.

To make this election, you must divide all items of income, gain, loss, deduction, and credit attributable to the business between you and your spouse in accordance with your respective interests in the venture. Each of you must file a separate Schedule C, C-EZ, or F. On each line of your separate Schedule C, C-EZ, or F, you must enter your share of the applicable income, deduction, or loss. Each of you also must file a separate Schedule SE to pay SE tax, as applicable.

For more information on qualified joint ventures, go to IRS.gov and enter "qualified joint venture" in the search box.

Rental real estate business. If you and your spouse make the election to be taxed as a qualified joint venture for your rental real estate business, the income generally is not subject to SE tax. To indicate that election, be sure to check the "QJV" box in Part I, line 2, of each Schedule E that the rental property is listed on. Do not file Schedule SE unless you have other income subject to SE tax. For an exception to this income not being subject to SE tax, see item 3 under *Other Income and Losses Included in Net Earnings From Self-Employment*, later.

If the election is made for a farm rental business to be taxed as a qualified joint venture, the income from which is not subject to self-employment tax, file two Forms 4835, Farm Rental Income and Expenses.

Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and annual earnings limit that apply at the time the fiscal year begins. Do not prorate the tax or annual earnings limit for a fiscal year that overlaps the date of a change in the tax or annual earnings limit.

Line Instructions

Read the flowchart on page 1 of Schedule SE to see if you can use Section A—Short Schedule SE, or if you must use Section B—Long Schedule SE. For either section, you will need to figure your net earnings from self-employment. To find out what is included as net earnings from self-employment, see *Net Earnings From Self-Employment*, later.

TIP *Enter all negative amounts in parentheses.*

You Have Only Church Employee Income Subject to SE Tax

If your only income subject to SE tax is church employee income (described earlier under *Employees of Churches and Church Organizations*), skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a.

Exception. Income from services you perform as a minister, a member of a religious order, or a Christian Science practitioner is **not** church employee income.

Line 1b (Short or Long Schedule SE)

If you were receiving social security retirement or social security disability benefits at the time you received your Conservation Reserve Program (CRP) payment(s), enter the amount of your taxable CRP payment(s) on line 1b. These payments are included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z.

Line 4 (Short Schedule SE)

If line 4 is less than $400 and you have an amount on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is $434 or more, file Schedule SE (completed through line 4) with your tax return. Enter -0- on Form 1040, line 57, or Form 1040NR, line 55.
- If the total of lines 1a and 2 is less than $434, **do not** file Schedule SE unless you choose to use an optional method for figuring your SE tax.

Lines 4a Through 4c (Long Schedule SE)

If both lines 4a and 4c are less than $400 and you have an amount on line 1b, combine lines 1a and 2.

- If the total of lines 1a and 2 is $434 or more, file Schedule SE (completed through line 4c) with your tax return. Enter -0- on Form 1040, line 57,* or Form 1040NR, line 55.*
- If the total of lines 1a and 2 is less than $434, **do not** file Schedule SE unless you choose to use an optional method to figure your SE tax.

**If you also have church employee income (described earlier under Employees of Churches and Church Organizations), also complete lines 5a and 5b. Complete the rest of Schedule SE, as appropriate.*

Additional Medicare Tax

A 0.9% Additional Medicare Tax may apply to you if the total amount from line 4 (Short Schedule SE) or line 6 (Long Schedule SE) of all your Schedules SE exceeds one of the following threshold amounts (based on your filing status).

- Married filing jointly—$250,000
- Married filing separately—$125,000
- Single, Head of household, or Qualifying widow(er)—$200,000

If you have both wages and self-employment income, the threshold amount for applying the Additional Medicare Tax on the self-employment income is reduced (but not below zero) by the amount of wages subject to Additional Medicare Tax.

Use Form 8959, Additional Medicare Tax, to figure this tax. For more information, see the Instructions for Form 8959, or visit IRS.gov and enter "Additional Medicare Tax" in the search box.

Net Earnings From Self-Employment

In most cases, net earnings include your net profit from a farm or nonfarm business.

Partnership Income or Loss

If you were a general or limited partner in a partnership, include on line 1a or line 2, whichever applies, the amount of net earnings from self-employment from Schedule K-1 (Form 1065), box 14, code A, and Schedule K-1 (Form 1065-B), box 9, code J1. General partners should reduce this amount by certain expenses before entering it on Schedule SE. See your Schedule K-1 instructions. If you reduce the amount you enter on Schedule SE, you must attach an explanation. Limited partners should include only guaranteed payments for services actually rendered to or on behalf of the partnership.

If a partner died and the partnership continued, include in self-employment income the deceased's distributive share of the partnership's ordinary income or loss through the end of the month in which he or she died. See section 1402(f).

If you were married and both you and your spouse were partners in a partnership, each of you must report your net earnings from self-employment from the partnership. Each of you must file a separate Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes. If only one of you was a partner in a partnership, the spouse who was the partner must report his or her net earnings from self-employment from the partnership.

Community income. Your own distributive share of partnership income is included in figuring your net earnings from self-employment. Unlike the division of that income between spouses for figuring income tax, no part of your share can be included in figuring your spouse's net earnings from self-employment.

Share Farming

You are considered self-employed if you produce crops or livestock on someone else's land for a share of the crops or livestock produced (or a share of the proceeds from the sale of them). This applies even if you paid another person (an agent) to do the actual work or management for you. Report your net earnings for income tax purposes on Schedule F (Form 1040) and for SE tax purposes on Schedule SE. See Pub. 225 for details.

Other Income and Losses Included in Net Earnings From Self-Employment

1. Rental income from a farm if, as landlord, you materially participated in the production or management of the production of farm products on this land. This income is farm earnings. To determine whether you materially participated in farm management or production, do not consider the activities of any agent who acted for you. The material participation tests for landlords are explained in Pub. 225.

2. Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.

3. Payments for the use of rooms or other space when you also provided substantial services for the convenience of your tenants. Examples are hotel rooms, boarding houses, tourist camps or homes, trailer parks, parking lots, warehouses, and storage garages. See Pub. 334 for more information.

4. Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.

5. Income you receive as a direct seller. Newspaper carriers or distributors of any age are direct sellers if certain conditions apply. See Pub. 334 for details.

6. Amounts received by current or former self-employed insurance agents and salespersons that are:

a. Paid after retirement but figured as a percentage of commissions received from the paying company before retirement,

b. Renewal commissions, or

c. Deferred commissions paid after retirement for sales made before retirement.

However, certain termination payments received by former insurance salespersons are not included in net earnings from self-employment (as explained in item 10 under *Income and Losses Not Included in Net Earnings From Self-Employment*).

7. Income of certain crew members of fishing vessels with crews of normally fewer than 10 people. See Pub. 334 for details.

8. Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a federal-state social security coverage agreement.

9. Interest received in the course of any trade or business, such as interest on notes or accounts receivable.

10. Fees and other payments received by you for services as a director of a corporation.

11. Recapture amounts under sections 179 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4797.

12. Generally, fees you received as a professional fiduciary. This may also apply to fees paid to you as a nonprofessional fiduciary if the fees relate to active participation in the operation of the estate's business, or the management of an estate that required extensive management activities over a long period of time.

13. Gain or loss from section 1256 contracts or related property by an options or commodities dealer in the normal course of dealing in or trading section 1256 contracts.

Income and Losses Not Included in Net Earnings From Self-Employment

1. Salaries, fees, and other income subject to social security or Medicare tax that you received for performing services as an employee, including services performed as an employee under the railroad retirement system. This includes services performed as a public official (except as a fee basis government employee as explained in item 8 under *Other Income and Losses Included in Net Earnings From Self-Employment*, earlier).

2. Fees received for services performed as a notary public. If you had no other income subject to SE tax, enter "Exempt—Notary" on Form 1040, line 57. Do not file Schedule SE. However, if you had other earnings of $400 or more subject to SE tax, enter "Exempt—Notary" and the amount of your net profit as a notary public from Schedule C or Schedule C-EZ on the dotted line to the left of Schedule SE, line 3. Subtract that amount from the total of lines 1a, 1b, and 2, and enter the result on line 3.

3. Income you received as a retired partner under a written partnership plan that provides for lifelong periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.

4. Income from real estate rentals if you did not receive the income in the course of a trade or business as a real estate dealer. Report this income on Schedule E.

5. Income from farm rentals (including rentals paid in crop shares) if, as landlord, you did not materially participate in the production or management of the production of farm products on the land. See Pub. 225 for details. Report this income on Form 4835. Use two Forms 4835 if you and your spouse made an election to be taxed as a qualified joint venture.

6. Payments you receive from the Conservation Reserve Program if you are receiving social security benefits for retirement or disability. Deduct these payments on line 1b of Schedule SE.

7. Dividends on shares of stock and interest on bonds, notes, or other evidence of indebtedness issued with interest coupons or in registered form by any corporation (including those issued by a government or its political subdivision), if you did not receive the income in the course of your trade or business as a dealer in stocks or securities.

8. Gain or loss from:

a. The sale or exchange of a capital asset;

b. The sale, exchange, involuntary conversion, or other disposition of property unless the property is stock in trade or other property that would be includible in inventory, or held primarily for sale to customers in the ordinary course of the business; or

c. Certain transactions in timber, coal, or domestic iron ore.

9. Net operating losses from other years.

10. Termination payments you received as a former insurance salesperson if all of the following conditions are met.

a. The payment was received from an insurance company because of services you performed as an insurance salesperson for the company.

b. The payment was received after termination of your agreement to perform services for the company.

c. You did not perform any services for the company after termination and before the end of the year in which you received the payment.

d. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of termination.

e. The amount of the payment depended primarily on policies sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for some period after termination, or both.

f. The amount of the payment did not depend to any extent on length of service or overall earnings from services performed for the company (regardless of whether eligibility for the payment depended on length of service).

Statutory Employee Income

If you were a statutory employee, do not include the net profit or (loss) from Schedule C, line 31 (or the net profit from Schedule C-EZ, line 3), on Short or Long Schedule SE, line 2. But if you file Long Schedule SE, be sure to include statutory employee social security wages and tips from Form W-2 on line 8a.

Optional Methods

How the Optional Methods Can Help You

Social security coverage. The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment.

Earned income credit (EIC). Using the optional methods may qualify you to claim the EIC or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,800. Figure the EIC with and without using the optional methods to see if the optional methods will benefit you.

Additional child tax credit. Using the optional methods may qualify you to claim the additional child tax credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,800. Figure the additional child tax credit with and without using the optional methods to see if the optional methods will benefit you.

Child and dependent care credit. The optional methods may help you qualify for this credit or give you a larger credit if your net earnings from self-employment (determined without using the optional methods) are less than $4,800. Figure this credit with and without using the optional methods to see if the optional methods will benefit you.

Self-employed health insurance deduction. The optional methods of computing net earnings from self-employment may be used to figure your self-employed health insurance deduction.

CAUTION *Using the optional methods may give you the benefits described above, but they may also increase your SE tax.*

Changing Your Method

You can change the method used to figure your net earnings from self employment after you file your return. That is, you can change from the regular to the optional method or from the optional to the regular method. To do this, file Form 1040X.

Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was $7,200 or less or your net farm profits were less than $5,198. Net farm profits are:

- The total of the amounts from Schedule F (Form 1040), line 34, and Schedule K-1 (Form 1065), box 14, code A, minus
- The amount you would have entered on Schedule SE, line 1b, had you not used the optional method.

There is no limit on how many years you can use this method.

Under this method, report in Part II, line 15, two-thirds of your gross farm income, up to $4,800, as your net earnings. This method can increase or decrease your net earnings from farm self-employment even if the farming business had a loss.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments made by the partnership. If you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your net nonfarm profits were less than $5,198 and also less than 72.189% of your gross nonfarm income. Net nonfarm profits are the total of the amounts from:

- Schedule C (Form 1040), line 31,
- Schedule C-EZ (Form 1040), line 3,
- Schedule K-1 (Form 1065), box 14, code A (from other than farm partnerships), and
- Schedule K-1 (Form 1065-B), box 9, code J1.

To use this method, you also must be regularly self-employed. You meet this requirement if your actual net earnings from self-employment were $400 or more in 2 of the 3 years before the year you use the nonfarm optional method. The net earnings of $400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax.

You can use the nonfarm optional method to figure your earnings from self employment for only 5 years. The 5 years do not have to be consecutive.

Under this method, report in Part II, line 17, two-thirds of your gross nonfarm income, up to the amount on line 16, as your net earnings. But you cannot report less than your actual net earnings from nonfarm self-employment.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See *Farm Optional Method* for details.

Using Both Optional Methods

If you can use both methods, you can report less than your total actual net earnings from farm and nonfarm self-employment, but you cannot report less than your actual net earnings from nonfarm self-employment alone.

If you use both methods to figure net earnings, you cannot report more than $4,800 of net earnings from self-employment.

SCHEDULE 8812 (Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Child Tax Credit

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Schedule 8812 and its separate instructions is at *www.irs.gov/schedule8812.*

1040 1040A 1040NR 8812

OMB No. 1545-0074

2014

Attachment Sequence No. 47

Name(s) shown on return | Your social security number

Part I Filers Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)

CAUTION Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

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 (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

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 test? See separate instructions.

☐ **Yes** ☐ **No**

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 presence test? See separate instructions.

☐ **Yes** ☐ **No**

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 presence test? See separate instructions.

☐ **Yes** ☐ **No**

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.

☐ **Yes** ☐ **No**

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 and check here . . . ▶ ☐

Part II Additional Child Tax Credit Filers

1	**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 52). **1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 35). **1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 49). If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.		1	
2	Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49		2	
3	Subtract line 2 from line 1. If zero, **stop;** you cannot take this credit		3	
4a	Earned income (see separate instructions)	4a		
b	Nontaxable combat pay (see separate instructions)	4b		
5	Is the amount on line 4a more than $3,000? ☐ **No.** Leave line 5 blank and enter -0- on line 6. ☐ **Yes.** Subtract $3,000 from the amount on line 4a. Enter the result	5		
6	Multiply the amount on line 5 by 15% (.15) and enter the result		6	

Next. Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the **smaller** of line 3 or line 6 on line 13.

☐ **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. Otherwise, go to line 7.

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 59761M **Schedule 8812 (Form 1040A or 1040) 2014**

Part III Certain Filers Who Have Three or More Qualifying Children

7	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	7	
8	**1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. **1040A filers:** Enter -0-. **1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	8	
9	Add lines 7 and 8	9	
10	**1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71. **1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions). **1040NR filers:** Enter the amount from Form 1040NR, line 67.	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the **larger** of line 6 or line 11 **Next,** enter the **smaller** of line 3 or line 12 on line 13.	12	

Part IV Additional Child Tax Credit

13	**This is your additional child tax credit**	13	

1040 1040A 1040NR ◀ *Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.*

Department of the Treasury
Internal Revenue Service

2014 Instructions for Schedule 8812

Child Tax Credit

Use Part I of Schedule 8812 to document that any child for whom you entered an ITIN on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom you also checked the box in column 4 of that line, is a resident of the United States because the child meets the substantial presence test and is not otherwise treated as a nonresident alien.

Use Parts II–IV of Schedule 8812 to figure the additional child tax credit. The additional child tax credit may give you a refund even if you do not owe any tax.

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule 8812 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/schedule8812*.

General Instructions

Who Should Use Part I

You only need to complete Part I if you are claiming the child tax credit for a child identified by an IRS individual taxpayer identification number (ITIN). When completing Part I, only answer the questions with regard to children identified by an ITIN; you do not need to complete Part I of Schedule 8812 for any child that is identified by a social security number (SSN) or an IRS adoption taxpayer identification number (ATIN).

TIP *If all the children for whom you checked the box in column 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 I of Schedule 8812.*

Who Should Use Parts II–IV

Parts II–IV are unrelated to Part I. Parts II–IV help you figure your additional child tax credit. Generally, you should only complete Parts II–IV if you are instructed to do so after completing the Child Tax Credit Worksheet in your tax return instructions or Pub. 972.

TIP *If all your children are identified by an SSN or an ATIN and you are not claiming the additional child tax credit, you do not need to complete any part of Schedule 8812.*

Substantial Presence Test (Part I)

In general, to be a qualifying child for purposes of the child tax credit and additional child tax credit, the child must be a citizen, national, or resident of the United States. Use Part I of Schedule 8812 to document that any child for whom an IRS Individual Taxpayer Identification Number (ITIN) was entered on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and for whom the box in column 4 of that line was also checked, meets the substantial presence test and is not otherwise treated as a nonresident alien.

Note. A child who is a lawful permanent resident of the United States is eligible to obtain a social security number (SSN). Use an SSN to identify the child even if you obtained an ITIN for the child before the child became a lawful permanent resident.

To meet the substantial presence test, a child identified with an ITIN generally must be physically present in the United States on at least:

1. 31 days during 2014, and
2. 183 days during the 3-year period that includes 2014, 2013, and 2012, counting:
   a. All the days your child was present in 2014, and
   b. 1/3 of the days your child was present in 2013, and
   c. 1/6 of the days your child was present in 2012.

CAUTION *Not all days that your dependent is physically present in the United States count as days of presence for the substantial presence test. See* Days of Presence in the United States *in Pub. 519.*

A child who is present in the United States for less than one-half of 2014 also must not have a closer connection to a foreign country. See Pub. 519 for more information. Also, see the chart, *Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test*, later.

Additional Child Tax Credit (Parts II–IV)

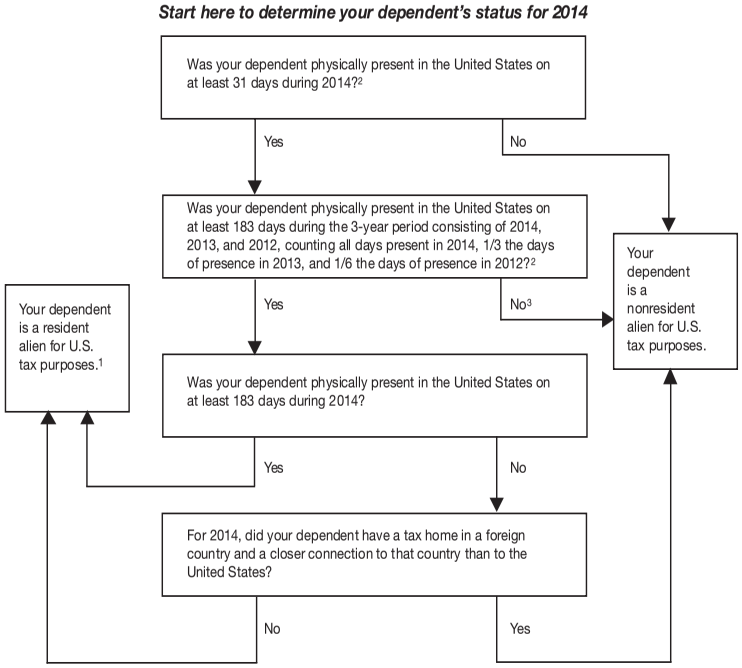
If any of your dependents is a qualifying child for purposes of the child tax credit (whether identified by an ITIN or not), you may qualify for the additional child tax credit. Before completing Parts II–IV of Schedule 8812, complete the Child Tax Credit Worksheet that applies to you. See the instructions for Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49. If you meet the condition given in the TIP at the end of the Child Tax Credit Worksheet, complete Parts II–IV of this schedule to figure the amount of any additional child tax credit you can claim.

Effect of Credit on Welfare Benefits

Any refund you receive as a result of taking the additional child tax credit cannot be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental

Oct 01, 2014 Cat. No. 59790P

Is Your Dependent (Identified by an ITIN) Considered a Resident of the United States Under the Substantial Presence Test?



[1] Despite meeting the substantial presence test, your dependent may still be considered a nonresident alien under an income tax treaty between the U.S. and your country. Check the provisions of the treaty carefully.

[2] See *Days of Presence in the United States* in Pub. 519 for days that do not count as days of presence in the United States.

[3] If your dependent was present in the United States for at least 31 consecutive days in 2014 and meets the substantial presence test for 2015, see *First-Year Choice* under *Dual Status Aliens* in Pub. 519 to determine if your dependent may be considered to be a resident of the United States for part of 2014 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.

Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund cannot be counted as a resource for at least 12 months after you receive it. Check with your local benefits coordinator to find out if your refund will affect your benefits.

Specific Instructions

Part I

Lines A through D. If you identified any of your dependents using an ITIN on your Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c; and you also checked the box in column (4) of that line for that dependent, you must determine if that dependent meets the substantial presence test and is not otherwise treated as a nonresident alien. Complete Line A for the first dependent listed on your Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an ITIN and that you indicated qualified for the child tax credit by checking the box in column (4). Use a separate line for each additional child identified by an ITIN for whom you checked the box in column (4).

Do not complete a line in Part I for a child if:

- You identified that child with an SSN or ATIN 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 2014 and meets the substantial presence test for 2015, your child may be considered a resident of the United States for part of 2014 if you make a valid election. See *First-Year Choice* under *Dual Status Aliens* in Pub. 519.
- Child adopted by U.S. citizen or national. A child legally adopted by you or lawfully placed with you for legal adoption is not required to meet the substantial presence test if you are a citizen or national of the United States, and, for your entire tax year, the child has the same main home as you and is a member of your household.

More than four children. If you must complete Part I for more than four children, check the box following Line D. Use page 1 of another Schedule 8812 and reletter Lines A–D in Part I as E–H. Complete the additional Part I of Schedule 8812 and attach it to your Schedule 8812.

Parts II through IV

Line 4a — Earned Income Chart. Use the chart, later, to determine the amount to enter on line 4a.

Line 4b — Nontaxable Combat Pay. Enter on line 4b the total amount of nontaxable combat pay that you, and your spouse if filing jointly, received in 2014. 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 2014 and total wages of over $117,000, figure any excess social security and tier 1 RRTA taxes withheld. See Pub. 505. Include any excess on Schedule 8812, line 10.

Earned Income Chart — Line 4a

IF you...	AND you...	THEN enter on line 4a...
have net earnings from self-employment	use either optional method to figure those net earnings,	the amount figured using the *1040 and 1040NR Filers — Earned Income Worksheet* in Pub. 972 (even if you are also taking the EIC).
are taking the EIC on Form 1040, line 66a, or Form 1040A, line 42a	completed Worksheet B of the EIC instructions in your Form 1040 instructions,	your earned income from Worksheet B, line 4b, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC. If you were a member of the clergy, subtract (a) the rental value of a home or the nontaxable portion of an allowance for a home furnished to you (including payments for utilities), and (b) the value of meals and lodging provided to you, your spouse, and your dependents for your employer's convenience.
	did not complete Worksheet B or filed Form 1040A,	your earned income from Step 5 of the EIC instructions in your tax return instructions, plus all of your nontaxable combat pay if you did not elect to include it in earned income for the EIC.
are not taking the EIC	were self-employed, or you are filing Schedule SE because you were a member of the clergy or you had church employee income, or you are filing Schedule C or C-EZ as a statutory employee,	the amount figured using the *1040 and 1040NR Filers — Earned Income Worksheet* in Pub. 972.
	are not self-employed or filing Schedule SE, C, or C-EZ for the above reasons,	your earned income figured as follows: Line 7 of Form 1040 or Form 1040A, or line 8 of Form 1040NR. _____ **Subtract**, if included on line 7 (line 8 for Form 1040NR), any: • Taxable scholarship or fellowship grant not reported on a Form W-2. • Amount received for work performed while an inmate in a penal institution (put "PRI" and the amount subtracted in the space next to line 7 of Form 1040 or 1040A (line 8 for Form 1040NR)). • Amount received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan (put "DFC" and the amount subtracted in the space next to line 7 of Form 1040 or Form 1040A (line 8 for Form 1040NR)). This amount may be shown in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or annuity. - _____ • Amount from Form 2555, line 43, or Form 2555-EZ, line 18. • Medicaid waiver payment you excluded from income (see instructions for Form 1040, line 21, and Pub. 525 for information about these payments). **Add** all your nontaxable combat pay from Form(s) W-2, box 12, with code Q. + _____ **Earned Income =** _____

Line 7 Worksheet

Keep for Your Records

If your employer withheld or you paid Additional Medicare Tax or Tier 1 RRTA taxes, use this worksheet to figure the amount to enter on line 7.

Social security tax, Medicare tax, and Additional Medicare Tax on Wages.

1. Enter the social security tax withheld (Form(s) W-2, box 4) . . . . . 1. _____
2. Enter the Medicare tax withheld (Form(s) W-2, box 6). Box 6 includes any Additional Medicare Tax withheld . . . . . 2. _____
3. Enter any amount from Form 8959, line 7 . . . . . 3. _____
4. Add lines 1, 2, and 3 . . . . . 4. _____
5. Enter the Additional Medicare Tax withheld (Form 8959, line 22) . . . . . 5. _____
6. Subtract line 5 from line 4 . . . . . 6. _____

Additional Medicare Tax on Self-Employment Income.

7. Enter one-half of the Additional Medicare Tax, if any, on self-employment income (one-half of Form 8959, line 13) . . . . . 7. _____

Tier 1 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 tax. Do not include amounts shown on Form CT-2 on line 3 for Additional Medicare Tax or line 4 for Tier 2 tax.

8. Enter the Tier 1 tax (Form(s) W-2, box 14) . . . . . 8. _____
9. Enter the Medicare Tax (Form(s) W-2, box 14) . . . . . 9. _____
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 . . . . . 10. _____
11. Add lines 8, 9, and 10 . . . . . 11. _____
12. Enter one-half of Tier 1 tax (one-half of Forms CT-2, line 1 for all 4 quarters of 2014) . . . . . 12. _____
13. Enter one-half of Tier 1 Medicare tax (one-half of Forms CT-2, line 2 for all 4 quarters of 2014) . . . . . 13. _____
14. 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 line 10 . . . . . 14. _____
15. Add lines 12, 13, and 14 . . . . . 15. _____

Line 7 Amount

16. Add lines 6, 7, 11, and 15. Enter here and on Schedule 8812, line 7 . . . . . 16. _____

Form **2106**

Department of the Treasury
Internal Revenue Service (99)

Employee Business Expenses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at *www.irs.gov/form2106*.

OMB No. 1545-0074

2014

Attachment Sequence No. 129

Your name	Occupation in which you incurred expenses	Social security number

Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses

		Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.)	1		
2 Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work	2		
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals and entertainment	3		
4 Business expenses not included on lines 1 through 3. **Do not** include meals and entertainment	4		
5 Meals and entertainment expenses (see instructions)	5		
6 **Total expenses.** In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5	6		

Note. *If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.*

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were **not** reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions)	7		

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8)	8		
Note. *If **both columns** of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.*			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	9		
10 Add the amounts on line 9 of both columns and enter the total here. **Also, enter the total on Schedule A (Form 1040), line 21** (or on **Schedule A (Form 1040NR), line 7**). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) ▶	10		

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11700N Form **2106** (2014)

Part II Vehicle Expenses

Section A—General Information (You must complete this section if you are claiming vehicle expenses.)

			(a) Vehicle 1	(b) Vehicle 2
11	Enter the date the vehicle was placed in service	11	/ /	/ /
12	Total miles the vehicle was driven during 2014	12	miles	miles
13	Business miles included on line 12	13	miles	miles
14	Percent of business use. Divide line 13 by line 12	14	%	%
15	Average daily roundtrip commuting distance	15	miles	miles
16	Commuting miles included on line 12	16	miles	miles
17	Other miles. Add lines 13 and 16 and subtract the total from line 12	17	miles	miles
18	Was your vehicle available for personal use during off-duty hours?		☐ Yes	☐ No
19	Do you (or your spouse) have another vehicle available for personal use?		☐ Yes	☐ No
20	Do you have evidence to support your deduction?		☐ Yes	☐ No
21	If "Yes," is the evidence written?		☐ Yes	☐ No

Section B—Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)

22	Multiply line 13 by 56¢ (.56). Enter the result here and on line 1	22	

Section C—Actual Expenses

			(a) Vehicle 1	(b) Vehicle 2
23	Gasoline, oil, repairs, vehicle insurance, etc.	23		
24a	Vehicle rentals	24a		
b	Inclusion amount (see instructions)	24b		
c	Subtract line 24b from line 24a	24c		
25	Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions)	25		
26	Add lines 23, 24c, and 25.	26		
27	Multiply line 26 by the percentage on line 14	27		
28	Depreciation (see instructions)	28		
29	Add lines 27 and 28. Enter total here and on line 1	29		

Section D—Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

			(a) Vehicle 1	(b) Vehicle 2
30	Enter cost or other basis (see instructions)	30		
31	Enter section 179 deduction (see instructions)	31		
32	Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction)	32		
33	Enter depreciation method and percentage (see instructions)	33		
34	Multiply line 32 by the percentage on line 33 (see instructions)	34		
35	Add lines 31 and 34	35		
36	Enter the applicable limit explained in the line 36 instructions	36		
37	Multiply line 36 by the percentage on line 14	37		
38	Enter the **smaller** of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	38		

Form **2441**

Department of the Treasury
Internal Revenue Service (99)

Child and Dependent Care Expenses

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 2441 and its separate instructions is at *www.irs.gov/form2441*.

1040 1040A 1040NR 2441

OMB No. 1545-0074

2014

Attachment Sequence No. **21**

Name(s) shown on return | Your social security number

Part I **Persons or Organizations Who Provided the Care**—You **must** complete this part. (If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive **dependent care benefits?**
- **No** ▶ Complete only Part II below.
- **Yes** ▶ Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s).** If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	Last	(b) Qualifying person's social security number	(c) **Qualified expenses** you incurred and paid in 2014 for the person listed in column (a)

3 Add the amounts in column (c) of line 2. **Do not** enter more than $3,000 for one qualifying person or $6,000 for two or more persons. If you completed Part III, enter the amount from line 31 3

4 Enter your **earned income.** See instructions 4

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4 . 5

6 Enter the **smallest** of line 3, 4, or 5 6

7 Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37. 7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is: Over	But not over	Decimal amount is	If line 7 is: Over	But not over	Decimal amount is
$0	15,000	.35	$29,000	31,000	.27
15,000	17,000	.34	31,000	33,000	.26
17,000	19,000	.33	33,000	35,000	.25
19,000	21,000	.32	35,000	37,000	.24
21,000	23,000	.31	37,000	39,000	.23
23,000	25,000	.30	39,000	41,000	.22
25,000	27,000	.29	41,000	43,000	.21
27,000	29,000	.28	43,000	No limit	.20

8 X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2013 expenses in 2014, see the instructions 9

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions. 10

11 **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47 11

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 11862M Form **2441** (2014)

Form 2441 (2014) Page **2**

Part III **Dependent Care Benefits**

12 Enter the total amount of **dependent care benefits** you received in 2014. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership 12

13 Enter the amount, if any, you carried over from 2013 and used in 2014 during the grace period. See instructions 13

14 Enter the amount, if any, you forfeited or carried forward to 2015. See instructions . . . 14 ( )

15 Combine lines 12 through 14. See instructions 15

16 Enter the total amount of **qualified expenses** incurred in 2014 for the care of the **qualifying person(s)** . . . 16

17 Enter the **smaller** of line 15 or 16 17

18 Enter your **earned income.** See instructions 18

19 Enter the amount shown below that applies to you. . . . 19
- If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see instructions.
- All others, enter the amount from line 18.

20 Enter the **smallest** of line 17, 18, or 19 20

21 Enter $5,000 ($2,500 if married filing separately **and** you were required to enter your spouse's earned income on line 19). 21

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)
- ☐ **No.** Enter -0-.
- ☐ **Yes.** Enter the amount here 22

23 Subtract line 22 from line 15 23

24 **Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions 24

25 **Excluded benefits. Form 1040 and 1040NR filers:** If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21 . . 25

26 **Taxable benefits. Form 1040 and 1040NR filers:** Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB". 26

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter $3,000 ($6,000 if two or more qualifying persons) 27

28 **Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25 28

29 Subtract line 28 from line 27. If zero or less, **stop.** You cannot take the credit. **Exception.** If you paid 2013 expenses in 2014, see the instructions for line 9 29

30 Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here. 30

31 Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11 31

Form **2441** (2014)

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

General Business Credit

▶ Information about Form 3800 and its separate instructions is at *www.irs.gov/form3800.*
▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

OMB No. 1545-0895
2014
Attachment Sequence No. **22**

Name(s) shown on return | Identifying number

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked		1
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2014 (see instructions)		3
4	Carryforward of general business credit to 2014. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach		4
5	Carryback of general business credit from 2015. Enter the amount from line 2 of Part III with box D checked (see instructions)		5
6	Add lines 1, 3, 4, and 5		6

Part II Allowable Credit

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return		7
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56		8
9	Add lines 7 and 8		9
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b		10c
11	**Net income tax.** Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0-	12	
13	Enter 25% (.25) of the excess, if any, of line 12 over $25,000 (see instructions)	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54	14	
15	Enter the greater of line 13 or line 14		15
16	Subtract line 15 from line 11. If zero or less, enter -0-		16
17	Enter the **smaller** of line 6 or line 16 **C corporations:** See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		17

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 12392F Form **3800** (2014)

Part II Allowable Credit *(Continued)*

Note. If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)		18
19	Enter the greater of line 13 or line 18		19
20	Subtract line 19 from line 11. If zero or less, enter -0-		20
21	Subtract line 17 from line 20. If zero or less, enter -0-		21
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked		22
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2014 (see instructions)		24
25	Add lines 22 and 24		25
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25		26
27	Subtract line 13 from line 11. If zero or less, enter -0-		27
28	Add lines 17 and 26		28
29	Subtract line 28 from line 27. If zero or less, enter -0-		29
30	Enter the general business credit from line 5 of all Parts III with box A checked		30
31	Reserved		31
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2014 (see instructions)		33
34	Carryforward of business credit to 2014. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach		34
35	Carryback of business credit from 2015. Enter the amount from line 5 of Part III with box D checked (see instructions)		35
36	Add lines 30, 33, 34, and 35		36
37	Enter the **smaller** of line 29 or line 36		37
38	**Credit allowed for the current year.** Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: • Individuals. Form 1040, line 54, or Form 1040NR, line 51 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b		38

Form 3800 (2014) Page 3

Name(s) shown on return | Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

A ☐ General Business Credit From a Non-Passive Activity
B ☐ General Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards
D ☐ General Business Credit Carrybacks
E ☐ Reserved
F ☐ Reserved
G ☐ Eligible Small Business Credit Carryforwards
H ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III . . . ▶ ☐

	(a) Description of credit **Note.** On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation)	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (carryforward only)	1z		
aa	New hire retention (carryforward only)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here and on the applicable line of Part I	2		
3	Enter the amount from Form 8844 here and on the applicable line of Part II	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Biofuel producer (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here and on the applicable line of Part II	5		
6	Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6		

Form **3800** (2014)

Form **6251**

Department of the Treasury
Internal Revenue Service (99)

Alternative Minimum Tax—Individuals

▶ Information about Form 6251 and its separate instructions is at *www.irs.gov/form6251.*
▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074
2014
Attachment Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR | Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	
2	Medical and dental. If you or your spouse was 65 or older, enter the **smaller** of Schedule A (Form 1040), line 4, **or** 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is $152,525 or less, enter -0-. Otherwise, see instructions	6	( )
7	Tax refund from Form 1040, line 10 or line 21	7	( )
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	( )
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock (7% of gain excluded under section 1202)	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	( )
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	**Alternative minimum taxable income.** Combine lines 1 through 27. (If married filing separately and line 28 is more than $242,450, see instructions.)	28	

Part II Alternative Minimum Tax (AMT)

29 Exemption. (If you were under age 24 at the end of 2014, see instructions.)

IF your filing status is . . .	AND line 28 is not over . . .	THEN enter on line 29 . . .
Single or head of household	$117,300	$52,800
Married filing jointly or qualifying widow(er)	156,500	82,100
Married filing separately	78,250	41,050

If line 28 is **over** the amount shown above for your filing status, see instructions. — 29

30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • **All others:** If line 30 is $182,500 or less ($91,250 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result.	31	
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	
35	**AMT.** Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13600G Form **6251** (2014)

Form 6251 (2014) Page 2

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the **smaller** of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	
40	Enter the **smaller** of line 36 or line 39	40	
41	Subtract line 40 from line 36	41	
42	If line 41 is $182,500 or less ($91,250 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result ▶	42	
43	Enter: • $73,800 if married filing jointly or qualifying widow(er), • $36,900 if single or married filing separately, or • $49,400 if head of household.	43	
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Enter the **smaller** of line 36 or line 37	46	
47	Enter the **smaller** of line 45 or line 46. This amount is taxed at 0%	47	
48	Subtract line 47 from line 46	48	
49	Enter: • $406,750 if single • $228,800 if married filing separately • $457,600 if married filing jointly or qualifying widow(er) • $432,200 if head of household	49	
50	Enter the amount from line 45	50	
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	
52	Add line 50 and line 51	52	
53	Subtract line 52 from line 49. If zero or less, enter -0-	53	
54	Enter the smaller of line 48 or line 53	54	
55	Multiply line 54 by 15% (.15) ▶	55	
56	Add lines 47 and 54	56	
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57	Subtract line 56 from line 46	57	
58	Multiply line 57 by 20% (.20) ▶	58	
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59	Add lines 41, 56, and 57	59	
60	Subtract line 59 from line 36	60	
61	Multiply line 60 by 25% (.25) ▶	61	
62	Add lines 42, 55, 58, and 61	62	
63	If line 36 is $182,500 or less ($91,250 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract $3,650 ($1,825 if married filing separately) from the result	63	
64	Enter the **smaller** of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	

Form **6251** (2014)

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.
▶ Information about Form 8582 and its instructions is available at *www.irs.gov/form8582*.

OMB No. 1545-1008

2014

Attachment Sequence No. **88**

Name(s) shown on return | Identifying number

Part I 2014 Passive Activity Loss

Caution: *Complete Worksheets 1, 2, and 3 before completing Part I.*

	Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)		
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b ( )	
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c ( )	
d	Combine lines 1a, 1b, and 1c	1d	
	Commercial Revitalization Deductions From Rental Real Estate Activities		
2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a ( )	
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b ( )	
c	Add lines 2a and 2b	2c ( )	
	All Other Passive Activities		
3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b ( )	
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c ( )	
d	Combine lines 3a, 3b, and 3c	3d	
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4	

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4	5	
6	Enter $150,000. If married filing separately, see instructions	6	
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7	
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*		
8	Subtract line 7 from line 6	8	
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions	9	
10	Enter the **smaller** of line 5 or line 9	10	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	
16	**Total losses allowed from all passive activities for 2014.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 63704F Form **8582** (2014)

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c . . . . . ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b . . . . . ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c . . . . . ▶					

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total . . . . . ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total . . . . . ▶			1.00	

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total . . . . . ▶				

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . ▶					
b Net income from form or schedule . . . . . ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total . . . . . ▶			1.00		

Form **8615**

Department of the Treasury
Internal Revenue Service (99)

Tax for Certain Children Who Have Unearned Income

▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.
▶ Information about Form 8615 and its separate instructions is at *www.irs.gov/form8615*.

OMB No. 1545-0074

2014

Attachment Sequence No. **33**

Child's name shown on return | Child's social security number

Before you begin: If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see **Pub. 929,** Tax Rules for Children and Dependents. It explains how to figure the child's tax using the **Schedule D Tax Worksheet** or **Schedule J** (Form 1040).

A Parent's name (first, initial, and last). **Caution:** *See instructions before completing.* | **B** Parent's social security number

C Parent's filing status (check one):
☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of household ☐ Qualifying widow(er)

Part I Child's Net Unearned Income

1	Enter the child's unearned income (see instructions)	1	
2	If the child **did not** itemize deductions on **Schedule A** (Form 1040 or Form 1040NR), enter $2,000. Otherwise, see instructions	2	
3	Subtract line 2 from line 1. If zero or less, **stop;** do not complete the rest of this form but **do** attach it to the child's return	3	
4	Enter the child's **taxable income** from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions	4	
5	Enter the **smaller** of line 3 or line 4. If zero, **stop;** do not complete the rest of this form but **do** attach it to the child's return	5	

Part II Tentative Tax Based on the Tax Rate of the Parent

6	Enter the parent's **taxable income** from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions	6	
7	Enter the total, if any, from Forms 8615, line 5, of **all other** children of the parent named above. **Do not** include the amount from line 5 above	7	
8	Add lines 5, 6, and 7 (see instructions)	8	
9	Enter the tax on the amount on line 8 based on the **parent's** filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	9	
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. **Do not** include any tax from **Form 4972** or **8814** or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here ▶ ☐	10	
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to **Part III**	11	
12a	Add lines 5 and 7 — 12a		
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places)	12b	× .
13	Multiply line 11 by line 12b	13	

Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.

14	Subtract line 5 from line 4 — 14		
15	Enter the tax on the amount on line 14 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	15	
16	Add lines 13 and 15	16	
17	Enter the tax on the amount on line 4 based on the **child's** filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here ▶ ☐	17	
18	Enter the **larger** of line 16 or line 17 here and on the **child's** Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions	18	

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 64113U Form **8615** (2014)

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts

▶ Information about Form 8801 and its separate instructions is at *www.irs.gov/form8801*.
▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2014

Attachment Sequence No. **74**

Name(s) shown on return | Identifying number

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2013 Form 6251. Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $238,550 and you were married filing separately for 2013, see instructions	4	
5	Enter: $80,800 if married filing jointly or qualifying widow(er) for 2013; $51,900 if single or head of household for 2013; or $40,400 if married filing separately for 2013. Estates and trusts, enter $23,100	5	
6	Enter: $153,900 if married filing jointly or qualifying widow(er) for 2013; $115,400 if single or head of household for 2013; or $76,950 if married filing separately for 2013. Estates and trusts, enter $76,950	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	
8	Multiply line 7 by 25% (.25)	8	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2013, see instructions	9	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	
11	• If **for 2013** you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If **for 2013** you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); **or** you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • **All others:** If line 10 is $179,500 or less ($89,750 or less if married filing separately for 2013), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions.	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	
14	Enter the amount from your 2013 Form 6251, line 34, or 2013 Form 1041, Schedule I, line 55	14	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10002S Form **8801** (2014)

Part II Minimum Tax Credit and Carryforward to 2015

16	Enter the amount from your 2013 Form 6251, line 35, or 2013 Form 1041, Schedule I, line 56	16	
17	Enter the amount from line 15	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	**2013 credit carryforward.** Enter the amount from your 2013 Form 8801, line 26	19	
20	Enter your 2013 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	
22	Enter your 2014 regular income tax liability minus allowable credits (see instructions)	22	
23	Enter the amount from your 2014 Form 6251, line 33, or 2014 Form 1041, Schedule I, line 54	23	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2014 Form 1040, line 54 (check box **b**); Form 1040NR, line 51 (check box **b**); or Form 1041, Schedule G, line 2c	25	
26	**Credit carryforward to 2015.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution. If you did not complete the 2013 Qualified Dividends and Capital Gain Tax Worksheet, the 2013 Schedule D Tax Worksheet, or Part V of the 2013 Schedule D (Form 1041), see the instructions before completing this part.

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2013, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	27	

Caution. If **for 2013** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28	Enter the amount from line 6 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2013 Schedule D Tax Worksheet, or the amount from line 26 of the 2013 Schedule D (Form 1041), whichever applies*	28	

If you figured your 2013 tax using the 2013 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29	Enter the amount from line 19 of your 2013 Schedule D (Form 1040), or line 18b, column (2), of the 2013 Schedule D (Form 1041)	29	
30	Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2013 Schedule D Tax Worksheet	30	
31	Enter the **smaller** of line 27 or line 30	31	
32	Subtract line 31 from line 27	32	
33	If line 32 is $179,500 or less ($89,750 or less if married filing separately for 2013), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions ▶	33	
34	Enter: • $72,500 if married filing jointly or qualifying widow(er) for 2013, • $36,250 if single or married filing separately for 2013, • $48,600 if head of household for 2013, or • $2,450 for an estate or trust. Form 1040NR filers, see instructions.	34	
35	Enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2013 Schedule D Tax Worksheet, or the amount from line 27 of the 2013 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1040, line 43, or 2013 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions	35	
36	Subtract line 35 from line 34. If zero or less, enter -0-	36	
37	Enter the **smaller** of line 27 or line 28	37	
38	Enter the **smaller** of line 36 or line 37	38	
39	Subtract line 38 from line 37	39	
40	Enter: • $400,000 if single for 2013, • $225,000 if married filing separately for 2013, • $450,000 if married filing jointly or qualifying widow(er) for 2013, • $425,000 if head of household for 2013, or • $11,950 for an estate or trust. Form 1040NR filers, see instructions.	40	
41	Enter the amount from line 36	41	
42	Form 1040 filers, enter the amount from line 7 of your 2013 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2013 Schedule D (Form 1041) or line 18 of your 2013 Schedule D Tax Worksheet, whichever applies. If you did not complete either the worksheet or Part V of the 2013 Schedule D (Form 1041), enter the amount from your 2013 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	42	

Part III Tax Computation Using Maximum Capital Gains Rates *(continued)*

43	Add lines 41 and 42	43	
44	Subtract line 43 from line 40. If zero or less, enter -0-	44	
45	Enter the **smaller** of line 39 or line 44	45	
46	Multiply line 45 by 15% (.15) ▶	46	
47	Add lines 38 and 45	47	
	If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.		
48	Subtract line 47 from line 37	48	
49	Multiply line 48 by 20% (.20) ▶	49	
	If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.		
50	Add lines 32, 47, and 48	50	
51	Subtract line 50 from line 27	51	
52	Multiply line 51 by 25% (.25) ▶	52	
53	Add lines 33, 46, 49, and 52	53	
54	If line 27 is $179,500 or less ($89,750 or less if married filing separately for 2013), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract $3,590 ($1,795 if married filing separately for 2013) from the result. Form 1040NR filers, see instructions	54	
55	Enter the **smaller** of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2013, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55	

* The 2013 Qualified Dividends and Capital Gain Tax Worksheet is in the 2013 Instructions for Form 1040. The 2013 Schedule D Tax Worksheet is in the 2013 Instructions for Schedule D (Form 1040) (or the 2013 Instructions for Schedule D (Form 1041)).

Form **8814**

Department of the Treasury
Internal Revenue Service (99)

Parents' Election To Report Child's Interest and Dividends

▶ Information about Form 8814 and its instructions is at *www.irs.gov/form8814.*
▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-0074

2014

Attachment Sequence No. **40**

Name(s) shown on your return | Your social security number

Caution. The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax benefits you cannot take** in the instructions.

A Child's name (first, initial, and last) | **B Child's social security number**

C If more than one Form 8814 is attached, check here ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a	Enter your child's **taxable** interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions		1a	
b	Enter your child's **tax-exempt** interest. **Do not** include this amount on line 1a	1b		
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions		2a	
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b		
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions		3	
4	Add lines 1a, 2a, and 3. If the total is $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 report the income		4	
5	Base amount		5	2,000 00
6	Subtract line 5 from line 4		6	
	If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.			
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7 .		
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8 .		
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9		
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10		
11	Add lines 9 and 10		11	
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below		12	

Part II Tax on the First $2,000 of Child's Interest and Dividends

13	Amount not taxed	13	1,000 00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14	
15	**Tax.** Is the amount on line 14 less than $1,000? ☐ **No.** Enter $100 here and see the **Note** below. ☐ **Yes.** Multiply line 14 by 10% (.10). Enter the result here and see the **Note** below.	15	

Note. If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 10750J Form **8814** (2014)

General Instructions

Future Developments

For the latest information about developments related to Form 8814 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8814*.

Purpose of Form

Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 19 (or under age 24 if a full-time student) at the end of 2014. "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 2014 was less than $10,000.
- The child is required to file a 2014 return.
- The child does not file a joint return for 2014.
- There were no estimated tax payments for the child for 2014 (including any overpayment of tax from his or her 2013 return applied to 2014 estimated tax).
- There was no federal income tax withheld from the child's income.

You must also qualify. See *Parents who qualify to make the election* below.

Student. A student is a child who for some part of each of 5 calendar months during the year was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

Certain January 1 birthdays. A child born on January 1, 1996, is considered to be age 19 at the end of 2014. You cannot make this election for such a child unless the child was a full-time student.

A child born on January 1, 1991, is considered to be age 24 at the end of 2014. You cannot make this election for such a child.

How to make the election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

Parents who qualify to make the election. You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.

- You are filing a joint return for 2014 with the child's other parent.
- You and the child's other parent were married to each other but file separate returns for 2014 and you had the higher taxable income.
- You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

Note. If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.

Tax benefits you cannot take. If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:

- Additional standard deduction of $1,550 if the child is blind,
- Penalty on early withdrawal of child's savings, and
- Itemized deductions such as the child's investment expenses or charitable contributions.

If your child received qualified dividends or capital gain distributions, you may pay up to $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 separate return for the child, the tax rate may be as low as 0% (zero percent) because of the preferential tax rates for qualified dividends and capital gain distributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to determine which results in the lower tax.

Alternative minimum tax. If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, Alternative Minimum Tax—Individuals, and its instructions for details.

Net Investment Income Tax. For purposes of figuring any Net Investment Income Tax liability of the parents on Form 8960, the following rules apply.

1. All income reported on line 12 is included in the parents' modified adjusted gross income, and
2. All net investment income included on line 12 (except for Alaska Permanent Fund dividends) is included in the parents' net investment income.

For more information on Net Investment Income Tax, go to *www.irs.gov* and enter "Net Investment Income Tax" in the search box.

Investment interest expense. Your child's income (other than qualified dividends, Alaska Permanent Fund dividends, and capital gain distributions) that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, Investment Income and Expenses, to figure the amount you can treat as your investment income.

Foreign accounts and trusts. You **must** complete Schedule B (Form 1040), Part III, and file it with your tax return if your child:

1. Had a foreign financial account, or
2. Received a distribution from, or was the grantor of, or transferor to, a foreign trust.

Enter "Form 8814" on the dotted line next to line 7a or line 8, whichever applies. Complete line 7b if applicable.

Note. If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8938, Statement of Specified Foreign Financial Assets. Check *www.irs.gov/form8938* for details.

Change of address. If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, Change of Address.

Additional information. See Pub. 929, Tax Rules for Children and Dependents, for more details.

Line Instructions

Name and social security number. If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.

Line 1a. Enter all taxable interest income your child received in 2014. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" (nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT.

Note. If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see *Alternative minimum tax,* earlier.

Line 2a. Enter the ordinary dividends your child received in 2014. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust.

If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a.

Line 2b. Enter all qualified dividends your child received in 2014. Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.

Line 3. Enter the capital gain distributions your child received in 2014. Capital gain distributions should be shown in box 2a of Form 1099-DIV.

If your child received, as a nominee, capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next to line 3. Do not include amounts received as a nominee in the total for line 3.

Line 9. Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines **unless** you file Schedule B (Form 1040).

If you file Schedule B, include this amount on line 5, and identify it as from "Form 8814." Complete Schedule B as instructed. Also include this amount on Form 1040, line 9b, or Form 1040NR, line 10b.

You must file Schedule B if this amount plus the parents' dividends is more than $1,500.

Line 10. Include this amount on Schedule D (Form 1040), line 13; Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D or in the space to the left of line 13 of Form 1040 or line 14 of Form 1040NR.

If any of the child's capital gain distributions were reported on Form 1099-DIV as unrecaptured section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D.

Line 12. If you checked the box on line C, add the amounts from line 12 of all your Forms 8814. Include the result on Form 1040, line 21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 21.

Line 15. If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on that line.

Section 8

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