

Individual Income Tax Returns, Preliminary Data, 2016

by Michael Parisi

This article presents selected income and tax items from individual income tax returns using preliminary data for Tax Year 2016 and comparable data for Tax Year 2015.¹ For Tax Year 2016, taxpayers filed 150.3 million U.S. individual income tax returns, which were filed primarily in 2017 (see Data Sources and Limitations), a decrease of 0.2 percent from the 150.6 million returns filed for Tax Year 2015. For 2016, adjusted gross income (AGI) only increased 0.1 percent to \$10.2 trillion. This small increase in AGI reflected minor increases in salaries and wages (1.5 percent) and taxable pensions and annuities (0.4 percent) along with declines in partnership and S corporation net income less loss (1.1 percent) and net capital gains (11.7 percent). Taxable income decreased by 0.1 percent to \$7.3 trillion in 2016. Moreover, total income tax decreased by 0.5 percent to \$1.4 trillion, and total tax liability also decreased by 0.5 percent to \$1.5 trillion. However, the alternative minimum tax rose by 0.7 percent to \$26.6 billion.

Adjusted Gross Income

Several key components contributed to the minimal growth in total adjusted gross income in 2016 (Table 1). The largest component of AGI, salaries and wages, only increased 1.5 percent to \$7,388.4 billion. The second largest component, taxable pensions and annuities, increased 0.4 percent to \$703.6 billion. Other items related to retirement also increased, including taxable Social Security benefits, which rose 2.8 percent to \$285.5 billion, and taxable IRA distributions, which increased 1.5 percent to \$254.5 billion. Alternatively, some investment components of AGI showed decreases. Net capital gains, for instance, decreased 11.7 percent to \$536.6 billion, and ordinary dividends decreased 4.7 percent to \$218.9 billion. Business income items that decreased included partnership and S corporation net income less loss (1.1 percent) and sole proprietorship net income (2.0 percent). Unemployment compensation showed a decrease, dropping 6.5 percent to \$25.4 billion as the number of tax returns reporting taxable unemployment compensation fell 10.5 percent to 5.6 million returns.

Adjustments

Statutory adjustments to total income increased 2.2 percent to \$145.2 billion for Tax Year 2016. The largest statutory adjustment was the deduction for the self-employment tax, which decreased 1.5 percent from \$27.9 billion to \$27.5 billion. The self-employment health insurance deduction grew to \$26.9 billion,

a 4.5-percent increase. Payments to self-employed retirement (Keogh) plans decreased 0.1 percent to \$22.1 billion, while payments to IRAs increased 2.8 percent to \$13.6 billion. Other adjustments that grew from 2015 levels were health savings account deduction (16.4 percent), certain business expenses of reservists, performing artists, and fee-basis government officials (5.7 percent), alimony paid (4.4 percent), educator expenses (3.0 percent), and domestic production activities deduction (2.0 percent).

Deductions

Total deductions, the sum of standard deductions (comprised of the basic and additional standard deductions) and total itemized deductions, increased 0.5 percent to \$2,118.6 billion in Tax Year 2016. Most tax returns (68.7 percent) claimed a standard deduction, but standard deductions accounted for 42.4 percent of total deductions. The total amount of the standard deduction claimed for TY 2016 fell 0.8 percent, while the average standard deduction claimed only increased from \$8,691 for 2015 to \$8,694 for 2016. Itemized deductions were claimed on only 30.0 percent of all returns for 2016 but they accounted for more than half (57.6 percent) of total deductions.² The amount of itemized deductions claimed increased 1.5 percent to \$1,220.9 billion, while the average amount increased 0.2 percent to \$27,108.

Total taxes paid, which includes State and local income and sales taxes and is the largest itemized deduction, increased 1.3 percent to \$546.6 billion. Interest paid, the second largest itemized deduction, decreased 0.2 percent from the previous year to \$293.8 billion. Mortgage interest accounted for 94.8 percent (\$278.6 billion) of the total interest paid deduction. Other itemized deductions included the charitable contributions deduction, up 1.1 percent to \$203.5 billion, and the medical and dental expenses deduction, up 4.0 percent to \$87.5 billion.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, decreased 0.1 percent to \$7.3 trillion for 2016. With the decrease in taxable income, total income tax fell 0.5 percent to \$1.4 trillion. The alternative minimum tax (AMT) rose by 0.7 percent to \$26.6 billion. The number of returns with AMT liability also increased, rising 3.7 percent from 4.4 million in 2015 to 4.6 million in 2016.

Average AGI reported on all 2016 individual income tax returns was \$67,755, an increase from the 2015 amount of

¹ Even though final estimates for Tax Year 2015 are available, comparing preliminary estimates for Tax Year 2016 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 2015 are available in Publication 1304, *Individual Income Tax Returns Complete Report, 2015*.]

² 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 or the return was filed as married filing separately and the spouse itemized.



\$67,565 (0.3 percent), and average taxable income (for those returns with taxable income) was \$63,278. The average taxable income amount represented a decrease from the 2015 amount of \$63,691 (0.6 percent). Average income tax for taxable returns fell 1.5 percent to \$14,441.

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 2016, the total amount of EIC claimed decreased 2.7 percent to \$67.9 billion. The portion of the EIC used to offset income tax before credits fell 5.4 percent to \$1.4 billion, and the portion of the EIC used to offset other taxes (such as the self-employment tax) fell 0.1 percent to \$8.4 billion. The largest part of the EIC, the excess or refundable portion, decreased 3.0 percent to \$58.1 billion for 2016.

For 2016, total child tax credits claimed (the sum of the child tax credit and additional child tax credit) declined 2.8 percent to \$52.8 billion. The parameters for 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 2015. The amount of the child tax credit used to offset income taxes decreased 1.0 percent to \$27.1 billion, while the additional child tax credit (most of which was refundable) decreased 4.6 percent to \$25.7 billion.

In all, the refundable portion of refundable tax credits totaled \$87.7 billion for 2016, representing a 3.8-percent decrease from Tax Year 2015. This, however, exceeded the \$73.0 billion in total tax credits used against income tax. Notable percentage increases in these credits included the general business credit (15.2 percent) and the residential energy credit (13.2 percent). The foreign tax credit had the largest decline (13.2 percent) of all the credits.

Affordable Care Act

A major tax law change that started in 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 Advance Premium Tax Credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part of or all 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 5.4 million returns on the Form 8962 for 2016 (an increase of 7.6 percent from 2015), for a total of \$21.8 billion (up 21.4 percent). Also for 2016, some 6.1 million returns (up 6.9 percent) reported an APTC on Form 8962 totaling \$24.2 billion (up 20.9 percent). When the PTC and APTC were reconciled, 2.6 million returns (an 11.5-percent increase) received a net PTC totaling \$1.8 billion (up 22.3 percent), and 3.4 million returns (up 4.8 percent) had to repay excess APTCs of \$3.0 billion (up 14.7 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 2016, 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 4.9 million returns, down from the 6.6 million returns in 2015 (26.6 percent). The health care individual responsibility payments totaled \$3.5 billion, an average of \$716 per tax return paying this penalty. In 2015, the health care individual responsibility payments totaled \$3.0 billion for an average of \$457 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, 2015*. 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 2016, the maximum AMT exemption increased from \$83,400 to \$83,800 for a married couple filing a joint return, from \$53,600 to \$53,900 for single filers and heads of household, and from \$41,700 to \$41,900 for a married person filing separately. Also for 2016, the 26-percent tax rate applied to the first \$186,300 (\$93,150 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$185,400 (\$92,700) 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 \$506 from \$503. For these taxpayers, earned income and AGI had to be less than \$14,880 (\$20,430 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,359 to \$3,373, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,548 to \$5,572. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,296 (\$44,846 for married filing jointly) for one qualifying child, or less than \$44,648 (\$50,198 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,242 to \$6,269. For these taxpayers, earned income and AGI had to be less than \$47,955 (\$53,505 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 was \$3,400 for the year.

Exemption amount—For Tax Year 2016, the personal exemption amount increased \$50 to \$4,050. For 2016, the amount was reduced if the taxpayer's AGI was more than \$155,650 (\$154,950 in 2015) for married filing separately, \$259,400 (\$258,250 in 2015) for single, \$285,350 (\$284,050 in 2015) for head of household, and \$311,300 (\$309,900 in 2015) for married filing jointly.

Health care: Individual responsibility—For 2016, 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 \$695 per adult and \$347.50 per child (under 18) up to \$2,085 for a family or 2.5% of the taxpayer's household income above the tax return filing threshold for the taxpayers filing status, whichever was greater. For 2015, it was \$325 per adult and \$162.50 per child up to \$975 for a family or 2% of the taxpayer's household income above the tax return filing threshold for the taxpayers filing status, whichever was greater.

Itemized deductions—For 2016, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$155,650 for married filing separately, \$259,400 for single, \$285,350 for head of household, and \$311,300 for married filing jointly. The corresponding amounts for 2015 were \$154,950 for married filing separately, \$258,250 for single, \$284,050 for head of household, and \$309,900 for married filing jointly.

Standard deduction amount—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was the same for 2016 as it was for 2015 for all filers except taxpayers filing as heads of household. 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 2016, the standard deduction remained at \$12,600 for joint filers, the same as in 2015. For single filers and married filing separate filers, the deduction also remained the same as 2015 at \$6,300. For heads of households, the deduction increased to \$9,300, up from \$9,250 in 2015.

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 2017. 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.³ Returns were then selected at rates ranging from 0.1 percent to 100 percent. The preliminary Tax Year 2016 data are based on a sample of 267,838 returns and an estimated final population of 151,014,093 returns. The corresponding sample and population for the preliminary 2015 data were 257,083 returns and 151,238,929 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/pub/irs-soi/sampling.pdf>.]

While the preliminary estimates are intended to represent a full year of taxpayer reporting, they are based on returns processed for tax administration purposes; in the case of 2016 returns, between January and late September of 2017. 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 & Tax-Exempt Special Studies Section. This article was prepared under the direction of Michael Strudler, Chief, Individual Returns Processing & Data Perfection Section, and Michael Weber, Chief, Individual & Tax-Exempt Special Studies 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, Preliminary Data for Tax Years 2015 and 2016: 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 2016	
	Tax Year 2015	Tax Year 2016	Percent difference	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Number of returns, total	150,565,918	150,315,944	-0.2	34,703,083	29,734,201
Form 1040 returns	85,421,307	86,063,674	0.8	12,812,214	11,014,985
Form 1040A returns	41,133,634	40,336,292	-1.9	9,826,611	13,183,388
Form 1040EZ returns	24,010,976	23,915,978	-0.4	12,064,258	5,535,827
Electronically filed returns [2]	132,251,035	132,409,588	0.1	29,333,842	26,431,567
Adjusted gross income (less deficit)	10,172,951,296	10,184,729,067	0.1	80,884,255	657,276,347
Salaries and wages:					
Number of returns	125,283,036	125,150,106	-0.1	25,225,457	24,909,113
Amount	7,278,186,298	7,388,376,187	1.5	216,283,468	534,428,141
Taxable interest:					
Number of returns	42,628,389	42,548,410	-0.2	4,930,155	4,138,209
Amount	73,329,112	71,407,046	-2.6	4,645,042	3,014,704
Tax-exempt interest: [3]					
Number of returns	5,772,571	6,012,143	4.2	437,661	353,869
Amount	57,040,888	56,370,666	-1.2	2,086,878	1,456,580
Ordinary dividends:					
Number of returns	27,519,936	27,350,244	-0.6	3,167,359	2,304,262
Amount	229,721,327	218,892,983	-4.7	6,942,970	5,654,349
Qualified dividends:					
Number of returns	25,689,088	25,518,186	-0.7	2,891,817	2,089,018
Amount	181,615,058	175,742,121	-3.2	4,468,951	3,805,984
State income tax refunds:					
Number of returns	20,462,593	20,975,362	2.5	410,526	801,146
Amount	28,124,473	29,803,549	6.0	399,004	465,539
Alimony received:					
Number of returns	404,476	405,668	0.3	41,148	91,383
Amount	9,654,891	10,023,057	3.8	355,667	993,466
Business or profession net income:					
Number of returns	18,756,369	18,905,757	0.8	5,565,375	3,342,848
Amount	375,046,912	367,655,290	-2.0	41,930,890	44,440,779
Business or profession net loss:					
Number of returns	5,943,072	6,120,036	3.0	1,011,257	1,047,853
Amount	62,117,940	63,022,630	1.5	21,153,119	9,740,059
Net capital gain: [4]					
Number of returns	15,837,931	14,819,947	-6.4	1,483,722	1,112,312
Amount	607,950,634	536,604,639	-11.7	11,172,020	3,998,574
Capital gain distributions: [4]					
Number of returns	14,088,024	13,236,410	-6.0	1,459,066	962,853
Amount	73,453,403	42,088,545	-42.7	1,575,955	1,462,005
Net capital loss:					
Number of returns	8,213,924	8,980,200	9.3	1,450,018	742,114
Amount	18,466,584	19,901,233	7.8	3,265,248	1,631,596
Sales of property other than capital assets, net gain:					
Number of returns	984,347	894,187	-9.2	108,022	55,711
Amount	22,744,833	15,543,496	-31.7	1,805,025	275,491
Sales of property other than capital assets, net loss:					
Number of returns	1,052,324	999,011	-5.1	164,808	78,789
Amount	18,238,114	18,503,133	1.5	9,050,665	738,206
Taxable Individual Retirement Arrangement distributions:					
Number of returns	14,201,166	14,399,801	1.4	1,838,988	1,891,792
Amount	250,683,526	254,463,193	1.5	10,312,662	15,538,803

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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 2016	
	Tax Year 2015	Tax Year 2016	Percent difference	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Taxable pensions and annuities:					
Number of returns	28,403,147	28,054,617	-1.2	3,774,496	4,336,546
Amount	700,815,387	703,550,696	0.4	26,454,322	54,111,177
Rent and royalty net income:					
Number of returns	6,195,659	6,112,976	-1.3	754,369	602,988
Amount	92,102,437	88,951,077	-3.4	4,839,454	4,009,032
Rent and royalty net loss:					
Number of returns	4,310,573	4,085,246	-5.2	487,267	387,080
Amount	42,407,552	43,108,226	1.7	7,840,151	2,778,533
Rent and royalty net income less loss:					
Number of returns	10,506,233	10,198,222	-2.9	1,241,636	990,068
Amount	49,694,885	45,842,851	-7.8	-3,000,696	1,230,498
Partnership and S corporation net income:					
Number of returns	5,361,321	5,364,391	0.1	286,506	327,371
Amount	655,169,213	649,817,239	-0.8	5,557,663	3,567,439
Partnership and S corporation net loss:					
Number of returns	2,394,983	2,376,820	-0.8	387,624	166,189
Amount	74,869,150	76,073,639	1.6	34,446,610	1,722,681
Partnership and S corporation net income less loss:					
Number of returns	7,756,304	7,741,211	-0.2	674,129	493,561
Amount	580,300,063	573,743,600	-1.1	-28,888,948	1,844,758
Estate and trust net income:					
Number of returns	562,255	549,266	-2.3	53,023	38,918
Amount	26,174,791	23,908,205	-8.7	595,782	153,064
Estate and trust net loss:					
Number of returns	49,718	40,952	-17.6	4,213	* 3,809
Amount	4,480,833	1,522,051	-66.0	520,270	* 58,795
Estate and trust net income less loss:					
Number of returns	611,972	590,218	-3.6	57,236	42,728
Amount	21,693,958	22,386,154	3.2	75,512	94,269
Farm net income:					
Number of returns	537,286	488,564	-9.1	83,679	52,516
Amount	14,977,389	12,668,566	-15.4	755,498	574,954
Farm net loss:					
Number of returns	1,256,182	1,262,214	0.5	247,560	138,126
Amount	26,445,074	28,782,927	8.8	9,208,765	2,594,002
Unemployment compensation:					
Number of returns	6,233,913	5,579,779	-10.5	725,617	1,353,134
Amount	27,146,461	25,381,039	-6.5	2,306,768	5,707,976
Taxable Social Security benefits:					
Number of returns	19,655,470	19,917,783	1.3	214,308	3,400,149
Amount	277,814,515	285,532,254	2.8	546,225	8,505,507
Total statutory adjustments:					
Number of returns	38,459,438	38,637,621	0.5	6,751,954	5,693,409
Amount	142,049,300	145,176,272	2.2	8,909,990	9,230,201
Educator expenses:					
Number of returns	3,783,131	3,903,183	3.2	113,377	232,598
Amount	967,285	996,770	3.0	24,772	53,128
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	172,239	162,498	-5.7	20,132	18,776
Amount	597,847	632,073	5.7	105,272	86,961

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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 2016	
	Tax Year 2015	Tax Year 2016	Percent difference	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Payments to an Individual Retirement Arrangement:					
Number of returns	2,671,897	2,694,545	0.8	100,899	285,574
Amount	13,253,050	13,622,442	2.8	341,733	1,094,648
Student loan interest deduction:					
Number of returns	12,550,054	12,551,954	0.0	759,138	1,753,780
Amount	13,643,332	13,597,140	-0.3	667,917	1,636,839
Tuition and fees deduction:					
Number of returns	1,671,524	1,690,715	1.1	454,932	196,156
Amount	3,972,397	3,910,767	-1.6	1,386,649	427,238
Health savings account deduction:					
Number of returns	1,367,475	1,702,684	24.5	36,244	121,675
Amount	4,172,701	4,857,333	16.4	80,415	180,097
Moving expenses adjustment:					
Number of returns	1,131,165	1,117,928	-1.2	85,577	170,007
Amount	3,721,613	3,469,049	-6.8	215,058	403,984
Self-employment tax deduction:					
Number of returns	19,379,805	19,301,404	-0.4	5,384,540	3,320,251
Amount	27,874,627	27,451,816	-1.5	3,070,092	3,318,821
Self-employed health insurance deduction:					
Number of returns	3,750,069	3,711,403	-1.0	419,827	405,629
Amount	25,732,341	26,896,646	4.5	1,508,706	1,390,307
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	954,504	930,694	-2.5	10,852	10,503
Amount	22,176,881	22,148,925	-0.1	70,939	113,722
Penalty on early withdrawal of savings:					
Number of returns	462,599	409,840	-11.4	84,172	66,061
Amount	77,286	106,119	37.3	13,478	35,328
Alimony paid:					
Number of returns	592,214	580,874	-1.9	47,304	37,411
Amount	11,904,390	12,432,629	4.4	903,676	318,432
Domestic production activities deduction:					
Number of returns	657,709	670,363	1.9	39,025	30,890
Amount	12,798,480	13,048,677	2.0	365,697	84,307
Other adjustments [5]:					
Number of returns	121,146	128,331	5.9	10,845	22,789
Amount	1,027,525	1,831,217	78.2	58,944	81,306
Total exemptions:					
Number of exemptions [6]	293,163,551	290,844,371	-0.8	41,799,349	53,573,629
Amount	1,145,862,358	1,150,899,302	0.4	169,177,453	216,887,519
Total deductions:					
Number of returns	148,594,382	148,286,513	-0.2	32,678,539	29,732,038
Amount	2,108,106,095	2,118,559,667	0.5	243,552,757	270,927,777
Total standard deduction:					
Number of returns	104,117,197	103,247,579	-0.8	31,324,294	26,978,202
Amount	904,867,107	897,656,479	-0.8	221,734,725	226,450,028
Basic standard deduction:					
Number of returns	104,117,197	103,247,579	-0.8	31,324,294	26,978,202
Amount	876,612,501	868,978,191	-0.9	214,165,843	220,321,193
Additional standard deduction:					
Number of returns	15,137,971	15,353,730	1.4	4,307,662	3,302,468
Amount	28,254,607	28,678,287	1.5	7,568,881	6,128,835

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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 2016	
	Tax Year 2015	Tax Year 2016	Percent difference	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Total itemized deductions (after limitation):					
Number of returns	44,477,185	45,038,934	1.3	1,354,244	2,753,836
Amount	1,203,238,988	1,220,903,188	1.5	21,818,032	44,477,749
Medical and dental expenses deduction:					
Number of returns	8,655,113	8,823,935	2.0	963,238	1,461,765
Amount	84,180,300	87,520,316	4.0	8,771,542	12,986,643
Taxes paid deduction:					
Number of returns	44,105,843	44,695,688	1.3	1,291,617	2,669,054
Amount	539,813,263	546,609,973	1.3	5,018,119	9,514,658
State and local income taxes: [7]					
Number of returns	42,596,926	43,061,784	1.1	1,113,616	2,462,210
Amount	338,281,259	340,353,997	0.6	1,019,081	2,779,767
Income taxes:					
Number of returns	33,266,107	33,547,028	0.8	421,262	1,225,585
Amount	321,321,321	322,430,547	0.3	600,513	1,688,042
General sales taxes:					
Number of returns	9,330,819	9,514,756	2.0	692,355	1,236,625
Amount	16,959,939	17,923,450	5.7	418,568	1,091,726
Interest paid deduction:					
Number of returns	33,195,263	33,349,987	0.5	706,006	1,367,228
Amount	294,456,248	293,761,809	-0.2	4,773,343	8,547,932
Total mortgage interest paid deduction:					
Number of returns	32,668,175	32,855,668	0.6	692,762	1,338,226
Amount	278,548,442	278,552,421	[9]	4,592,371	8,095,077
Charitable contributions deduction:					
Number of returns	36,653,154	36,954,106	0.8	840,456	1,929,501
Amount	201,264,228	203,534,065	1.1	1,236,223	4,871,799
Taxable income:					
Number of returns	115,131,366	115,735,559	0.5	8,149,478	22,576,525
Amount	7,332,804,126	7,323,555,199	-0.1	21,397,029	212,001,025
Alternative minimum tax:					
Number of returns	4,431,689	4,594,902	3.7	10,195	5,781
Amount	26,434,663	26,619,816	0.7	92,677	7,145
Excess advance premium tax credit repayment:					
Number of returns	3,263,411	3,421,203	4.8	382,710	1,166,427
Amount	2,606,284	2,989,568	14.7	116,851	453,779
Income tax before credits:					
Number of returns	114,763,285	115,430,582	0.6	8,133,854	22,511,240
Amount	1,513,655,190	1,506,704,117	-0.5	2,321,722	23,726,091
Total tax credits: [8]					
Number of returns	49,390,359	48,856,360	-1.1	2,747,639	10,097,895
Amount	75,915,766	72,952,001	-3.9	401,949	4,765,058
Child care credit:					
Number of returns	6,472,822	6,595,018	1.9	* 6,484	697,593
Amount	3,652,473	3,699,398	1.3	* 1,203	297,736
Credit for the elderly or disabled:					
Number of returns	48,502	57,731	19.0	23,288	34,442
Amount	6,066	6,080	0.2	3,191	2,889
Child tax credit:					
Number of returns	22,576,654	22,309,767	-1.2	69,617	3,273,911
Amount	27,355,136	27,082,922	-1.0	17,847	1,489,381

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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 2016	
	Tax Year 2015	Tax Year 2016	Percent difference	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Education tax credits:					
Number of returns	9,744,065	9,121,053	-6.4	556,133	2,036,802
Amount	10,399,602	9,803,006	-5.7	129,344	1,509,642
Retirement savings contributions credit:					
Number of returns	8,204,420	8,568,891	4.4	315,771	3,801,828
Amount	1,460,024	1,558,994	6.8	46,316	680,080
Adoption credit:					
Number of returns	65,600	67,618	3.1	0	3,092
Amount	260,481	292,328	12.2	0	890
Residential energy credits:					
Number of returns	2,671,775	2,681,491	0.4	17,147	155,371
Amount	2,099,740	2,376,160	13.2	2,855	51,909
Foreign tax credit:					
Number of returns	7,993,223	7,782,644	-2.6	131,543	352,026
Amount	21,073,546	18,287,747	-13.2	7,048	43,354
General business credit:					
Number of returns	261,708	273,977	4.7	2,258	* 5,333
Amount	2,509,816	2,892,487	15.2	9,908	* 1,504
Prior year minimum tax credit:					
Number of returns	287,901	302,225	5.0	* 1,088	5,466
Amount	947,239	855,251	-9.7	* 213	2,970
Total refundable credits:					
Number of returns	39,682,003	38,316,086	-3.4	14,630,327	11,755,097
Amount	107,065,684	103,503,434	-3.3	31,986,871	49,280,239
Total refundable credits used to offset income tax before credits:					
Number of returns	10,165,347	9,711,755	-4.5	1,758,725	1,732,393
Amount	5,749,658	5,474,751	-4.8	183,981	679,579
Total refundable credits used to offset other taxes:					
Number of returns	9,506,101	9,140,279	-3.8	4,280,466	2,907,203
Amount	10,143,897	10,334,590	1.9	3,989,085	4,112,038
Total refundable credits, refundable portion:					
Number of returns	30,789,081	29,481,038	-4.2	12,335,423	10,755,127
Amount	91,172,129	87,694,093	-3.8	27,813,805	44,488,622
Total earned income credit (EIC):					
Number of returns	28,372,696	27,659,275	-2.5	12,984,173	9,128,078
Amount	69,781,235	67,913,569	-2.7	24,017,771	34,777,778
EIC used to offset income tax before credits:					
Number of returns	4,644,833	4,467,792	-3.8	1,695,993	819,508
Amount	1,497,684	1,416,546	-5.4	164,970	356,739
EIC used to offset other taxes:					
Number of returns	7,979,427	7,654,366	-4.1	3,982,205	2,437,828
Amount	8,416,295	8,405,557	-0.1	3,660,675	3,567,576
Excess EIC, refundable portion:					
Number of returns	24,532,344	23,699,286	-3.4	10,729,311	8,842,066
Amount	59,867,257	58,091,466	-3.0	20,192,127	30,853,463
Total additional child tax credit:					
Number of returns	19,976,623	19,174,000	-4.0	5,533,320	8,294,373
Amount	26,966,249	25,717,612	-4.6	5,594,418	12,167,848
Refundable additional child tax credit used to offset other taxes:					
Number of returns	1,312,613	1,303,738	-0.7	160,289	326,001
Amount	1,239,269	1,300,522	4.9	150,948	357,245

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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 2016	
	Tax Year 2015	Tax Year 2016	Percent difference	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Refundable additional child tax credit refundable portion:					
Number of returns	19,285,652	18,429,087	-4.4	5,412,042	8,111,369
Amount	25,726,981	24,417,090	-5.1	5,443,470	11,810,603
Total American opportunity credit:					
Number of returns	9,773,566	8,893,299	-9.0	1,949,013	1,918,401
Amount	8,765,616	7,985,537	-8.9	1,717,216	1,633,843
Refundable American opportunity credit used to offset income tax before credits:					
Number of returns	4,879,624	4,523,931	-7.3	8,372	442,943
Amount	3,925,208	3,682,581	-6.2	570	161,795
Refundable American opportunity credit used to offset other taxes:					
Number of returns	561,681	564,776	0.6	140,142	174,087
Amount	254,872	298,920	17.3	61,269	77,806
Refundable American opportunity credit refundable portion:					
Number of returns	5,338,664	4,686,325	-12.2	1,909,038	1,663,959
Amount	4,585,536	4,004,036	-12.7	1,655,378	1,394,242
Total net premium tax credit:					
Number of returns	2,330,354	2,597,688	11.5	1,069,735	1,042,428
Amount	1,486,187	1,817,801	22.3	643,474	692,273
Total premium tax credit:					
Number of returns	4,991,575	5,369,838	7.6	1,467,859	2,210,193
Amount	17,988,592	21,834,319	21.4	6,713,907	8,358,416
Advance payment of premium tax credit:					
Number of returns	5,686,143	6,079,181	6.9	1,534,291	2,224,637
Amount	19,978,820	24,158,480	20.9	6,444,412	8,444,451
Self-employment tax:					
Number of returns	19,379,805	19,301,404	-0.4	5,384,540	3,320,251
Amount	55,711,916	54,877,279	-1.5	6,134,333	6,632,589
Health care individual responsibility payment:					
Number of returns	6,610,510	4,854,250	-26.6	394,828	1,883,850
Amount	3,018,133	3,476,743	15.2	216,788	1,026,346
Total additional Medicare tax:					
Number of returns	3,563,867	3,737,021	4.9	7,054	95
Amount	8,599,053	8,543,355	-0.6	15,500	544
Net investment income tax:					
Number of returns	3,814,187	3,859,907	1.2	**	** 340
Amount	18,331,173	15,787,601	-13.9	**	** 693
Total income tax:					
Number of returns	99,210,352	100,186,946	1.0	6,293,252	16,050,645
Amount	1,453,775,519	1,446,774,367	-0.5	1,826,539	18,583,289
Total tax liability:					
Number of returns	103,773,536	104,714,007	0.9	9,084,826	16,892,934
Amount	1,520,922,683	1,512,865,452	-0.5	4,461,444	22,791,872

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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	Tax Year 2016				
	Size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Number of returns, total	26,719,052	33,267,270	18,932,828	2,513,376	4,446,135
Form 1040 returns	13,107,120	24,096,127	18,073,716	2,513,376	4,446,135
Form 1040A returns	9,573,610	6,997,265	755,418	0	0
Form 1040EZ returns	4,038,322	2,173,878	103,694	0	0
Electronically filed returns [2]	23,745,009	29,575,368	17,015,621	2,274,244	4,033,937
Adjusted gross income (less deficit)	1,046,240,170	2,372,220,817	2,558,780,355	557,603,047	2,911,724,077
Salaries and wages:					
Number of returns	23,355,103	28,636,980	16,771,457	2,283,007	3,968,990
Amount	866,011,602	1,827,979,156	1,943,727,999	414,707,155	1,585,238,665
Taxable interest:					
Number of returns	5,351,638	12,077,433	10,606,770	1,761,420	3,682,785
Amount	4,197,279	10,604,829	13,593,687	3,424,410	31,927,096
Tax-exempt interest: [3]					
Number of returns	505,333	1,464,886	1,626,546	378,083	1,245,765
Amount	2,661,472	8,765,778	11,425,292	3,121,218	26,853,447
Ordinary dividends:					
Number of returns	2,977,934	7,142,617	7,152,207	1,416,162	3,189,703
Amount	8,213,524	27,440,504	42,026,777	12,718,377	115,896,482
Qualified dividends:					
Number of returns	2,736,517	6,633,438	6,725,620	1,357,731	3,084,046
Amount	5,891,555	20,141,483	32,984,846	10,367,118	98,082,185
State income tax refunds:					
Number of returns	2,161,583	7,296,783	7,608,120	1,099,762	1,597,441
Amount	1,297,017	6,143,070	8,825,948	1,852,264	10,820,708
Alimony received:					
Number of returns	94,450	126,018	41,204	4,290	7,175
Amount	1,461,755	3,034,012	2,342,902	408,974	1,426,281
Business or profession net income:					
Number of returns	2,442,490	3,625,282	2,670,173	413,957	845,632
Amount	36,165,676	61,499,706	68,748,950	19,860,527	95,008,762
Business or profession net loss:					
Number of returns	1,041,824	1,541,616	1,069,091	146,672	261,724
Amount	7,673,936	10,253,878	7,612,047	1,241,552	5,348,039
Net capital gain: [4]					
Number of returns	1,501,263	3,724,755	4,116,453	869,912	2,011,528
Amount	6,348,628	23,036,946	51,996,032	18,700,707	421,351,733
Capital gain distributions: [4]					
Number of returns	1,288,883	3,385,259	3,513,384	744,266	1,882,698
Amount	2,003,841	7,503,571	10,748,480	2,874,974	15,919,720
Net capital loss:					
Number of returns	897,116	2,199,283	2,128,137	449,380	1,114,152
Amount	1,955,525	4,680,323	4,617,124	1,022,105	2,729,311
Sales of property other than capital assets, net gain:					
Number of returns	65,070	218,672	194,143	49,322	203,248
Amount	390,600	1,927,742	2,330,487	663,264	8,150,887
Sales of property other than capital assets, net loss:					
Number of returns	87,348	180,926	216,412	47,460	223,268
Amount	913,541	1,373,046	1,747,578	437,520	4,242,577
Taxable Individual Retirement Arrangement distributions:					
Number of returns	2,043,337	4,320,366	3,112,298	441,331	751,689
Amount	20,835,151	67,132,944	83,573,103	18,305,101	38,765,430

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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	Tax Year 2016				
	Size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Taxable pensions and annuities:					
Number of returns	4,513,065	8,519,129	5,333,015	651,622	926,744
Amount	82,422,730	231,496,474	218,256,469	35,274,153	55,535,371
Rent and royalty net income:					
Number of returns	718,467	1,595,355	1,509,076	246,914	685,806
Amount	5,180,871	12,919,564	19,706,811	5,003,693	37,291,652
Rent and royalty net loss:					
Number of returns	540,430	1,332,938	1,026,461	91,748	219,323
Amount	4,598,058	11,034,713	8,795,428	1,753,964	6,307,378
Rent and royalty net income less loss:					
Number of returns	1,258,897	2,928,293	2,535,537	338,662	905,129
Amount	582,813	1,884,852	10,911,382	3,249,728	30,984,274
Partnership and S corporation net income:					
Number of returns	460,272	1,112,765	1,461,863	368,165	1,347,448
Amount	7,182,339	24,635,609	58,724,196	24,478,775	525,671,217
Partnership and S corporation net loss:					
Number of returns	237,717	540,032	581,221	110,533	353,504
Amount	2,425,012	5,615,640	7,724,839	1,959,690	22,179,166
Partnership and S corporation net income less loss:					
Number of returns	697,989	1,652,797	2,043,084	478,698	1,700,952
Amount	4,757,327	19,019,969	50,999,357	22,519,085	503,492,051
Estate and trust net income:					
Number of returns	39,783	128,557	160,957	29,266	98,763
Amount	399,380	1,884,113	3,507,664	1,053,551	16,314,650
Estate and trust net loss:					
Number of returns	4,237	2,761	15,012	736	10,183
Amount	13,876	12,314	120,382	3,661	792,754
Estate and trust net income less loss:					
Number of returns	44,020	131,318	175,969	30,002	108,945
Amount	385,504	1,871,799	3,387,282	1,049,890	15,521,896
Farm net income:					
Number of returns	72,712	141,168	94,794	12,105	31,591
Amount	1,030,872	3,292,219	3,171,375	734,394	3,109,253
Farm net loss:					
Number of returns	165,893	379,100	231,828	31,181	68,525
Amount	2,527,684	5,792,614	4,166,754	777,665	3,715,443
Unemployment compensation:					
Number of returns	1,155,706	1,476,694	721,588	69,407	77,633
Amount	5,262,365	7,355,781	3,818,163	428,992	500,994
Taxable Social Security benefits:					
Number of returns	4,084,408	7,162,935	3,851,287	443,589	761,106
Amount	31,674,994	122,647,902	89,541,741	11,638,557	20,977,329
Total statutory adjustments:					
Number of returns	6,493,590	10,069,684	7,043,512	776,587	1,808,886
Amount	13,463,716	27,694,869	31,110,678	7,387,910	47,378,908
Educator expenses:					
Number of returns	611,699	1,438,649	1,273,693	127,164	106,003
Amount	146,936	370,064	342,335	32,967	26,569
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	28,957	41,734	44,613	4,969	3,319
Amount	126,215	139,841	126,638	27,264	19,883

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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	Tax Year 2016				
	Size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Payments to an Individual Retirement Arrangement:					
Number of returns	528,258	902,899	713,948	46,611	116,355
Amount	2,056,350	4,416,292	4,111,318	438,333	1,163,768
Student loan interest deduction:					
Number of returns	3,149,951	4,559,379	2,329,705	0	0
Amount	3,589,195	5,208,226	2,494,964	0	0
Tuition and fees deduction:					
Number of returns	161,690	386,202	491,736	0	0
Amount	353,387	789,405	954,089	0	0
Health savings account deduction:					
Number of returns	217,316	501,324	469,855	87,048	269,222
Amount	389,866	1,141,066	1,415,559	342,971	1,307,358
Moving expenses adjustment:					
Number of returns	244,891	330,500	212,023	26,499	48,432
Amount	627,333	918,441	859,669	141,633	302,930
Self-employment tax deduction:					
Number of returns	2,408,837	3,694,619	2,832,037	480,287	1,180,835
Amount	2,878,880	5,221,390	5,486,804	1,352,966	6,122,863
Self-employed health insurance deduction:					
Number of returns	453,343	835,180	783,365	179,378	634,681
Amount	2,048,798	5,200,143	6,667,765	1,833,270	8,247,656
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	52,588	133,157	268,904	92,417	362,271
Amount	470,667	1,505,934	4,588,947	2,084,125	13,314,589
Penalty on early withdrawal of savings:					
Number of returns	49,251	101,860	81,280	8,377	18,839
Amount	5,212	25,119	19,458	1,387	6,137
Alimony paid:					
Number of returns	60,127	156,805	160,429	32,641	86,156
Amount	485,505	1,841,055	2,646,299	797,495	5,440,167
Domestic production activities deduction:					
Number of returns	48,018	138,710	166,989	41,304	205,427
Amount	154,387	471,837	929,919	298,179	10,744,351
Other adjustments [5]:					
Number of returns	19,073	39,312	26,361	1,603	8,348
Amount	129,014	431,558	451,744	34,604	644,047
Total exemptions:					
Number of exemptions [6]	51,651,291	73,516,964	50,375,664	7,128,799	12,798,673
Amount	209,107,981	297,643,423	203,924,338	28,796,241	25,362,347
Total deductions:					
Number of returns	26,718,036	33,265,817	18,932,821	2,513,355	4,445,907
Amount	278,722,727	477,365,030	425,399,718	84,058,711	338,532,948
Total standard deduction:					
Number of returns	21,204,286	18,705,744	4,575,052	207,123	252,877
Amount	188,702,189	198,507,359	56,658,123	2,580,234	3,023,821
Basic standard deduction:					
Number of returns	21,204,286	18,705,744	4,575,052	207,123	252,877
Amount	183,795,261	191,348,645	54,055,016	2,427,851	2,864,382
Additional standard deduction:					
Number of returns	2,630,282	3,692,572	1,267,497	73,872	79,378
Amount	4,906,928	7,158,714	2,603,107	152,383	159,439

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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	Tax Year 2016				
	Size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Total itemized deductions (after limitation):					
Number of returns	5,513,749	14,560,073	14,357,769	2,306,232	4,193,030
Amount	90,020,538	278,857,671	368,741,595	81,478,476	335,509,128
Medical and dental expenses deduction:					
Number of returns	1,787,002	3,078,258	1,360,157	94,281	79,234
Amount	15,345,807	28,858,957	16,899,529	1,951,703	2,706,135
Taxes paid deduction:					
Number of returns	5,426,975	14,476,629	14,337,890	2,302,531	4,190,991
Amount	22,771,079	93,477,517	161,201,196	41,510,287	213,117,118
State and local income taxes: [7]					
Number of returns	5,126,692	13,980,527	13,988,921	2,257,728	4,132,089
Amount	8,705,101	44,720,269	90,825,658	25,618,818	166,685,303
Income taxes:					
Number of returns	3,494,602	11,032,963	11,866,270	1,954,796	3,551,550
Amount	6,643,006	39,752,389	85,554,755	24,555,445	163,636,397
General sales taxes:					
Number of returns	1,632,091	2,947,564	2,122,650	302,931	580,540
Amount	2,062,095	4,967,880	5,270,902	1,063,372	3,048,906
Interest paid deduction:					
Number of returns	3,475,232	10,919,540	11,701,016	1,880,215	3,300,749
Amount	22,194,731	80,447,763	104,032,833	21,015,389	52,749,817
Total mortgage interest paid deduction:					
Number of returns	3,429,816	10,817,428	11,577,007	1,852,725	3,147,703
Amount	20,496,356	75,186,103	102,448,716	20,701,296	47,032,501
Charitable contributions deduction:					
Number of returns	4,034,253	11,631,640	12,543,116	2,100,625	3,874,515
Amount	11,581,716	38,341,078	53,246,582	11,491,274	82,765,393
Taxable income:					
Number of returns	26,032,558	33,126,067	18,898,968	2,510,356	4,441,609
Amount	564,350,669	1,600,848,472	1,930,713,847	444,979,010	2,549,265,148
Alternative minimum tax:					
Number of returns	1,803	101,240	659,160	853,494	2,963,229
Amount	1,881	148,932	1,512,445	2,179,990	22,676,745
Excess advance premium tax credit repayment:					
Number of returns	1,095,537	657,215	104,741	5,791	8,782
Amount	866,185	1,160,632	338,201	19,586	34,335
Income tax before credits:					
Number of returns	25,919,169	33,040,320	18,872,417	2,509,737	4,443,843
Amount	70,549,755	233,369,840	335,967,148	93,421,897	747,347,664
Total tax credits: [8]					
Number of returns	10,848,198	13,640,855	8,393,825	930,743	2,197,206
Amount	11,774,461	22,145,380	13,096,111	1,274,215	19,494,827
Child care credit:					
Number of returns	1,262,364	1,974,008	1,932,179	290,256	432,134
Amount	750,620	1,136,154	1,106,515	159,796	247,373
Credit for the elderly or disabled:					
Number of returns	0	0	0	0	0
Amount	0	0	0	0	0
Child tax credit:					
Number of returns	6,299,414	8,898,933	3,765,200	** 2,691	**
Amount	6,213,410	14,230,503	5,130,199	** 1,581	**

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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	Tax Year 2016				
	Size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Education tax credits:					
Number of returns	2,103,475	2,704,087	1,720,556	0	0
Amount	2,218,893	3,471,519	2,473,607	0	0
Retirement savings contributions credit:					
Number of returns	3,126,058	1,325,235	0	0	0
Amount	609,778	222,820	0	0	0
Adoption credit:					
Number of returns	10,833	33,409	19,521	** 763	**
Amount	15,974	104,641	165,377	** 5,446	**
Residential energy credits:					
Number of returns	402,593	981,387	841,338	114,298	169,358
Amount	203,133	647,756	873,169	167,896	429,442
Foreign tax credit:					
Number of returns	664,408	2,024,705	2,364,621	561,878	1,683,463
Amount	145,216	527,870	1,251,400	744,272	15,568,587
General business credit:					
Number of returns	15,731	43,525	61,630	18,602	126,898
Amount	21,695	67,755	297,497	112,863	2,381,265
Prior year minimum tax credit:					
Number of returns	8,492	32,053	116,862	42,096	96,168
Amount	9,579	35,083	158,679	50,420	598,306
Total refundable credits:					
Number of returns	7,368,680	2,965,637	1,594,165	377	1,803
Amount	17,081,127	3,577,796	1,572,237	43	5,122
Total refundable credits used to offset income tax before credits:					
Number of returns	2,849,826	1,812,171	1,556,491	** 2,149	**
Amount	1,543,329	1,564,172	1,498,567	** 5,122	**
Total refundable credits used to offset other taxes:					
Number of returns	1,499,318	445,151	8,133	* 10	0
Amount	1,821,501	398,498	13,462	* 6	0
Total refundable credits, refundable portion:					
Number of returns	5,254,290	1,098,684	37,490	** 23	**
Amount	13,716,297	1,615,125	60,207	** 36	**
Total earned income credit (EIC):					
Number of returns	5,434,438	112,586	0	0	0
Amount	9,082,101	35,919	0	0	0
EIC used to offset income tax before credits:					
Number of returns	1,944,679	* 7,611	0	0	0
Amount	894,573	* 264	0	0	0
EIC used to offset other taxes:					
Number of returns	1,196,200	38,133	0	0	0
Amount	1,166,849	10,458	0	0	0
Excess EIC, refundable portion:					
Number of returns	4,050,292	77,616	0	0	0
Amount	7,020,679	25,196	0	0	0
Total additional child tax credit:					
Number of returns	4,227,874	1,087,754	30,649	** 30	**
Amount	6,354,306	1,544,032	56,966	** 42	**
Refundable additional child tax credit used to offset other taxes:					
Number of returns	477,855	333,420	6,163	* 10	0
Amount	497,064	283,759	11,499	* 6	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2015 and 2016: 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	Tax Year 2016				
	Size of adjusted gross income				
	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$250,000	\$250,000 or more
	(6)	(7)	(8)	(9)	(10)
Refundable additional child tax credit refundable portion:					
Number of returns	3,964,693	913,022	27,939	** 23	**
Amount	5,857,242	1,260,273	45,467	** 36	**
Total American opportunity credit:					
Number of returns	1,491,818	1,967,749	1,566,317	0	0
Amount	1,281,631	1,841,694	1,511,153	0	0
Refundable American opportunity credit used to offset income tax before credits:					
Number of returns	800,324	1,718,862	1,553,430	0	0
Amount	553,025	1,472,627	1,494,565	0	0
Refundable American opportunity credit used to offset other taxes:					
Number of returns	130,498	117,926	2,122	0	0
Amount	79,591	78,392	1,862	0	0
Refundable American opportunity credit refundable portion:					
Number of returns	773,074	325,135	15,120	0	0
Amount	649,015	290,675	14,727	0	0
Total net premium tax credit:					
Number of returns	372,336	** 113,189	**	0	0
Amount	356,036	** 126,018	**	0	0
Total premium tax credit:					
Number of returns	1,209,541	475,052	7,193	0	0
Amount	4,840,893	1,904,166	16,936	0	0
Advance payment of premium tax credit:					
Number of returns	1,446,281	754,516	104,883	5,791	8,782
Amount	5,678,849	3,168,383	368,464	19,586	34,335
Self-employment tax:					
Number of returns	2,408,837	3,694,619	2,832,037	480,287	1,180,835
Amount	5,752,291	10,438,443	10,969,796	2,705,544	12,244,283
Health care individual responsibility payment:					
Number of returns	1,498,085	895,398	153,765	11,255	17,069
Amount	976,379	889,237	276,114	25,563	66,317
Total additional Medicare tax:					
Number of returns	5,649	10,858	146,362	509,431	3,057,573
Amount	5,857	18,428	35,283	112,012	8,355,731
Net investment income tax:					
Number of returns	990	2,682	57,655	234,187	3,564,054
Amount	138	864	19,689	98,976	15,667,241
Total income tax:					
Number of returns	20,439,511	31,653,009	18,801,754	2,507,153	4,441,622
Amount	57,988,578	210,103,387	322,558,340	92,227,155	743,487,079
Total tax liability:					
Number of returns	21,022,144	31,941,544	18,820,885	2,508,944	4,442,728
Amount	64,305,987	223,785,275	336,202,123	95,558,130	765,760,621

* 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] Data shown are the number of exemptions claimed on returns, rather than the number of returns with exemptions.

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

[8] 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.

[9] 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/15inexplanationofitems.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 2018.