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# Section 1

# Introduction and Changes in Law

**T**his report contains complete individual income tax data for Tax Year 2015. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 150.5 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2015.

Table A presents selected income and tax items for Tax Years 2011 through 2015 as they appear on the forms and provides the percentage change between 2014 and 2015 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes that affect the data. The 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).

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For Tax Year 2015, the number of individual tax returns filed increased by 1.9 million, or 1.3 percent. Adjusted gross income (AGI) rose 4.5 percent from 2014 to 2015. This increase was supported by increases in salaries and wages (4.8 percent); rental real estate, royalties, partnerships, S corporations, and trusts income (5.0 percent); and taxable individual retirement arrangement (IRA) distributions (7.7 percent). With increases in itemized deductions (4.2 percent), total standard deduction (2.8 percent), and exemption amount (1.7 percent), taxable income increased 5.0 percent from 2014 to 2015. Moreover, there were increases in both total income tax after credits (6.0 percent) and total tax liability (5.9 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 2015. Section 2 offers a brief analysis of the data; Section 3 discusses tax rates and computation of total income tax, and is followed by tables of detailed aggregate statistics on individual tax returns (Section 4). Section 5 provides explanations of the terms used in the tables. Section 6 describes the sample of individual income tax returns upon which the statistics are based. 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 2011–2015**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns</b>	<b>145,370,240</b>	<b>144,928,472</b>	<b>147,351,299</b>	<b>148,606,578</b>	<b>150,493,263</b>	<b>1.3</b>
Electronically filed returns	118,920,586	121,314,249	125,317,980	128,118,903	131,279,367	2.5
Form 1040 returns	84,189,061	83,631,395	84,654,613	84,921,477	85,937,245	1.2
Electronically filed returns	66,003,531	67,402,503	69,350,524	70,440,578	72,161,422	2.4
Form 1040A returns	38,598,005	38,243,922	39,406,366	40,466,308	40,701,100	0.6
Electronically filed returns	34,207,257	34,305,758	35,890,253	37,206,180	37,738,135	1.4
Form 1040EZ returns	22,583,173	23,053,156	23,290,320	23,218,794	23,854,918	2.7
Electronically filed returns	18,709,798	19,605,988	20,077,203	20,472,145	21,379,809	4.4
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[12]
Salaries and wages: Number of returns	119,559,706	119,851,043	122,189,100	123,139,886	124,591,428	1.2
Amount	6,055,389,434	6,301,357,591	6,475,380,882	6,784,947,852	7,112,222,959	4.8
Taxable interest: Number of returns	52,067,484	47,972,509	44,920,763	43,334,329	42,636,696	-1.6
Amount	120,111,673	111,789,613	100,648,711	93,894,280	95,881,223	2.1
Tax-exempt interest [2]: Number of returns	5,988,308	5,954,819	5,987,263	5,799,616	5,827,038	0.5
Amount	72,995,406	71,066,052	68,099,984	62,473,659	61,871,455	-1.0
Ordinary dividends: Number of returns	27,762,355	27,974,976	27,688,374	27,651,681	27,607,044	-0.2
Amount	194,609,806	260,393,306	214,972,683	254,702,232	260,252,720	2.2
Qualified dividends [2]: Number of returns	25,154,875	25,490,820	25,493,503	25,702,423	25,755,976	0.2
Amount	142,015,345	204,401,524	158,069,115	192,447,711	203,187,788	5.6
State income tax refunds: Number of returns	22,115,674	22,005,269	21,309,106	20,791,909	20,256,512	-2.6
Amount	27,532,751	27,462,015	27,850,899	30,088,465	31,110,732	3.4
Alimony received: Number of returns	436,725	440,401	436,667	435,510	414,420	-4.8
Amount	8,777,349	8,936,487	9,229,979	10,052,345	10,077,086	0.2
Business or profession net income less loss: Number of returns	22,917,874	23,034,725	23,529,912	24,073,449	24,726,925	2.7
Amount	282,969,817	304,191,539	302,072,545	317,258,762	331,814,301	4.6
Net capital gain less loss: Number of returns	20,271,888	20,241,430	20,539,234	20,189,886	19,954,555	-1.2
Amount	375,259,556	620,670,288	483,413,657	687,387,778	694,951,773	1.1
Capital gain distributions reported on Form 1040: Number of returns	1,882,192	2,479,539	3,454,143	4,077,657	4,323,250	6.0
Amount	1,777,581	2,216,531	6,207,123	11,260,843	11,563,203	2.7
Sales of property other than capital assets, net gain less loss: Number of returns	1,976,199	2,039,106	2,138,829	2,288,854	2,216,693	-3.2
Amount	-14,450,438	-9,357,957	1,029,266	8,972,556	11,943,053	33.1
Total Individual Retirement Arrangement (IRA) distributions [2]: Number of returns	13,729,093	13,882,102	14,051,217	14,381,491	14,891,500	3.5
Amount	263,218,671	272,043,736	260,594,003	278,901,188	295,038,269	5.8
Taxable IRA distributions: Number of returns	13,008,887	13,195,644	13,331,179	13,653,703	14,159,018	3.7
Amount	217,319,190	230,783,461	213,602,353	235,005,032	253,213,041	7.7
Total pensions and annuities [2]: Number of returns	28,981,205	29,516,878	30,013,724	30,663,195	30,754,854	0.3
Amount	910,731,872	975,274,407	1,048,215,251	1,110,596,904	1,169,067,148	5.3
Taxable pensions and annuities: Number of returns	26,757,165	27,289,708	27,755,892	28,143,561	28,199,160	0.2
Amount	581,180,358	612,544,219	638,659,076	663,223,262	689,991,999	4.0
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	16,767,784	17,208,948	17,408,198	17,519,383	17,522,047	[13]
Amount	486,015,955	613,258,347	613,541,466	679,383,869	713,237,701	5.0
Farm net income less loss: Number of returns	1,867,209	1,835,687	1,812,920	1,784,483	1,799,627	0.8
Amount	-9,602,223	-5,531,686	-7,798,270	-8,276,215	-13,963,784	-68.7
Unemployment compensation: Number of returns	13,170,985	11,342,361	9,287,183	7,451,378	6,206,841	-16.7
Amount	92,383,693	71,234,134	51,923,279	33,288,898	27,225,383	-18.2
Total social security benefits [2]: Number of returns	25,837,226	26,480,552	27,070,833	27,401,498	28,087,514	2.5
Amount	490,699,539	526,514,454	553,542,772	575,126,918	605,152,093	5.2
Taxable social security benefits: Number of returns	16,785,141	17,772,267	18,507,324	19,018,684	19,661,104	3.4
Amount	201,612,206	223,597,024	243,327,448	261,155,940	277,411,075	6.2
Foreign-earned income exclusion [3]: Number of returns	445,276	475,386	470,341	453,226	467,971	3.3
Amount	28,061,251	29,633,268	29,022,294	28,173,396	29,340,385	4.1

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss [3]: Number of returns	1,229,118	1,294,259	1,211,607	1,201,450	1,138,112	-5.3
Amount	169,083,520	189,072,930	189,041,342	196,186,760	197,513,363	0.7
Cancellation of debt [3]: Number of returns	699,605	769,859	770,756	740,343	678,073	-8.4
Amount	13,796,728	12,424,870	10,013,641	9,228,543	6,954,736	-24.6
Taxable health savings account distributions [3]: Number of returns	317,328	213,243	267,565	298,878	267,614	-10.5
Amount	380,299	244,759	349,147	353,121	327,192	-7.3
Gambling earnings [3]: Number of returns	1,903,153	1,925,505	1,918,174	1,871,259	1,934,196	3.4
Amount	26,515,292	29,235,562	29,978,207	29,496,416	32,967,078	11.8
Other income less loss [3]: Number of returns	6,508,046	6,635,318	6,809,924	6,377,417	6,454,478	1.2
Amount	34,051,971	37,415,382	37,172,318	39,155,702	40,075,330	2.3
Total income: Number of returns	144,763,632	144,519,302	146,879,226	148,100,814	149,937,727	1.2
Amount	8,498,486,227	9,234,159,288	9,233,510,773	9,916,219,526	10,360,403,054	4.5
Educator expenses: Number of returns	3,824,221	3,790,352	3,837,716	3,767,882	3,721,168	-1.2
Amount	962,429	957,868	964,331	959,210	950,200	-0.9
Certain business expenses of reservists, performing artists, etc.: Number of returns	147,661	143,148	156,555	152,356	169,246	11.1
Amount	518,417	520,781	587,084	537,293	579,419	7.8
Health savings account deduction: Number of returns	1,019,297	1,083,379	1,194,511	1,361,357	1,391,655	2.2
Amount	3,078,052	3,355,278	3,716,404	4,105,729	4,322,792	5.3
Moving expenses: Number of returns	1,028,503	1,136,801	1,244,377	1,128,284	1,133,792	0.5
Amount	2,930,988	3,087,642	3,560,922	3,444,883	3,692,173	7.2
Deductible part of self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	26,022,975	27,535,555	27,911,733	29,287,458	30,106,835	2.8
Payments to a Keogh plan: Number of returns	917,136	923,165	954,877	989,517	1,012,285	2.3
Amount	19,483,818	20,849,020	22,407,806	23,214,590	24,378,156	5.0
Self-employed health insurance: Number of returns	3,847,203	3,902,030	3,995,573	4,185,169	4,098,181	-2.1
Amount	24,543,691	25,677,807	27,139,425	28,112,970	28,852,216	2.6
Penalty on early withdrawal of savings: Number of returns	944,285	769,136	690,780	611,626	466,686	-23.7
Amount	461,169	456,333	221,210	140,135	76,848	-45.2
Alimony paid adjustment: Number of returns	583,411	623,082	651,544	607,972	598,888	-1.5
Amount	10,665,311	11,156,210	11,761,438	11,808,353	12,345,177	4.5
Total taxpayer IRA adjustment: Number of returns	2,562,814	2,575,337	2,713,320	2,707,651	2,641,368	-2.4
Amount	11,043,873	11,795,245	12,972,665	13,229,272	13,043,934	-1.4
Student loan interest deduction: Number of returns	10,051,849	10,764,802	11,460,120	12,083,228	12,371,155	2.4
Amount	9,673,065	10,693,660	11,617,865	12,812,975	13,438,377	4.9
Tuition and fees deduction: Number of returns	1,933,121	2,112,590	1,892,785	1,747,322	1,655,586	-5.3
Amount	4,310,353	4,686,828	4,340,736	3,871,885	3,918,501	1.2
Domestic production activities deduction: Number of returns	637,859	659,401	717,374	698,915	695,859	-0.4
Amount	8,994,778	11,158,127	11,228,603	11,975,861	12,791,597	6.8
Archer medical savings account deduction: Number of returns	7,460	4,740	3,391	5,355	4,593	-14.2
Amount	11,644	6,932	5,821	7,597	3,686	-51.5
Foreign housing deductions: Number of returns	5,531	8,055	4,344	3,922	5,161	31.6
Amount	99,010	136,044	82,738	93,810	123,874	32.0
Other adjustments: Number of returns	153,280	148,885	141,877	125,339	132,019	5.3
Amount	1,543,678	1,954,575	1,363,291	1,582,095	1,469,167	-7.1
Total statutory adjustments: Number of returns	35,683,176	36,623,399	37,665,545	38,386,756	38,586,372	0.5
Amount	124,343,250	134,027,907	139,882,070	145,184,115	150,092,952	3.4
Adjusted gross income or loss (AGI): Amount	8,374,142,977	9,100,131,381	9,093,628,703	9,771,035,412	10,210,310,102	4.5
Total itemized deductions: Number of returns	46,293,834	45,581,697	44,330,496	43,965,083	44,567,263	1.4
Amount	1,218,496,717	1,238,693,453	1,188,594,808	1,206,705,085	1,257,437,010	4.2
Total standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	768,668,235	797,425,658	848,649,935	876,239,898	900,609,447	2.8
Basic standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	745,870,904	773,692,650	823,062,803	849,367,894	872,463,128	2.7

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015 (6)
	2011 (1)	2012 (2)	2013 (3)	2014 (4)	2015 (5)	
Additional standard deduction: Number of returns	13,211,438	13,701,861	14,286,968	14,809,962	15,097,206	1.9
Amount	22,763,284	23,709,341	25,583,178	26,869,072	28,146,319	4.8
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	[14] 23,790	[14] 19,148	N/A	N/A	N/A	[12]
Amount	[14] 16,986	[14] 15,586	N/A	N/A	N/A	[12]
AGI less deductions: Number of returns	126,697,521	126,736,118	128,744,167	130,292,076	131,970,884	1.3
Amount	6,648,195,824	7,321,226,807	7,322,508,136	7,949,698,605	8,321,044,011	4.7
Number of exemptions	289,305,821	287,733,123	289,929,032	290,411,990	291,938,777	0.5
Exemption amount	1,069,958,084	1,092,429,351	1,107,723,027	1,121,602,989	1,140,740,415	1.7
Taxable income: Number of returns	108,649,479	108,995,860	110,502,800	112,657,629	114,871,989	2.0
Amount	5,746,218,265	6,394,527,773	6,387,828,476	6,997,855,643	7,350,295,492	5.0
Capital construction fund reduction: Number of returns	170	157	142	1,225	1,149	-6.2
Amount	50,333	108,841	101,730	106,245	145,790	37.2
Tax from table, rate schedules, etc.: Number of returns	107,626,808	108,081,852	109,535,332	111,650,725	113,870,016	2.0
Amount	1,088,572,999	1,228,072,309	1,265,680,238	1,402,408,892	1,482,236,627	5.7
Additional taxes: Number of returns	9,895	7,695	7,449	11,003	5,409	-50.8
Amount	41,683	11,117	13,473	34,012	8,787	-74.2
Alternative minimum tax: Number of returns	4,248,183	4,224,741	3,940,304	4,277,624	4,467,806	4.4
Amount	30,479,041	32,770,139	27,426,374	28,645,905	31,165,616	8.8
Excess advance premium tax credit repayment: Number of returns	N/A	N/A	N/A	1,803,176	3,292,753	82.6
Amount	N/A	N/A	N/A	1,431,168	2,699,501	88.6
Income tax before credits: Number of returns	107,660,923	108,117,666	109,571,667	111,969,378	114,482,785	2.2
Amount	1,119,093,724	1,260,955,131	1,293,164,218	1,432,797,923	1,516,165,675	5.8
Child care credit: Number of returns	6,332,814	6,339,717	6,315,706	6,340,882	6,344,325	0.1
Amount	3,425,529	3,411,987	3,458,946	3,504,960	3,585,379	2.3
Credit for elderly or disabled: Number of returns	111,863	67,430	76,856	67,260	50,569	-24.8
Amount	16,165	9,406	9,493	7,704	6,397	-17.0
Education credits: Number of returns	12,054,606	10,079,053	10,196,811	9,909,977	9,606,011	-3.1
Amount	12,366,511	10,522,539	10,645,809	10,445,440	10,234,109	-2.0
Residential energy credit: Number of returns	3,642,988	2,225,307	3,036,039	2,663,702	2,592,967	-2.7
Amount	1,676,001	1,266,559	1,613,800	1,638,353	2,087,749	27.4
Foreign tax credit: Number of returns	6,904,440	7,096,246	7,487,567	7,958,139	7,968,489	0.1
Amount	16,451,128	19,115,247	20,237,697	21,648,047	22,560,125	4.2
Child tax credit: Number of returns	23,136,250	22,889,677	22,563,277	22,394,927	22,376,889	-0.1
Amount	28,088,766	27,726,578	27,233,304	27,201,568	27,099,975	-0.4
Retirement savings contributions credit: Number of returns	6,394,950	6,925,814	7,411,730	7,917,829	8,108,729	2.4
Amount	1,117,627	1,202,908	1,316,999	1,380,719	1,441,212	4.4
Mortgage interest credit: Number of returns	45,763	46,653	58,410	63,308	77,700	22.7
Amount	54,872	65,306	73,709	87,280	99,211	13.7
Adoption credit: Number of returns	47,956	31,786	55,036	73,951	63,960	-13.5
Amount	610,434	179,194	229,567	355,110	251,235	-29.3
General business credit: Number of returns	487,030	466,097	462,100	348,214	334,152	-4.0
Amount	2,406,661	2,580,523	3,064,587	3,137,282	3,616,120	15.3
Prior-year minimum tax credit: Number of returns	256,192	262,061	322,422	316,171	306,716	-3.0
Amount	565,220	683,888	1,004,548	963,909	972,621	0.9
Alternative motor vehicle credit: Number of returns	7,391	7,241	3,994	3,000	9,330	211.0
Amount	14,252	20,177	12,568	8,801	20,082	128.2
Qualified electric vehicle credit: Number of returns	906	1,958	* 308	* 294	* 3	-99.0
Amount	1,004	4,872	* 760	* 627	* 8	-98.7
Alternative fuel vehicle refueling property credit: Number of returns	3,456	8,104	13,389	6,425	3,740	-41.8
Amount	2,601	8,183	6,583	4,723	1,518	-67.9
Qualified plug-in electric vehicle credit: Number of returns	12,248	25,061	43,009	46,593	42,868	-8.0
Amount	76,262	139,027	231,050	263,260	251,617	-4.4
Total credits [4]: Number of returns	46,290,170	44,569,999	45,659,219	46,046,121	46,014,561	-0.1
Amount	66,285,657	66,962,192	69,158,711	70,705,253	72,249,107	2.2

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax after credits: Number of returns	95,020,390	96,302,736	97,731,379	100,184,005	103,074,540	2.9
Amount	1,052,808,067	1,193,992,939	1,224,005,507	1,362,092,670	1,443,916,568	6.0
Self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	46,282,362	48,773,186	55,533,464	58,467,503	60,173,787	2.9
Social security, Medicare tax on tip income not reported: Number of returns	111,713	111,916	128,848	100,916	102,074	1.1
Amount	17,586	18,590	30,440	20,816	18,751	-9.9
Uncollected social security tax: Number of returns	40,721	39,328	42,198	36,211	31,440	-13.2
Amount	15,020	17,127	19,565	16,557	18,926	14.3
Tax on qualified retirement plans: Number of returns	5,706,635	5,613,766	5,726,292	5,725,795	5,453,565	-4.8
Amount	5,699,151	5,583,667	5,873,596	5,840,378	5,975,801	2.3
Advanced earned income credit payments: Number of returns	[14] 11,066	[14] 1,998	N/A	N/A	N/A	[12]
Amount	[14] 13,070	[14] 1,753	N/A	N/A	N/A	[12]
Household employment taxes: Number of returns	206,322	198,535	202,208	196,098	190,852	-2.7
Amount	943,171	921,268	1,077,915	1,082,019	1,134,672	4.9
First-time homebuyer credit repayment: Number of returns	716,559	877,513	830,760	764,493	716,735	-6.2
Amount	447,098	540,455	444,923	417,495	422,385	1.2
Health care individual responsibility payment: Number of returns	N/A	N/A	N/A	8,061,604	6,691,982	-17.0
Amount	N/A	N/A	N/A	1,694,088	3,109,377	83.5
Recapture taxes: Number of returns	5,018	2,527	24,106	4,831	* 2,066	-57.2
Amount	14,218	2,551	50,246	737	* 5,555	653.7
COBRA premium assistance recapture: Number of returns	4,534	4,393	1,318	0	* 12	[12]
Amount	1,941	6,059	1,929	0	* 442	[12]
Total tax liability [5]: Number of returns	104,361,703	105,651,541	107,288,652	111,434,913	113,453,651	1.8
Amount	1,106,695,572	1,250,332,103	1,310,217,474	1,460,030,577	1,545,647,949	5.9
Income tax withheld: Number of returns	126,350,376	126,606,913	129,050,127	130,225,475	132,257,828	1.6
Amount	970,608,529	1,023,112,148	1,058,455,303	1,126,411,434	1,197,083,155	6.3
Estimated tax payments: Number of returns	9,259,317	9,275,669	9,274,202	9,346,366	9,611,498	2.8
Amount	232,953,108	261,962,988	289,350,412	334,458,863	372,286,086	11.3
Making work pay credit: Number of returns	[14] 2,521,153	[14] 904,213	N/A	N/A	N/A	[12]
Amount	[14] 1,140,527	[14] 397,174	N/A	N/A	N/A	[12]
Earned income credit: Number of returns	27,911,726	27,848,264	28,821,785	28,537,908	28,081,708	-1.6
Amount	62,906,161	64,128,627	68,081,720	68,339,181	68,524,975	0.3
Nontaxable combat pay election: Number of returns	17,029	15,457	9,967	10,024	N/A	[12]
Amount	189,123	184,518	152,284	140,810	N/A	[12]
Additional child tax credit: Number of returns	21,151,049	20,533,173	20,727,634	20,225,421	19,705,356	-2.6
Amount	28,584,836	27,717,367	27,855,164	27,062,605	26,590,109	-1.7
American opportunity credit: Number of returns	12,823,967	9,972,160	10,399,178	10,190,997	9,629,945	-5.5
Amount	11,516,924	8,805,984	9,252,951	9,111,582	8,623,424	-5.4
Net premium tax credit: Number of returns	N/A	N/A	N/A	1,499,446	2,343,256	56.3
Amount	N/A	N/A	N/A	1,010,733	1,544,319	52.8
Payment with an extension request: Number of returns	1,572,291	1,851,870	1,867,825	2,026,322	1,844,872	-9.0
Amount	64,241,359	104,569,724	100,656,094	125,325,287	115,820,220	-7.6
Excess social security tax withheld: Number of returns	1,347,372	1,384,900	1,357,741	1,458,542	1,567,122	7.4
Amount	1,618,095	1,697,065	2,520,819	2,890,863	3,082,121	6.6
Form 4136, <i>Credit for Federal tax on gasoline and special fuels</i> : Number of returns	481,731	282,904	351,572	353,397	308,753	-12.6
Amount	354,812	138,483	167,708	148,234	108,911	-26.5
Other payments: Form 2439, <i>Regulated investment company credit</i> : Number of returns	153,422	31,824	8,724	14,010	2,793	-80.1
Amount	1,315,490	137,497	63,529	44,117	5,990	-86.4
Form 8885, <i>Health coverage tax credit</i> [6]: Number of returns	19,943	11,754	13,693	N/A	20,795	[12]
Amount	53,721	24,548	52,281	N/A	53,394	[12]

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Current dollars					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(1)	(2)	(3)	(4)	(5)	(6)
Form 8801, <i>Refundable prior-year minimum tax credit</i> : Number of returns	223,829	220,916	[14] 3,289	N/A	N/A	[12]
Amount	643,317	553,130	[14] 7,832	N/A	N/A	[12]
First-time homebuyer credit: Number of returns	16,209	N/A	N/A	N/A	N/A	[12]
Amount	117,834	N/A	N/A	N/A	N/A	[12]
Total payments: Number of returns	136,966,083	136,561,943	138,827,397	140,034,277	141,929,894	1.4
Amount	1,376,712,517	1,493,291,607	1,556,654,116	1,694,889,272	1,793,824,737	5.8
Overpayment, total: Number of returns	116,360,446	114,811,407	115,557,210	114,884,430	116,278,024	1.2
Amount	375,640,365	367,984,216	383,862,380	389,859,873	408,707,508	4.8
Overpayment refunded: Number of returns	113,472,680	111,861,777	112,747,598	112,004,413	113,212,358	1.1
Amount	325,837,815	314,028,757	320,596,496	319,643,133	329,830,398	3.2
Refund credited to next year: Number of returns	4,041,409	3,926,808	3,812,435	3,724,653	4,045,015	8.6
Amount	49,802,539	53,955,460	63,265,884	70,216,740	78,877,110	12.3
Tax due at time of filing: Number of returns	23,664,786	24,915,734	26,480,680	28,675,288	29,180,466	1.8
Amount	105,520,550	125,864,771	138,444,235	156,177,870	161,798,546	3.6
Predetermined estimated tax penalty: Number of returns	6,702,687	7,619,267	8,543,611	9,327,132	9,835,683	5.5
Amount	768,147	840,059	1,018,498	1,176,691	1,267,826	7.7

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>145,370,240</b>	<b>144,928,472</b>	<b>147,351,299</b>	<b>148,606,578</b>	<b>150,493,263</b>	<b>1.3</b>
Electronically filed returns	118,920,586	121,314,249	125,317,980	128,118,903	131,279,367	2.5
Form 1040 returns	84,189,061	83,631,395	84,654,613	84,921,477	85,937,245	1.2
Electronically filed returns	66,003,531	67,402,503	69,350,524	70,440,578	72,161,422	2.4
Form 1040A returns	38,598,005	38,243,922	39,406,366	40,466,308	40,701,100	0.6
Electronically filed returns	34,207,257	34,305,758	35,890,253	37,206,180	37,738,135	1.4
Form 1040EZ returns	22,583,173	23,053,156	23,290,320	23,218,794	23,854,918	2.7
Electronically filed returns	18,709,798	19,605,988	20,077,203	20,472,145	21,379,809	4.4
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[12]
Salaries and wages: Number of returns	119,559,706	119,851,043	122,189,100	123,139,886	124,591,428	1.2
Amount	3,518,529,596	3,586,430,046	3,633,771,539	3,746,520,073	3,922,902,901	4.7
Taxable interest: Number of returns	52,067,484	47,972,509	44,920,763	43,334,329	42,636,696	-1.6
Amount	69,791,791	63,625,278	56,480,758	51,846,648	52,885,396	2.0
Tax-exempt interest [2]: Number of returns	5,988,308	5,954,819	5,987,263	5,799,616	5,827,038	0.5
Amount	42,414,530	40,447,383	38,215,479	34,496,775	34,126,561	-1.1
Ordinary dividends: Number of returns	27,762,355	27,974,976	27,688,374	27,651,681	27,607,044	-0.2
Amount	113,079,492	148,203,361	120,635,625	140,641,763	143,548,108	2.1
Qualified dividends [2]: Number of returns	25,154,875	25,490,820	25,493,503	25,702,423	25,755,976	0.2
Amount	82,519,085	116,335,529	88,703,207	106,265,992	112,072,691	5.5
State income tax refunds: Number of returns	22,115,674	22,005,269	21,309,106	20,791,909	20,256,512	-2.6
Amount	15,998,112	15,630,060	15,629,012	16,614,282	17,159,808	3.3
Alimony received: Number of returns	436,725	440,401	436,667	435,510	414,420	-4.8
Amount	5,100,145	5,086,219	5,179,562	5,550,715	5,558,238	0.1
Business or profession net income less loss: Number of returns	22,917,874	23,034,725	23,529,912	24,073,449	24,726,925	2.7
Amount	164,421,741	173,131,212	169,513,213	175,184,297	183,019,471	4.5
Net capital gain less loss: Number of returns	20,271,888	20,241,430	20,539,234	20,189,886	19,954,555	-1.2
Amount	218,047,389	353,255,713	271,275,902	379,562,550	383,315,926	1.0
Capital gain distributions reported on Form 1040: Number of returns	1,882,192	2,479,539	3,454,143	4,077,657	4,323,250	6.0
Amount	1,032,877	1,261,543	3,483,234	6,218,025	6,377,939	2.6
Sales of property other than capital assets, net gain less loss: Number of returns	1,976,199	2,039,106	2,138,829	2,288,854	2,216,693	-3.2
Amount	-8,396,536	-5,326,100	577,590	4,954,476	6,587,453	33.0
Total Individual Retirement Arrangement (IRA) distributions [2]: Number of returns	13,729,093	13,882,102	14,051,217	14,381,491	14,891,500	3.5
Amount	152,945,189	154,834,227	146,236,814	154,003,969	162,734,842	5.7
Taxable IRA distributions: Number of returns	13,008,887	13,195,644	13,331,179	13,653,703	14,159,018	3.7
Amount	126,274,951	131,350,860	119,866,640	129,765,341	139,665,218	7.6
Total pensions and annuities [2]: Number of returns	28,981,205	29,516,878	30,013,724	30,663,195	30,754,854	0.3
Amount	529,187,607	555,079,344	588,224,047	613,250,637	644,824,682	5.1
Taxable pensions and annuities: Number of returns	26,757,165	27,289,708	27,755,892	28,143,561	28,199,160	0.2
Amount	337,699,220	348,630,745	358,394,543	366,219,361	380,580,253	3.9
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	16,767,784	17,208,948	17,408,198	17,519,383	17,522,047	[13]
Amount	282,403,228	349,037,192	344,299,364	375,142,943	393,401,931	4.9
Farm net income less loss: Number of returns	1,867,209	1,835,687	1,812,920	1,784,483	1,799,627	0.8
Amount	-5,579,444	-3,148,370	-4,376,134	-4,569,970	-7,702,032	68.5
Unemployment compensation: Number of returns	13,170,985	11,342,361	9,287,183	7,451,378	6,206,841	-16.7
Amount	53,680,240	40,543,047	29,137,643	18,381,501	15,016,758	-18.3
Total social security benefits [2]: Number of returns	25,837,226	26,480,552	27,070,833	27,401,498	28,087,514	2.5
Amount	285,124,660	299,666,735	310,630,063	317,574,223	333,784,938	5.1
Taxable social security benefits: Number of returns	16,785,141	17,772,267	18,507,324	19,018,684	19,661,104	3.4
Amount	117,148,289	127,260,685	136,547,389	144,205,378	153,012,176	6.1
Foreign-earned income exclusion [3]: Number of returns	445,276	475,386	470,341	453,226	467,971	3.3
Amount	16,305,201	16,865,833	16,286,360	15,556,817	16,183,334	4.0

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss [3]: Number of returns	1,229,118	1,294,259	1,211,607	1,201,450	1,138,112	-5.3
Amount	98,247,252	107,611,229	106,083,806	108,330,624	108,942,837	0.6
Cancellation of debt [3]: Number of returns	699,605	769,859	770,756	740,343	678,073	-8.4
Amount	8,016,693	7,071,639	5,619,327	5,095,827	3,836,038	-24.7
Taxable health savings account distributions [3]: Number of returns	317,328	213,243	267,565	298,878	267,614	-10.5
Amount	220,976	139,305	195,930	194,987	180,470	-7.4
Gambling earnings [3]: Number of returns	1,903,153	1,925,505	1,918,174	1,871,259	1,934,196	3.4
Amount	15,406,910	16,639,478	16,822,787	16,287,364	18,183,716	11.6
Other income less loss [3]: Number of returns	6,508,046	6,635,318	6,809,924	6,377,417	6,454,478	1.2
Amount	19,786,154	21,295,038	20,859,887	21,621,039	22,104,429	2.2
Total income: Number of returns	144,763,632	144,519,302	146,879,222	148,100,814	149,937,727	1.2
Amount	4,938,109,371	5,255,639,891	5,181,543,644	5,475,549,158	5,714,508,028	4.4
Educator expenses: Number of returns	3,824,221	3,790,352	3,837,716	3,767,882	3,721,168	-1.2
Amount	559,227	545,172	541,151	529,658	524,104	-1.0
Certain business expenses of reservists, performing artists, etc.: Number of returns	147,661	143,148	156,555	152,356	169,246	11.1
Amount	301,230	296,404	329,452	296,683	319,591	7.7
Health savings account deduction: Number of returns	1,019,297	1,083,379	1,194,511	1,361,357	1,391,655	2.2
Amount	1,788,525	1,909,663	2,085,524	2,267,106	2,384,331	5.2
Moving expenses: Number of returns	1,028,503	1,136,801	1,244,377	1,128,284	1,133,792	0.5
Amount	1,703,073	1,757,338	1,998,273	1,902,199	2,036,499	7.1
Deductible part of self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	15,120,845	15,671,915	15,663,150	16,171,981	16,606,087	2.7
Payments to a Keogh plan: Number of returns	917,136	923,165	954,877	989,517	1,012,285	2.3
Amount	11,321,219	11,866,261	12,574,526	12,818,658	13,446,308	4.9
Self-employed health insurance: Number of returns	3,847,203	3,902,030	3,995,573	4,185,169	4,098,181	-2.1
Amount	14,261,296	14,614,574	15,229,756	15,523,451	15,914,074	2.5
Penalty on early withdrawal of savings: Number of returns	944,285	769,136	690,780	611,626	466,686	-23.7
Amount	267,966	259,723	124,136	77,380	42,387	-45.2
Alimony paid adjustment: Number of returns	583,411	623,082	651,544	607,972	598,888	-1.5
Amount	6,197,159	6,349,579	6,600,134	6,520,350	6,809,254	4.4
Total taxpayer IRA adjustment: Number of returns	2,562,814	2,575,337	2,713,320	2,707,651	2,641,368	-2.4
Amount	6,417,126	6,713,287	7,279,834	7,304,954	7,194,669	-1.5
Student loan interest deduction: Number of returns	10,051,849	10,764,802	11,460,120	12,083,228	12,371,155	2.4
Amount	5,620,607	6,086,318	6,519,565	7,075,083	7,412,232	4.8
Tuition and fees deduction: Number of returns	1,933,121	2,112,590	1,892,785	1,747,322	1,655,586	-5.3
Amount	2,504,563	2,667,517	2,435,879	2,137,982	2,161,335	1.1
Domestic production activities deduction: Number of returns	637,859	659,401	717,374	698,915	695,859	-0.4
Amount	5,226,483	6,350,670	6,301,124	6,612,844	7,055,486	6.7
Archer medical savings account deduction: Number of returns	7,460	4,740	3,391	5,355	4,593	-14.2
Amount	6,766	3,945	3,267	4,195	2,033	-51.5
Foreign housing deductions: Number of returns	5,531	8,055	4,344	3,922	5,161	31.6
Amount	57,531	77,430	46,430	51,800	68,325	31.9
Other adjustments: Number of returns	153,280	148,885	141,877	125,339	132,019	5.3
Amount	896,966	1,112,450	765,034	873,603	810,351	-7.2
Total statutory adjustments: Number of returns	35,683,176	36,623,399	37,665,545	38,386,756	38,586,372	0.5
Amount	72,250,581	76,282,246	78,497,233	80,167,927	82,787,067	3.3
Adjusted gross income or loss (AGI): Amount	4,865,858,790	5,179,357,644	5,103,046,410	5,395,381,232	5,631,720,961	4.4
Total itemized deductions: Number of returns	46,293,834	45,581,697	44,330,496	43,965,083	44,567,263	1.4
Amount	708,016,686	705,004,811	667,000,453	666,319,760	693,567,022	4.1
Total standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	446,640,462	453,856,379	476,234,531	483,843,124	496,750,936	2.7
Basic standard deduction: Number of returns	96,619,312	97,208,513	100,898,698	102,594,719	103,844,288	1.2
Amount	433,393,901	440,348,691	461,875,871	469,004,911	481,226,215	2.6

Footnotes at end of table.



**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
Additional standard deduction: Number of returns	13,211,438	13,701,861	14,286,968	14,809,962	15,097,206	1.9
Amount	13,226,777	13,494,218	14,356,441	14,836,594	15,524,721	4.6
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	[14] 23,790	[14] 19,148	N/A	N/A	N/A	[12]
Amount	[14] 9,870	[14] 8,871	N/A	N/A	N/A	[12]
AGI less deductions: Number of returns	126,697,521	126,736,118	128,744,167	130,292,076	131,970,884	1.3
Amount	3,862,984,209	4,166,890,613	4,109,151,591	4,389,673,443	4,589,654,722	4.6
Number of exemptions	289,305,821	287,733,123	289,929,032	290,411,990	291,938,777	0.5
Exemption amount	621,707,196	621,758,310	621,617,860	619,327,990	629,200,450	1.6
Taxable income: Number of returns	108,649,479	108,995,860	110,502,800	112,657,629	114,871,989	2.0
Amount	3,338,883,361	3,639,458,038	3,584,639,998	3,864,083,734	4,054,217,039	4.9
Capital construction fund reduction: Number of returns	170	157	142	1,225	1,149	-6.2
Amount	29,246	61,947	57,088	58,666	80,414	37.1
Tax from table, rate schedules, etc.: Number of returns	107,626,808	108,081,852	109,535,332	111,650,725	113,870,016	2.0
Amount	632,523,532	698,959,766	710,258,270	774,383,706	817,560,191	5.6
Additional taxes: Number of returns	9,895	7,695	7,449	11,003	5,409	-50.8
Amount	24,220	6,327	7,561	18,781	4,847	-74.2
Alternative minimum tax: Number of returns	4,248,183	4,224,741	3,940,304	4,277,624	4,467,806	4.4
Amount	17,710,076	18,651,189	15,390,782	15,817,728	17,190,081	8.7
Excess advance premium tax credit repayment: Number of returns	N/A	N/A	N/A	1,803,176	3,292,753	82.6
Amount	N/A	N/A	N/A	790,264	1,488,969	88.4
Income tax before credits: Number of returns	107,660,923	108,117,666	109,571,667	111,969,378	114,482,785	2.2
Amount	650,257,829	717,675,089	725,681,379	791,163,955	836,274,504	5.7
Child care credit: Number of returns	6,332,814	6,339,717	6,315,706	6,340,882	6,344,325	0.1
Amount	1,990,429	1,941,939	1,941,047	1,935,373	1,977,595	2.2
Credit for elderly or disabled: Number of returns	111,863	67,430	76,856	67,260	50,569	-24.8
Amount	9,393	5,353	5,327	4,254	3,528	-17.1
Education credits: Number of returns	12,054,606	10,079,053	10,196,811	9,909,977	9,606,011	-3.1
Amount	7,185,654	5,988,924	5,974,079	5,767,775	5,644,848	-2.1
Residential energy credit: Number of returns	3,642,988	2,225,307	3,036,039	2,663,702	2,592,967	-2.7
Amount	973,853	720,865	905,612	904,668	1,151,544	27.3
Foreign tax credit: Number of returns	6,904,440	7,096,246	7,487,567	7,958,139	7,968,489	0.1
Amount	9,559,052	10,879,480	11,356,732	11,953,643	12,443,533	4.1
Child tax credit: Number of returns	23,136,250	22,889,677	22,563,277	22,394,927	22,376,889	-0.1
Amount	16,321,189	15,780,636	15,282,438	15,020,192	14,947,587	-0.5
Retirement savings contributions credit: Number of returns	6,394,950	6,925,814	7,411,730	7,917,829	8,108,729	2.4
Amount	649,406	684,637	739,057	762,407	794,932	4.3
Mortgage interest credit: Number of returns	45,763	46,653	58,410	63,308	77,700	22.7
Amount	31,884	37,169	41,363	48,194	54,722	13.5
Adoption credit: Number of returns	47,956	31,786	55,036	73,951	63,960	-13.5
Amount	354,697	101,989	128,825	196,085	138,574	-29.3
General business credit: Number of returns	487,030	466,097	462,100	348,214	334,152	-4.0
Amount	1,398,408	1,468,710	1,719,746	1,732,348	1,994,550	15.1
Prior-year minimum tax credit: Number of returns	256,192	262,061	322,422	316,171	306,716	-3.0
Amount	328,425	389,236	563,719	532,252	536,470	0.8
Alternative motor vehicle credit: Number of returns	7,391	7,241	3,994	3,000	9,330	211.0
Amount	8,281	11,484	7,053	4,860	11,077	127.9
Qualified electric vehicle credit: Number of returns	906	1,958	* 308	* 294	* 3	-99.0
Amount	583	2,773	* 426	* 346	* 4	-98.7
Alternative fuel vehicle refueling property credit: Number of returns	3,456	8,104	13,389	6,425	3,740	-41.8
Amount	1,511	4,657	3,694	2,608	837	-67.9
Qualified plug-in electric vehicle credit: Number of returns	12,248	25,061	43,009	46,593	42,868	-8.0
Amount	44,313	79,127	129,658	145,367	138,785	-4.5
Total credits [4]: Number of returns	46,290,170	44,569,999	45,659,219	46,046,121	46,014,561	-0.1
Amount	38,515,780	38,111,663	38,809,602	39,042,105	39,850,583	2.1

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015 (12)
	2011 (7)	2012 (8)	2013 (9)	2014 (10)	2015 (11)	
Income tax after credits: Number of returns	95,020,390	96,302,736	97,731,379	100,184,005	103,074,540	2.9
Amount	611,742,049	679,563,426	686,871,777	752,121,850	796,423,921	5.9
Self-employment tax: Number of returns	18,258,546	18,671,438	18,874,760	19,351,496	19,632,701	1.5
Amount	26,892,715	27,759,355	31,163,560	32,284,651	33,190,175	2.8
Social security, Medicare tax on tip income not reported: Number of returns	111,713	111,916	128,848	100,916	102,074	1.1
Amount	10,218	10,581	17,082	11,494	10,343	-10.0
Uncollected social security tax: Number of returns	40,721	39,328	42,198	36,211	31,440	-13.2
Amount	8,727	9,748	10,979	9,142	10,439	14.2
Tax on qualified retirement plans: Number of returns	5,706,635	5,613,766	5,726,292	5,725,795	5,453,565	-4.8
Amount	3,311,535	3,177,955	3,296,070	3,224,946	3,296,084	2.2
Advanced earned income credit payments: Number of returns	[14] 11,066	[14] 1,998	N/A	N/A	N/A	[12]
Amount	[14] 7,594	[14] 998	N/A	N/A	N/A	[12]
Household employment taxes: Number of returns	206,322	198,535	202,208	196,098	190,852	-2.7
Amount	548,037	524,341	604,891	597,470	625,853	4.8
First-time homebuyer credit repayment: Number of returns	716,559	877,513	830,760	764,493	716,735	-6.2
Amount	259,790	307,601	249,676	230,533	232,976	1.1
Health care individual responsibility payment: Number of returns	N/A	N/A	N/A	8,061,604	6,691,982	-17.0
Amount	N/A	N/A	N/A	935,443	1,715,045	83.3
Recapture taxes: Number of returns	5,018	2,527	24,106	4,831	2,066	-57.2
Amount	8,261	1,452	28,196	407	3,064	652.9
COBRA premium assistance recapture: Number of returns	4,534	4,393	1,318	0	12	[12]
Amount	1,128	3,448	1,082	0	244	[12]
Total tax liability [5]: Number of returns	104,361,703	105,651,541	107,288,652	111,434,913	113,453,651	1.8
Amount	643,053,790	711,628,972	735,251,108	806,201,313	852,536,100	5.7
Income tax withheld: Number of returns	126,350,376	126,606,913	129,050,127	130,225,475	132,257,828	1.6
Amount	563,979,389	582,306,288	593,970,428	621,983,122	660,277,526	6.2
Estimated tax payments: Number of returns	9,259,317	9,275,669	9,274,202	9,346,366	9,611,498	2.8
Amount	135,359,156	149,096,749	162,373,969	184,681,868	205,342,574	11.2
Making work pay credit: Number of returns	[14] 2,521,153	[14] 904,213	N/A	N/A	N/A	[12]
Amount	[14] 662,712	[14] 226,052	N/A	N/A	N/A	[12]
Earned income credit: Number of returns	27,911,726	27,848,264	28,821,785	28,537,908	28,081,708	-1.6
Amount	36,552,098	36,498,934	38,205,230	37,735,605	37,796,456	0.2
Nontaxable combat pay election: Number of returns	17,029	15,457	9,967	10,024	N/A	[12]
Amount	109,891	105,019	85,457	77,753	N/A	[12]
Additional child tax credit: Number of returns	21,151,049	20,533,173	20,727,634	20,225,421	19,705,356	-2.6
Amount	16,609,434	15,775,394	15,631,405	14,943,459	14,666,359	-1.9
American opportunity credit: Number of returns	12,823,967	9,972,160	10,399,178	10,190,997	9,629,945	-5.5
Amount	6,691,995	5,011,943	5,192,453	5,031,244	4,756,439	-5.5
Net premium tax credit: Number of returns	N/A	N/A	N/A	1,499,446	2,343,256	56.3
Amount	N/A	N/A	N/A	558,108	851,803	52.6
Payment with an extension request: Number of returns	1,572,291	1,851,870	1,867,825	2,026,322	1,844,872	-9.0
Amount	37,327,925	59,516,064	56,484,901	69,202,257	63,883,188	-7.7
Excess social security tax withheld: Number of returns	1,347,372	1,384,900	1,357,741	1,458,542	1,567,122	7.4
Amount	940,206	965,888	1,414,601	1,596,280	1,700,012	6.5
Form 4136, <i>Credit for Federal tax on gasoline and special fuels</i> : Number of returns	481,731	282,904	351,572	353,397	308,753	-12.6
Amount	206,166	78,818	94,112	81,852	60,072	-26.6
Other payments: Form 2439, <i>Regulated investment company credit</i> : Number of returns	153,422	31,824	8,724	14,010	2,793	-80.1
Amount	764,375	78,257	35,650	24,361	3,304	-86.4
Form 8885, <i>Health coverage tax credit</i> [6]: Number of returns	19,943	11,754	13,693	N/A	20,795	[12]
Amount	31,215	13,972	29,338	N/A	29,451	[12]

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2011–2015—Continued**

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

Item [1]	Constant 1990 dollars [7]					Percent change, 2014 to 2015
	2011	2012	2013	2014	2015	
	(7)	(8)	(9)	(10)	(11)	(12)
Form 8801, Refundable prior-year minimum tax credit: Number of returns	223,829	220,916	[14] 3,289	N/A	N/A	[12]
Amount	373,804	314,815	[14] 4,395	N/A	N/A	[12]
First-time homebuyer credit: Number of returns	16,209	N/A	N/A	N/A	N/A	[12]
Amount	68,468	N/A	N/A	N/A	N/A	[12]
Total payments: Number of returns	136,966,083	136,561,943	138,827,397	140,034,277	141,929,894	1.4
Amount	799,949,167	849,909,850	873,543,275	935,885,849	989,423,462	5.7
Overpayment, total: Number of returns	116,360,446	114,811,407	115,557,210	114,884,430	116,278,024	1.2
Amount	218,268,661	209,438,939	215,410,988	215,273,260	225,431,609	4.7
Overpayment refunded: Number of returns	113,472,680	111,861,777	112,747,598	112,004,413	113,212,358	1.1
Amount	189,330,514	178,730,084	179,908,247	176,500,902	181,925,206	3.1
Refund credited to next year: Number of returns	4,041,409	3,926,808	3,812,435	3,724,653	4,045,015	8.6
Amount	28,938,140	30,708,856	35,502,741	38,772,358	43,506,404	12.2
Tax due at time of filing: Number of returns	23,664,786	24,915,734	26,480,680	28,675,288	29,180,466	1.8
Amount	61,313,510	71,636,182	77,690,368	86,238,470	89,243,544	3.5
Predetermined estimated tax penalty: Number of returns	6,702,687	7,619,267	8,543,611	9,327,132	9,835,683	5.5
Amount	446,338	478,121	571,548	649,747	699,297	7.6

N/A—Not applicable.

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

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

[2] Not included in total income.

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

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

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

[6] The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

[7] 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; 2015 CPI-U = 237.017; 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; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4; 1994 CPI-U = 148.2; 1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.2.

[8] Includes 233,424 Form 1040T returns. The Form 1040T was only used for Tax Year 1995.

[9] Includes Form 1040 Telefile.

[10] Includes 742,859 Form 1040EZ-T returns.

[11] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[12] Percentage not computed.

[13] Less than 0.05 percent.

[14] Data from prior-year returns.

Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Requirements for Filing**

The filing requirements for Tax Year 2015 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 a taxpayer’s main home (even if the 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 2015 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 the taxpayer owed this tax; then the taxpayer could have filed only Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts);

- household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, Household Employment Taxes);
  - Social Security or Medicare tax on unreported tip income;
  - uncollected Social Security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
  - tax from the recapture of various credits, including investment credits, low-income housing credits, or first-time homebuyer credit.
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.
  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.

**Figure 1. General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$10,300 \$11,850
	Head of household	under 65 65 or older	\$13,250 \$14,800
Married with a child and living apart from spouse during the last six months of 2015	Head of household	under 65 65 or older	\$13,250 \$14,800
Married and living with spouse at the end of 2015 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$20,600
		65 or older (one spouse)	\$21,850
		65 or older (both spouses)	\$23,100
	Married, separate return	any age	\$4,000
Married and not living with spouse at the end of 2015 (or on the date spouse died)	Married, joint or separate return	any age	\$4,000
Widowed in 2013 or 2014 and not remarried in 2015	Single	under 65 65 or older	\$10,300 \$11,850
	Head of household	under 65 65 or older	\$13,250 \$14,800
		Qualifying widow(er) with dependent child	under 65 65 or older

## 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 \$6,300, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of (a) \$1,050 or (b) earned income (up to \$5,950) plus \$350.

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

- Earned income was more than \$7,850 (\$9,400 if 65 or older and blind), or
- Unearned income was more than \$2,600 (\$4,150 if 65 or older and blind), or
- Gross income was more than \$2,600 (\$4,150 if 65 or older and blind), or the total of earned income (up to \$5,950) 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 \$6,300, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of \$1,050 or earned income (up to \$5,950) plus \$350.

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

- Earned income was more than \$7,550 (\$8,800 if 65 or older and blind), or
- Unearned income was more than \$2,300 (\$3,550 if 65 or older and blind), or
- Gross income was more than \$2,300 (\$3,550 if 65 or older and blind), or the total of earned income (up to \$5,950) plus \$1,600 (\$2,850 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

Data shown in this report include tax returns of individuals who were not required to file but nevertheless did so for any number of possible 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 2015 that influenced the Statistics of Income data are listed below. (Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

### Alternative minimum tax (AMT)

For Tax Year 2015, the maximum AMT exemption increased from \$82,100 to \$83,400 for a married couple filing a joint return, from \$52,800 to \$53,600 for single filers and heads of household, and from \$41,050 to \$41,700 for a married person filing separately. Also for 2015, the 26-percent tax rate applied to the first \$185,400 (\$92,700 if married filing separately) of alternative minimum taxable income. Previously it had applied to the first \$182,500 (\$91,250) of such income.

### Earned income credit (EIC)

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 \$503 from \$496. For these taxpayers, earned income and AGI had to be less than \$14,820 (\$20,330 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,305 to \$3,359, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,460 to \$5,548. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,131 (\$44,651 for married filing jointly) for one qualifying child, or less than \$44,454 (\$49,974 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,143 to \$6,242. For these taxpayers, earned income and AGI had to be less than \$47,747 (\$53,267 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 \$3,400 for the year.

### Education credits

Two education credits were available: the Lifetime Learning credit and the American Opportunity credit. The Lifetime Learning credit's AGI phaseout amounts were increased for 2015: the credit phased out for taxpayers with AGI between \$55,000 and \$65,000 (\$110,000 and \$130,000 for married filing jointly). The American Opportunity credit phased out for taxpayers with AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly), the same amounts as for 2014.

### Exemption amount

For Tax Year 2015, the personal exemption amount increased \$50 to \$4,000. For 2015, the amount was reduced if the taxpayer's AGI was more than \$154,950 (\$152,525 for 2014) for married filing separately, \$258,250 (\$254,200 for 2014) for single, \$284,050 (\$279,650 for 2014) for head of household, and \$309,900 (\$305,050 for 2014) for married filing jointly.

### Foreign-earned income exclusion

For 2015, the exclusion increased to \$100,800, from \$99,200 for 2014.

### Foreign housing deduction

For 2015, the foreign housing deduction was limited to \$30,240 for most locations; for 2014, it was limited to \$29,760.

### Health care: Individual responsibility

For 2015, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return. The shared responsibility payment increased to \$325 per adult and \$162.50 per child (under age 18) up to \$975 for a family or 2 percent of the taxpayer's household income above the tax return filing threshold

for the taxpayer's filing status, whichever was greater. For 2014, the payment was \$95 per adult and \$47.50 per child up to \$285 for a family or 1 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater.

### Health coverage tax credit

The health coverage tax credit, which had expired at the end of 2013, was reinstated retroactive to January 1, 2014.

### Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,350, or \$6,650 for family coverage. This was an increase from \$3,300 (\$6,550 if family coverage) for 2014. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were age 55 or older).

### Individual retirement arrangement (IRA) deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$98,000 and \$118,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$61,000 and \$71,000 for single filers, heads of household, or married filing separately taxpayers living apart. This was up from \$96,000 and \$116,000 for married filing jointly or surviving spouses and \$60,000 and \$70,000 for single filers, heads of household, or married filing separately taxpayers living apart in 2014. 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 a modified AGI of \$183,000 and \$193,000, up from \$181,000 and \$191,000 in 2014. The contributions were limited to the lesser of \$5,500 (\$11,000 if married filing jointly), or the taxpayer's compensation for the year was subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was age 50 or older, these limits were \$1,000 higher per taxpayer.

### Itemized deductions

For 2015, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$154,950 for married filing separately, \$258,250 for single, \$284,050 for head of household, and \$309,900 for married filing jointly. The corresponding amounts for 2014 were \$152,525 for married filing separately, \$254,200 for single, \$279,650 for head of household, and \$305,050 for married filing jointly.

### 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 \$30,500 if single, qualified widow(er), or married filing separately (\$45,750 if head of household, \$61,000 if married filing jointly). For 2014, AGI had to be less than

\$30,000 (\$45,000 if head of household, \$60,000 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 \$18,250 (\$27,750 if head of household, \$36,500 for joint returns). The cutoffs for the maximum credit for 2014 were \$18,000 (\$27,000 if head of household, \$36,000 if married filing jointly).

### **Social Security and Medicare taxes**

For 2015, the maximum wages subject to Social Security tax was \$118,500, up from \$117,000 for 2014. 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 2015 than it was for 2014. 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 2015, the standard deduction increased to \$12,600 for joint filers, up from \$12,400 for 2014. For single filers and married filing separate filers, the deduction amount increased to \$6,300, up from \$6,200. For heads of household, the deduction was \$9,250, up from \$9,100. For 2015, the additional standard deduction amount for age and blindness increased to \$1,250 (\$1,200 for 2014) per deduction in the married filing joint, married filing separately and surviving spouse marital classifications.