

Individual Income Tax Returns, Preliminary Data, 2013

by Michael Parisi

For Tax Year 2013, taxpayers filed 147.7 million U.S. individual income tax returns, an increase of 1.9 percent from the 144.9 million returns filed for Tax Year 2012. Several notable items showed increases in 2013. While AGI and taxable income both increased just 0.8 percent from 2012 to 2013, total income tax increased 3.6 percent to \$1.2 trillion and total tax liability increased 4.5 percent to \$1.3 trillion. The larger percentage increase in total income tax and total tax liability relative to AGI and taxable income coincided with the new higher marginal tax rates for ordinary income (39.6 percent) and certain capital gain income (20 percent), as well as the new net investment income and additional Medicare taxes (see Changes in Law section). Correspondingly, the alternative minimum tax decreased 22.7 percent to \$22.5 billion for 2013.

Adjusted Gross Income

A number of key components contributed to the growth in total adjusted gross income (AGI) between 2012 and 2013 (Figure A). The largest component of AGI, salaries and wages, increased 2.6 percent to \$6,627.0 billion. The second largest component of AGI, taxable pensions and annuities, increased 4.6 percent to \$651.9 billion. Another item related to retirement that increased was taxable Social Security benefits, which rose 9.2 percent to \$245.4 billion. In contrast, taxable individual retirement arrangement (IRA) distributions decreased 6.8 percent to \$213.6 billion. A few other components of AGI also decreased. Unemployment compensation showed the largest decrease, dropping 27.0 percent to \$52.2 billion. This was largely due to the decrease in the number of tax returns reporting taxable unemployment compensation, which decreased 18.0 percent to 9.4 million returns. Ordinary dividends dropped 19.6 percent to \$190.7 billion, and net capital gains dropped 12.5 percent to \$436.3 billion. However, capital gain distributions, a component of net capital gains, rose 156.8 percent to \$45.2 billion. Part of this large increase was attributable to distributions from U.S. mutual funds, which are required to distribute net realized capital gains, dividends, and interest earned to fund investors (taxpayers) in each year. These year-end distributions were some of the largest since 2008.¹

Adjustments

Statutory adjustments to total income increased 2.9 percent to \$133.1 billion for Tax Year 2013. The largest statutory adjustment was the deduction for the self-employment tax, which increased 1.9 percent from \$25.6 billion to \$26.0 billion. The

self-employment health insurance deduction grew to \$24.4 billion, a 6.0-percent increase. Payments to self-employed retirement (Keogh) plans rose 4.9 percent to \$20.2 billion, while payments to IRAs increased 10.1 percent to \$13.3 billion. Other adjustments that increased from 2012 levels were the deductions for moving expenses (up 19.0 percent), health savings account deduction (up 12.6 percent), and student loan interest deduction (up 9.0 percent). In addition, the total amount claimed for exemptions increased 1.7 percent to \$1,116.2 billion.

Deductions

Total deductions, the sum of standard deductions (comprised of the basic and additional standard deduction) and total itemized deductions, increased to \$1,989.5 billion (up 0.2 percent) in Tax Year 2013. Most taxpayers (68.6 percent) claimed a standard deduction. The amount claimed increased 6.5 percent while the average deduction increased 2.5 percent to \$8,436. Standard deductions accounted for 43.0 percent of total deductions. While only 30.0 percent of all returns filed for 2013 claimed itemized deductions,² they accounted for more than half (57.0 percent) of total deductions. The amount of itemized deductions claimed decreased 4.2 percent to \$1,134.9 billion and the average decreased 1.9 percent to \$25,568. A portion of this decrease is attributable to a change in the law for 2013 that limited taxpayers' itemized deductions if their adjusted gross income exceeded certain thresholds (see Changes in the Law section).

Highlights:

- Preliminary data show that taxpayers filed 147.7 million U.S. individual income tax returns for 2013.
- While AGI and taxable income both increased just 0.8 percent from 2012 to 2013, total income tax increased 3.6 percent and total tax liability increased 4.5 percent.
- Salaries and wages (up 2.6 percent) and taxable pensions and annuities (up 4.6 percent) increased for 2013.
- Unemployment compensation declined 27 percent to \$52.2 billion for the year.
- Most taxpayers (68.6 percent) claimed the standard deduction, which accounted for 43 percent of total deductions.
- Total taxes paid accounted for 42.9 percent of all itemized deductions.
- Interest paid made up 27.1 percent of all itemized deductions, a 9.7-percent decrease from the previous year.

¹ McLaughlin, Tim, "U.S. mutual funds hit investors with big capital gains," Reuters, December 11, 2013.

² The remaining 1.4 percent of the returns did not need to claim either a standard deduction or itemized deductions because no AGI was reported.



Figure A

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2012 and 2013

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

Item	Number of returns			Amount		
	2012	2013	Percentage change	2012	2013	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total	144,948,385	147,735,801	1.9	N/A	N/A	N/A
Form 1040 returns	83,225,812	84,484,712	1.5	N/A	N/A	N/A
Form 1040A returns	38,607,172	39,788,033	3.1	N/A	N/A	N/A
Form 1040EZ returns	23,115,401	23,463,055	1.5	N/A	N/A	N/A
Electronically filed returns [1]	122,266,344	126,531,029	3.5	N/A	N/A	N/A
Returns of single persons	66,196,435	68,291,366	3.2	N/A	N/A	N/A
Returns of married persons filing jointly	54,136,833	54,502,523	0.7	N/A	N/A	N/A
Adjusted gross income (less deficit)	144,948,385	147,735,801	1.9	9,042,368,989	9,110,586,632	0.8
Salaries and wages	120,492,304	123,185,623	2.2	6,457,003,190	6,627,044,931	2.6
Taxable interest	48,089,330	45,112,179	-6.2	89,608,695	79,307,517	-11.5
Tax-exempt interest [2]	5,951,659	5,978,830	0.5	65,336,547	62,246,443	-4.7
Ordinary dividends	27,906,118	27,695,355	-0.8	237,009,844	190,668,767	-19.6
Qualified dividends	25,431,087	25,513,727	0.3	188,877,385	141,074,936	-25.3
State income tax refunds	22,263,203	21,632,631	-2.8	26,051,319	25,922,917	-0.5
Alimony received	444,118	441,090	-0.7	8,448,328	8,940,728	5.8
Business or profession net income	17,496,924	17,962,513	2.7	338,857,446	341,064,794	0.7
Business or profession net loss	5,488,157	5,634,323	2.7	54,633,426	55,392,081	1.4
Business or profession net income less loss	22,985,081	23,596,836	2.7	284,224,020	285,672,713	0.5
Net capital gain [3]	12,084,763	14,939,783	23.6	498,692,343	436,308,574	-12.5
Capital gain distributions [3]	10,471,788	12,976,157	23.9	17,612,233	45,220,532	156.8
Net capital loss	10,446,846	8,961,395	-14.2	24,089,163	20,794,828	-13.7
Sales of property other than capital assets, net gain	821,888	899,225	9.4	15,683,414	21,611,541	37.8
Sales of property other than capital assets, net loss	1,016,900	1,046,033	2.9	26,953,421	21,913,684	-18.7
Sales of property other than capital assets net gain less loss	1,838,788	1,945,258	5.8	-11,270,007	-302,143	97.3
Taxable Individual Retirement Arrangement distributions	13,293,639	13,469,433	1.3	229,039,795	213,556,898	-6.8
Taxable pensions and annuities	27,614,259	28,172,019	2.0	623,275,150	651,943,383	4.6
Rent and royalty net income	6,850,085	7,284,195	6.3	102,769,309	106,187,219	3.3
Rent and royalty net loss	5,593,094	5,597,704	0.1	55,724,659	54,633,898	-2.0
Rent and royalty net income less loss	12,443,179	12,881,899	3.5	47,044,650	51,553,321	9.6
Partnership and S corporation net income	4,976,939	5,146,350	3.4	561,435,966	557,259,568	-0.7
Partnership and S corporation net loss	2,396,092	2,393,632	-0.1	71,939,537	74,746,173	3.9
Partnership and S corporation net income less loss	7,373,031	7,539,982	2.3	489,496,429	482,513,395	-1.4
Estate and trust net income	542,482	535,489	-1.3	21,918,998	22,827,583	4.1
Estate and trust net loss	52,475	45,254	-13.8	1,498,986	3,679,364	145.5
Estate and trust net income less loss	594,957	580,743	-2.4	20,420,012	19,148,219	-6.2
Farm net income	607,335	613,206	1.0	20,856,330	19,421,491	-6.9
Farm net loss	1,238,006	1,215,052	-1.9	25,913,372	25,884,248	-0.1
Unemployment compensation	11,447,661	9,391,620	-18.0	71,504,641	52,184,191	-27.0
Taxable Social Security benefits	17,873,905	18,640,277	4.3	224,680,535	245,369,544	9.2
Total statutory adjustments	36,411,069	37,624,405	3.3	129,374,193	133,130,319	2.9
Educator expenses	3,845,402	3,926,716	2.1	972,449	987,160	1.5
Certain business expenses of reservists, performing artists, and fee-basis government officials	142,647	157,410	10.3	518,442	580,586	12.0
Payments to an Individual Retirement Arrangement	2,614,633	2,765,771	5.8	12,048,729	13,268,417	10.1
Student loan interest deduction	10,862,522	11,605,533	6.8	10,785,546	11,752,918	9.0
Tuition and fees deduction	2,137,596	1,929,404	-9.7	4,736,807	4,405,364	-7.0
Health savings account deduction	1,048,888	1,179,868	12.5	3,199,728	3,602,542	12.6
Moving expenses adjustment	1,122,840	1,244,776	10.9	3,010,491	3,582,999	19.0
Self-employment tax deduction	18,414,088	18,692,132	1.5	25,564,221	26,040,280	1.9
Self-employed health insurance deduction	3,597,414	3,686,172	2.5	23,055,702	24,433,182	6.0
Payments to a self-employed retirement (Keogh) plan	879,760	901,603	2.5	19,217,028	20,163,195	4.9

Footnotes at end of figure.

Figure A

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2012 and 2013—Continued

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

Item	Number of returns			Amount		
	2012	2013	Percentage change	2012	2013	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Penalty on early withdrawal of savings	766,014	689,504	-10.0	432,195	282,651	-34.6
Alimony paid	621,760	641,718	3.2	12,562,610	11,319,486	-9.9
Domestic production activities deduction	616,624	666,941	8.2	11,005,522	11,124,260	1.1
Other adjustments [4]	146,398	141,267	-3.5	2,125,773	1,493,082	-29.8
Total exemptions [5]	289,036,404	291,966,742	1.0	1,097,471,129	1,116,232,654	1.7
Total deductions	142,928,574	145,691,029	1.9	1,986,486,031	1,989,470,009	0.2
Total standard deduction [6]	97,469,156	101,304,714	3.9	802,096,115	854,600,884	6.5
Basic standard deduction	97,469,156	101,304,714	3.9	778,168,926	828,759,969	6.5
Additional standard deduction	13,806,281	14,406,501	4.3	23,904,241	25,839,360	8.1
Total itemized deductions	45,459,418	44,386,315	-2.4	1,184,389,916	1,134,869,124	-4.2
Medical and dental expenses deduction	10,142,326	8,926,602	-12.0	83,098,999	82,071,488	-1.2
Taxes paid deduction	45,127,804	44,053,469	-2.4	473,288,959	486,405,284	2.8
State and local taxes [7]	43,822,192	42,738,916	-2.5	293,174,713	303,342,305	3.5
Income taxes	33,639,690	32,949,258	-2.1	277,075,934	287,098,038	3.6
General sales taxes	10,182,502	9,789,658	-3.9	16,098,779	16,244,267	0.9
Interest paid deduction	35,289,035	33,930,522	-3.8	340,989,032	307,763,490	-9.7
Total home mortgage interest deduction	34,766,623	33,357,420	-4.1	326,286,141	292,907,615	-10.2
Charitable contributions deduction	37,392,661	36,594,521	-2.1	179,059,057	178,952,904	-0.1
Taxable income	109,144,308	110,905,274	1.6	6,356,630,161	6,409,682,294	0.8
Alternative minimum tax	4,250,567	3,973,542	-6.5	29,120,958	22,502,417	-22.7
Income tax before credits	108,306,174	110,014,112	1.6	1,263,297,489	1,293,961,330	2.4
Total tax credits [8]	47,638,258	48,514,138	1.8	71,727,671	71,541,645	-0.3
Child care credit	6,422,373	6,419,179	[10]	3,457,717	3,512,842	1.6
Credit for the elderly or disabled	65,050	66,307	1.9	8,860	8,350	-5.8
Child tax credit	23,049,023	22,738,221	-1.3	27,932,433	27,474,394	-1.6
Education tax credits	10,220,402	10,384,398	1.6	10,701,456	10,874,001	1.6
Retirement savings contributions credit	6,998,725	7,508,451	7.3	1,220,809	1,339,926	9.8
Adoption credit [9]	31,519	56,104	78.0	168,595	232,094	37.7
Residential energy credits	2,274,929	3,127,760	37.5	1,269,568	1,628,443	28.3
Foreign tax credit	7,110,374	7,524,551	5.8	18,044,839	17,372,374	-3.7
General business credit	397,768	386,168	-2.9	1,901,495	2,209,075	16.2
Prior year minimum tax credit	248,990	307,832	23.6	795,932	1,004,475	26.2
Total earned income credit (EIC)	28,185,550	29,125,095	3.3	65,408,702	69,447,080	6.2
EIC used to offset income tax before credits	4,189,432	4,259,665	1.7	1,229,492	1,303,280	6.0
EIC used to offset other taxes	6,879,942	7,109,392	3.3	6,880,453	7,886,826	14.6
EIC refundable portion	24,733,068	25,542,474	3.3	57,298,757	60,256,974	5.2
Total refundable American Opportunity credit	10,140,770	10,570,080	4.2	8,969,989	9,409,397	4.9
Refundable American Opportunity credit used to offset income tax before credits	5,151,321	5,107,945	-0.8	4,099,742	4,122,614	0.6
Refundable American Opportunity credit used to offset other taxes	524,257	496,691	-5.3	271,134	251,948	-7.1
Refundable American Opportunity credit refundable portion	5,468,814	5,921,370	8.3	4,599,113	5,034,835	9.5
Total additional child tax credit	20,823,664	21,075,143	1.2	28,099,060	28,364,887	0.9
Additional child tax credit used to offset other taxes	1,202,326	1,254,415	4.3	1,146,809	1,152,166	0.5
Additional child tax credit refundable portion	20,131,010	20,337,198	1.0	26,952,251	27,212,721	1.0
Total Regulated Investment Company credit	30,765	9,618	-68.7	143,196	39,301	-72.6
Regulated Investment Company credit used to offset income tax before credits	18,469	7,768	-57.9	27,848	21,390	-23.2
Regulated Investment Company credit used to offset other taxes	* 1,444	* 59	* -95.9	* 948	* 48	* -94.9
Regulated Investment Company credit refundable portion	13,083	2,835	-78.3	114,400	17,863	-84.4

Footnotes at end of figure.

Figure A

Individual Income Tax Returns, Preliminary Data: Selected Income and Tax Items, Tax Years 2012 and 2013—Continued

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

Item	Number of returns			Amount		
	2012	2013	Percentage change	2012	2013	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
Total refundable prior year minimum tax credit	201,621	4,231	-97.9	458,106	18,469	-96.0
Refundable prior year minimum tax credit used to offset income tax before credits	177,708	3,061	-98.3	346,176	15,369	-95.6
Refundable prior year minimum tax credit used to offset other taxes	3,304	172	-94.8	6,203	536	-91.4
Refundable prior year minimum tax credit refundable portion	24,890	1,063	-95.7	105,728	2,563	-97.6
Total health insurance credit	11,396	14,920	30.9	24,756	56,427	127.9
Health insurance credit used to offset income tax before credits	9,301	12,738	37.0	14,131	30,279	114.3
Health insurance credit used to offset other taxes	* 1,051	* 3,819	* 263.4	* 900	* 2,307	* 156.3
Health insurance credit refundable portion	* 2,103	* 6,954	* 230.7	* 9,725	* 23,841	* 145.2
Self-employment tax	18,414,088	18,692,132	1.5	45,243,716	51,795,409	14.5
Total additional Medicare tax	N/A	2,878,847	N/A	N/A	6,637,266	N/A
Net investment income tax	N/A	3,084,773	N/A	N/A	11,679,306	N/A
Total income tax	93,149,118	94,851,783	1.8	1,191,569,818	1,234,098,995	3.6
Total tax liability	96,946,427	98,794,787	1.9	1,235,478,192	1,290,494,472	4.5

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

N/A—Not applicable.

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

[2] Not included in adjusted gross income (less deficit).

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

[4] Other adjustments does not include the foreign housing deduction or the medical savings account deduction. However, these are included in total statutory adjustments.

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

[6] Includes additional real estate taxes, motor vehicle taxes, and net disaster loss deductions from prior years, not shown separately.

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

[8] Includes EIC, American Opportunity credit, regulated investment company credit, refundable prior year minimum tax credit, and health insurance credit, which are used to offset income tax before credits, shown separately later in this figure.

[9] For Tax Year 2012 does not include prior year refundable adoption credit.

[10] Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding. Definitions for items in the figure can be found at: <http://www.irs.gov/pub/irs-soi/12insec4.pdf>.

Source: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, February 2015.

Total taxes paid, the largest itemized deduction, accounted for 42.9 percent of all itemized deductions. For 2013, it increased 2.8 percent to \$486.4 billion. Interest paid, the second largest itemized deduction, made up 27.1 percent of total itemized deductions, but decreased 9.7 percent to \$307.8 billion. Mortgage interest accounted for 95.2 percent (\$292.9 billion) of the total interest paid deduction. Other itemized deductions included the charitable contributions deduction, down 0.1 percent to \$179.0 billion, and the medical and dental expenses deduction, which fell 1.2 percent to \$82.1 billion.

Tax Credits

Tax credits offset tax liabilities, and when the amount of the credit is greater than the tax liability, the excess, depending on the credit, is often refundable. Examples of credits where the excess is refundable include the Earned Income Tax Credit (EIC) and the Additional Child Tax Credits. For 2013, the total amount of EIC claimed increased 6.2 percent to \$69.4 billion. The portion of the EIC used to offset income tax before credits rose 6.0 percent to \$1.3 billion, and the portion of the EIC used to offset other taxes (such as the self-employment tax) rose 14.6

percent to \$7.9 billion. The excess or refundable portion of the EIC increased 5.2 percent to \$60.3 billion for 2013.

For 2013, total child tax credits claimed (the sum of the child tax credit and additional child tax credit) declined 0.3 percent to \$55.8 billion. The child tax credits are not automatically indexed to inflation, and thus, the income thresholds and the amount of the credit per child were unchanged from 2012. The amount of the child tax credit used to offset income taxes declined 1.6 percent to \$27.5 billion, while the additional child tax credit (most of which was refundable) increased 0.9 percent to \$28.4 billion, the net result producing the total decline of 0.3 percent.

In all, taxpayers received a total of \$92.5 billion of refundable credits for 2013, exceeding the \$71.5 billion in total tax credits used against income tax. This refundable amount represented a 3.9-percent increase from Tax Year 2012 levels of \$89.1 billion. The data comparisons for Tax Years 2012 and 2013 in this article are based on preliminary estimates for both years. Even though final estimates for Tax Year 2012 are available, comparing preliminary estimates for Tax Year 2013 to final estimates may yield misleading results because preliminary estimates tend to be underestimated for certain items. Comparisons based

entirely on preliminary estimates reduce the likelihood of misinterpreting the data and afford a more accurate representation of year-to-year changes. [Final statistics for Tax Year 2012 are available in Publication 1304, *Individual Income Tax Returns Complete Report, 2012*.]

Changes in Law and Inflationary Adjustments

In general, the definitions used in this article are the same as those in *Statistics of Income—2012, Individual Income Tax Returns*. The following is a partial list of tax law and Internal Revenue Service administrative changes that had a major bearing on the Tax Year 2013 preliminary data presented in this article.

Additional Medicare tax—New for 2013, a 0.9 percent additional Medicare tax was applied to Medicare wages, railroad retirement compensation, and self-employment income that was more than \$125,000 for married filing separately, \$250,000 for married filing jointly, and \$200,000 for single or head of household. This new tax was levied on almost 2.9 million returns and totaled \$6.6 billion.

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

Earned income credit—Due to normal inflationary adjustments, the maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children rose to \$487 from \$475. For these taxpayers, earned income and AGI had to be less than \$14,340 (\$19,680 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,169 to \$3,250 and, for taxpayers with two qualifying children, the maximum credit increased from \$5,236 to \$5,372. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$37,870 (\$43,210 for married filing jointly) for one qualifying child, or less than \$43,038 (\$48,378 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$5,891 to \$6,044. For these taxpayers, earned income and AGI had to be less than \$46,227 (\$51,567 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,300 for the year.

Exemption amount—For Tax Year 2013, the exemption amount increased \$100 to \$3,900 due to normal inflationary adjustments. For 2013, the amount was reduced if the taxpayer's adjusted gross income was more than \$150,000 for married filing separately, \$250,000 for single, \$275,000 for head of household, and \$300,000 for married filing jointly. There was no such reduction in 2012.

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

Indexing—In addition to other items separately listed, the following nonexhaustive list of items increased due to indexing for inflation: personal income tax bracket boundaries and the maximum amount of earnings subject to self-employment tax.

Individual Retirement Arrangement deduction—Due to normal inflationary adjustments, the phase-out range for IRA deductions for those covered by a retirement plan began at an AGI of \$95,000 if married filing jointly or a qualifying widow(er), up from \$92,000 in 2012.

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

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

Net capital gain and qualified dividends tax rate—The 15-percent maximum tax rate percent on net capital gain and qualified dividends increased to 20 percent for 2013 for certain high taxable income taxpayers.

Net investment income tax—New for 2013, a taxpayer had to pay 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, \$250,000 for married filing jointly, and \$200,000 for single or head of household. This new tax was on almost 3.1 million returns and totaled \$11.7 billion.

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

Standard deduction amount—Due to normal inflationary adjustments, the standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2013 than it was for 2012. 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 2013, the standard deduction increased to \$12,200 for joint filers, up from \$11,900 for 2012. For single filers and married filing separately filers, the deduction amount increased to \$6,100, up from \$5,950. For heads of households, the deduction was \$8,950, up from \$8,700.

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

- Single returns with taxable income greater than \$400,000

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

Data Sources and Limitations

The preliminary statistics in this data release are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2014. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for Treasury Department tax modeling purposes.³ Returns were then selected at rates ranging from 0.1 percent to 100 percent. The preliminary Tax Year 2013 data are based on a sample of 252,693 returns and an estimated final population of 148,080,484 returns. The corresponding sample and population for the preliminary 2012 data were 252,911 returns and 145,025,179 returns, respectively.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data provided properly, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. [The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in “SOI Sampling Methodology and Data Limitations,” located at <http://www.irs.gov/uac/SOI-Tax-Stats-Statistical-Methodology>.]

While the preliminary estimates are intended to represent a full year of taxpayer reporting, they are actually based on returns processed for tax administration purposes, in the case of 2013 returns, between January and late September of 2014. In general, returns processed during the remainder of each year tend to have somewhat different characteristics compared to returns processed earlier. These characteristics include, for example, disproportionately large amounts of investment income, passive losses, and alternative minimum tax.

Michael Parisi is an economist with the Individual Returns Analysis Section. This article was prepared under the direction of Michael Strudler, Chief, Individual Returns Research Section, and Michael Weber, Chief, Returns Analysis Section.

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

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns, total	147,735,801	37,133,352	30,665,109	25,853,464	31,971,713	16,513,750	2,016,335	3,582,077
Form 1040 returns	84,484,712	13,862,065	11,241,376	13,624,367	24,275,047	15,883,446	2,016,335	3,582,077
Form 1040A returns	39,788,033	10,692,141	13,976,054	8,577,836	5,982,745	559,258	0	0
Form 1040EZ returns	23,463,055	12,579,146	5,447,679	3,651,262	1,713,921	71,047	0	0
Electronically filed returns [2]	126,531,029	30,580,331	26,538,263	22,415,227	27,621,608	14,450,816	1,780,695	3,144,091
Adjusted gross income (less deficit)	9,110,586,632	108,210,011	674,072,057	1,012,519,242	2,286,757,391	2,220,743,282	447,328,287	2,360,956,362
Salaries and wages:								
Number of returns	123,185,623	27,030,541	25,899,403	22,614,165	27,868,391	14,769,632	1,825,182	3,178,308
Amount	6,627,044,931	223,975,311	541,125,826	824,631,070	1,754,346,924	1,682,888,677	326,572,012	1,273,505,111
Taxable interest:								
Number of returns	45,112,179	5,738,342	4,937,109	6,178,284	13,511,921	10,106,012	1,538,451	3,102,061
Amount	79,307,517	5,619,489	4,137,829	4,930,466	12,744,884	13,301,803	3,369,877	35,203,169
Tax-exempt interest: [3]								
Number of returns	5,978,830	465,236	407,382	588,613	1,536,856	1,528,461	342,226	1,110,056
Amount	62,246,443	2,498,348	2,201,354	3,230,182	8,387,044	12,136,782	3,572,651	30,220,083
Ordinary dividends:								
Number of returns	27,695,355	3,388,226	2,674,269	3,276,475	7,787,147	6,712,630	1,214,579	2,642,030
Amount	190,668,767	7,035,105	6,154,942	8,609,750	27,414,464	36,230,515	9,820,339	95,403,652
Qualified dividends:								
Number of returns	25,513,727	3,028,039	2,387,800	2,965,198	7,160,487	6,274,364	1,153,204	2,544,634
Amount	141,074,936	4,203,226	3,734,176	5,446,407	18,481,286	26,589,508	7,293,221	75,327,112
State income tax refunds:								
Number of returns	21,632,631	412,682	901,708	2,764,001	8,387,493	7,200,274	860,383	1,106,090
Amount	25,922,917	415,224	499,239	1,685,428	7,002,968	8,382,136	1,473,498	6,464,424
Alimony received:								
Number of returns	441,090	55,153	92,564	116,153	131,699	34,281	4,244	6,997
Amount	8,940,728	362,044	976,807	1,670,326	2,842,539	1,610,277	316,581	1,162,155
Business or profession net income:								
Number of returns	17,962,513	5,892,225	3,074,046	2,394,201	3,419,818	2,186,748	337,358	658,117
Amount	341,064,794	44,353,500	38,803,390	33,974,633	59,757,737	64,994,246	17,616,953	81,564,335
Business or profession net loss:								
Number of returns	5,634,323	1,004,189	915,382	912,047	1,508,572	957,921	120,149	216,063
Amount	55,392,081	19,022,122	7,696,390	6,900,817	9,762,719	6,144,646	979,637	4,885,750
Net capital gain: [4]								
Number of returns	14,939,783	1,612,596	1,279,636	1,683,926	4,130,103	3,821,447	724,659	1,687,414
Amount	436,308,574	11,536,909	4,583,756	7,269,057	26,252,243	46,434,418	16,811,233	323,420,960
Capital gain distributions: [4]								
Number of returns	12,976,157	1,472,436	1,068,426	1,455,955	3,509,089	3,222,293	627,181	1,620,777
Amount	45,220,532	1,970,570	1,831,425	2,942,859	8,207,278	11,249,792	3,102,726	15,915,882
Net capital loss:								
Number of returns	8,961,395	1,546,975	833,373	1,011,720	2,194,457	2,048,407	389,568	936,895
Amount	20,794,828	3,658,136	1,863,014	2,234,623	5,057,686	4,697,863	908,417	2,375,088
Sales of property other than capital assets, net gain:								
Number of returns	899,225	101,286	61,121	104,160	208,598	201,442	39,966	182,651
Amount	21,611,541	1,700,849	344,082	738,734	1,785,780	1,898,575	635,205	14,508,316
Sales of property other than capital assets, net loss:								
Number of returns	1,046,033	170,314	73,861	96,255	220,856	227,474	48,939	208,334
Amount	21,913,684	11,156,030	758,513	1,432,025	2,411,805	1,979,974	658,224	3,517,114
Taxable Individual Retirement Arrangement distributions:								
Number of returns	13,469,433	1,812,263	1,906,569	2,157,968	4,130,222	2,581,639	337,421	543,350
Amount	213,556,898	9,668,957	14,268,276	20,878,004	62,306,042	65,359,029	12,670,663	28,405,927

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Taxable pensions and annuities:								
Number of returns	28,172,019	3,961,570	4,679,336	4,875,312	8,540,967	4,816,296	558,866	739,672
Amount	651,943,383	26,938,846	58,207,373	85,331,781	222,719,349	191,271,948	27,629,801	39,844,285
Rent and royalty net income:								
Number of returns	7,284,195	935,461	754,636	857,791	2,018,976	1,662,507	301,632	753,191
Amount	106,187,219	6,718,338	4,724,622	5,716,944	17,627,099	22,514,812	6,031,163	42,854,241
Rent and royalty net loss:								
Number of returns	5,597,704	668,549	518,079	736,717	1,850,814	1,295,909	150,892	376,745
Amount	54,633,898	9,364,495	3,675,196	5,869,924	15,078,380	10,653,661	2,133,163	7,859,079
Partnership and S corporation net income:								
Number of returns	5,146,350	307,755	339,815	458,604	1,183,857	1,385,864	323,332	1,147,124
Amount	557,259,568	6,541,546	3,544,963	6,778,851	25,988,260	52,988,302	23,858,852	437,558,794
Partnership and S corporation net loss:								
Number of returns	2,393,632	401,357	185,172	238,769	608,018	549,612	100,667	310,036
Amount	74,746,173	31,739,199	2,241,136	2,498,160	7,020,641	6,635,063	1,675,101	22,936,874
Estate and trust net income:								
Number of returns	535,489	41,096	34,780	47,397	137,142	152,076	33,947	89,050
Amount	22,827,583	585,677	248,893	343,872	1,510,274	3,375,960	1,144,626	15,618,282
Estate and trust net loss:								
Number of returns	45,254	4,121	4,452	3,511	12,105	8,697	2,666	9,702
Amount	3,679,364	435,572	18,462	17,995	34,108	23,504	34,523	3,115,199
Farm net income:								
Number of returns	613,206	99,128	69,491	97,012	166,198	127,339	16,172	37,866
Amount	19,421,491	939,066	832,836	1,383,714	3,854,230	5,185,058	1,506,555	5,720,032
Farm net loss:								
Number of returns	1,215,052	214,083	151,934	180,596	365,201	206,501	30,869	65,868
Amount	25,884,248	7,872,106	2,172,137	2,795,645	5,116,480	3,617,674	708,052	3,602,155
Unemployment compensation:								
Number of returns	9,391,620	1,785,761	2,493,461	1,834,254	2,244,975	881,765	75,759	75,645
Amount	52,184,191	7,548,331	14,246,685	10,487,538	13,328,522	5,579,256	514,536	479,323
Taxable Social Security benefits:								
Number of returns	18,640,277	163,182	3,318,570	4,150,305	6,774,873	3,288,290	350,207	594,850
Amount	245,369,544	443,859	7,896,501	30,921,875	111,163,725	71,238,605	8,527,786	15,177,193
Total statutory adjustments:								
Number of returns	37,624,405	7,415,400	5,825,652	6,318,239	9,734,192	6,155,076	670,447	1,505,400
Amount	133,130,319	9,632,701	9,183,909	13,304,089	27,264,121	27,890,423	7,284,515	38,570,561
Educator expenses:								
Number of returns	3,926,716	133,644	285,466	716,864	1,472,971	1,143,044	94,963	79,765
Amount	987,160	28,549	63,242	172,540	368,169	310,026	24,692	19,942
Certain business expenses of reservists, performing artists, and fee-basis government officials:								
Number of returns	157,410	19,310	32,488	23,585	46,963	29,880	3,257	1,927
Amount	580,586	85,452	109,884	109,839	159,848	82,547	14,030	18,985
Payments to an Individual Retirement Arrangement:								
Number of returns	2,765,771	115,247	287,165	581,318	1,011,344	629,495	42,931	98,272
Amount	13,268,417	346,395	954,275	2,227,860	4,748,741	3,644,948	380,951	965,248
Student loan interest deduction:								
Number of returns	11,605,533	924,748	2,001,586	2,788,641	3,975,958	1,914,601	0	0
Amount	11,752,918	818,877	1,857,093	2,926,546	4,211,384	1,939,019	0	0
Tuition and fees deduction:								
Number of returns	1,929,404	549,769	214,596	213,375	431,856	519,808	0	0
Amount	4,405,364	1,591,762	479,562	442,551	861,827	1,029,661	0	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Health savings account deduction:								
Number of returns	1,179,868	32,918	72,595	154,659	359,102	312,777	71,836	175,981
Amount	3,602,542	91,295	145,300	288,436	885,058	1,034,011	299,271	859,171
Moving expenses adjustment:								
Number of returns	1,244,776	128,754	234,081	264,762	355,909	190,555	26,557	44,158
Amount	3,582,999	275,097	393,989	584,020	1,070,269	770,220	124,631	364,773
Self-employment tax deduction:								
Number of returns	18,692,132	5,747,725	3,099,670	2,394,992	3,599,217	2,427,024	426,181	997,323
Amount	26,040,280	3,275,142	2,965,838	2,823,220	5,180,482	5,151,213	1,332,409	5,311,977
Self-employed health insurance deduction:								
Number of returns	3,686,172	466,647	419,090	475,067	897,292	727,173	167,338	533,565
Amount	24,433,182	1,825,792	1,711,591	2,293,205	5,223,718	5,494,592	1,581,982	6,302,302
Payments to a self-employed retirement (Keogh) plan:								
Number of returns	901,603	18,274	30,901	30,188	136,225	276,313	97,244	312,457
Amount	20,163,195	78,050	124,335	231,302	1,510,649	4,703,596	2,196,278	11,318,986
Penalty on early withdrawal of savings:								
Number of returns	689,504	140,734	94,134	111,037	191,615	110,833	14,928	26,223
Amount	282,651	66,124	10,674	108,881	53,697	26,151	2,248	14,875
Alimony paid:								
Number of returns	641,718	51,347	39,881	83,028	200,680	165,636	29,972	71,174
Amount	11,319,486	676,814	263,359	845,773	2,251,811	2,581,979	804,938	3,894,812
Domestic production activities deduction:								
Number of returns	666,941	30,977	27,468	51,538	153,797	169,088	44,756	189,317
Amount	11,124,260	371,553	74,876	116,788	485,388	686,851	385,946	9,002,859
Other adjustments [5]:								
Number of returns	141,267	14,103	13,269	34,735	42,718	25,480	3,893	7,070
Amount	1,493,082	92,344	29,547	126,003	251,413	428,896	136,310	428,570
Total exemptions:								
Number of exemptions	291,966,742	46,680,375	58,352,809	52,064,432	73,423,428	45,231,852	5,763,439	10,450,407
Amount	1,116,232,654	181,755,895	227,346,167	202,882,113	286,154,890	176,272,143	22,417,233	19,404,214
Total deductions:								
Number of returns	145,691,029	35,092,751	30,661,000	25,853,464	31,971,710	16,513,728	2,016,318	3,582,057
Amount	1,989,470,009	253,157,578	274,945,178	272,359,517	467,039,086	374,476,187	68,704,865	278,787,598
Total standard deduction [6]:								
Number of returns	101,304,714	33,597,638	27,592,331	19,716,530	16,562,186	3,474,260	142,176	219,592
Amount	854,600,884	230,323,967	227,994,388	175,033,257	175,112,460	41,901,546	1,712,865	2,522,400
Basic standard deduction:								
Number of returns	101,304,714	33,597,638	27,592,331	19,716,530	16,562,186	3,474,260	142,176	219,592
Amount	828,759,969	223,120,537	222,038,942	170,445,527	169,104,432	40,035,012	1,609,069	2,406,449
Additional standard deduction:								
Number of returns	14,406,501	4,266,848	3,314,986	2,527,509	3,239,658	946,883	50,742	59,876
Amount	25,839,360	7,202,418	5,954,910	4,587,730	6,008,028	1,866,532	103,793	115,948
Total itemized deductions:								
Number of returns	44,386,315	1,495,113	3,068,669	6,136,934	15,409,524	13,039,468	1,874,141	3,362,466
Amount	1,134,869,124	22,833,611	46,950,790	97,326,260	291,926,626	332,574,641	66,992,000	276,265,197
Medical and dental expenses deduction:								
Number of returns	8,926,602	1,049,645	1,645,468	1,965,621	3,061,264	1,082,559	60,497	61,548
Amount	82,071,488	8,517,395	13,696,524	15,600,260	27,957,370	12,913,379	1,116,498	2,270,062
Taxes paid deduction:								
Number of returns	44,053,469	1,437,003	2,990,023	6,041,172	15,341,195	13,013,202	1,872,047	3,358,827
Amount	486,405,284	4,935,102	9,792,826	24,401,532	97,472,864	143,034,043	33,437,225	173,331,691

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
State and local taxes: [7]								
Number of returns	42,738,916	1,271,240	2,775,750	5,792,473	14,943,745	12,778,952	1,849,838	3,326,918
Amount	303,342,305	1,041,255	2,832,431	9,860,499	48,381,486	82,394,116	21,289,696	137,542,821
Income taxes:								
Number of returns	32,949,258	450,896	1,384,483	3,977,884	11,878,426	10,809,458	1,583,724	2,864,386
Amount	287,098,038	570,215	1,724,402	7,833,206	43,621,671	77,664,259	20,378,429	135,305,855
General sales taxes:								
Number of returns	9,789,658	820,344	1,391,267	1,814,588	3,065,319	1,969,494	266,114	462,532
Amount	16,244,267	471,040	1,108,030	2,027,293	4,759,815	4,729,857	911,267	2,236,966
Interest paid deduction:								
Number of returns	33,930,522	818,317	1,681,069	4,180,832	12,084,465	10,956,030	1,537,780	2,672,029
Amount	307,763,490	6,213,792	11,300,001	28,592,500	94,019,474	103,665,274	18,387,575	45,584,874
Total home mortgage interest deduction:								
Number of returns	33,357,420	788,569	1,646,336	4,123,418	11,947,575	10,812,169	1,510,583	2,528,769
Amount	292,907,615	6,057,772	10,734,557	26,984,631	89,013,961	102,012,723	17,958,840	40,145,130
Charitable contributions deduction:								
Number of returns	36,594,521	916,562	2,192,558	4,555,556	12,575,215	11,494,069	1,718,463	3,142,100
Amount	178,952,904	1,402,955	4,940,290	11,883,351	38,765,419	46,828,332	9,368,205	65,764,352
Taxable income:								
Number of returns	110,905,274	8,725,679	23,124,824	25,153,624	31,818,184	16,491,254	2,013,813	3,577,894
Amount	6,409,682,294	23,002,517	213,625,382	543,638,036	1,537,476,800	1,671,243,598	356,445,707	2,064,250,254
Alternative minimum tax:								
Number of returns	3,973,542	7,244	10,411	5,283	103,459	620,361	814,796	2,411,988
Amount	22,502,417	80,041	20,128	17,092	177,126	1,396,361	2,182,379	18,629,289
Income tax before credits:								
Number of returns	110,014,112	8,380,122	22,856,078	24,999,856	31,717,272	16,467,558	2,013,744	3,579,483
Amount	1,293,961,330	2,336,119	23,555,506	67,158,560	222,225,328	292,594,045	75,958,190	610,133,583
Total tax credits: [8]								
Number of returns	48,514,138	2,791,374	10,218,129	10,733,523	14,182,801	7,938,866	776,902	1,872,543
Amount	71,541,645	384,873	5,005,469	11,687,440	23,061,490	12,596,754	1,014,391	17,791,228
Child care credit:								
Number of returns	6,419,179	* 9,357	799,880	1,289,923	2,094,708	1,688,773	225,456	311,081
Amount	3,512,842	* 1,251	333,249	767,451	1,145,703	970,708	119,421	175,058
Credit for the elderly or disabled:								
Number of returns	66,307	35,595	30,712	0	0	0	0	0
Amount	8,350	5,407	2,943	0	0	0	0	0
Child tax credit:								
Number of returns	22,738,221	46,953	3,689,510	6,235,081	9,194,635	3,570,439	** 1,603	**
Amount	27,474,394	6,107	1,654,667	6,166,757	14,714,217	4,931,694	** 952	**
Education tax credits:								
Number of returns	10,384,398	732,273	2,357,610	2,357,159	3,129,117	1,808,239	0	0
Amount	10,874,001	159,824	1,729,971	2,465,752	3,883,427	2,635,027	0	0
Retirement savings contributions credit:								
Number of returns	7,508,451	313,294	3,331,218	2,762,459	1,101,481	0	0	0
Amount	1,339,926	50,838	562,043	539,513	187,532	0	0	0
Adoption credit:								
Number of returns	56,104	0	* 1,008	15,423	27,756	11,554	349	* 14
Amount	232,094	0	* 870	18,165	112,556	98,719	1,632	* 153
Residential energy credits:								
Number of returns	3,127,760	19,262	201,077	503,650	1,271,724	873,153	107,122	151,772
Amount	1,628,443	3,081	47,734	175,177	521,765	544,360	86,867	249,458

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Foreign tax credit:								
Number of returns	7,524,551	146,363	395,882	729,687	2,082,619	2,235,009	472,131	1,462,861
Amount	17,372,374	4,902	41,069	164,597	464,627	1,266,422	666,313	14,764,444
General business credit:								
Number of returns	386,168	1,313	7,216	14,549	80,858	114,623	31,004	136,605
Amount	2,209,075	4,581	4,116	19,589	128,297	271,332	80,387	1,700,774
Prior year minimum tax credit:								
Number of returns	307,832	* 1,010	5,140	8,155	27,110	109,899	36,978	119,540
Amount	1,004,475	* 84	3,598	8,205	35,860	143,715	42,133	770,879
Total earned income credit (EIC):								
Number of returns	29,125,095	14,207,902	9,771,055	5,095,170	50,968	0	0	0
Amount	69,447,080	26,875,874	34,862,292	7,701,077	7,837	0	0	0
EIC used to offset income tax before credits:								
Number of returns	4,259,665	1,571,855	944,408	1,741,247	* 2,155	0	0	0
Amount	1,303,280	142,333	404,025	756,719	* 203	0	0	0
EIC used to offset other taxes:								
Number of returns	7,109,392	4,253,657	1,936,134	910,199	9,402	0	0	0
Amount	7,886,826	4,073,385	2,922,422	890,095	924	0	0	0
EIC, refundable portion:								
Number of returns	25,542,474	12,138,110	9,497,740	3,865,114	41,510	0	0	0
Amount	60,256,974	22,660,155	31,535,845	6,054,263	6,710	0	0	0
Total refundable American Opportunity credit:								
Number of returns	10,570,080	2,659,940	2,248,369	1,666,040	2,325,588	1,670,143	0	0
Amount	9,409,397	2,331,174	1,893,640	1,448,946	2,094,170	1,641,467	0	0
Refundable American Opportunity credit used to offset income tax before credits:								
Number of returns	5,107,945	26,730	527,345	814,514	2,077,285	1,662,071	0	0
Amount	4,122,614	2,357	197,773	548,565	1,743,669	1,630,250	0	0
Refundable American Opportunity credit used to offset other taxes:								
Number of returns	496,691	161,023	121,567	127,835	81,489	4,776	0	0
Amount	251,948	63,257	58,080	79,719	48,824	2,068	0	0
Refundable American Opportunity credit refundable portion:								
Number of returns	5,921,370	2,611,409	1,968,389	982,726	348,331	10,515	0	0
Amount	5,034,835	2,265,559	1,637,787	820,662	301,677	9,150	0	0
Total additional child tax credit:								
Number of returns	21,075,143	6,511,122	9,209,044	4,324,966	1,006,215	23,775	20	0
Amount	28,364,887	6,496,476	13,744,606	6,679,528	1,396,835	47,400	42	0
Additional child tax credit used to offset other taxes:								
Number of returns	1,254,415	170,733	313,857	476,190	286,392	7,237	* 6	0
Amount	1,152,166	145,775	315,206	486,406	201,622	3,150	* 7	0
Additional child tax credit refundable portion:								
Number of returns	20,337,198	6,379,583	9,035,304	4,045,115	856,405	20,774	16	0
Amount	27,212,721	6,350,701	13,429,400	6,193,122	1,195,213	44,250	35	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total Regulated Investment Company credit:								
Number of returns	9,618	* 1,731	* 1,008	* 2,081	* 2,641	* 382	* 703	1,073
Amount	39,301	* 173	* 931	* 12,518	* 12,612	* 8,383	* 124	4,561
Regulated Investment Company credit used to offset income tax before credits:								
Number of returns	7,768	* 1,018	* 1,008	* 1,027	* 2,625	* 326	**	** 1,763
Amount	21,390	* 131	* 931	* 2,112	* 5,318	* 8,340	**	** 4,558
Regulated Investment Company credit used to offset other taxes:								
Number of returns	* 59	0	0	0	0	* 52	0	* 7
Amount	* 48	0	0	0	0	* 42	0	* 6
Regulated Investment Company credit refundable portion:								
Number of returns	2,835	* 712	0	* 1,054	* 1,057	* 5	**	** 7
Amount	17,863	* 42	0	* 10,406	* 7,294	* 1	**	** 120
Total refundable prior year minimum tax credit:								
Number of returns	4,231	702	0	**	** 365	498	34	2,632
Amount	18,469	2,717	0	**	** 162	1,870	186	13,534
Refundable prior year minimum tax credit used to offset income tax before credits:								
Number of returns	3,061	* 15	0	0	* 3	* 429	* 20	2,595
Amount	15,369	* 23	0	0	* 4	* 1,826	* 77	13,439
Refundable prior year minimum tax credit used to offset other taxes:								
Number of returns	172	145	0	0	* 3	* 13	**	** 10
Amount	536	492	0	0	* 5	* 6	**	** 33
Refundable prior year minimum tax credit refundable portion:								
Number of returns	1,063	606	0	**	** 359	* 56	**	** 41
Amount	2,563	2,201	0	**	** 154	* 38	**	** 170
Total health insurance credit:								
Number of returns	14,920	0	* 1,054	* 6,595	* 4,702	* 2,310	* 184	* 76
Amount	56,427	0	* 2,439	* 21,866	* 17,513	* 12,937	* 1,610	* 61
Health insurance credit used to offset income tax before credits:								
Number of returns	12,738	0	* 1,054	* 4,413	* 4,702	* 2,310	* 184	* 76
Amount	30,279	0	* 757	* 4,770	* 10,145	* 12,937	* 1,610	* 61
Health insurance credit used to offset other taxes:								
Number of returns	* 3,819	0	0	* 3,470	* 349	0	0	0
Amount	* 2,307	0	0	* 2,242	* 65	0	0	0
Health insurance credit refundable portion:								
Number of returns	* 6,954	0	* 1,054	* 4,524	* 1,376	0	0	0
Amount	* 23,841	0	* 1,682	* 14,855	* 7,304	0	0	0
Self-employment tax:								
Number of returns	18,692,132	5,747,725	3,099,670	2,394,992	3,599,217	2,427,024	426,181	997,323
Amount	51,795,409	6,501,149	5,883,537	5,595,820	10,295,392	10,264,245	2,656,276	10,598,989
Total additional Medicare tax:								
Number of returns	2,878,847	7,326	5,363	2,319	9,811	112,117	370,051	2,371,860
Amount	6,637,266	12,605	2,123	3,222	11,838	40,737	88,523	6,478,217
Net investment income tax:								
Number of returns	3,084,773	* 6	* 4	* 12	1,218	45,923	182,470	2,855,139
Amount	11,679,306	* [9]	* 1	* 1	254	21,019	73,202	11,584,831

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Tax Year 2013 Preliminary Data: Selected Income and Tax Items, by Size of Adjusted Gross Income—Continued

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

Item	All returns	Size of adjusted gross income						
		Under \$15,000 [1]	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total income tax:								
Number of returns	94,851,783	6,742,568	15,913,802	19,685,961	30,505,973	16,416,871	2,010,964	3,575,643
Amount	1,234,098,995	1,951,251	18,550,038	55,471,121	199,164,091	280,018,308	75,017,000	603,927,185
Total tax liability:								
Number of returns	98,794,787	9,340,019	16,583,377	20,127,019	30,715,424	16,439,719	2,012,192	3,577,038
Amount	1,290,494,472	4,380,073	21,502,786	60,376,417	211,204,524	292,658,272	78,152,304	622,220,096

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

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

[1] Includes returns with adjusted gross deficit.

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

[3] Not included in adjusted gross income (less deficit).

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

[5] Other adjustments does not include the foreign housing deduction or the medical savings account deduction. However these are included in total statutory deductions.

[6] Includes additional real estate taxes, motor vehicle taxes, and net disaster loss deductions from prior years, not shown separately.

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

[8] Includes EIC, American Opportunity credit, regulated investment company credit, refundable prior year minimum tax credit, and health insurance credit, which are used to offset income tax before credits, shown separately later in this table.

[9] Less than \$500.

NOTE: Detail may not add to totals because of rounding. Definitions for items in the table can be found at: <http://www.irs.gov/pub/irs-soi/12insec4.pdf>.

Source: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, February 2015.