

Individual Income Tax Returns, Preliminary Data, Tax Year 2017

by Michael Parisi

This article presents selected income and tax items from individual income tax returns using preliminary data for Tax Year 2017 and comparable data for Tax Year 2016.¹ For Tax Year 2017, taxpayers filed 153.1 million U.S. individual income tax returns, which were filed primarily in 2018 (see Data Sources and Limitations), an increase of 1.8 percent from the 150.3 million returns filed for Tax Year 2016. For 2017, adjusted gross income (AGI) increased 7.1 percent to \$10.9 trillion. This large increase in AGI was reflected in increases in most components of income, including increases in salaries and wages (5.0 percent), taxable pensions and annuities (5.5 percent), net capital gains (33.5 percent), partnership and S corporation net income less loss (4.8 percent), and ordinary dividends (13.4 percent). (Qualified dividends increased 9.9 percent.) Taxable income also increased appreciably by 8.4 percent to \$7.9 trillion for 2017. Moreover, total income tax increased by 9.7 percent to \$1.6 trillion, and total tax liability increased by the same percentage to \$1.7 trillion. The alternative minimum tax rose as well (15.2 percent) to \$30.7 billion.

Adjusted Gross Income

All key components contributed to the substantial growth in total adjusted gross income in 2017 (Table 1). The largest component of AGI, salaries and wages, increased 5.0 percent to \$7,761.3 billion. The second largest component, taxable pensions and annuities, increased 5.5 percent to \$742.4 billion. Similarly, income from investment activities showed significant increases. Net capital gains, for instance, increased 33.5 percent to \$716.5 billion, and ordinary dividends increased 13.4 percent to \$248.2 billion. Business income items that increased included partnership and S corporation net income less loss (4.8 percent) and sole proprietorship net income (6.0 percent). Besides taxable pensions and annuities, other items related to retirement also increased. These included taxable Social Security benefits, which rose 8.8 percent to \$310.7 billion, and taxable IRA distributions, which increased 12.4 percent to \$286.0 billion. Unemployment compensation decreased 5.1 percent to \$24.1 billion as the number of tax returns reporting taxable unemployment compensation fell 5.9 percent to 5.2 million returns.

Adjustments

Statutory adjustments to total income increased 4.0 percent to \$151.1 billion for Tax Year 2017. The largest statutory adjustment was the deduction for the self-employment tax, which

increased 6.2 percent from \$27.5 billion to \$29.2 billion. The self-employment health insurance deduction grew to \$28.2 billion, a 5.0-percent increase. Payments to self-employed retirement (Keogh) plans increased 2.7 percent to \$22.7 billion. Other adjustments that grew from 2016 levels were certain business expenses of reservists, performing artists, and fee-basis government officials (26.1 percent), moving expenses (19.2 percent), penalty on early withdrawal of savings (16.4 percent), domestic production activities deduction (12.0 percent), health savings account deduction (8.2 percent), student loan interest deduction (2.0 percent), alimony paid (1.8 percent), and payments to IRAs (just barely at 0.1 percent).

Deductions

Total deductions, the sum of standard deductions (comprised of the basic, additional, and disaster loss standard deductions) and total itemized deductions, increased 5.4 percent to \$2,232.1 billion for Tax Year 2017. Most tax returns (68.1 percent) claimed a standard deduction, but standard deductions accounted for only 40.8 percent of total deductions. The total amount of the standard deduction claimed for TY 2017 rose 1.5 percent, while the average standard deduction claimed increased from \$8,694 for 2016 to \$8,736 for 2017. For joint filers, the standard deduction was \$12,700 that same year. For single filers and married filing separate filers, the deduction was \$6,350. For heads of households, the deduction was \$9,350. Itemized deductions were claimed on only 30.6 percent of all returns for 2017,² but they accounted for more than half (59.2 percent) of total deductions. The amount of itemized deductions claimed increased 8.2 percent to \$1,320.7 billion, while the average amount increased 4.0 percent to \$28,202.

Total taxes paid, which includes State and local income and sales taxes and is the largest itemized deduction, increased 9.0 percent to \$595.9 billion. Interest paid, the second largest itemized deduction, increased 2.6 percent from the previous year to \$301.4 billion. Mortgage interest accounted for 95.4 percent (\$287.5 billion) of the total interest paid deduction. Other itemized deductions included the charitable contributions deduction, up 10.9 percent to \$225.7 billion, and the medical and dental expenses deduction, up 14.2 percent to \$99.9 billion.

Taxable Income and Total Income Tax

Taxable income, which is calculated by subtracting exemptions and deductions from AGI, increased 8.4 percent to \$7.9 trillion

¹ Even though final estimates for Tax Year 2016 are available, comparing preliminary estimates for Tax Year 2017 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 2016 are available in Publication 1304, *Statistics of Income—2016 Individual Income Tax Returns Complete Report*.]

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.



for 2017. With the increase in taxable income, total income tax rose 9.7 percent to \$1.6 trillion. The alternative minimum tax (AMT) rose by 15.2 percent to \$30.7 billion. The number of returns with AMT liability also increased, rising 9.8 percent from 4.6 million for 2016 to 5.0 million for 2017.

Average AGI reported on all 2017 individual income tax returns was \$71,268, an increase from the 2016 amount of \$67,755 (5.2 percent). Average taxable income (for those returns with taxable income) was \$66,527 in 2017, a 5.1-percent increase from the 2016 amount of \$63,278. Average income tax for taxable returns rose 5.8 percent for 2017 to \$15,273.

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 2017, the total amount of EIC claimed (\$67.9 billion) remained relatively unchanged from 2016 (decreased very slightly by only 0.05 percent). The portion of the EIC used to offset income tax before credits rose 7.6 percent to \$1.5 billion, and the portion of the EIC used to offset other taxes (such as the self-employment tax) fell 0.6 percent to \$8.4 billion. The largest part of the EIC, the excess or refundable portion, decreased 0.1 percent to \$58.0 billion for 2017.

Total child tax credits claimed (the sum of the child tax credit and additional child tax credit) for 2017 declined 1.0 percent to \$52.3 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 tentative amount of the credit per child were unchanged from 2016. The amount of the child tax credit used to offset income taxes increased 0.6 percent to \$27.3 billion, while the additional child tax credit (most of which was refundable) decreased 2.7 percent to \$25.0 billion.

In all, the refundable portion of refundable tax credits totaled \$86.4 billion for 2017, representing a 1.5-percent decrease from Tax Year 2016. This, however, exceeded the \$74.7 billion in total tax credits used against income tax. Notable percentage increases in these credits included the adoption credit (33.2 percent), prior year minimum tax credit (13.5 percent), and the general business credit (13.2 percent). The residential energy tax credit had the largest decline (9.5 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 individual income tax return. If the APTC was more than the PTC, the taxpayer had to repay this excess, subject to a limit. If the PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or to increase the taxpayer's refund.

The PTC was taken on 5.3 million individual income tax returns for 2017 as reported on the attached Form 8962 (a decrease of 1.6 percent from 2016), for a total of \$28.3 billion (up 29.6 percent). Also, for 2017, some 6.0 million returns (down 1.7 percent) reported an APTC on Form 8962 totaling \$31.4 billion (up 30.0 percent). When the PTC and APTC were reconciled, 2.4 million returns (a 6.4-percent decrease) received a net PTC totaling \$1.8 billion, and 3.4 million returns (down 1.4 percent) had to repay excess APTCs of \$3.6 billion (up 19.0 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 2017, 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 4.5 million returns, down from the 4.9 million returns in 2016 (7.6 percent). The health care individual responsibility payments totaled \$3.4 billion, an average of \$757 per tax return paying this penalty. In 2016, the health care individual responsibility payments totaled \$3.5 billion for an average of \$716 per tax return paying the penalty.

Changes in Law and Inflationary Adjustments

In general, the definitions used in this article are the same as those in Publication 1304, *Statistics of Income—2016 Individual Income Tax Returns (Complete Report)*. 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 2017, the maximum AMT exemption increased from \$83,800 to \$84,500 for a married couple filing a joint return, from \$53,900 to \$54,300 for single filers and heads of household, and from \$41,900 to \$42,250 for a married person filing separately. Also, for 2017, the 26-percent tax rate applied to the first \$187,800 (\$93,900 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$186,300 (\$93,150) 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 slightly to \$510 from \$506. For these taxpayers, earned income and AGI had to be less than \$15,010 (\$20,600 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit

increased from \$3,373 to \$3,400, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,572 to \$5,616. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,617 (\$45,207 for married filing jointly) for one qualifying child, or less than \$45,007 (\$50,597 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,269 to \$6,318. For these taxpayers, earned income and AGI had to be less than \$48,340 (\$53,930 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 \$3,450 for the year. For 2017, if two taxpayers could have claimed a qualifying child, the taxpayer that did not claim the qualifying child was now able to claim the EIC without a qualifying child.

Disaster tax relief—For Tax Year 2017, disaster tax relief was enacted for those taxpayers impacted by certain Presidentially declared disasters. Some examples of the tax benefits provided by the relief included increased standard deductions based on qualified disaster losses, election to use 2016 earned income to figure 2017 EIC and additional child tax credits, qualified charitable contributions, and disaster losses not subject to AGI limitations, and a deduction against the AMT of any net qualified disaster loss, even if the taxpayer claimed the standard deduction. For 2017, some 90,001 returns had a standard deduction taken for disaster relief totaling \$992.5 million.

Exemption amount—For Tax Year 2017, the personal exemption amount remained \$4,050. For 2017, the amount was reduced if the taxpayer's AGI was more than \$156,900 (\$155,650 in 2016) for married filing separately, \$261,500 (\$259,400 in 2016) for single, \$287,650 (\$285,350 in 2016) for head of household, and \$313,800 (\$311,300 in 2016) for married filing jointly.

Itemized deductions—For 2017, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$156,900 for married filing separately, \$261,500 for single, \$287,650 for head of household, and \$313,800 for married filing jointly. The corresponding amounts for 2016 were \$155,650 for married filing separately, \$259,400 for single, \$285,350 for head of household, and \$311,300 for married filing jointly. This limit of itemized deductions did not apply for the alternative minimum tax.

Standard deduction amount—The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2017 than it was for 2016. 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 2017, the standard deduction increased to \$12,700 for joint filers, up from \$12,600 for 2016. For single filers and married

filing separate filers, the deduction amount increased to \$6,350, up from \$6,300. For heads of households, the deduction was \$9,350, up from \$9,300.

Section 965 deferred foreign income—Beginning in 2017, a taxpayer who owned (directly or indirectly) certain foreign corporations, may have had to include on their return certain deferred foreign income. The income was included on the Form 1040, line 21, other net income or loss. In 2017, some 4,627 returns had Internal Revenue Code section 965 deferred foreign income for a total of \$ 245.7 million. These estimates were based on returns filed before the automatic extension cutoff, therefore the estimates may have been underestimated.

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 2018. 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 2017 data are based on a sample of 262,334 returns and an estimated final population of 153,702,918 returns. The corresponding preliminary 2016 data were based on a sample of 267,838 returns and a population of 151,014,093 returns.

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 2017 returns, those processed between January and late September of 2018. 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.

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 2016 and 2017: 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 2017	
	Tax Year 2016	Tax Year 2017	Percentage change	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Number of returns, total	150,315,944	153,095,659	1.8	33,998,665	29,548,721
Form 1040 returns	86,063,674	88,061,447	2.3	12,625,342	10,807,985
Form 1040A returns	40,336,292	40,009,535	-0.8	9,088,684	13,005,698
Form 1040EZ returns	23,915,978	25,024,677	4.6	12,284,639	5,735,039
Electronically filed returns [2]	132,409,588	135,994,623	2.7	28,886,188	26,427,365
Adjusted gross income (less deficit)	10,184,729,067	10,910,747,144	7.1	55,078,378	654,622,362
Salaries and wages:					
Number of returns	125,150,106	126,999,252	1.5	24,452,203	24,625,339
Amount	7,388,376,187	7,761,336,018	5.0	208,254,969	531,026,995
Taxable interest:					
Number of returns	42,548,410	44,233,441	4.0	4,763,521	4,085,216
Amount	71,407,046	79,542,253	11.4	5,648,366	2,916,400
Tax-exempt interest: [3]					
Number of returns	6,012,143	6,139,040	2.1	365,130	332,752
Amount	56,370,666	57,135,660	1.4	2,219,215	1,279,796
Ordinary dividends:					
Number of returns	27,350,244	28,116,266	2.8	2,927,412	2,285,649
Amount	218,892,983	248,175,803	13.4	7,352,122	5,524,192
Qualified dividends:					
Number of returns	25,518,186	26,191,634	2.6	2,658,005	2,074,708
Amount	175,742,121	193,171,451	9.9	4,796,901	3,514,482
State income tax refunds:					
Number of returns	20,975,362	20,210,260	-3.6	322,967	638,677
Amount	29,803,549	30,089,508	1.0	433,610	397,204
Alimony received:					
Number of returns	405,668	417,829	3.0	45,904	77,074
Amount	10,023,057	10,066,071	0.4	390,622	819,457
Business or profession net income:					
Number of returns	18,905,757	19,395,797	2.6	5,617,649	3,419,230
Amount	367,655,290	389,843,677	6.0	43,869,704	44,861,375
Business or profession net loss:					
Number of returns	6,120,036	6,509,733	6.4	1,093,067	1,118,845
Amount	63,022,630	72,517,594	15.1	26,129,021	10,628,223
Net capital gain: [4]					
Number of returns	14,819,947	17,817,763	20.2	1,572,781	1,337,338
Amount	536,604,639	716,491,477	33.5	15,542,918	5,052,504
Capital gain distributions: [4]					
Number of returns	13,236,410	14,254,068	7.7	1,352,491	1,064,333
Amount	42,088,545	72,797,569	73.0	2,165,098	2,083,809
Net capital loss:					
Number of returns	8,980,200	7,422,706	-17.3	1,185,199	596,757
Amount	19,901,233	16,674,742	-16.2	2,667,731	1,303,547
Sales of property other than capital assets, net gain:					
Number of returns	894,187	897,101	0.3	105,959	43,854
Amount	15,543,496	18,895,237	21.6	2,201,840	318,774
Sales of property other than capital assets, net loss:					
Number of returns	999,011	1,019,441	2.0	153,300	64,034
Amount	18,503,133	17,723,119	-4.2	8,363,044	483,008

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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	Tax Year 2017—continued				
	Size of adjusted gross income—continued				
	\$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	27,127,608	34,537,027	20,094,853	2,760,648	5,028,136
Form 1040 returns	13,040,457	24,636,486	19,162,393	2,760,648	5,028,136
Form 1040A returns	9,662,383	7,459,421	793,350	0	0
Form 1040EZ returns	4,424,768	2,441,120	139,110	0	0
Electronically filed returns [2]	24,376,867	30,954,697	18,248,827	2,521,752	4,578,927
Adjusted gross income (less deficit)	1,063,107,833	2,461,654,326	2,724,251,473	613,117,755	3,338,915,016
Salaries and wages:					
Number of returns	23,751,273	29,618,894	17,627,698	2,472,850	4,450,995
Amount	883,093,278	1,883,994,151	2,042,288,025	443,751,996	1,768,926,603
Taxable interest:					
Number of returns	5,423,967	12,523,051	11,233,578	1,979,602	4,224,506
Amount	3,632,166	10,516,197	13,671,913	4,148,920	39,008,292
Tax-exempt interest: [3]					
Number of returns	495,289	1,410,333	1,689,064	431,121	1,415,352
Amount	2,109,765	6,446,996	12,146,836	3,492,025	29,441,026
Ordinary dividends:					
Number of returns	2,920,530	7,319,796	7,479,054	1,562,321	3,621,505
Amount	7,786,686	27,804,262	45,799,467	14,909,454	138,999,619
Qualified dividends:					
Number of returns	2,671,654	6,790,209	7,007,883	1,489,084	3,500,091
Amount	5,279,210	19,545,422	34,496,772	11,628,765	113,909,899
State income tax refunds:					
Number of returns	1,850,801	6,890,254	7,598,740	1,158,765	1,750,056
Amount	1,300,362	5,897,702	8,895,375	1,919,332	11,245,922
Alimony received:					
Number of returns	106,213	135,947	35,175	8,144	9,372
Amount	1,544,495	3,136,671	1,858,157	727,606	1,589,062
Business or profession net income:					
Number of returns	2,447,057	3,773,859	2,744,616	460,596	932,789
Amount	36,838,353	66,913,189	72,210,154	22,005,681	103,145,220
Business or profession net loss:					
Number of returns	1,092,152	1,579,404	1,156,183	173,930	296,152
Amount	8,566,683	10,644,791	8,330,415	1,309,558	6,908,904
Net capital gain: [4]					
Number of returns	1,761,075	4,575,056	4,846,546	1,084,558	2,640,410
Amount	8,589,067	32,890,190	66,776,642	26,902,536	560,737,621
Capital gain distributions: [4]					
Number of returns	1,380,078	3,621,532	3,822,951	843,998	2,168,686
Amount	3,161,137	11,589,185	18,343,120	5,740,161	29,715,061
Net capital loss:					
Number of returns	699,566	1,798,083	1,788,338	415,223	939,542
Amount	1,508,088	3,970,310	4,006,185	935,961	2,282,920
Sales of property other than capital assets, net gain:					
Number of returns	67,650	183,803	207,949	54,310	233,576
Amount	649,657	1,897,913	2,545,361	965,833	10,315,859
Sales of property other than capital assets, net loss:					
Number of returns	87,137	204,874	225,912	54,060	230,124
Amount	408,231	1,923,549	1,603,279	464,607	4,477,401

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017	
	Tax Year 2016	Tax Year 2017	Percentage change	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Taxable Individual Retirement Arrangement distributions:					
Number of returns	14,399,801	15,189,183	5.5	1,784,825	1,862,065
Amount	254,463,193	286,020,583	12.4	10,518,818	15,924,295
Taxable pensions and annuities:					
Number of returns	28,054,617	28,538,372	1.7	3,591,510	4,268,540
Amount	703,550,696	742,351,197	5.5	25,392,032	53,486,805
Rent and royalty net income:					
Number of returns	6,112,976	6,109,120	-0.1	719,671	566,247
Amount	88,951,077	96,827,591	8.9	5,018,564	3,726,832
Rent and royalty net loss:					
Number of returns	4,085,246	3,942,268	-3.5	467,849	313,415
Amount	43,108,226	43,245,280	0.3	7,405,897	2,195,697
Rent and royalty net income less loss:					
Number of returns	10,198,222	10,051,388	-1.4	1,187,519	879,663
Amount	45,842,851	53,582,311	16.9	-2,387,333	1,531,134
Partnership and S corporation net income:					
Number of returns	5,364,391	5,520,086	2.9	314,510	322,983
Amount	649,817,239	698,425,582	7.5	6,424,182	3,751,527
Partnership and S corporation net loss:					
Number of returns	2,376,820	2,499,767	5.2	404,542	153,202
Amount	76,073,639	97,384,013	28.0	45,370,445	1,714,526
Partnership and S corporation net income less loss:					
Number of returns	7,741,211	8,019,853	3.6	719,052	476,185
Amount	573,743,600	601,041,569	4.8	-38,946,263	2,037,001
Estate and trust net income:					
Number of returns	549,266	548,537	-0.1	40,724	28,286
Amount	23,908,205	28,351,286	18.6	437,914	184,345
Estate and trust net loss:					
Number of returns	40,952	45,009	9.9	8,371	* 1,804
Amount	1,522,051	2,158,990	41.8	999,455	* 38,980
Estate and trust net income less loss:					
Number of returns	590,218	593,546	0.6	49,095	30,090
Amount	22,386,154	26,192,296	17.0	-561,541	145,365
Farm net income:					
Number of returns	488,564	489,103	0.1	89,403	59,099
Amount	12,668,566	12,994,261	2.6	765,974	730,402
Farm net loss:					
Number of returns	1,262,214	1,307,164	3.6	229,331	126,885
Amount	28,782,927	29,800,735	3.5	8,052,831	2,251,474
Unemployment compensation:					
Number of returns	5,579,779	5,248,716	-5.9	640,673	1,209,027
Amount	25,381,039	24,097,005	-5.1	2,130,324	5,074,639
Taxable Social Security benefits:					
Number of returns	19,917,783	20,975,563	5.3	245,729	3,469,921
Amount	285,532,254	310,659,117	8.8	639,292	8,713,401
Total statutory adjustments:					
Number of returns	38,637,621	38,881,477	0.6	6,582,057	5,650,584
Amount	145,176,272	151,053,680	4.0	9,829,970	8,799,145
Educator expenses:					
Number of returns	3,903,183	3,679,916	-5.7	73,857	204,043
Amount	996,770	946,688	-5.0	16,626	47,377

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017—continued				
	Size of adjusted gross income—continued				
	\$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 Individual Retirement Arrangement distributions:					
Number of returns	2,059,400	4,547,600	3,468,307	532,457	934,529
Amount	22,253,943	71,774,836	94,826,052	21,470,971	49,251,668
Taxable pensions and annuities:					
Number of returns	4,400,423	8,647,641	5,805,048	750,011	1,075,200
Amount	78,692,707	236,532,916	242,267,569	39,984,278	65,994,891
Rent and royalty net income:					
Number of returns	644,862	1,581,934	1,521,191	298,945	776,270
Amount	5,000,843	13,527,683	20,349,195	5,739,026	43,465,449
Rent and royalty net loss:					
Number of returns	535,367	1,310,202	973,187	93,542	248,706
Amount	4,375,643	11,666,978	8,417,837	2,041,415	7,141,814
Rent and royalty net income less loss:					
Number of returns	1,180,229	2,892,135	2,494,379	392,487	1,024,976
Amount	625,200	1,860,705	11,931,358	3,697,611	36,323,635
Partnership and S corporation net income:					
Number of returns	481,747	1,114,655	1,449,842	382,815	1,453,536
Amount	8,027,490	27,466,631	58,928,861	26,849,105	566,977,786
Partnership and S corporation net loss:					
Number of returns	222,295	564,999	642,993	130,379	381,356
Amount	3,220,979	6,580,515	8,289,611	2,389,094	29,818,843
Partnership and S corporation net income less loss:					
Number of returns	704,041	1,679,653	2,092,835	513,194	1,834,892
Amount	4,806,511	20,886,116	50,639,250	24,460,012	537,158,944
Estate and trust net income:					
Number of returns	42,193	126,864	164,232	36,295	109,943
Amount	507,722	1,895,123	3,060,346	1,305,731	20,960,106
Estate and trust net loss:					
Number of returns	5,620	7,793	7,778	2,578	11,065
Amount	45,162	53,010	50,974	76,435	894,974
Estate and trust net income less loss:					
Number of returns	47,813	134,657	172,010	38,872	121,008
Amount	462,559	1,842,113	3,009,372	1,229,296	20,065,132
Farm net income:					
Number of returns	61,387	138,974	94,111	15,240	30,888
Amount	989,696	3,202,722	3,470,137	659,369	3,175,963
Farm net loss:					
Number of returns	164,053	425,199	256,116	27,781	77,800
Amount	2,906,129	6,460,063	5,013,338	786,804	4,330,097
Unemployment compensation:					
Number of returns	1,120,428	1,395,221	722,293	71,138	89,935
Amount	5,371,320	6,750,344	3,740,631	403,250	626,497
Taxable Social Security benefits:					
Number of returns	4,023,808	7,536,896	4,269,510	519,800	909,899
Amount	31,510,118	129,921,063	100,755,020	13,679,249	25,440,975
Total statutory adjustments:					
Number of returns	6,447,054	10,169,691	7,206,770	843,785	1,981,536
Amount	13,260,968	28,507,473	31,330,378	7,915,039	51,410,707
Educator expenses:					
Number of returns	576,416	1,275,964	1,295,278	135,796	118,562
Amount	137,473	326,894	355,003	34,377	28,938

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017	
	Tax Year 2016	Tax Year 2017	Percentage change	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	162,498	151,955	-6.5	13,526	22,664
Amount	632,073	797,142	26.1	120,186	177,509
Payments to an Individual Retirement Arrangement:					
Number of returns	2,694,545	2,669,453	-0.9	92,970	291,373
Amount	13,622,442	13,629,553	0.1	314,652	960,717
Student loan interest deduction:					
Number of returns	12,551,954	12,747,656	1.6	709,831	1,741,048
Amount	13,597,140	13,864,358	2.0	657,842	1,577,653
Tuition and fees deduction:					
Number of returns	1,690,715	1,107,298	-34.5	307,774	97,124
Amount	3,910,767	2,579,315	-34.0	945,611	253,832
Health savings account deduction:					
Number of returns	1,702,684	1,847,669	8.5	39,806	122,404
Amount	4,857,333	5,254,362	8.2	99,128	165,086
Moving expenses adjustment:					
Number of returns	1,117,928	1,090,121	-2.5	85,271	163,977
Amount	3,469,049	4,135,198	19.2	957,296	325,359
Self-employment tax deduction:					
Number of returns	19,301,404	19,776,214	2.5	5,404,705	3,360,317
Amount	27,451,816	29,155,273	6.2	3,172,694	3,335,393
Self-employed health insurance deduction:					
Number of returns	3,711,403	3,738,992	0.7	387,860	393,324
Amount	26,896,646	28,244,748	5.0	1,400,165	1,357,324
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	930,694	946,415	1.7	17,832	15,332
Amount	22,148,925	22,737,248	2.7	127,625	108,942
Penalty on early withdrawal of savings:					
Number of returns	409,840	408,093	-0.4	78,590	59,798
Amount	106,119	123,493	16.4	25,878	12,802
Alimony paid:					
Number of returns	580,874	578,763	-0.4	45,917	37,972
Amount	12,432,629	12,658,507	1.8	670,059	248,382
Domestic production activities deduction:					
Number of returns	670,363	728,988	8.7	57,813	30,422
Amount	13,048,677	14,619,672	12.0	895,891	103,409
Other adjustments [5]:					
Number of returns	128,331	128,007	-0.3	12,464	18,009
Amount	1,831,217	2,219,838	21.2	426,148	118,244
Total exemptions:					
Number of exemptions [6]	290,844,371	294,319,812	1.2	40,325,577	52,429,344
Amount	1,150,899,302	1,162,329,182	1.0	163,287,501	212,314,953
Total deductions:					
Number of returns	148,286,513	151,160,124	1.9	32,069,611	29,545,448
Amount	2,118,559,667	2,232,121,431	5.4	238,286,308	269,582,407
Total standard deduction:					
Number of returns	103,247,579	104,329,506	1.0	30,771,849	26,816,976
Amount	897,656,479	911,400,835	1.5	217,913,396	225,681,219
Basic standard deduction:					
Number of returns	103,247,579	104,329,506	1.0	30,771,849	26,816,976
Amount	868,978,191	880,849,982	1.4	210,318,473	219,318,922

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017—continued				
	Size of adjusted gross income—continued				
	\$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)
Certain business expenses of reservists, performing artists, and fee-basis government officials:					
Number of returns	27,945	44,200	34,397	5,673	3,549
Amount	167,471	176,385	103,835	21,176	30,580
Payments to an Individual Retirement Arrangement:					
Number of returns	480,175	908,797	720,150	54,225	121,761
Amount	2,047,105	4,526,189	4,110,144	478,764	1,191,982
Student loan interest deduction:					
Number of returns	3,100,403	4,635,652	2,560,722	0	0
Amount	3,433,457	5,334,158	2,861,249	0	0
Tuition and fees deduction:					
Number of returns	77,218	232,428	392,753	0	0
Amount	172,335	457,927	749,610	0	0
Health savings account deduction:					
Number of returns	220,232	543,686	522,163	100,310	299,068
Amount	370,522	1,229,944	1,561,610	392,523	1,435,548
Moving expenses adjustment:					
Number of returns	220,363	316,917	217,849	31,655	54,088
Amount	498,035	894,225	839,241	163,707	457,335
Self-employment tax deduction:					
Number of returns	2,464,971	3,873,456	2,887,756	513,730	1,271,279
Amount	2,971,518	5,656,284	5,750,925	1,539,264	6,729,195
Self-employed health insurance deduction:					
Number of returns	459,575	859,793	770,463	179,522	688,457
Amount	2,180,133	5,366,986	6,705,873	1,826,692	9,407,574
Payments to a self-employed retirement (Keogh) plan:					
Number of returns	43,913	138,409	255,385	96,823	378,720
Amount	295,500	1,614,900	4,093,655	2,166,557	14,330,069
Penalty on early withdrawal of savings:					
Number of returns	70,055	92,340	69,559	14,798	22,952
Amount	39,510	18,391	13,407	4,983	8,523
Alimony paid:					
Number of returns	58,670	170,072	150,182	23,376	92,573
Amount	566,420	1,939,996	2,785,310	710,117	5,738,224
Domestic production activities deduction:					
Number of returns	53,773	146,608	171,584	44,878	223,911
Amount	255,367	668,400	921,937	432,219	11,342,449
Other adjustments [5]:					
Number of returns	17,931	39,988	28,264	3,853	7,499
Amount	124,018	296,594	442,314	144,291	668,229
Total exemptions:					
Number of exemptions [6]	51,454,236	75,084,938	52,860,324	7,830,265	14,335,129
Amount	208,368,399	304,064,026	214,014,543	31,621,558	28,658,203
Total deductions:					
Number of returns	27,125,557	34,535,911	20,094,834	2,760,642	5,028,121
Amount	282,465,837	500,152,513	456,863,761	93,745,163	391,025,443
Total standard deduction:					
Number of returns	21,699,388	19,631,858	4,883,386	226,293	299,755
Amount	192,270,442	207,865,555	61,085,085	2,889,414	3,695,723
Basic standard deduction:					
Number of returns	21,699,388	19,631,858	4,883,386	226,293	299,755
Amount	187,162,954	200,088,550	57,886,101	2,683,320	3,391,662

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017	
	Tax Year 2016	Tax Year 2017	Percentage change	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Additional standard deduction:					
Number of returns	15,353,730	15,838,668	3.2	4,305,285	3,379,916
Amount	28,678,287	29,558,313	3.1	7,572,003	6,244,706
Disaster loss deduction:					
Number of returns	N/A	90,001	[9]	* 4,567	13,424
Amount	N/A	992,540	[9]	* 22,920	117,592
Total itemized deductions (after limitation):					
Number of returns	45,038,934	46,830,618	4.0	1,297,761	2,728,473
Amount	1,220,903,188	1,320,720,596	8.2	20,372,912	43,901,188
Medical and dental expenses deduction:					
Number of returns	8,823,935	10,072,293	14.1	941,468	1,485,955
Amount	87,520,316	99,945,037	14.2	8,626,779	13,666,851
Taxes paid deduction:					
Number of returns	44,695,688	46,414,330	3.8	1,227,767	2,638,548
Amount	546,609,973	595,925,967	9.0	4,591,630	9,112,618
State and local income taxes: [7]					
Number of returns	43,061,784	45,100,008	4.7	1,043,158	2,449,766
Amount	340,353,997	366,014,509	7.5	883,408	2,504,018
Income taxes:					
Number of returns	33,547,028	34,456,209	2.7	333,011	1,167,466
Amount	322,430,547	345,751,307	7.2	412,094	1,334,131
General sales taxes:					
Number of returns	9,514,756	10,643,799	11.9	710,147	1,282,300
Amount	17,923,450	20,263,201	13.1	471,315	1,169,887
Interest paid deduction:					
Number of returns	33,349,987	34,234,796	2.7	664,665	1,301,710
Amount	293,761,809	301,424,522	2.6	4,127,096	8,462,580
Total mortgage interest paid deduction:					
Number of returns	32,855,668	33,724,187	2.6	642,202	1,285,351
Amount	278,552,421	287,487,138	3.2	3,935,082	8,054,089
Charitable contributions deduction:					
Number of returns	36,954,106	38,048,193	3.0	827,991	1,842,494
Amount	203,534,065	225,668,451	10.9	1,283,090	4,588,005
Taxable income:					
Number of returns	115,735,559	119,347,887	3.1	8,173,100	22,580,766
Amount	7,323,555,199	7,939,822,870	8.4	21,439,540	213,668,669
Alternative minimum tax:					
Number of returns	4,594,902	5,044,436	9.8	4,931	5,451
Amount	26,619,816	30,661,429	15.2	138,975	11,064
Excess advance premium tax credit repayment:					
Number of returns	3,421,203	3,372,628	-1.4	386,270	1,088,017
Amount	2,989,568	3,557,471	19.0	143,855	438,621
Income tax before credits:					
Number of returns	115,430,582	119,003,162	3.1	8,170,487	22,501,254
Amount	1,506,704,117	1,645,320,388	9.2	2,393,995	23,877,030
Total tax credits: [8]					
Number of returns	48,856,360	49,297,397	0.9	2,714,299	9,854,364
Amount	72,952,001	74,665,674	2.3	382,559	4,608,379
Child care credit:					
Number of returns	6,595,018	6,599,510	0.1	* 2,172	654,755
Amount	3,699,398	3,788,261	2.4	* 200	274,405

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017—continued				
	Size of adjusted gross income—continued				
	\$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)
Additional standard deduction:					
Number of returns	2,649,608	3,901,792	1,422,304	77,836	101,927
Amount	4,937,806	7,511,011	2,921,688	165,424	205,676
Disaster loss deduction:					
Number of returns	21,020	21,629	23,499	1,768	4,094
Amount	169,682	265,994	277,296	40,670	98,386
Total itemized deductions (after limitation):					
Number of returns	5,426,169	14,904,054	15,211,447	2,534,349	4,728,366
Amount	90,195,395	292,286,958	395,778,676	90,855,749	387,329,719
Medical and dental expenses deduction:					
Number of returns	1,934,880	3,646,073	1,804,591	139,392	119,934
Amount	16,354,071	34,378,824	20,648,187	2,425,028	3,845,296
Taxes paid deduction:					
Number of returns	5,308,768	14,803,152	15,179,895	2,531,750	4,724,450
Amount	22,630,423	97,095,330	173,846,131	46,279,330	242,370,506
State and local income taxes: [7]					
Number of returns	5,091,570	14,404,001	14,935,330	2,494,536	4,681,648
Amount	8,715,882	45,581,917	95,481,874	27,919,861	184,927,548
Income taxes:					
Number of returns	3,344,728	11,067,252	12,457,844	2,114,951	3,970,957
Amount	6,483,202	39,976,509	89,435,146	26,649,259	181,460,966
General sales taxes:					
Number of returns	1,746,842	3,336,749	2,477,486	379,586	710,690
Amount	2,232,680	5,605,408	6,046,727	1,270,602	3,466,582
Interest paid deduction:					
Number of returns	3,277,437	10,946,328	12,318,665	2,033,274	3,692,717
Amount	20,653,203	77,922,712	107,802,274	22,481,662	59,974,995
Total mortgage interest paid deduction:					
Number of returns	3,244,200	10,855,582	12,189,343	1,989,066	3,518,445
Amount	19,945,609	74,966,303	106,475,302	22,117,245	51,993,509
Charitable contributions deduction:					
Number of returns	3,914,281	11,762,130	13,067,499	2,279,926	4,353,872
Amount	11,308,605	40,621,136	57,122,268	12,853,689	97,891,657
Taxable income:					
Number of returns	26,416,095	34,340,757	20,057,056	2,757,246	5,022,867
Amount	578,082,715	1,661,992,914	2,055,707,167	488,402,479	2,920,529,387
Alternative minimum tax:					
Number of returns	248	94,266	670,803	907,240	3,361,498
Amount	2,514	143,234	1,560,181	2,432,312	26,373,148
Excess advance premium tax credit repayment:					
Number of returns	1,069,399	687,012	120,677	9,610	11,643
Amount	893,937	1,409,299	541,848	62,376	67,535
Income tax before credits:					
Number of returns	26,295,750	34,226,165	20,029,389	2,756,378	5,023,740
Amount	72,189,509	242,354,447	357,123,625	101,563,320	845,818,462
Total tax credits: [8]					
Number of returns	10,825,287	13,780,370	8,600,727	1,002,008	2,520,342
Amount	11,816,063	22,140,968	13,340,467	1,150,365	21,226,875
Child care credit:					
Number of returns	1,188,969	1,958,489	2,009,628	309,575	475,921
Amount	707,822	1,159,275	1,195,812	178,352	272,396

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017	
	Tax Year 2016	Tax Year 2017	Percentage change	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Credit for the elderly or disabled:					
Number of returns	57,731	62,862	8.9	33,351	29,510
Amount	6,080	7,046	15.9	4,497	2,549
Child tax credit:					
Number of returns	22,309,767	22,356,214	0.2	56,841	3,222,533
Amount	27,082,922	27,251,921	0.6	12,539	1,489,418
Education tax credits:					
Number of returns	9,121,053	8,893,439	-2.5	483,262	1,911,184
Amount	9,803,006	9,517,360	-2.9	114,306	1,421,600
Retirement savings contributions credit:					
Number of returns	8,568,891	8,831,078	3.1	301,115	3,811,330
Amount	1,558,994	1,588,287	1.9	44,084	663,418
Adoption credit:					
Number of returns	67,618	79,740	17.9	**	** 2,062
Amount	292,328	389,273	33.2	**	** 972
Residential energy credits:					
Number of returns	2,681,491	1,607,177	-40.1	15,811	74,551
Amount	2,376,160	2,151,549	-9.5	2,032	32,784
Foreign tax credit:					
Number of returns	7,782,644	8,685,192	11.6	152,870	361,715
Amount	18,287,747	19,456,318	6.4	7,304	56,014
General business credit:					
Number of returns	273,977	303,622	10.8	1,111	3,281
Amount	2,892,487	3,273,283	13.2	8,341	2,268
Prior year minimum tax credit:					
Number of returns	302,225	273,818	-9.4	* 2,068	* 3,529
Amount	855,251	971,095	13.5	* 554	* 1,964
Total refundable credits:					
Number of returns	38,316,086	37,376,380	-2.5	14,089,956	11,332,224
Amount	103,503,434	102,004,569	-1.4	30,772,222	48,829,136
Total refundable credits used to offset income tax before credits:					
Number of returns	9,711,755	9,778,599	0.7	1,803,627	1,684,589
Amount	5,474,751	5,436,294	-0.7	188,531	655,360
Total refundable credits used to offset other taxes:					
Number of returns	9,140,279	8,832,459	-3.4	4,198,765	2,742,604
Amount	10,334,590	10,175,036	-1.5	4,025,085	3,972,427
Total refundable credits, refundable portion:					
Number of returns	29,481,038	28,650,361	-2.8	11,797,947	10,419,666
Amount	87,694,093	86,393,239	-1.5	26,558,605	44,201,348
Total earned income credit (EIC):					
Number of returns	27,659,275	27,405,690	-0.9	12,615,261	9,050,826
Amount	67,913,569	67,880,828	[10]	23,286,464	34,986,485
EIC used to offset income tax before credits:					
Number of returns	4,467,792	4,685,810	4.9	1,733,679	834,675
Amount	1,416,546	1,524,117	7.6	172,753	352,767
EIC used to offset other taxes:					
Number of returns	7,654,366	7,434,894	-2.9	3,933,370	2,323,353
Amount	8,405,557	8,351,550	-0.6	3,713,755	3,516,397
EIC, refundable portion:					
Number of returns	23,699,286	23,461,316	-1.0	10,403,943	8,781,196
Amount	58,091,466	58,005,161	-0.1	19,399,957	31,117,321

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017—continued				
	Size of adjusted gross income—continued				
	\$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)
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	6,219,730	8,991,426	3,863,394	2,290	0
Amount	6,187,571	14,349,197	5,211,735	1,461	0
Education tax credits:					
Number of returns	2,106,349	2,663,215	1,729,429	0	0
Amount	2,208,687	3,365,878	2,406,890	0	0
Retirement savings contributions credit:					
Number of returns	3,291,910	1,426,723	0	0	0
Amount	639,415	241,371	0	0	0
Adoption credit:					
Number of returns	15,797	37,680	21,864	1,795	* 542
Amount	26,169	153,956	182,952	15,331	* 9,893
Residential energy credits:					
Number of returns	223,882	584,951	496,877	70,540	140,564
Amount	182,479	713,232	743,844	125,635	351,544
Foreign tax credit:					
Number of returns	739,495	2,159,950	2,635,159	651,837	1,984,166
Amount	116,518	420,366	1,526,768	628,251	16,701,097
General business credit:					
Number of returns	17,946	43,457	69,587	22,359	145,881
Amount	19,022	64,127	234,187	102,454	2,842,884
Prior year minimum tax credit:					
Number of returns	8,458	24,137	95,182	37,894	102,551
Amount	10,322	28,909	171,517	41,092	716,737
Total refundable credits:					
Number of returns	7,431,831	2,943,577	1,575,498	935	2,359
Amount	17,343,783	3,526,343	1,528,798	2,954	1,334
Total refundable credits used to offset income tax before credits:					
Number of returns	2,987,809	1,763,409	1,535,928	* 878	2,359
Amount	1,657,366	1,477,297	1,453,557	* 2,848	1,334
Total refundable credits used to offset other taxes:					
Number of returns	1,438,806	436,002	16,268	* 13	0
Amount	1,754,145	403,265	20,087	* 26	0
Total refundable credits, refundable portion:					
Number of returns	5,281,517	1,117,116	34,068	48	0
Amount	13,932,271	1,645,781	55,154	79	0
Total earned income credit (EIC):					
Number of returns	5,592,724	146,880	0	0	0
Amount	9,558,854	49,025	0	0	0
EIC used to offset income tax before credits:					
Number of returns	2,095,186	22,271	0	0	0
Amount	997,094	1,503	0	0	0
EIC used to offset other taxes:					
Number of returns	1,132,287	45,884	0	0	0
Amount	1,106,934	14,464	0	0	0
EIC, refundable portion:					
Number of returns	4,184,921	91,256	0	0	0
Amount	7,454,825	33,058	0	0	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017	
	Tax Year 2016	Tax Year 2017	Percentage change	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Total additional child tax credit:					
Number of returns	19,174,000	18,701,646	-2.5	5,322,027	8,073,594
Amount	25,717,612	25,011,250	-2.7	5,423,142	11,829,431
Refundable additional child tax credit used to offset other taxes:					
Number of returns	1,303,738	1,236,189	-5.2	139,100	287,602
Amount	1,300,522	1,219,801	-6.2	139,293	292,844
Refundable additional child tax credit refundable portion:					
Number of returns	18,429,087	17,969,930	-2.5	5,212,441	7,908,780
Amount	24,417,090	23,791,449	-2.6	5,283,849	11,536,587
Total American opportunity credit:					
Number of returns	8,893,299	8,185,360	-8.0	1,605,912	1,696,136
Amount	7,985,537	7,256,204	-9.1	1,386,746	1,428,154
Refundable American opportunity credit used to offset income tax before credits:					
Number of returns	4,523,931	4,374,734	-3.3	18,604	416,475
Amount	3,682,581	3,529,702	-4.2	1,577	149,935
Refundable American opportunity credit used to offset other taxes:					
Number of returns	564,776	462,137	-18.2	87,354	146,147
Amount	298,920	240,181	-19.7	34,801	65,671
Refundable American opportunity credit refundable portion:					
Number of returns	4,686,325	4,150,263	-11.4	1,574,577	1,490,110
Amount	4,004,036	3,486,322	-12.9	1,350,368	1,212,548
Total net premium tax credit:					
Number of returns	2,597,688	2,430,973	-6.4	1,011,371	892,869
Amount	1,817,801	1,817,676	[10]	673,212	573,622
Total premium tax credit:					
Number of returns	5,369,838	5,281,963	-1.6	1,455,487	2,022,153
Amount	21,834,319	28,299,715	29.6	8,912,921	10,020,964
Advance payment of premium tax credit:					
Number of returns	6,079,181	5,974,366	-1.7	1,517,043	2,051,526
Amount	24,158,480	31,400,208	30.0	8,782,026	10,208,092
Self-employment tax:					
Number of returns	19,301,404	19,776,214	2.5	5,404,705	3,360,317
Amount	54,877,279	58,290,203	6.2	6,339,768	6,666,644
Health care individual responsibility payment:					
Number of returns	4,854,250	4,484,750	-7.6	317,890	1,663,736
Amount	3,476,743	3,392,857	-2.4	176,094	930,452
Total additional Medicare tax:					
Number of returns	3,737,021	4,093,028	9.5	10,744	1,451
Amount	8,543,355	9,467,930	10.8	23,674	1,136
Net investment income tax:					
Number of returns	3,859,907	4,496,701	16.5	**	0
Amount	15,787,601	20,355,188	28.9	**	0

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017—continued				
	Size of adjusted gross income—continued				
	\$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 additional child tax credit:					
Number of returns	4,161,233	1,111,567	33,176	50	0
Amount	6,127,635	1,576,376	54,563	104	0
Refundable additional child tax credit used to offset other taxes:					
Number of returns	456,431	339,532	13,511	* 13	0
Amount	489,811	283,362	14,465	* 26	0
Refundable additional child tax credit refundable portion:					
Number of returns	3,893,539	930,860	24,269	41	0
Amount	5,637,823	1,293,014	40,098	78	0
Total American opportunity credit:					
Number of returns	1,459,743	1,881,236	1,542,334	0	0
Amount	1,247,090	1,722,726	1,471,489	0	0
Refundable American opportunity credit used to offset income tax before credits:					
Number of returns	758,868	1,649,830	1,530,958	0	0
Amount	522,574	1,404,619	1,450,996	0	0
Refundable American opportunity credit used to offset other taxes:					
Number of returns	122,279	100,298	6,060	0	0
Amount	75,204	59,069	5,437	0	0
Refundable American opportunity credit refundable portion:					
Number of returns	775,014	299,138	11,425	0	0
Amount	649,312	259,038	15,056	0	0
Total net premium tax credit:					
Number of returns	401,998	123,572	* 1,162	0	0
Amount	403,212	166,969	* 661	0	0
Total premium tax credit:					
Number of returns	1,289,562	503,466	11,295	0	0
Amount	6,559,725	2,773,029	33,076	0	0
Advance payment of premium tax credit:					
Number of returns	1,459,836	802,874	121,839	9,610	11,638
Amount	7,417,913	4,270,538	591,783	62,376	67,479
Self-employment tax:					
Number of returns	2,464,971	3,873,456	2,887,756	513,730	1,271,279
Amount	5,939,030	11,308,749	11,500,106	3,078,251	13,457,656
Health care individual responsibility payment:					
Number of returns	1,382,107	893,466	190,267	17,605	19,678
Amount	911,060	897,531	335,338	53,935	88,447
Total additional Medicare tax:					
Number of returns	2,751	5,163	181,160	520,030	3,371,728
Amount	2,238	2,616	45,836	114,742	9,277,688
Net investment income tax:					
Number of returns	** 1,244	* 1,104	78,018	278,577	4,137,758
Amount	** 479	* 572	28,211	120,853	20,205,072

Footnotes at end of table.

**Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017:
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 2017	
	Tax Year 2016	Tax Year 2017	Percentage change	Size of adjusted gross income	
				Under \$15,000 [1]	\$15,000 under \$30,000
	(1)	(2)	(3)	(4)	(5)
Total income tax:					
Number of returns	100,186,946	103,954,444	3.8	6,363,448	16,202,472
Amount	1,446,774,367	1,587,675,267	9.7	1,891,136	18,881,170
Total tax liability:					
Number of returns	104,714,007	108,507,231	3.6	9,162,514	17,041,712
Amount	1,512,865,452	1,659,120,525	9.7	4,711,373	23,167,233

Footnotes at end of table.

Table 1. Individual Income Tax Returns, Preliminary Data for Tax Years 2016 and 2017: 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 2017—continued				
	Size of adjusted gross income—continued				
	\$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 income tax:					
Number of returns	20,805,116	32,860,200	19,946,399	2,753,506	5,023,303
Amount	59,565,261	218,856,282	343,280,695	100,471,592	844,729,131
Total tax liability:					
Number of returns	21,394,493	33,152,443	19,976,155	2,755,334	5,024,581
Amount	66,010,242	233,565,187	357,932,997	104,309,232	869,424,261

* 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.

N/A—Not applicable.

[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] Percentage not computed.

[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/16inexplanationofterms.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 2019.