

# Individual Income Tax Returns, Preliminary Data, Tax Year 2015

by Michael Parisi

This article presents selected income and tax items from individual income tax returns using preliminary data for Tax Year 2015 and comparable data for Tax Year 2014.<sup>1</sup> For Tax Year 2015, taxpayers filed 150.6 million U.S. individual income tax returns, which were filed primarily in 2016 (see Data Sources and Limitations), an increase of 1.3 percent from the 148.7 million returns filed for Tax Year 2014. Several notable items showed increases in Tax Year 2015. Adjusted gross income (AGI) increased 5.2 percent from \$9.7 trillion to \$10.2 trillion. This increase was supported by increases in salaries and wages (5.1 percent), partnership and S corporation net income less loss (12.7 percent), and taxable individual retirement arrangement (IRA) distributions (7.1 percent), along with several other income items. Taxable income also increased appreciably by 6.0 percent to \$7.3 trillion in Tax Year 2015, as did the alternative minimum tax, which rose by 7.3 percent to \$26.4 billion. Moreover, total income tax increased by 7.0 percent to \$1.5 trillion and total tax liability increased by 7.1 percent to \$1.5 trillion.

## Adjusted Gross Income

A number of key components contributed to the growth in total adjusted gross income in Tax Year 2015 (Table 1). The largest component of AGI, salaries and wages, increased 5.1 percent to \$7,278.2 billion. The second largest component, taxable pensions and annuities, increased 3.7 percent to \$700.8 billion. Other items related to retirement also increased, including taxable Social Security benefits, which rose 5.6 percent to \$277.8 billion, and taxable IRA distributions, which increased 7.1 percent to \$250.7 billion. Likewise, some investment components of AGI showed increases. Net capital gains, for instance, increased 3.7 percent to \$608.0 billion, and ordinary dividends increased 5.1 percent to \$229.7 billion. Business income items that increased considerably included partnership and S corporation net income less loss (12.7 percent) and sole proprietorship net income (6.1 percent). Several components of AGI decreased. Unemployment compensation showed the largest decrease, dropping 18.7 percent to \$27.1 billion as the number of tax returns reporting taxable unemployment compensation fell 17.2 percent to 6.2 million returns.

## Adjustments

Statutory adjustments to total income increased 2.9 percent to \$142.0 billion for Tax Year 2015. The largest statutory adjustment was the deduction for the self-employment tax, which

increased 3.7 percent from \$26.9 billion to \$27.9 billion. The self-employment health insurance deduction grew to \$25.7 billion, a 3.8-percent increase. Payments to self-employed retirement (Keogh) plans rose 6.6 percent to \$22.2 billion, while payments to IRAs decreased 1.4 percent to \$13.3 billion. Other adjustments that grew from Tax Year 2014 levels were certain business expenses of reservists, performing artists, and fee-basis government officials' deduction (11.2 percent), domestic production activities deduction (10.7 percent), health savings account deduction (5.7 percent), student loan interest deduction (5.4 percent), and tuition and fees deduction (2.2 percent).

## Deductions

Total deductions, the sum of standard deductions (comprised of the basic and additional standard deductions) and total itemized deductions, increased 3.5 percent to \$2,108.1 billion in Tax Year 2015. Most tax returns (69.2 percent) claimed a standard deduction, but standard deductions accounted for 42.9 percent of total deductions. The total amount of the standard deduction claimed rose 2.6 percent, although the average deduction increased only 1.4 percent to \$8,691. Itemized deductions were claimed on only 29.5 percent of all returns for Tax Year 2015,<sup>2</sup> but they accounted for more than half (57.1 percent) of total deductions. The amount of itemized deductions claimed increased 4.2 percent to \$1,203.2 billion, while the average increased 2.6 percent to \$27,053.

Total taxes paid, which includes State and local income and sales taxes and is the largest itemized deduction, increased 6.2 percent to \$539.8 billion. Interest paid, the second largest itemized deduction, decreased 1.0 percent from the previous year to \$294.5 billion. Mortgage interest accounted for 94.6 percent (\$278.5 billion) of the total interest paid deduction. Other itemized deductions included the charitable contributions deduction, up 6.0 percent to \$201.3 billion, and the medical and dental expenses deduction, up 3.5 percent to \$84.2 billion.

## Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, increased 6.0 percent to \$7.3 trillion for Tax Year 2015. With the increase in taxable income, total income tax rose 7.0 percent to \$1.5 trillion. The alternative minimum tax (AMT) rose by 7.3 percent to \$26.4 billion. The number of returns with AMT liability also increased, rising 3.4 percent from 4.3 million in Tax Year 2014 to 4.4 million in Tax Year 2015.

<sup>1</sup> Even though final estimates for Tax Year 2014 are available, comparing preliminary estimates for Tax Year 2015 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 2014 are available in Publication 1304, *Individual Income Tax Returns Complete Report, 2014*.]

<sup>2</sup> The remaining 1.3 percent of the returns did not need to claim either a standard deduction or itemized deductions because no AGI was reported.



Average AGI reported on all Tax Year 2015 individual income tax returns was \$67,565, and average taxable income (for those returns with taxable income) was \$63,691. These amounts represent increases from the Tax Year 2014 amounts of \$65,021 (3.9 percent) and \$61,328 (3.9 percent). Average income tax for taxable returns rose 4.2 percent to \$14,653.

## 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 credit. For Tax Year 2015, the total amount of EIC claimed increased 0.1 percent to \$69.8 billion. The portion of the EIC used to offset income tax before credits rose 6.4 percent to \$1.5 billion, and the portion of the EIC used to offset other taxes (such as the self-employment tax) rose 1.5 percent to \$8.4 billion. The largest part of the EIC, the excess or refundable portion, decreased 0.3 percent to \$59.9 billion for Tax Year 2015.

For Tax Year 2015, total child tax credits claimed (the sum of the child tax credit and additional child tax credit) declined 0.9 percent to \$54.3 billion. The child tax credits are not automatically indexed for inflation, and thus, the income thresholds beyond which the credits are phased down and the amount of the credit per child were unchanged from Tax Year 2014. The amount of the child tax credit used to offset income taxes increased very slightly to \$27.4 billion, while the additional child tax credit (most of which was refundable) decreased 1.8 percent to \$27.0 billion.

In all, the refundable portion of refundable tax credits totaled \$91.2 billion for Tax Year 2015, representing a 0.8-percent decrease from Tax Year 2014. This, however, exceeded the \$75.9 billion in total tax credits used against income tax. Notable percentage increases in these credits included the general business credit (18.1 percent) and the foreign tax credit (11.9 percent).

## Affordable Care Act

A major tax law change that started in Tax Year 2014 was the implementation of certain provisions of the Affordable Care Act (ACA) (Public Law 111-148). The ACA contained comprehensive health insurance reforms and included tax provisions that affected individuals. The ACA established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace. The PTC provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. The PTC was claimed at the time the taxpayer filed his or her return. The Advanced Premium Tax Credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part or all of the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to claim on his or her tax return. Differences between the APTC that was paid during the year and final value of the PTC are reconciled on Form 8962, *Premium Tax Credit*, filed with

the taxpayer's return. If the APTC was more than the PTC, the taxpayer had to repay this excess, subject to a limit. If PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or increased the taxpayer's refund.

The PTC was taken on 5.0 million returns on the Form 8962 in Tax Year 2015 (an increase of 60.3 percent from Tax Year 2014), for a total of \$18.0 billion (also up 60.3 percent). Also in 2015, 5.7 million returns (up 69.2 percent) reported an APTC on Form 8962, totaling \$20.0 billion (up 66.4 percent). When the PTC and APTC were reconciled, 2.3 million returns (54.7 percent increase) received a net PTC totaling \$1.5 billion (up 48.2 percent), and 3.3 million returns (up 82.2 percent) had to repay excess APTCs of \$2.6 billion (up 86.3 percent). These data do not reflect amended returns or errors that were corrected after initial processing.

The ACA required that individuals have health care coverage for 2015, qualify for a health coverage exemption, or make a shared responsibility payment with a tax return. A health care individual responsibility payment was made on 6.6 million returns, down from the 8.0 million returns in Tax Year 2014. The health care individual responsibility payment totaled \$3.0 billion, an average of \$457 per tax return paying this penalty. In Tax Year 2014, the health care individual responsibility payment totaled \$1.7 billion for an average of \$206 per tax return paying the penalty. (See *Changes in Law and Inflationary Adjustments*.)

## Changes in Law and Inflationary Adjustments

In general, the definitions used in this article are the same as those in Publication 1304, *Individual Income Tax Returns Complete Report, 2014*. The following is a partial list of tax law changes and inflationary adjustments that had an impact on the data presented in this article.

*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 Tax Year 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 applied to the first \$182,500 (\$91,250) of such income.

*Earned income credit*—The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have received and still claim the credit. The maximum credit for taxpayers with no qualifying children rose to \$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.

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

**Health care: Individual responsibility**—For Tax Year 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 18) up to \$975 for a family or 2.0 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater. In Tax Year 2014, it was \$95 per adult and \$47.50 per child up to \$285 for a family or 1.0 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater.

**Itemized deductions**—For Tax Year 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 Tax Year 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.

**Standard deduction amount**—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for Tax Year 2015 than it was for Tax Year 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 Tax Year 2015, the standard deduction increased to \$12,600 for joint filers, up from \$12,400 for Tax Year 2014. For single filers and married filing separate filers,

the deduction amount increased to \$6,300, up from \$6,200. For heads of households, the deduction was \$9,250, up from \$9,100.

## 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 2016. 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; and (3) the presence or absence of specific forms or schedules.<sup>3</sup> Returns were then selected at rates ranging from 0.1 percent to 100 percent. The preliminary Tax Year 2015 data are based on a sample of 257,083 returns and an estimated final population of 151,238,929 returns. The corresponding sample and population for the preliminary Tax Year 2014 data were 260,591 returns and 149,549,711 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 provided statistical data 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/pub/irs-soi/sampling.pdf>.]

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 Tax Year 2015 returns, between January and late September of 2016. 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.

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<sup>3</sup> 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*.

# Individual Income Tax Returns, Preliminary Data, Tax Year 2015

**Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 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			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	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)	(9)	(10)	
<b>Number of returns, total</b>	<b>148,686,586</b>	<b>150,565,918</b>	<b>1.3</b>	<b>35,584,745</b>	<b>30,103,270</b>	<b>26,564,740</b>	<b>32,892,457</b>	<b>18,634,133</b>	<b>2,422,209</b>	<b>4,364,364</b>
Form 1040 returns	84,573,730	85,421,307	1.0	12,991,786	10,902,605	13,139,510	23,810,203	17,790,631	2,422,209	4,364,364
Form 1040A returns	40,853,006	41,133,634	0.7	10,197,767	13,793,651	9,419,697	6,990,983	731,537	0	0
Form 1040EZ returns	23,259,850	24,010,976	3.2	12,395,192	5,407,014	4,005,533	2,091,272	111,965	0	0
Electronically filed returns [2]	129,076,138	132,251,035	2.5	30,258,221	26,702,552	23,556,447	29,061,436	16,614,490	2,180,244	3,877,645
<b>Adjusted gross income (less deficit)</b>	<b>9,667,712,667</b>	<b>10,172,951,296</b>	<b>5.2</b>	<b>88,387,791</b>	<b>663,982,427</b>	<b>1,041,531,499</b>	<b>2,346,203,044</b>	<b>2,518,820,905</b>	<b>537,553,673</b>	<b>2,976,471,958</b>
Salaries and wages:										
Number of returns	123,801,130	125,283,036	1.2	25,893,644	25,186,460	23,220,169	28,405,411	16,537,689	2,167,508	3,872,156
Amount	6,922,129,448	7,278,186,298	5.1	219,020,540	539,111,422	856,857,761	1,801,561,135	1,898,212,053	392,479,350	1,570,944,037
Taxable interest:										
Number of returns	43,351,975	42,628,389	-1.7	4,938,375	4,200,161	5,499,665	12,202,536	10,421,492	1,729,390	3,636,770
Amount	71,951,118	73,329,112	1.9	4,694,775	3,117,119	3,918,101	10,878,710	12,920,721	3,654,664	34,145,021
Tax-exempt interest: [3]										
Number of returns	5,774,871	5,772,571	[10]	390,261	347,167	493,968	1,383,202	1,576,832	362,976	1,218,163
Amount	57,016,775	57,040,888	[10]	2,247,037	1,895,749	2,703,149	6,957,748	11,136,862	3,717,106	28,383,238
Ordinary dividends:										
Number of returns	27,622,023	27,519,936	-0.4	3,012,390	2,440,954	3,069,608	7,391,053	7,079,437	1,392,009	3,134,483
Amount	218,664,608	229,721,327	5.1	6,757,575	5,764,367	8,272,724	26,988,480	43,146,922	13,149,127	125,642,133
Qualified dividends:										
Number of returns	25,699,638	25,689,088	[10]	2,733,789	2,218,863	2,812,943	6,869,321	6,673,495	1,334,483	3,046,193
Amount	165,967,717	181,615,058	9.4	4,263,947	3,627,699	5,690,748	19,442,080	33,082,077	10,433,256	105,075,252
State income tax refunds:										
Number of returns	20,973,267	20,462,593	-2.4	377,014	757,616	2,193,850	7,290,952	7,362,350	1,016,254	1,464,557
Amount	27,094,453	28,124,473	3.8	442,871	451,852	1,360,862	6,035,738	8,420,056	1,683,382	9,729,712
Alimony received:										
Number of returns	429,517	404,476	-5.8	46,976	91,472	103,150	114,698	36,566	3,190	8,424
Amount	9,599,302	9,654,891	0.6	348,162	1,007,832	1,565,136	2,713,027	1,924,271	317,973	1,778,492
Business or profession net income:										
Number of returns	18,229,525	18,756,369	2.9	5,734,744	3,214,972	2,391,833	3,618,409	2,577,245	399,705	819,462
Amount	353,386,072	375,046,912	6.1	44,096,673	42,695,838	35,944,446	61,102,089	71,317,475	20,756,204	99,134,187
Business or profession net loss:										
Number of returns	5,812,199	5,943,072	2.3	982,351	1,023,671	1,019,917	1,469,794	1,059,812	143,759	243,769
Amount	63,967,080	62,117,940	-2.9	21,166,661	9,737,954	7,494,514	9,968,136	7,410,736	1,227,296	5,112,643
Net capital gain: [4]										
Number of returns	16,575,730	15,837,931	-4.5	1,530,660	1,277,250	1,675,715	4,135,546	4,226,927	871,314	2,120,520
Amount	586,538,691	607,950,634	3.7	12,357,379	5,373,906	8,021,847	29,587,354	56,710,470	20,804,643	475,095,034
Capital gain distributions: [4]										
Number of returns	13,738,456	14,088,024	2.5	1,434,920	1,142,620	1,435,661	3,640,554	3,673,592	772,038	1,988,641
Amount	78,993,120	73,453,403	-7.0	2,401,220	2,322,287	3,421,748	12,107,136	18,699,298	5,434,573	29,067,142
Net capital loss:										
Number of returns	7,539,463	8,213,924	8.9	1,300,214	726,990	834,535	1,988,635	1,952,274	408,844	1,002,433
Amount	17,458,667	18,466,584	5.8	3,001,849	1,606,664	1,777,811	4,400,888	4,265,867	942,869	2,470,637
Sales of property other than capital assets, net gain:										
Number of returns	983,544	984,347	0.1	96,479	60,920	98,235	212,382	233,437	45,097	237,796
Amount	17,931,591	22,744,833	26.8	1,821,430	343,709	830,948	1,698,290	2,685,910	831,706	14,532,839
Sales of property other than capital assets, net loss:										
Number of returns	1,091,590	1,052,324	-3.6	158,906	80,796	83,718	225,150	223,535	57,394	222,825
Amount	22,277,351	18,238,114	-18.1	8,546,662	679,884	661,897	1,529,615	1,703,010	637,421	4,479,626
Taxable Individual Retirement Arrangement distributions:										
Number of returns	13,751,681	14,201,166	3.3	1,785,130	1,857,792	2,082,624	4,317,674	3,006,907	423,515	727,524
Amount	234,164,835	250,683,526	7.1	10,016,608	14,671,701	21,463,176	67,931,506	79,704,642	17,325,261	39,570,632

Footnotes at end of table.

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Item	All returns			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	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)	(9)	(10)
<b>Taxable pensions and annuities:</b>										
Number of returns	28,545,699	28,403,147	-0.5	3,821,837	4,384,873	4,661,035	8,460,832	5,467,178	651,757	955,635
Amount	675,553,358	700,815,387	3.7	26,285,668	55,588,708	82,577,573	226,410,741	221,172,568	34,489,240	54,290,891
<b>Rent and royalty net income:</b>										
Number of returns	6,452,422	6,195,659	-4.0	737,263	654,669	696,182	1,592,838	1,555,095	260,084	699,527
Amount	102,785,667	92,102,437	-10.4	4,682,522	4,101,789	5,137,148	13,483,065	19,379,379	5,328,108	39,990,426
<b>Rent and royalty net loss:</b>										
Number of returns	4,459,054	4,310,573	-3.3	499,841	422,896	606,718	1,464,601	1,000,850	83,858	231,810
Amount	42,655,947	42,407,552	-0.6	7,175,063	3,077,949	4,748,009	11,647,707	7,973,746	1,482,927	6,302,152
<b>Rent and royalty net income less loss:</b>										
Number of returns	10,911,476	10,506,233	-3.7	1,237,104	1,077,565	1,302,900	3,057,439	2,555,945	343,942	931,337
Amount	60,129,720	49,694,885	-17.4	-2,492,541	1,023,840	389,139	1,835,358	11,405,633	3,845,181	33,688,274
<b>Partnership and S corporation net income:</b>										
Number of returns	5,238,406	5,361,321	2.3	301,251	340,745	455,718	1,088,640	1,450,948	362,631	1,361,388
Amount	586,368,567	655,169,213	11.7	6,299,074	4,045,819	7,465,248	24,517,751	57,739,811	24,595,986	530,505,524
<b>Partnership and S corporation net loss:</b>										
Number of returns	2,462,057	2,394,983	-2.7	384,780	177,997	218,570	551,436	600,204	122,441	339,554
Amount	71,291,585	74,869,150	5.0	32,702,446	2,288,559	2,510,442	5,618,526	6,216,386	2,284,954	23,247,837
<b>Partnership and S corporation net income less loss:</b>										
Number of returns	7,700,463	7,756,304	0.7	686,032	518,742	674,287	1,640,077	2,051,152	485,072	1,700,942
Amount	515,076,981	580,300,063	12.7	-26,403,372	1,757,260	4,954,806	18,899,226	51,523,425	22,311,032	507,257,686
<b>Estate and trust net income:</b>										
Number of returns	522,412	562,255	7.6	49,694	34,059	39,732	159,067	149,327	29,414	100,962
Amount	27,028,195	26,174,791	-3.2	622,763	231,648	407,069	2,117,105	2,991,603	1,352,402	18,452,200
<b>Estate and trust net loss:</b>										
Number of returns	45,175	49,718	10.1	7,311	* 1,077	* 2,836	9,148	15,092	2,644	11,610
Amount	1,114,782	4,480,833	301.9	467,584	* 13,474	* 4,701	157,879	33,751	44,986	3,758,459
<b>Estate and trust net income less loss:</b>										
Number of returns	567,587	611,972	7.8	57,005	35,136	42,568	168,214	164,418	32,058	112,572
Amount	25,913,413	21,693,958	-16.3	155,180	218,174	402,369	1,959,226	2,957,853	1,307,416	14,693,741
<b>Farm net income:</b>										
Number of returns	592,408	537,286	-9.3	93,160	61,774	83,908	139,977	105,792	16,508	36,166
Amount	18,030,674	14,977,389	-16.9	794,182	730,122	1,172,244	3,030,825	4,053,101	966,070	4,230,844
<b>Farm net loss:</b>										
Number of returns	1,193,483	1,256,182	5.3	224,851	139,229	171,197	379,999	245,333	28,724	66,850
Amount	23,890,373	26,445,074	10.7	7,745,574	1,931,042	2,453,478	5,662,807	4,239,085	633,219	3,779,869
<b>Unemployment compensation:</b>										
Number of returns	7,526,938	6,233,913	-17.2	877,783	1,583,445	1,314,124	1,565,627	753,504	60,971	78,458
Amount	33,391,100	27,146,461	-18.7	2,642,227	6,502,097	5,860,784	7,519,356	3,836,138	311,741	474,118
<b>Taxable Social Security benefits:</b>										
Number of returns	19,191,344	19,655,470	2.4	202,446	3,390,659	4,034,863	7,080,154	3,757,470	431,175	758,702
Amount	263,156,415	277,814,515	5.6	526,946	8,068,662	31,201,902	119,935,351	86,439,650	11,195,556	20,446,448
<b>Total statutory adjustments:</b>										
Number of returns	38,209,565	38,459,438	0.7	6,975,213	5,703,657	6,395,947	9,934,501	6,854,082	773,870	1,822,168
Amount	138,024,579	142,049,300	2.9	9,048,299	9,087,340	12,613,194	27,122,991	30,096,641	7,455,453	46,625,383
<b>Educator expenses:</b>										
Number of returns	3,829,914	3,783,131	-1.2	90,654	229,688	628,755	1,372,557	1,234,330	124,655	102,491
Amount	974,538	967,285	-0.7	21,082	53,004	149,548	351,207	334,622	31,952	25,869
<b>Certain business expenses of reservists, performing artists, and fee-basis government officials:</b>										
Number of returns	150,313	172,239	14.6	14,901	28,655	36,061	45,960	39,174	3,483	4,005
Amount	537,681	597,847	11.2	61,661	111,656	120,737	147,860	120,852	13,142	21,939

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 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			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	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)	(9)	(10)
<b>Payments to an Individual Retirement Arrangement:</b>										
Number of returns	2,745,400	2,671,897	-2.7	92,053	280,820	493,941	939,018	696,743	51,189	118,133
Amount	13,441,567	13,253,050	-1.4	268,156	957,510	1,807,531	4,619,359	3,964,549	468,491	1,167,454
<b>Student loan interest deduction:</b>										
Number of returns	12,216,615	12,550,054	2.7	821,912	1,901,733	3,049,475	4,503,184	2,273,750	0	0
Amount	12,949,100	13,643,332	5.4	756,026	1,855,702	3,505,246	5,151,890	2,374,469	0	0
<b>Tuition and fees deduction:</b>										
Number of returns	1,754,042	1,671,524	-4.7	492,859	183,361	141,850	341,816	511,638	0	0
Amount	3,887,056	3,972,397	2.2	1,555,204	429,377	322,701	677,237	987,877	0	0
<b>Health savings account deduction:</b>										
Number of returns	1,332,604	1,367,475	2.6	30,349	90,056	159,416	388,691	372,603	79,209	247,151
Amount	3,947,223	4,172,701	5.7	85,775	154,438	269,790	936,261	1,206,807	307,214	1,212,414
<b>Moving expenses adjustment:</b>										
Number of returns	1,141,631	1,131,165	-0.9	82,433	171,462	240,202	332,404	222,056	34,995	47,613
Amount	3,772,220	3,721,613	-1.3	291,783	335,072	508,910	1,108,534	904,410	214,961	357,944
<b>Self-employment tax deduction:</b>										
Number of returns	19,083,752	19,379,805	1.6	5,581,189	3,227,257	2,434,066	3,712,471	2,758,130	477,271	1,189,421
Amount	26,885,812	27,874,627	3.7	3,231,455	3,233,141	2,900,617	5,205,650	5,642,380	1,424,423	6,236,961
<b>Self-employed health insurance deduction:</b>										
Number of returns	3,829,258	3,750,069	-2.1	409,609	412,690	468,694	873,176	776,258	168,051	641,589
Amount	24,788,963	25,732,341	3.8	1,554,495	1,421,048	2,031,841	5,047,941	6,107,092	1,598,096	7,971,827
<b>Payments to a self-employed retirement (Keogh) plan:</b>										
Number of returns	927,169	954,504	2.9	10,401	10,947	36,126	145,829	289,711	90,953	370,536
Amount	20,804,233	22,176,881	6.6	91,294	60,268	214,372	1,406,561	4,871,373	2,090,685	13,442,328
<b>Penalty on early withdrawal of savings:</b>										
Number of returns	615,897	462,599	-24.9	81,337	68,919	77,561	125,971	72,204	9,052	27,555
Amount	130,407	77,286	-40.7	7,050	10,141	15,392	24,197	10,476	1,651	8,380
<b>Alimony paid:</b>										
Number of returns	595,505	592,214	-0.6	56,717	35,323	67,851	169,667	146,187	30,510	85,958
Amount	12,497,192	11,904,390	-4.7	715,529	246,130	518,799	1,901,831	2,547,878	829,700	5,144,523
<b>Domestic production activities deduction:</b>										
Number of returns	653,078	657,709	0.7	37,992	27,757	42,041	125,108	165,528	50,859	208,425
Amount	11,559,610	12,798,480	10.7	349,173	93,799	111,887	332,937	737,216	402,676	10,770,792
<b>Other adjustments: [5]</b>										
Number of returns	124,749	121,146	-2.9	9,172	15,678	30,063	34,932	20,412	3,959	6,930
Amount	1,744,175	1,027,525	-41.1	44,241	113,901	135,714	177,522	252,020	72,128	231,999
<b>Total exemptions:</b>										
Number of exemptions: [6]	291,732,583	293,163,551	0.5	43,448,671	55,113,648	51,875,760	73,360,543	49,942,827	6,843,489	12,578,613
Amount	1,127,413,961	1,145,862,358	1.6	173,662,206	220,357,821	207,417,029	293,333,282	199,667,171	27,277,944	24,146,905
<b>Total deductions:</b>										
Number of returns	146,751,234	148,594,382	1.3	33,617,005	30,100,052	26,564,740	32,892,442	18,633,780	2,422,194	4,364,169
Amount	2,037,010,300	2,108,106,095	3.5	249,058,199	279,268,734	276,449,527	472,141,628	412,611,387	81,534,082	337,042,537
<b>Total standard deduction: [7]</b>										
Number of returns	102,965,820	104,117,197	1.1	32,293,695	27,314,250	21,079,259	18,454,208	4,532,497	181,802	261,485
Amount	882,210,263	904,867,107	2.6	228,382,440	229,607,563	188,538,653	197,087,378	55,849,497	2,293,419	3,108,157
<b>Basic standard deduction:</b>										
Number of returns	102,965,820	104,117,197	1.1	32,293,695	27,314,250	21,079,259	18,454,208	4,532,497	181,802	261,485
Amount	855,035,834	876,612,501	2.5	220,801,721	223,520,292	183,733,635	190,121,314	53,338,314	2,143,825	2,953,400

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 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			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	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)	(9)	(10)
<b>Additional standard deduction:</b>										
Number of returns	14,967,303	15,137,971	1.1	4,301,522	3,273,721	2,557,634	3,645,867	1,213,767	69,638	75,821
Amount	27,171,944	28,254,607	4.0	7,580,719	6,087,271	4,805,019	6,966,064	2,511,184	149,594	154,757
<b>Total itemized deductions (after limitation):</b>										
Number of returns	43,785,415	44,477,185	1.6	1,323,310	2,785,803	5,485,481	14,438,234	14,101,283	2,240,392	4,102,684
Amount	1,154,800,037	1,203,238,988	4.2	20,675,759	49,661,171	87,910,874	275,054,250	356,761,890	79,240,663	333,934,381
<b>Medical and dental expenses deduction:</b>										
Number of returns	8,500,386	8,655,113	1.8	954,877	1,494,648	1,739,264	3,015,298	1,287,714	92,927	70,386
Amount	81,336,454	84,180,300	3.5	8,794,546	12,923,392	15,237,850	28,421,981	14,558,216	1,637,798	2,606,518
<b>Taxes paid deduction:</b>										
Number of returns	43,449,752	44,105,843	1.5	1,253,574	2,691,327	5,400,952	14,346,376	14,077,196	2,238,003	4,098,416
Amount	508,335,971	539,813,263	6.2	4,597,132	14,795,564	21,748,476	90,713,737	155,587,689	39,637,981	212,732,684
<b>State and local income taxes: [8]</b>										
Number of returns	42,102,805	42,596,926	1.2	1,087,791	2,497,520	5,122,601	13,904,716	13,740,624	2,201,130	4,042,543
Amount	315,646,008	338,281,259	7.2	1,019,063	2,594,433	8,454,090	44,425,787	88,822,318	24,709,067	168,256,501
<b>Income taxes:</b>										
Number of returns	32,595,172	33,266,107	2.1	348,847	1,266,603	3,579,442	11,058,459	11,659,661	1,886,560	3,466,534
Amount	299,139,387	321,321,321	7.4	588,444	1,556,754	6,667,241	39,863,060	83,648,525	23,710,554	165,286,742
<b>General sales taxes:</b>										
Number of returns	9,507,633	9,330,819	-1.9	738,944	1,230,917	1,543,159	2,846,257	2,080,963	314,570	576,010
Amount	16,506,621	16,959,939	2.7	430,619	1,037,679	1,786,849	4,562,727	5,173,793	998,513	2,969,759
<b>Interest paid deduction:</b>										
Number of returns	33,174,006	33,195,263	0.1	688,480	1,441,432	3,449,070	10,871,931	11,692,279	1,819,987	3,232,083
Amount	297,369,137	294,456,248	-1.0	4,404,441	9,472,669	21,926,538	80,252,026	104,118,024	20,693,839	53,588,710
<b>Total mortgage interest paid deduction:</b>										
Number of returns	32,627,749	32,668,175	0.1	667,707	1,408,918	3,411,551	10,760,694	11,555,033	1,791,399	3,072,873
Amount	281,128,173	278,548,442	-0.9	4,255,705	8,875,959	20,506,439	75,396,355	102,679,961	20,250,256	46,583,766
<b>Charitable contributions deduction:</b>										
Number of returns	36,175,176	36,653,154	1.3	814,244	1,960,676	3,995,943	11,668,642	12,368,909	2,036,721	3,808,019
Amount	189,882,422	201,264,228	6.0	1,248,155	4,868,234	11,238,064	37,853,104	51,388,630	11,770,110	82,897,931
<b>Taxable income:</b>										
Number of returns	112,831,339	115,131,366	2.0	8,383,089	22,712,852	25,888,171	32,753,901	18,612,819	2,419,084	4,361,450
Amount	6,919,673,678	7,332,804,126	6.0	21,528,894	212,137,755	562,835,017	1,584,027,809	1,907,435,602	429,037,269	2,615,801,780
<b>Alternative minimum tax:</b>										
Number of returns	4,284,444	4,431,689	3.4	8,517	4,719	6,152	110,994	598,248	832,469	2,870,591
Amount	24,627,471	26,434,663	7.3	131,058	6,545	15,672	146,329	1,386,148	2,265,597	22,483,314
<b>Excess advance premium tax credit repayment:</b>										
Number of returns	1,791,088	3,263,411	82.2	384,037	1,146,966	1,031,060	601,843	84,505	7,290	7,711
Amount	1,399,317	2,606,284	86.3	131,193	424,590	777,485	965,748	252,835	24,934	29,500
<b>Income tax before credits:</b>										
Number of returns	112,161,036	114,763,285	2.3	8,357,865	22,614,081	25,768,454	32,650,618	18,591,048	2,419,766	4,361,454
Amount	1,414,669,248	1,513,655,190	7.0	2,391,197	23,696,501	70,092,840	229,683,725	331,812,197	89,975,175	766,003,554
<b>Total tax credits: [9]</b>										
Number of returns	49,157,443	49,390,359	0.5	2,850,732	10,355,619	10,741,046	13,884,441	8,451,865	909,148	2,197,509
Amount	72,967,417	75,915,766	4.0	419,679	4,984,725	11,722,110	22,490,740	13,443,230	1,098,217	21,757,065
<b>Child care credit:</b>										
Number of returns	6,425,975	6,472,822	0.7	* 9,473	766,519	1,176,821	1,980,806	1,861,429	278,581	399,193
Amount	3,553,853	3,652,473	2.8	* 1,163	340,467	692,537	1,126,397	1,108,351	156,346	227,212

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 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			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	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)	(9)	(10)
<b>Credit for the elderly or disabled:</b>										
Number of returns	64,005	48,502	-24.2	33,453	* 15,049	0	0	0	0	0
Amount	7,010	6,066	-13.5	5,058	* 1,009	0	0	0	0	0
<b>Child tax credit:</b>										
Number of returns	22,539,222	22,576,654	0.2	77,133	3,402,307	6,181,994	9,074,547	3,838,273	2,399	0
Amount	27,349,812	27,355,136	[10]	17,325	1,511,706	6,131,625	14,458,144	5,234,346	1,989	0
<b>Education tax credits:</b>										
Number of returns	10,078,794	9,744,065	-3.3	548,442	2,267,882	2,241,655	2,876,217	1,809,868	0	0
Amount	10,637,335	10,399,602	-2.2	125,617	1,674,450	2,366,525	3,659,695	2,573,316	0	0
<b>Retirement savings contributions credit:</b>										
Number of returns	8,040,238	8,204,420	2.0	319,932	3,658,504	2,934,430	1,291,553	0	0	0
Amount	1,403,781	1,460,024	4.0	51,447	617,545	573,003	218,029	0	0	0
<b>Adoption credit:</b>										
Number of returns	75,488	65,600	-13.1	0	* 14	16,707	26,015	21,209	1,295	* 361
Amount	365,280	260,481	-28.7	0	* 15	17,871	75,095	156,359	10,010	* 1,131
<b>Residential energy credits:</b>										
Number of returns	2,746,801	2,671,775	-2.7	20,117	171,455	395,722	989,288	818,642	109,353	167,198
Amount	1,690,753	2,099,740	24.2	4,806	51,428	170,413	569,985	759,142	148,342	395,624
<b>Foreign tax credit:</b>										
Number of returns	7,981,211	7,993,223	0.2	141,978	358,363	694,447	2,109,423	2,392,064	563,505	1,733,442
Amount	18,831,673	21,073,546	11.9	6,851	43,512	150,423	489,958	1,541,697	624,564	18,216,541
<b>General business credit:</b>										
Number of returns	275,381	261,708	-5.0	1,521	* 4,703	13,388	38,614	71,089	20,263	112,129
Amount	2,125,609	2,509,816	18.1	3,552	* 1,692	16,341	67,097	233,123	100,525	2,087,486
<b>Prior year minimum tax credit:</b>										
Number of returns	292,674	287,901	-1.6	0	* 4,106	8,539	32,780	97,717	39,353	105,406
Amount	910,277	947,239	4.1	0	* 1,978	10,763	30,330	165,310	31,247	707,611
<b>Total refundable credits:</b>										
Number of returns	40,264,620	39,682,003	-1.4	15,298,731	12,279,055	7,394,942	3,027,475	1,680,430	445	925
Amount	107,504,094	107,065,684	-0.4	34,118,874	50,534,181	17,192,804	3,563,708	1,650,134	2,640	3,342
<b>Total refundable credits used to offset income tax before credits:</b>										
Number of returns	9,828,262	10,165,347	3.4	1,837,160	1,872,893	2,868,441	1,945,685	1,639,832	* 416	920
Amount	5,629,616	5,749,658	2.1	203,480	732,212	1,563,699	1,672,998	1,571,371	* 2,558	3,340
<b>Total refundable credits used to offset other taxes:</b>										
Number of returns	10,358,867	9,506,101	-8.2	4,506,855	3,049,869	1,545,188	394,681	9,491	** 16	**
Amount	9,948,303	10,143,897	2.0	4,181,958	3,916,792	1,731,566	303,735	9,791	** 55	**
<b>Total refundable credits, refundable portion:</b>										
Number of returns	31,536,211	30,789,081	-2.4	13,021,384	11,289,534	5,386,051	1,052,663	39,427	** 21	**
Amount	91,926,175	91,172,129	-0.8	29,733,436	45,885,177	13,897,539	1,586,975	68,972	** 29	**
<b>Total earned income credit (EIC):</b>										
Number of returns	28,881,720	28,372,696	-1.8	13,584,502	9,310,669	5,369,979	107,547	0	0	0
Amount	69,740,827	69,781,235	0.1	25,622,087	35,177,143	8,944,042	37,962	0	0	0
<b>EIC used to offset income tax before credits:</b>										
Number of returns	4,497,589	4,644,833	3.3	1,768,276	912,604	1,960,505	* 3,447	0	0	0
Amount	1,407,636	1,497,684	6.4	179,624	387,665	928,993	* 1,401	0	0	0
<b>EIC used to offset other taxes:</b>										
Number of returns	8,665,210	7,979,427	-7.9	4,203,404	2,520,645	1,221,624	33,754	0	0	0
Amount	8,289,129	8,416,295	1.5	3,901,196	3,391,447	1,114,477	9,174	0	0	0
<b>Excess EIC, refundable portion:</b>										
Number of returns	25,034,489	24,532,344	-2.0	11,366,822	9,037,936	4,048,842	78,744	0	0	0
Amount	60,044,063	59,867,257	-0.3	21,541,267	31,398,031	6,900,572	27,387	0	0	0

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 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			Tax Year 2015						
	Tax Year 2014	Tax Year 2015	Percent difference	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)	(9)	(10)
<b>Total additional child tax credit:</b>										
Number of returns	20,518,813	19,976,623	-2.6	5,961,237	8,699,596	4,239,079	1,040,625	36,063	23	0
Amount	27,466,889	26,966,249	-1.8	6,017,326	12,895,745	6,505,445	1,484,240	63,444	50	0
Refundable additional child tax credit used to offset other taxes:										
Number of returns	1,482,936	1,312,613	-11.5	150,913	349,836	489,307	314,055	8,488	15	0
Amount	1,210,748	1,239,269	2.4	135,574	373,626	493,641	227,600	8,798	29	0
Refundable additional child tax credit refundable portion:										
Number of returns	19,807,200	19,285,652	-2.6	5,849,801	8,519,832	3,987,891	895,566	32,549	* 12	0
Amount	26,256,141	25,726,981	-2.0	5,881,751	12,522,118	6,011,804	1,256,640	54,646	* 21	0
<b>Total American opportunity credit:</b>										
Number of returns	10,354,727	9,773,566	-5.6	2,148,982	2,260,654	1,617,890	2,096,651	1,649,388	0	0
Amount	9,257,858	8,765,616	-5.3	1,873,030	1,934,883	1,460,029	1,922,563	1,575,111	0	0
Refundable American opportunity credit used to offset income tax before credits:										
Number of returns	4,960,966	4,879,624	-1.6	8,941	554,674	796,866	1,881,705	1,637,438	0	0
Amount	4,010,963	3,925,208	-2.1	1,627	210,433	550,144	1,603,171	1,559,833	0	0
Refundable American opportunity credit used to offset other taxes:										
Number of returns	669,522	561,681	-16.1	146,918	209,676	125,360	78,643	1,084	0	0
Amount	279,475	254,872	-8.8	52,855	73,709	81,014	46,301	993	0	0
Refundable American opportunity credit refundable portion:										
Number of returns	5,855,594	5,338,664	-8.8	2,115,331	1,966,801	944,021	298,301	14,210	0	0
Amount	4,967,420	4,585,536	-7.7	1,818,548	1,650,741	828,871	273,092	14,284	0	0
<b>Total net premium tax credit:</b>										
Number of returns	1,505,933	2,330,354	54.7	949,167	921,833	368,805	90,549	0	0	0
Amount	1,003,110	1,486,187	48.2	601,924	517,578	263,472	103,213	0	0	0
Total premium tax credit:										
Number of returns	3,114,415	4,991,575	60.3	1,375,247	2,045,539	1,176,304	392,349	2,136	0	0
Amount	11,222,430	17,988,592	60.3	5,691,436	6,797,948	4,109,190	1,385,332	4,685	0	0
Advance payment of premium tax credit:										
Number of returns	3,361,258	5,686,143	69.2	1,420,566	2,097,865	1,383,809	684,398	84,505	7,290	7,711
Amount	12,006,924	19,978,820	66.4	5,413,121	6,937,651	4,909,750	2,399,796	264,068	24,934	29,500
Self-employment tax:										
Number of returns	19,083,752	19,379,805	1.6	5,581,189	3,227,257	2,434,066	3,712,471	2,758,130	477,271	1,189,421
Amount	53,666,189	55,711,916	3.8	6,454,112	6,460,154	5,790,451	10,406,334	11,279,985	2,848,540	12,472,341
Health care individual responsibility payment:										
Number of returns	8,028,215	6,610,510	-17.7	627,804	2,723,856	1,956,658	1,057,829	209,138	15,544	19,680
Amount	1,655,759	3,018,133	82.3	171,142	785,833	855,078	798,273	313,310	38,193	56,305
Total additional Medicare tax:										
Number of returns	3,169,030	3,563,867	12.5	7,911	1,215	6,395	8,519	142,259	459,873	2,937,695
Amount	7,712,949	8,599,053	11.5	14,896	459	11,529	8,313	32,224	106,265	8,425,367
Net investment income tax:										
Number of returns	3,562,164	3,814,187	7.1	**	** 1,062	* 2,100	* 4,012	53,639	233,892	3,519,482
Amount	17,588,758	18,331,173	4.2	**	** 14	* 19	* 1,196	18,233	101,619	18,210,093
<b>Total income tax:</b>										
Number of returns	96,612,233	99,210,352	2.7	6,449,781	15,862,794	20,259,695	31,350,571	18,511,429	2,416,711	4,359,371
Amount	1,358,093,169	1,453,775,519	7.0	1,891,308	18,379,300	57,708,083	206,278,362	318,137,530	88,953,792	762,427,143
<b>Total tax liability:</b>										
Number of returns	101,021,848	103,773,536	2.7	9,327,631	16,724,341	20,818,034	31,597,059	18,527,756	2,418,073	4,360,643
Amount	1,419,614,722	1,520,922,683	7.1	4,636,632	22,399,084	63,951,368	219,848,592	332,328,734	92,468,982	785,289,290

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Tax Years 2014 and 2015 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]

**Footnotes**

- \* Estimate should be used with caution because of the small number of sample returns on which it is based.
- \*\* Data are combined to prevent disclosure of information for specific taxpayers.
- [1] Includes returns with adjusted gross deficit.
- [2] Included in data for Forms 1040, 1040A, and 1040EZ.
- [3] Not included in adjusted gross income.
- [4] Includes capital gain distributions reported on Form 1040 and Schedule D.
- [5] Other adjustments does not include the foreign housing deduction or the medical savings account deduction. However, these are included in total statutory deductions.
- [6] Data shown are the number of exemptions claimed on returns, rather than the number of returns with exemptions.
- [7] For 2014, includes additional real estate taxes, motor vehicle taxes, and net disaster loss deductions from prior years, not shown separately.
- [8] State and local income taxes is the total of both income taxes and general sales taxes.
- [9] Includes EIC, American opportunity credit, and net premium tax credit, which are used to offset income tax before credits, shown separately later in this table. Also includes other credits that are not shown separately in this table.
- [10] Less than 0.05 percent.

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

Definitions for items in the table can be found at: <https://www.irs.gov/pub/irs-soi/14inexplanationofterms.pdf>.

These data represent estimates of income and tax items based on a sample of individual income tax returns filed between January and late September of a given processing year. These returns are then weighted to represent a full year of taxpayer reporting. In general, some of the returns processed during the remainder of the year may have somewhat different characteristics compared to these earlier ones. Therefore, these preliminary data are best utilized by comparisons made to the preliminary estimates from the prior year. When available, the estimates from the "complete year data" should be used in place of the preliminary data.

SOURCE: IRS, Statistics of Income Division, Individual Income Tax Returns, Preliminary Data, February 2017.