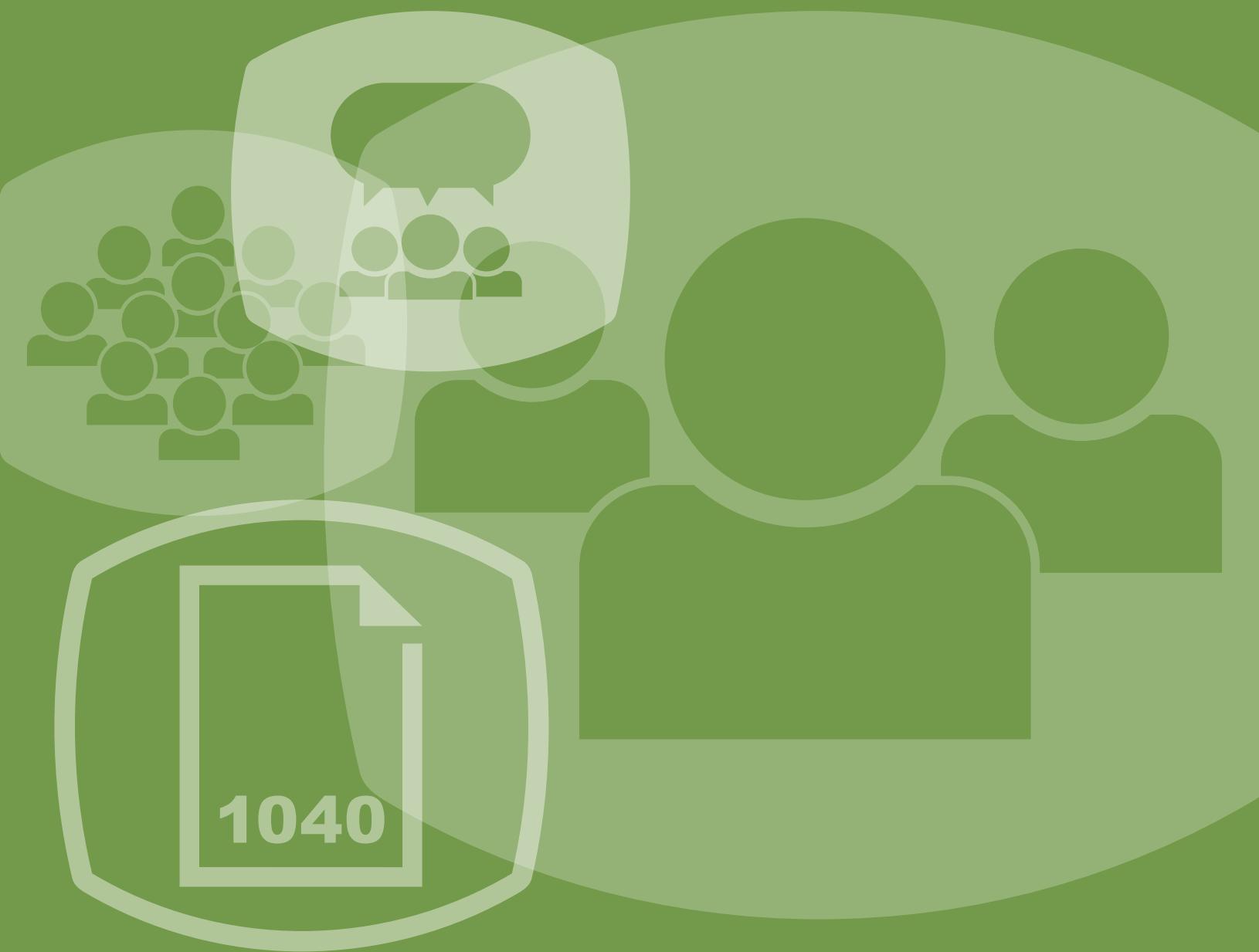




Statistics of Income

# Individual Income Tax Returns Complete Report

# 2015



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Department  
of the  
Treasury  
Internal  
Revenue  
Service

# Individual Income Tax Returns 2015

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications by tax status, size of adjusted gross income, marital status, type of tax computation and age.

The Statistics of Income Division also makes this report and the results of its other studies available on the Internet. You can sample these products by visiting SOI's Internet site at <http://www.irs.gov/taxstats>. Most of the tables included in this publication are available there in Microsoft Excel format.

For questions about this publication or other SOI products and services, contact SOI's Statistical Information Services (SIS) staff who provide data, statistical analysis, and information in response to requests from customers. In addition, they provide data referral services, act as liaisons between requesters and IRS analysts on technical questions, and answer questions on the availability of SOI data. The SIS staff can be reached by e-mail at [sis@irs.gov](mailto:sis@irs.gov).

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# Contents

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	Page
<b>Section 1</b>	
<b>Introduction and Changes in Law</b>	
Table A .....	6
Requirements for Filing .....	16
Changes in Law, Inflationary Adjustments, or Administrative Procedures.....	17
<b>Section 2</b>	
<b>Individual Income Tax Returns, 2015 .....</b>	<b>20</b>
<b>Section 3</b>	
<b>Individual Income Tax Rates, 2015 .....</b>	<b>27</b>
<b>Section 4</b>	
<b>Basic Tables</b>	
Part 1—Returns Filed and Sources of Income.....	40
Part 2—Exemptions and Itemized Deductions .....	93
Part 3—Tax Computations .....	136
<b>Section 5</b>	
<b>Explanation of Terms.....</b>	<b>176</b>
<b>Section 6</b>	
<b>Description of the Sample</b>	
Domain of Study .....	205
Sample Design and Selection .....	205
Data Capture and Cleaning.....	205
Method of Estimation.....	206
Sampling Variability and Confidence Intervals .....	206
Table Presentation .....	206
<b>Section 7</b>	
<b>2015 Forms.....</b>	<b>209</b>
<b>Section 8</b>	
<b>Index.....</b>	<b>289</b>

# Section 1

## Introduction and Changes in Law

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

Table A presents selected income and tax items for Tax Years 2011 through 2015 as they appear on the forms and provides the percentage change between 2014 and 2015 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes that affect the data. The tax law changes are explained further in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

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*Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report 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.*

For Tax Year 2015, the number of individual tax returns filed increased by 1.9 million, or 1.3 percent. Adjusted gross income (AGI) rose 4.5 percent from 2014 to 2015. This increase was supported by increases in salaries and wages (4.8 percent); rental real estate, royalties, partnerships, S corporations, and trusts income (5.0 percent); and taxable individual retirement arrangement (IRA) distributions (7.7 percent). With increases in itemized deductions (4.2 percent), total standard deduction (2.8 percent), and exemption amount (1.7 percent), taxable income increased 5.0 percent from 2014 to 2015. Moreover, there were increases in both total income tax after credits (6.0 percent) and total tax liability (5.9 percent).

This report is divided into eight sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2015. Section 2 offers a brief analysis of the data; Section 3 discusses tax rates and computation of total income tax, and is followed by tables of detailed aggregate statistics on individual tax returns (Section 4). Section 5 provides explanations of the terms used in the tables. Section 6 describes the sample of individual income tax returns upon which the statistics are based. The key individual income tax forms appear in Section 7, and the report ends with a subject index (Section 8).

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

Footnotes at end of table.

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

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

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

N/A—Not applicable.

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

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

[2] Not included in total income.

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

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

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

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

[7] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2015 CPI-U = 237.017; 2014 CPI-U = 236.736; 2013 CPI-U = 232.957; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4; 1994 CPI-U = 148.2; 1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.2.

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

[9] Includes Form 1040 Telefile.

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

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

[12] Percentage not computed.

[13] Less than 0.05 percent.

[14] Data from prior-year returns.

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

## Requirements for Filing

The filing requirements for Tax Year 2015 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income comprised all income received in the form of money, goods, property, and services that was not expressly exempt from tax, including any income from sources outside the United States or from the sale of a taxpayer's main home (even if the taxpayer could have excluded part or all of it). Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2015 if he or she:

1. was liable for any of the following taxes:

- alternative minimum tax;
- additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts);

- household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, Household Employment Taxes);
  - Social Security or Medicare tax on unreported tip income;
  - uncollected Social Security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
  - tax from the recapture of various credits, including investment credits, low-income housing credits, or first-time homebuyer credit.
2. received health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA distributions.
  3. had net earnings from self-employment of at least \$400.
  4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer Social Security and Medicare taxes.
  5. had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

**Figure 1. General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	\$10,300
		65 or older	\$11,850
Married with a child and living apart from spouse during the last six months of 2015	Head of household	under 65 65 or older	\$13,250 \$14,800
Married and living with spouse at the end of 2015 (or on the date spouse died)	Head of household	under 65 65 or older	\$13,250 \$14,800
Married and not living with spouse at the end of 2015 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,600 \$21,850 \$23,100
	Married, separate return	any age	\$4,000
Widowed in 2013 or 2014 and not remarried in 2015	Married, joint or separate return	any age	\$4,000
	Single	under 65 65 or older	\$10,300 \$11,850
	Head of household	under 65 65 or older	\$13,250 \$14,800
	Qualifying widow(er) with dependent child	under 65 65 or older	\$16,600 \$17,850

## Figure 2. Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

**Earned income** includes wages, tips, professional fees, and taxable scholarship and fellowship grants.

**Gross income** is the total of unearned and earned income.

### 1. Single dependents under 65 must file a return if-

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

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

- Earned income was more than \$7,850 (\$9,400 if 65 or older and blind), or
- Unearned income was more than \$2,600 (\$4,150 if 65 or older and blind), or
- Gross income was more than \$2,600 (\$4,150 if 65 or older and blind), or  
the total of earned income (up to \$5,950) plus \$1,900 (\$3,450 if 65 or older and blind), whichever is larger.

### 3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$6,300, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of \$1,050 or earned income (up to \$5,950) plus \$350.

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

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

Data shown in this report include tax returns of individuals who were not required to file but nevertheless did so for any number of possible reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to claim the earned income credit or additional child tax credit.

## Changes in Law, Inflationary Adjustments, or Administrative

### Procedures

Major changes in effect for Tax Year 2015 that influenced the Statistics of Income data are listed below. (Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

### Alternative minimum tax (AMT)

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

### Earned income credit (EIC)

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have received and still claim the credit.

The maximum credit for taxpayers with no qualifying children rose to \$503 from \$496. For these taxpayers, earned income and AGI had to be less than \$14,820 (\$20,330 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,305 to \$3,359, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,460 to \$5,548. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,131 (\$44,651 for married filing jointly) for one qualifying child, or less than \$44,454 (\$49,974 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,143 to \$6,242. For these taxpayers, earned income and AGI had to be less than \$47,747 (\$53,267 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,400 for the year.

### **Education credits**

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

### **Exemption amount**

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

### **Foreign-earned income exclusion**

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

### **Foreign housing deduction**

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

### **Health care: Individual responsibility**

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

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

### **Health coverage tax credit**

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

### **Health savings account (HSA) deduction**

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

### **Individual retirement arrangement (IRA) deduction**

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$98,000 and \$118,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$61,000 and \$71,000 for single filers, heads of household, or married filing separately taxpayers living apart. This was up from \$96,000 and \$116,000 for married filing jointly or surviving spouses and \$60,000 and \$70,000 for single filers, heads of household, or married filing separately taxpayers living apart in 2014. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between a modified AGI of \$183,000 and \$193,000, up from \$181,000 and \$191,000 in 2014. The contributions were limited to the lesser of \$5,500 (\$11,000 if married filing jointly), or the taxpayer's compensation for the year was subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was age 50 or older, these limits were \$1,000 higher per taxpayer.

### **Itemized deductions**

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

### **Retirement savings contribution credit**

A taxpayer could take a credit for qualified retirement savings contributions if their adjusted gross income was less than or equal to \$30,500 if single, qualified widow(er), or married filing separately (\$45,750 if head of household, \$61,000 if married filing jointly). For 2014, AGI had to be less than

\$30,000 (\$45,000 if head of household, \$60,000 if married filing jointly). For both years, the maximum credit was \$1,000 (\$2,000 for married filing jointly) and could be taken if AGI was less than or equal to \$18,250 (\$27,750 if head of household, \$36,500 for joint returns). The cutoffs for the maximum credit for 2014 were \$18,000 (\$27,000 if head of household, \$36,000 if married filing jointly).

### Social Security and Medicare taxes

For 2015, the maximum wages subject to Social Security tax was \$118,500, up from \$117,000 for 2014. All wages were subject to Medicare tax. The Social Security tax was 6.2 percent. The Medicare tax portion was 1.45 percent.

### Standard deduction amount

The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2015 than it was for 2014. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For 2015, the standard deduction increased to \$12,600 for joint filers, up from \$12,400 for 2014. For single filers and married filing separate filers, the deduction amount increased to \$6,300, up from \$6,200. For heads of household, the deduction was \$9,250, up from \$9,100. For 2015, the additional standard deduction amount for age and blindness increased to \$1,250 (\$1,200 for 2014) per deduction in the married filing joint, married filing separately and surviving spouse marital classifications.

# Section 2

## Individual Income Tax Returns, 2015

**T**axpayers filed 150.5 million individual income tax returns for Tax Year (TY) 2015, an increase of 1.3 percent from the 148.6 million returns filed for TY 2014. Total income reported on these returns totaled \$10.4 trillion, a 4.5-percent increase from the previous year. Salaries

and wages, the largest component of total income (68.6 percent in 2015), rose 4.8 percent from 2014 to \$7.1 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 3.4 percent to \$150.1 billion. AGI rose 4.5 percent to \$10.2 trillion for the year. Total

**Figure A. Total Income and Selected Sources of Income, Tax Years 2014 and 2015**

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total Income [1]</b>	<b>148,101</b>	<b>9,916,220</b>	<b>149,938</b>	<b>10,360,403</b>	<b>1.2</b>	<b>4.5</b>
Salaries and wages	123,140	6,784,948	124,591	7,112,223	1.2	4.8
Taxable interest	43,334	93,894	42,637	95,881	-1.6	2.1
Ordinary dividends	27,652	254,702	27,607	260,253	-0.2	2.2
Qualified dividends	25,702	192,448	25,756	203,188	0.2	5.6
Business or profession net income (less loss)	24,073	317,259	24,727	331,814	2.7	4.6
Business or profession net income	18,297	374,659	18,791	391,976	2.7	4.6
Business or profession net loss	5,776	57,400	5,936	60,161	2.8	4.8
Net capital gain (less loss)	24,268	698,649	24,278	706,515	[5]	1.1
Net capital gain	12,595	705,008	11,675	713,598	-7.3	1.2
Net capital gain loss	7,595	17,620	8,280	18,646	9.0	5.8
Capital gain distributions [2]	13,665	79,059	14,056	74,060	2.9	-6.3
Sales of property other than capital assets, net gain (less loss)	2,289	8,973	2,217	11,943	-3.2	33.1
Sales of property other than capital assets, net gain	1,087	31,473	1,064	33,037	-2.1	5.0
Sales of property other than capital assets, net loss	1,202	22,500	1,153	21,094	-4.1	-6.3
Taxable social security benefits	19,019	261,156	19,661	277,411	3.4	6.2
Total rental and royalty net income (less loss) [3]	11,571	65,800	11,300	56,813	-2.3	-13.7
Total rental and royalty net income	6,911	112,415	6,768	103,059	-2.1	-8.3
Total rental and royalty net loss	4,660	46,614	4,532	46,246	-2.7	-0.8
Partnership and S-corporation net income (less loss)	8,679	583,791	8,744	629,005	0.8	7.7
Partnership and S-corporation net income	5,936	701,113	6,044	755,623	1.8	7.8
Partnership and S-corporation net loss	2,743	117,322	2,700	126,618	-1.6	7.9
Estate and trust net income (less loss)	634	29,792	688	27,420	8.6	-8.0
Estate and trust net income	579	32,804	630	32,453	8.8	-1.1
Estate and trust net loss	54	3,012	58	5,033	6.4	67.1
Farm net income (less loss)	1,784	-8,276	1,800	-13,964	0.8	-68.7
Farm net income	591	16,296	521	13,534	-11.9	-16.9
Farm net loss	1,193	24,572	1,279	27,498	7.2	11.9
Unemployment compensation	7,451	33,289	6,207	27,225	-16.7	-18.2
Taxable pensions and annuities	28,144	663,223	28,199	689,992	0.2	4.0
Taxable Individual Retirement Account distributions	13,654	235,005	14,159	253,213	3.7	7.7
Net operation loss	1,201	196,187	1,138	197,513	-5.3	0.7
Other net income (less loss) [4]	6,377	39,156	6,454	40,075	1.2	2.3
Other net income	6,077	45,506	6,122	46,769	0.7	2.8
Other net loss	301	6,350	333	6,694	10.7	5.4

n.a.—Not available.

[1] Sources of total income shown are not comprehensive and, therefore, do not add to total income.

[2] Includes both Schedule D and Form 1040 capital gain distributions.

[3] Includes farm rental net income (less loss) and Real Estate Mortgage Investment Conduit (REMIC) residual holder taxable income or loss.

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses (shown separately in this figure), foreign-earned income exclusions, and cancellation of debt, taxable health savings account distributions, and gambling earnings (not shown separately in this figure).

[5] Less than .05 percent.

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

income tax rose 5.8 percent to \$1.5 trillion. After subtracting the refundable portion of refundable credits and the portion that offset all other taxes from total income tax, total income tax was \$1.4 trillion, and the effective tax rate increased 0.2 percentage points to 13.3 percent for 2015.

## Total Income

Total income increased 4.5 percent to \$10.4 trillion for 2015 (Figure A). Salaries and wages, the largest component of total income, increased 4.8 percent, from \$6.8 trillion to \$7.1 trillion. Within total income, the share of salaries and wages increased slightly to 68.6 percent for 2015, up from 68.4 percent for 2014. The second largest component of total income, net capital gains (less loss), increased 1.1 percent for 2015. Capital gain distributions, a component of net capital gains, fell 6.3 percent. Taxpayers report capital gain distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A.

The increase in total income was supported by increases in business income in 2015; partnership and S corporation net income (less loss) rose \$45.2 billion (up 7.7 percent) to \$629.0 billion for 2015, while business or profession net income (less loss) rose 4.6 percent to \$331.8 billion.

In general, all retirement income items increased for 2015. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 7.7 percent), Social Security benefits (up 6.2 percent), and pensions and annuities (up 4.0 percent).

The most notable change in other total income items was in unemployment compensation, which decreased 18.2 percent to \$27.2 billion as the number of returns claiming unemployment fell 16.7 percent to 6.2 million.

## Statutory Adjustments

Statutory adjustments increased 3.4 percent to \$150.1 billion for 2015 (Figure B). The three largest adjustments were all related to self-employment. Together, the amounts reported for the deductible part of the self-employment tax, self-employed health insurance deduction, and adjustment for payments to a self-employed retirement (Keogh) plan accounted for 55.5 percent of total statutory adjustments. These three items together increased 3.4 percent and accounted for 55.5 percent of the total increase in statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income (AGI). For 2015, taxpayers filed 150.5 million tax returns with a reported AGI of \$10.2 trillion, a 4.5-percent increase from the previous year.

## Deductions

Total deductions (the sum of the total standard deduction and total itemized deductions) increased 3.6 percent to \$2.2 trillion (Figure C). The number of returns claiming a standard deduction increased 1.2 percent for 2015, accounting for 69.0 percent of all returns filed. The average standard deduction rose 1.5 percent over the 2014 average to \$8,673 in 2015.

Taxpayers claimed itemized deductions on 29.6 percent of all returns filed, representing 58.3 percent of the total

**Figure B. Statutory Adjustments, Tax Years 2014 and 2015**

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	
<b>Total statutory adjustments</b>	<b>38,387</b>	<b>145,184</b>	<b>38,586</b>	<b>150,093</b>	<b>0.5</b>	<b>3.4</b>
Payments to an Individual Retirement Account	2,708	13,229	2,641	13,044	-2.4	-1.4
Educator expenses deduction	3,768	959	3,721	950	-1.2	-0.9
Certain business expenses of reservists, performing artists, etc.	152	537	169	579	11.1	7.8
Moving expenses adjustment	1,128	3,445	1,134	3,692	0.5	7.2
Student loan interest deduction	12,083	12,813	12,371	13,438	2.4	4.9
Tuition and fees deduction	1,747	3,872	1,656	3,919	-5.3	1.2
Health savings account deduction	1,361	4,106	1,392	4,323	2.2	5.3
Deductible part of self-employment tax	19,351	29,287	19,633	30,107	1.5	2.8
Self-employed health insurance deduction	4,185	28,113	4,098	28,852	-2.1	2.6
Payments to a self-employed retirement (Keogh) plan	990	23,215	1,012	24,378	2.3	5.0
Penalty on early withdrawal of savings	612	140	467	77	-23.7	-45.2
Alimony paid	608	11,808	599	12,345	-1.5	4.5
Domestic production activities deduction	699	11,976	696	12,792	-0.4	6.8
Other adjustments [1]	n.a.	1,684	n.a.	1,597	[2]	-5.2
<b>Adjust Gross Income (less deficit)</b>	<b>148,607</b>	<b>9,771,035</b>	<b>150,493</b>	<b>10,210,310</b>	<b>1.3</b>	<b>4.5</b>

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2014 and 2015.

[2] Percentage not computed.

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

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

**Figure C. Selected Itemized Deductions, Standard deduction, Exemptions and Taxable Income, Tax Years 2014 and 2015**

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total deductions [1]</b>	<b>146,560</b>	<b>2,082,945</b>	<b>148,412</b>	<b>2,158,046</b>	<b>1.3</b>	<b>3.6</b>
<b>Total standard deduction</b>	<b>102,595</b>	<b>876,240</b>	<b>103,844</b>	<b>900,609</b>	<b>1.2</b>	<b>2.8</b>
Basic standard deduction	102,595	849,368	103,844	872,463	1.2	2.7
Additional standard deduction	14,810	26,869	15,097	28,146	1.9	4.8
<b>Total itemized deductions before limitation</b>	<b>43,965</b>	<b>1,251,404</b>	<b>44,567</b>	<b>1,305,268</b>	<b>1.4</b>	<b>4.3</b>
Medical and dental expenses after AGI limitation	8,606	83,812	8,777	86,931	2.0	3.7
Taxes paid [2]	43,613	520,449	44,191	553,016	1.3	6.3
State and local income taxes	32,456	311,222	33,063	335,060	1.9	7.7
State and local general sales taxes	9,804	17,081	9,627	17,641	-1.8	3.3
Interest paid [3]	33,332	307,962	33,302	304,461	-0.1	-1.1
Home mortgage interest	32,729	286,749	32,716	283,004	[5]	-1.3
Charitable contributions	36,221	210,599	36,624	221,850	1.1	5.3
Other than cash contributions	22,163	65,330	22,542	70,870	1.7	8.5
Casualty and theft losses	90	2,204	72	1,646	-19.7	-25.3
Miscellaneous deductions after 2-percent AGI limitation	12,332	104,902	12,776	113,175	3.6	7.9
Gambling losses and other unlimited miscellaneous deductions	1,172	21,476	1,235	24,188	5.4	12.6
<b>Itemized deductions in excess of limitation</b>	<b>2,794</b>	<b>44,699</b>	<b>2,931</b>	<b>47,831</b>	<b>4.9</b>	<b>7.0</b>
<b>Total itemized deductions</b>	<b>43,965</b>	<b>1,206,705</b>	<b>44,567</b>	<b>1,257,437</b>	<b>1.4</b>	<b>4.2</b>
<b>Exemptions [4]</b>	<b>290,412</b>	<b>1,121,603</b>	<b>291,939</b>	<b>1,140,740</b>	<b>0.5</b>	<b>1.7</b>
<b>Taxable income</b>	<b>112,658</b>	<b>6,997,856</b>	<b>114,872</b>	<b>7,350,295</b>	<b>2.0</b>	<b>5.0</b>

[1] Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

[2] Includes real estate taxes, personal property taxes, and other taxes not shown separately.

[3] Includes investment interest, deductible mortgage "points," and qualified mortgage insurance premiums not shown separately.

[4] The number of returns columns represent the number of exemptions.

[5] Less than 0.05 percent.

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

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

deduction amount for the year.<sup>1</sup> The average for total itemized deductions (after limitation) was \$28,214 for 2015, up from the \$27,447 average total claimed for 2014. The number of returns with itemized deductions increased 1.4 percent to 44.6 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2015 was taxes paid, followed by interest paid and charitable contributions. Taxes paid increased 6.3 percent to \$553.0 billion, accounting for 42.4 percent of total itemized deductions for the year. Interest paid, the second largest itemized deduction, decreased to \$304.5 billion (down 1.1 percent) for 2015 and made up 23.3 percent of total itemized deductions. For 2015, the number of returns reporting the largest component of the interest paid deduction, home mortgage interest, decreased less than 0.05 percent, while the amount reported decreased 1.3 percent. The deduction for charitable contributions rose 5.3 percent to \$221.9 billion. The number of returns taking the deduction for charitable contributions increased 1.1 percent. About half of the increase in

charitable contributions was attributable to the 8.5-percent increase in noncash contributions.

For 2015, the number of personal exemptions for taxpayers and dependents increased slightly to 291.9 million, while the amount increased 1.7 percent to \$1,140.7 billion. The increase in the amount was greater than the number of returns due to the \$50 increase in the deductible amount per exemption to \$4,000 for the year.

Taxpayers subtract deductions (either itemized or standard) and exemptions from AGI to arrive at taxable income. With the increase in AGI, the modest increase in total deductions, and the small increase in exemptions, total taxable income rose 5.0 percent to \$7.4 trillion for 2015.

## Tax Credits

Tax credits are used to offset taxes. Certain tax credits are also refundable in that if the credit exceeds the total tax owed, the excess credit can be refunded to the taxpayer. Figure D lists tax credits in two groups—nonrefundable and refundable. Furthermore, Figure D shows only the amounts of credit that

<sup>1</sup> Of the 150,493,263 total returns filed, 1.4 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported, or taxpayers were married filing separately with no deductions but spouse itemized on their returns.

**Figure D. Total Tax Credits and Income Tax Before and After Credits, Tax Years 2014 and 2015**

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
					(1)	(2)
<b>Income tax before credits</b>						
<b>Total tax credits [1]</b>	<b>111,969</b>	<b>1,432,798</b>	<b>114,483</b>	<b>1,516,166</b>	<b>2.2</b>	<b>5.8</b>
Child care credit	48,773	76,243	48,981	77,927	0.4	2.2
Foreign tax credit	6,341	3,505	6,344	3,585	0.1	2.3
General business credit	7,958	21,648	7,968	22,560	0.1	4.2
Prior-year minimum tax credit	348	3,137	334	3,616	-4.0	15.3
Nonrefundable education credits	316	964	307	973	-3.0	0.9
Retirement savings contribution credit	9,910	10,445	9,606	10,234	-3.1	-2.0
Child tax credit [2]	22,395	27,202	22,377	27,100	-0.1	-0.4
Residential energy credits	2,664	1,638	2,593	2,088	-2.7	27.4
Total refundable credits used to offset income tax before credits [3, 4]	9,704	5,538	10,082	5,678	3.9	2.5
Earned income credit	4,465	1,387	4,626	1,490	3.6	7.4
American opportunity credit	4,869	3,930	4,804	3,854	-1.3	-2.0
<b>Income tax after credits</b>	<b>96,531</b>	<b>1,355,305</b>	<b>99,022</b>	<b>1,435,849</b>	<b>2.6</b>	<b>5.9</b>

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$27.1 billion for 2014 and \$26.6 billion for 2015.

[3] Represents portion of refundable credits used to offset income tax before credits.

[4] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

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

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

offsets income taxes owed—the amounts of refundable tax credits that are refundable or offset other taxes are not included in figure D. Table 3.3 contains data on all three parts of the refundable credits.

Total tax credits increased 2.2 percent to \$77.9 billion for 2015 (Figure D). As noted above, these total tax credits exclude the “refundable” portions of the child tax credit, American opportunity tax credit, regulated investment company credit, earned income credit (EIC), and net premium tax credit, as well as any amount of these credits used to offset any other taxes. Nonrefundable credits used to offset income tax before credits increased by 2.2 percent, largely driven by a 4.2 percent increase in the foreign tax credit.

Overall, the child tax credit was the largest credit claimed, followed by the foreign tax credit. Some 22.4 million taxpayers claimed the child tax credit for a total of \$27.1 billion, accounting for 34.8 percent of the total tax credits reported for 2015. The foreign tax credit increased to \$22.6 billion, accounting for 29.0 percent of the total tax credits reported for the year despite only being claimed on 5.3 percent (8.0 million) of all individual tax returns filed.

Refundable credits were broken out into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offset income tax before credits. The second portion offset all other

taxes besides income tax, such as the self-employment tax. The IRS treated the last portion, the refundable portion, as a refund and paid it directly to taxpayers who had no tax against which to apply the credits, or whose credits exceeded income tax (and other income-related taxes). The last two portions of refundable credits were not included in total tax credits.

In total, taxpayers claimed \$105.3 billion in refundable tax credits (Table 3.3). Of this, \$5.7 billion was applied against income taxes and \$10.0 billion against all other taxes. The remaining \$89.6 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 5.4 percent of total refundable credits. Of this, the American opportunity credit accounted for 67.9 percent. The portion used to offset all other taxes accounted for 9.5 percent of the total, while the last portion, the refundable portion, was the largest component at 85.1 percent. The refundable amount of the additional child tax credit (\$25.3 billion), along with the EIC (\$58.8 billion), made up nearly all (93.9 percent) of this refundable portion.

A taxpayer could use a few other refundable credits besides the child tax credit and EIC to offset taxes. The largest of these other credits was the American opportunity credit, which taxpayers claimed on 9.6 million returns for a total of \$8.6 billion. Of these returns, 5.3 million returns claimed a refundable amount of \$4.5 billion.<sup>2</sup>

<sup>2</sup> To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

## Total Income Tax and Average Tax Rates

Total income tax, as presented in these statistics, is the sum of income tax after credits (including the subtraction of refundable credits such as the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970. With the increase in taxable income, and a slight increase in total tax credits, total income tax increased 5.8 percent to \$1.5 trillion for 2015 (Figure E).

For 2015, the tax generated by the alternative minimum tax (AMT) increased 8.8 percent to \$31.2 billion. The number of returns with AMT liability also increased, rising 4.4 percent to 4.5 million. Unlike the AMT, which showed an increase, the net investment income tax showed a decrease for 2015 of 1.9 percent to \$22.0 billion, even though the amount of returns on which it was applied increased 6.6 percent.

The average tax rate (total income tax divided by AGI for all returns) was 14.3 for 2015 (Figure F), an increase of 0.2 percentage points from 2014. Since by our definition total income tax is limited to zero (it cannot be negative), this calculation does not account for the impact of refundable credits, which have the potential effect of creating a negative tax liability for some taxpayers. Accounting for this (subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits from total income tax), the average tax rate was 13.3 percent, also an increase of 0.2 percentage points from 2014. There was little to no difference in average tax rates with or without accounting for refundable credits for taxpayers with AGI of \$50,000 or more, while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1 under \$10,000 AGI class (9.9 percentage points) and \$10,000 under \$20,000 AGI class (12.5 percentage points), due to the combination of lower income taxes and the propensity for having refundable credits in these AGI classes.

For 2015, average tax rates increased as income rose (for both measures of the average tax rate) for each AGI category from \$20,000 up to \$5 million or less. The average tax rate peaked at 29.3 percent for returns in the AGI class \$2 million under \$5 million. For the classes above this level, the average tax rates declined to a low of 25.9 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$5 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20 percent (23.8 percent including the net investment tax) as opposed to up to a 39.6-percent rate for ordinary income (43.4 including the net investment tax). For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 21.5 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 54.4 percent for those individuals reporting AGI of \$10 million or more. More historical data on average tax rates is available in Section 5, Individual Income Tax Rates. In addition, a historical overview of different tax periods is provided there for more perspective.

## Affordable Care Act

A major tax law change that took effect 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 Advanced Premium Tax Credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part or all of

**Figure E. Total Income Tax, Tax Years 2014 and 2015**

[Number of returns is in thousands—money amounts are in millions of dollars]

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
					(5)	(6)
<b>Total income tax</b>	<b>96,544</b>	<b>1,377,797</b>	<b>99,041</b>	<b>1,457,891</b>	<b>2.6</b>	<b>5.8</b>
Alternative minimum tax	4,278	28,646	4,468	31,166	4.4	8.8
Net investment income tax	3,591	22,480	3,829	22,043	6.6	-1.9
All other taxes	35,475	76,877	35,544	82,388	0.2	7.2
Self-employment tax	19,351	58,468	19,633	60,174	1.5	2.9
Penalty tax on qualified retirement plans	5,726	5,840	5,454	5,976	-4.8	2.3
Health care individual responsibility payment	8,062	1,694	6,692	3,109	-17.0	83.5
Additional medicare tax	3,116	7,261	3,487	8,020	11.9	10.5
Total tax liability	101,133	1,444,390	103,810	1,529,562	2.6	5.9

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

**Figure F. Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2014 and 2015**

[Number of returns is in thousands—money amounts are in millions of dollars]

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [4]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Tax Year 2015:</b>								
Number of returns	150,493	2,072	21,533	23,448	18,814	26,539	32,802	18,533
Adjusted gross income (less deficit)	10,210,310	-203,775	112,653	348,610	466,804	1,040,372	2,339,474	2,506,498
Percent of AGI subject to reduced rate [1]	8.8	[5]	1.4	1.2	1.1	1.1	1.8	3.4
Total income tax	1,457,891	242	409	4,905	14,944	57,698	205,693	316,350
Refundable credits to offset all other taxes	10,049	118	1,321	4,547	1,963	1,762	328	11
Refundable credits refundable portion	89,615	497	9,736	39,034	25,031	13,684	1,565	69
Total income tax minus refundable credits [2, 3]	1,358,227	-372	-10,647	-38,677	-12,050	42,252	203,801	316,270
Average tax rate:								
Total income tax as a percentage of AGI	14.3	[5]	0.4	1.4	3.2	5.5	8.8	12.6
Total income tax minus refundable credits as a percentage of AGI	13.3	[5]	-9.5	-11.1	-2.6	4.1	8.7	12.6
<b>Tax Year 2014:</b>								
Number of returns	148,607	2,034	22,053	23,621	18,881	26,072	32,220	17,501
Adjusted gross income (less deficit)	9,771,035	-197,691	116,098	351,605	467,812	1,021,446	2,303,583	2,361,756
Percent of AGI subject to reduced rate [1]	8.5	[5]	1.0	0.9	1.1	1.3	2.2	3.7
Total income tax	1,377,797	175	394	5,019	15,038	56,423	201,406	297,112
Refundable credits to offset all other taxes	9,755	118	1,478	4,344	1,992	1,501	299	22
Refundable credits refundable portion	90,276	469	10,493	39,319	25,049	13,402	1,482	63
Total income tax minus refundable credits [2, 3]	1,277,766	-411	-11,577	-38,644	-12,003	41,520	199,625	297,026
Average tax rate:								
Total income tax as a percentage of AGI	14.1	[5]	0.3	1.4	3.2	5.5	8.7	12.6
Total income tax minus refundable credits as a percentage of AGI	13.1	[5]	-10.0	-11.0	-2.6	4.1	8.7	12.6
Tax year, item								
		\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>Tax Year 2015:</b>								
Number of returns	5,428	884	196	80	117	29	18	
Adjusted gross income (less deficit)	1,546,515	597,677	236,500	137,686	346,864	195,661	538,771	
Percent of AGI subject to reduced rate [1]	7.6	13.5	18.3	21.5	27.1	35.7	54.4	
Total income tax	299,832	154,389	66,324	39,672	101,489	56,334	139,611	
Refundable credits to offset all other taxes	[6]	--	--	--	--	--	--	
Refundable credits refundable portion	[6]	[6]	--	--	--	--	--	
Total income tax minus refundable credits [2, 3]	299,832	154,389	66,324	39,672	101,489	56,334	139,611	
Average tax rate:								
Total income tax as a percentage of AGI	19.4	25.8	28.0	28.8	29.3	28.8	25.9	
Total income tax minus refundable credits as a percentage of AG	19.4	25.8	28.0	28.8	29.3	28.8	25.9	
<b>Tax Year 2014:</b>								
Number of returns	4,979	835	180	77	109	27	17	
Adjusted gross income (less deficit)	1,419,777	562,623	217,427	132,463	326,512	181,944	505,681	
Percent of AGI subject to reduced rate [1]	8.2	14.0	17.6	21.5	26.2	33.8	51.5	
Total income tax	276,487	145,018	61,374	38,344	96,136	52,937	131,936	
Refundable credits to offset all other taxes	[6]	--	[6]	--	--	--	--	
Refundable credits refundable portion	[6]	--	[6]	[6]	--	--	--	
Total income tax minus refundable credits [2, 3]	276,487	145,018	61,374	38,344	96,136	52,937	131,936	
Average tax rate:								
Total income tax as a percentage of AGI	19.5	25.8	28.2	28.9	29.4	29.1	26.1	
Total income tax minus refundable credits as a percentage of AG	19.5	25.8	28.2	28.9	29.4	29.1	26.1	

[1] Includes the amount of long-term capital gains and qualified dividends.

[2] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

[3] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

[4] Includes returns with adjusted gross deficit.

[5] Percentage not computed.

[6] Less than \$500,000.

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

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

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 the PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or increased the taxpayer's refund.

The total premium tax credit was taken on 5.0 million returns on the Form 8962 in 2015 (an increase of 61.1 percent from 2014), for a total of \$18.1 billion (up 61.8 percent) (Figure G). Also in 2015, 5.7 million returns (up 70.1 percent) reported an APTC on Form 8962, totaling \$20.2 billion (up 68.1 percent). When the PTC and APTC were reconciled, 2.3 million returns (a 56.3 percent increase) received a net PTC totaling \$1.5 billion (up 52.8 percent), and 3.3 million returns (up 82.6 percent) had to repay excess APTCs of \$2.7 billion (up 88.6 percent). These data do not reflect amended returns or errors that were corrected after initial processing.

The Affordable Care Act required that individuals have health care coverage for 2015, qualify for a health coverage exemption, or make a shared responsibility payment with a tax return. A health care individual responsibility payment was made on 6.7 million returns, down from the 8.1 million returns in 2014. The health care individual responsibility payment totaled \$3.1 billion, an average of \$465 per tax return paying this penalty. In 2014, the health care individual responsibility payment totaled \$1.7 billion, for an average of \$210 per tax return paying the penalty (see Changes in Law in Section 1). (Other ACA tax provisions, like the credit for small employer health insurance premiums and the additional Medicare tax, took effect in earlier years.)

For more 2014 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. In Section 5 find definitions for all items appearing in tables. All the statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2015. For more information on the data sources and limitations, see Section 6.

**Figure G. Affordable Care Act Items, Tax Years 2014 and 2015**

[Money amounts are in thousands of dollars]

Item	2014		2015		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
					(5)	(6)
Total premium tax credit	3,104,620	11,175,462	5,002,765	18,081,434	61.1	61.8
Advance payment of premium tax credit	3,362,356	11,993,488	5,718,907	20,155,707	70.1	68.1
Net premium tax credit	1,499,446	1,010,733	2,343,256	1,544,319	56.3	52.8
Excess advance premium tax credit repayment	1,803,176	1,431,168	3,292,753	2,699,501	82.6	88.6
Health care individual responsibility payment	8,061,604	1,694,088	6,691,982	3,109,377	-17.0	83.5

Data in the figure does not reflect amended returns or errors that were corrected after initial processing.

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

# Section 3

## Individual Income Tax Rates, 2015

This section discusses the individual income tax rates and the computation of “total income tax” for 2015. It provides explanations of selected terms and describes the income tax structure, certain tax law changes, income and tax concepts (“modified” taxable income and marginal tax rates), and the computation of “alternative minimum taxable income.”

### Income Tax Rates

This part focuses on two distinct tax rates: average tax rates and marginal tax rates. *Average tax rates* are calculated by dividing some measure of tax by some measure of income. For the statistics provided here within, the average tax rate is “total income tax” (see Explanation of Terms section) divided by adjusted gross income (AGI) reported on returns showing income tax liability.

Measures of marginal tax rates focus on determining the tax rate imposed on the last (or next) dollar of income received by a taxpayer. The *marginal tax rate* is the statutory rate at which the last dollar of taxable income received by a taxpayer is taxed. (See Income and Tax Concepts in this section for a more detailed explanation.) Below is a more detailed description of the measurement of average and marginal tax rates and a discussion of the statistics based on these rates for 2015.

Figure A presents statistics for 1986 through 2015 on income (based on each year’s definition of AGI) and taxes reported. These tax years can be partitioned into nine distinct periods:

- 1) Tax Year 1986—This was the last year under the Economic Recovery Tax Act of 1981 (ERTA81). The tax bracket boundaries, personal exemptions, and standard deductions were indexed for inflation, and the maximum tax rate was 50 percent.

- 2) Tax Year 1987—This was the first year under the Tax Reform Act of 1986 (TRA86). For 1987, a 1-year, transitional, five-rate tax bracket structure was established with a partial phase-in of new provisions that broadened the definition of AGI. The maximum tax rate was 38.5 percent.
- 3) Tax Years 1988 through 1990—During this period there was effectively a three-rate tax bracket structure.<sup>1</sup> The phase-in of the provisions of TRA86 continued with a maximum tax rate of 33 percent.
- 4) Tax Years 1991 and 1992—These years brought a three-rate tax bracket structure (with a maximum tax rate of 31 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.
- 5) Tax Years 1993 through 1996—This period had a five-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.
- 6) Tax Years 1997 through 2000—These years were subject to the Taxpayer Relief Act of 1997, which added three new capital gain tax rates to the previous rate structure to form a new eight-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent). For a more detailed description of the capital gain rates, see Income and Tax Concepts below.
- 7) Tax Years 2001 through 2008—This period was affected mainly by two new laws, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). EGTRRA included a new

<sup>1</sup> For Tax Years 1988 through 1990, the tax rate schedules provided only two basic rates: 15 percent and 28 percent. However, taxable income over certain levels was subject to a 33-percent tax rate to phase out the benefit of the 15-percent tax bracket (as compared to the 28-percent rate) and the deduction for personal exemptions. At the taxable income level where these benefits were completely phased out, the tax rate returned to 28 percent.

**Figure A. Total Number of Returns, and Selected Income and Tax Items for Taxable Returns, Tax Years 1986–2015**

[Money amounts are in billions of dollars, except where indicated]

Tax year	Total number of returns	Taxable returns									
		Number of returns	As a percentage of total returns [1]	Adjusted gross income (less deficit)	Total income tax	Average tax rate (percent) [2].[3]	Average per return (whole dollars) [3]				
							Current dollars	Constant dollars [4]	Adjusted gross income (less deficit)		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Using each tax year's adjusted gross income (less deficit)											
1986	103,045,170	83,967,413	81.5	2,440	367	15.1	29,062	4,374	26,516	3,991	
1987	106,996,270	86,723,796	81.1	2,701	369	13.7	31,142	4,257	27,414	3,747	
1988	109,708,280	87,135,332	79.4	2,990	413	13.8	34,313	4,738	29,005	4,005	
1989	112,135,673	89,178,355	79.5	3,158	433	13.7	35,415	4,855	28,560	3,915	
1990	113,717,138	89,862,434	79.0	3,299	447	13.6	36,711	4,976	28,088	3,807	
1991	114,730,123	88,733,587	77.3	3,337	448	13.4	37,603	5,054	27,609	3,711	
1992	113,604,503	86,731,946	76.3	3,484	476	13.7	40,168	5,491	28,630	3,914	
1993	114,601,819	86,435,367	75.4	3,564	503	14.1	41,233	5,817	28,535	4,026	
1994	115,943,131	87,619,446	75.6	3,737	535	14.3	42,646	6,104	28,776	4,119	
1995	118,218,327	89,252,989	75.5	4,008	588	14.7	44,901	6,593	29,463	4,326	
1996	120,351,208	90,929,350	75.6	4,342	658	15.2	47,750	7,239	30,433	4,614	
1997	122,421,991	93,471,200	76.4	4,765	731	15.3	50,980	7,824	31,763	4,875	
1998	124,770,662	93,047,898	74.6	5,160	789	15.3	55,458	8,475	33,836	5,171	
1999	127,075,145	94,546,080	74.4	5,581	877	15.7	59,028	9,280	35,431	5,570	
2000	129,373,500	96,817,603	74.8	6,083	981	16.1	62,832	10,129	36,488	5,882	
2001	130,255,237	94,763,530	72.8	5,847	888	15.2	61,702	9,370	34,840	5,291	
2002	130,076,443	90,963,896	69.9	5,641	797	14.1	62,015	8,762	34,472	4,870	
2003	130,423,626	88,921,904	68.2	5,747	748	13.0	64,625	8,412	35,122	4,572	
2004	132,226,042	89,101,934	67.4	6,266	832	13.3	70,318	9,337	37,225	4,943	
2005	134,372,678	90,593,081	67.4	6,857	935	13.6	75,687	10,319	38,754	5,284	
2006	[5] 138,394,754	92,740,927	67.0	7,439	1,024	13.8	80,218	11,041	39,791	5,477	
2007	[6] 142,978,806	96,272,958	67.3	8,072	1,116	13.8	83,851	11,588	40,449	5,590	
2008	142,450,569	90,660,104	63.6	7,583	1,032	13.6	83,647	11,379	38,851	5,285	
2009	140,494,127	81,890,189	58.3	6,778	866	12.8	82,765	10,575	38,579	4,929	
2010	142,892,051	84,475,933	59.1	7,246	952	13.1	85,778	11,266	39,338	5,166	
2011	145,370,240	91,694,201	63.1	7,693	1,046	13.6	83,901	11,402	37,299	5,069	
2012	144,928,472	93,109,721	64.2	8,442	1,188	14.1	90,669	12,759	39,491	5,557	
2013	147,351,299	94,532,494	64.2	8,426	1,235	14.7	89,133	13,065	38,261	5,608	
2014	148,606,578	96,544,079	65.0	9,103	1,378	15.1	94,285	14,271	39,827	6,028	
2015	150,493,263	99,040,729	65.8	9,551	1,458	15.3	96,433	14,720	40,686	6,211	

[1] Number of taxable returns (column 2) divided by total number of returns (column 1).

[2] Average tax rate is "total income tax" (column 5) divided by "adjusted gross income (less deficit)" (column 4).

[3] The average adjusted gross income (less deficit), average total income tax, and average tax rate were calculated from unrounded data.

[4] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982–84=100). For 2015, the CPI-U = 237.017.

[5] Includes 742,859 Form 1040 EZ-T returns. This form existed for only Tax Year 2006.

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

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

10-percent tax rate bracket, as well as reductions in tax rates for brackets higher than 15 percent of one-half percentage point for 2001 and 1 percentage point for 2002. It also included increases in the child tax credit and an increase in alternative minimum tax exemptions. Under JGTRRA, Tax Year 2003 saw additional rate reductions (accelerations of EGTRRA's phased-in reductions) in ordinary marginal tax rates higher than the 15-percent rate, as well as expansions to particular income thresholds in the rates from 15 percent and below. The rate for most long-term capital gains was reduced from 20 percent to 15 percent; further, qualified dividends were taxed at this same 15-percent rate.

Beginning in 2004, the Working Families Tax Relief Act increased the additional child tax credit refundable rate from 10 percent to 15 percent. Under EGTRRA, beginning in 2006, the complete phase-out of personal exemptions and the limitation on some itemized deductions for upper-income taxpayers were modified to limit the maximum phase-out to two-thirds of both the exemption amount and the itemized deduction limitation amount. For 2008, the limit was changed to one-third.

8) Tax Years 2009 through 2012—Beginning in 2009, the American Recovery and Reinvestment Act (ARRA)

temporarily increased the earned income credit by modifying calculations on qualifying earned income amounts and phase-out ranges. The Act increased eligibility for receiving the refundable portion of the child tax credit for 2009 and 2010 by lowering the earned income floor from \$8,500 to \$3,000. For 2009 and 2010 the ARRA provided an American opportunity tax credit of up to \$2,500 per student of the cost of tuition and related expenses. For those same years, ARRA also included other selected major individual income tax provisions: a temporary refundable first-time homebuyers credit of up to \$8,000, which expired July 31, 2011; a temporary suspension of Federal income tax on the first \$2,400 of unemployment compensation for 2009; an additional deduction for State sales and excise taxes on the purchase of certain motor vehicles; a \$250 credit for certain government retirees; an aggregate cap of \$1,500 on residential energy credits for 2009 and 2010; and a 2-year making-work-pay refundable tax credit of up to \$400 for working individuals and \$800 for working families. For 2011, the Tax Relief and Job Creation Act (TRJCA) of 2010 continued both the American Opportunity credit and increased eligibility for receiving the refundable portion of the child tax credit. At the same time, TRJCA reduced the maximum amount for residential energy credits from \$1,500 to a lifetime limit of \$500. The other provisions of the ARRA cited above have been eliminated for 2011 and beyond.

- 9) Tax Years 2013 through 2015—Beginning in 2013, a new tax law reinstated the top tax bracket of 39.6 percent. The 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for certain high taxable income taxpayers. Additionally, in this period a new net investment income tax was created. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single taxpayers or heads of household.

## Marginal Tax Rate Classifications

A return's marginal tax rate is the highest statutory tax rate bracket applicable to that tax return. The marginal tax rate statistics presented in this publication are based on all individual

income tax returns, as well as returns that show a positive taxable income amount based on "tax generated" (see Explanation of Terms section) and items of income that were subject to the regular income tax, generally those included in AGI (Figure B, Table 3.4).<sup>2,3</sup> Income and Tax Concepts (below) provides an example showing how different portions of taxable income are taxed at different rates and explains the determination of the marginal tax rate bracket into which a return is assumed to fall. Table 3.5 contains additional data based on ordinary tax rates and presents statistics on the income and tax generated at each ordinary tax rate by size of AGI.

Figure B presents the amounts and percentages of modified taxable income and income tax generated (before alternative minimum tax and reduction by tax credits, including the earned income credit) by the marginal tax rate categories (defined in Income and Tax Concepts, below).

Returns in the "15-percent" (ordinary income) marginal tax rate bracket made up the largest share of returns for 2015 (29.0 percent). These returns reported 18.3 percent of modified taxable income for 2015 and generated 11.7 percent of income tax (before credits and excluding the AMT). Conversely, taxpayers' highest "39.6-percent" (ordinary income) marginal rate accounted for only 0.7 percent of returns but reported 19.6 percent of the modified taxable income and 31.8 percent of the tax generated (the largest of any tax bracket). The "0-percent" (ordinary income) marginal rate bracket had the second largest share of returns at 23.7 percent. These returns had no modified taxable income and consequently generated zero tax dollars. The "10-percent" (ordinary income) marginal rate bracket reported the third largest share of returns at 18.2 percent. However, such returns accounted for only 2.3 percent of modified income and 1.1 percent of income tax generated. With a 17.2-percent share of returns, the "25-percent" (ordinary income) marginal rate bracket reported the largest percentage (28.8) of total modified taxable income and second highest percentage of income tax generated (24.3). Returns in the "28-percent" (ordinary income) marginal rate bracket represented only 3.5 percent of the total share of returns, and accounted for 12.0 percent of the modified taxable income and 12.5 percent of generated income tax. Returns in the "33-percent" (ordinary income) marginal rate bracket represented only 1.3 percent of returns, but accounted for 8.6 percent of the modified taxable income and 10.4 percent of the tax generated. Returns in the "35-percent" (ordinary income) marginal rate bracket represented the smallest share of ordinary tax rate returns at 0.1 percent, and accounted for 1.3 percent of the modified taxable income and 1.8 percent of the tax generated.

<sup>2</sup> Marginal tax rate as cited in this article is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, net investment tax, or tax credits.

<sup>3</sup> Tax generated does not include certain other taxes reported on the individual income tax return, such as self-employment tax (the Social Security and Medicare tax on income from self-employment); the Social Security tax on certain tip income; household employment taxes; tax from the recapture of prior-year investment, low-income housing, or other credits; penalty tax applicable to early withdrawals from an individual retirement arrangement (IRA) or other qualified retirement plans; and tax on trusts, accumulation, and distributions. The statistics for "total tax liability," shown in Table 3.3, include these taxes.

**Figure B. All Returns: Tax Generated at All Rates on Returns with the Indicated Marginal Tax Rate, Tax Years 2014 and 2015**

[Money amounts are in thousands of dollars]

Marginal tax rate classes [1]	Number of returns		Modified taxable income [2]		Tax generated	
	Number	Percent of total	Amount	Percent of total	Amount	Percent of total
					(5)	(6)
Tax Year 2015						
<b>All tax rates</b>	<b>150,494,271</b>	<b>100.0</b>	<b>7,352,216,671</b>	<b>100.0</b>	<b>1,482,757,584</b>	<b>100.0</b>
0 percent	35,634,760	23.7	0	0.0	0	0.0
0 percent (capital gains)	988,488	0.7	9,053,292	0.1	0	0.0
10 percent	27,388,292	18.2	172,051,761	2.3	16,119,726	1.1
10 percent (Form 8814) [3]	8,348	[4]	28,804	[4]	1,654	[4]
15 percent	43,633,721	29.0	1,343,687,510	18.3	172,916,378	11.7
15 percent (capital gains) [5]	7,734,073	5.1	403,566,160	5.5	46,925,763	3.2
20 percent (capital gains) [5]	61,706	[4]	180,708,899	2.5	34,311,572	2.3
25 percent	25,858,585	17.2	2,119,271,992	28.8	360,341,545	24.3
25 percent (capital gains)	315,481	0.2	63,584,136	0.9	11,460,964	0.8
28 percent	5,303,948	3.5	878,811,659	12.0	184,940,984	12.5
28 percent (capital gains)	13,610	[4]	7,679,602	0.1	1,682,480	0.1
33 percent	2,005,840	1.3	631,469,388	8.6	154,687,424	10.4
35 percent	205,676	0.1	98,172,917	1.3	26,176,085	1.8
39.6 percent	1,026,445	0.7	1,439,032,486	19.6	472,161,104	31.8
Form 8615 [6]	315,298	0.2	5,098,064	0.1	1,031,906	0.1
Tax Year 2014						
<b>All tax rates</b>	<b>148,606,578</b>	<b>100.0</b>	<b>6,997,410,730</b>	<b>100.0</b>	<b>1,402,387,187</b>	<b>100.0</b>
0 percent	35,964,899	24.2	0	0.0	0	0.0
0 percent (capital gains)	990,954	0.7	8,958,112	0.1	0	0.0
10 percent	27,338,132	18.4	170,147,226	2.4	15,874,107	1.1
10 percent (Form 8814) [3]	7,108	[4]	18,472	[4]	1,458	[4]
15 percent	42,955,747	28.9	1,309,795,237	18.7	168,549,423	12.0
15 percent (capital gains) [5]	7,830,959	5.3	405,172,267	5.8	47,059,387	3.4
20 percent (capital gains) [5]	60,610	[4]	157,025,836	2.2	29,615,810	2.1
25 percent	24,662,921	16.6	1,996,746,250	28.5	339,126,972	24.2
25 percent (capital gains)	311,144	0.2	55,757,898	0.8	9,864,588	0.7
28 percent	4,885,202	3.3	799,023,476	11.4	167,910,198	12.0
28 percent (capital gains)	153,118	0.1	27,211,980	0.4	5,184,505	0.4
33 percent	1,912,142	1.3	596,016,259	8.5	145,614,363	10.4
35 percent	189,947	0.1	89,880,223	1.3	23,949,458	1.7
39.6 percent	978,900	0.7	1,376,505,455	19.7	448,568,440	32.0
Form 8615 [6]	364,795	0.2	5,152,039	0.1	1,068,477	0.1

[1] For explanation of marginal tax rate, see Income and Tax Concepts, below.

[2] More information about modified taxable income is provided below under Income and Tax Concepts.

[3] Form 8814 was filed for a dependent child, meeting certain age requirements, for whom the parents made an election to report the child's investment income on the parents' tax return. This rate classification is comprised of those returns with a tax liability only from the dependent's income.

[4] Less than 0.05 percent.

[5] The 15 and 20 percent capital gains rates also include qualified dividends.

[6] Form 8615 was filed for a child meeting certain age requirements, to report the child's investment income. The returns in this category are not distributed by tax rate.

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

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

Returns in the capital gain and dividends 0-percent, 15-percent, 20-percent, 25-percent, and 28-percent tax brackets represented 6.1 percent of returns but only reported a total of 9.0 percent of modified taxable income and 6.4 percent of the tax.

## Components of Total Income Tax

### Regular Tax

Regular tax is generally tax determined from a taxpayer's taxable income based on statutory tax rates. It does not include the alternative minimum tax (AMT), nor does it exclude allowable tax credits. Figure C illustrates the derivation of the aggregate

tax generated for 2014 and 2015 returns. Table 3.4 includes two tax amounts: "tax generated" and "income tax after credits." Figure A includes an additional measure of tax, "total income tax," which also includes distributed tax on trust accumulations and the net investment income tax.

In 2015, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income was \$1.48 trillion, a 5.7-percent increase from 2014 (Figure C and column 5 of Table 3.4). For most taxpayers, tax generated was equal to income tax before credits. However, for some taxpayers, income tax before credits included the AMT and/or

**Figure C. Derivation of Total Income Tax as Shown in Statistics of Income Data, Tax Years 2014 and 2015**

[Money amounts are in billions of dollars]

Item	2014	2015	Percentage change
	(1)	(2)	(3)
<b>Tax generated from tax rate schedules or tax table</b>	<b>1,402.4</b>	<b>1,482.8</b>	<b>5.7</b>
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	28.6	31.2	8.8
Excess advance premium tax credit repayment	1.4	2.7	88.6
EQUALS:			
<b>Income tax before credits</b>	<b>1,432.8</b>	<b>1,516.2</b>	<b>5.8</b>
LESS: Tax credits, total [3]	76.2	77.9	2.2
Child-care credit	3.5	3.6	2.3
Child tax credit [3]	27.2	27.1	-0.4
Nonrefundable education credit	10.4	10.2	-2.0
Foreign tax credit	21.6	22.6	4.2
General business credit	3.1	3.6	15.3
Earned income credit (limited to the amount needed to reduce total income tax to zero)	1.4	1.5	7.4
Credit for prior-year minimum tax	1.0	1.0	0.9
Retirement savings contribution credit	1.4	1.4	4.4
Other credits [4]	6.6	6.9	5.4
EQUALS:			
<b>Income tax after credits</b>	<b>1,355.3</b>	<b>1,435.8</b>	<b>5.9</b>
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	22.5	22.0	-1.9
EQUALS:			
<b>Total income tax</b>	<b>1,377.8</b>	<b>1,457.9</b>	<b>5.8</b>
LESS: Refundable credits [5]	100.0	99.7	-0.4
<b>Total income tax minus refundable credits [5]</b>	<b>1,277.8</b>	<b>1,358.2</b>	<b>6.3</b>

[1] Less than \$0.05 billion.

[2] Percentage not computed.

[3] Does not include the additional child tax credit. For 2015 it was \$26.6 billion which was refunded to taxpayers and not included in total income tax.

[4] Includes credits listed separately in Table 3.3 of Publication 1304.

[5] Includes credits used to offset other taxes.

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

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

special taxes on lump-sum distributions from qualified retirement plans (when a 10-year averaging method was used) (see Alternative Minimum Tax, below, for explanation).<sup>4</sup>

For returns with modified taxable income, Table 3.1 shows estimates of income tax before credits by type of tax computation. It compares the amount of tax before credits—assuming that all taxable income is subject to regular tax rates—with the amount of tax before credits actually computed after reflecting both regular tax rates and any special tax computations that the taxpayer is either permitted or required to make. In particular, qualified dividends and long-term capital gains are generally subject to lower tax rates, and certain dependent tax filers are required to compute their tax as if their income were the

marginal income of their parents or guardian.<sup>5</sup> The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2015, some 91.5 million returns had their tax before credits computed using only regular income tax rates; this was an increase of 2.3 percent over the 89.4 million for 2014 that used only regular tax computations. The top portion of Table 3.1 shows the data for these returns. Since these returns did not use any special tax computations, the difference due to special computation (shown in columns 4 and 8) is zero.

As shown in the bottom portion of Table 3.1, for 2015, the tax liability for 23.1 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers

<sup>4</sup> The income amounts on which these special computations for lump-sum distributions were based were not reflected in current-year AGI or current-year taxable income.

<sup>5</sup> Dependents with income over \$2,100 other than earned income could file their own returns but were required to calculate their tax on other than earned income in excess of \$2,100, as if it were their parent's or guardian's marginal income. Form 8615 was used to compute the higher tax. For dependents with only modest amounts of investment income (less than \$10,500), the parent or guardian could elect to include the dependent's income on the parent's tax return and fill out Form 8814 for the dependent's income, relieving the dependent of having to file his or her own tax return.

filings these tax returns paid \$131.9 billion (column 8) less in tax before credits than they would have paid if they had not received the benefits of the lower tax rates for qualified dividends and capital gains. For these taxpayers, the average tax savings was \$5,721.

As shown in the middle portion of Table 3.1, for 2015, the number of tax returns filed by dependents under age 18 (or under 24 for full-time students) with Form 8615, *Tax for Certain Children Who Have Unearned Income*, for reporting investment income greater than \$2,100 was 0.3 million. Form 8615 was used to compute the dependents' tax as if the dependents' income was the marginal income of the parent or

guardian. This mandatory calculation can result in no change or an increase in tax before credits; it cannot lower the dependent's tax before credits. Thus, for Form 8615 filers, the difference in tax before credits due to special computations (column 8) reflects the combination of the lower tax from use of the special tax rates for dividends and capital gains and the possibly higher tax from the required Form 8615 tax computation. The combination of the two offsetting provisions decreased taxes by \$45.0 million for 2015. As shown in Table 3.1A, the net tax reduction was due to a tax reduction of \$348.9 million from use of dividend and capital gains, and a tax increase of \$303.9 million from the Form 8615 tax computation.

**Figure D. Returns with Alternative Minimum Tax Computation Reported on Form 6251: Total Adjustments and Preferences, and Alternative Minimum Taxable Income and Tax, by Size of Adjusted Gross Income, Tax Years 2014 and 2015**

[Money amounts are in thousands of dollars]

Size of adjusted gross income	Total AMT adjustments and preferences [1]		Alternative minimum taxable income [1]		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Tax Year 2015						
<b>All returns</b>	<b>8,561,635</b>	<b>280,017,652</b>	<b>10,295,679</b>	<b>2,820,017,174</b>	<b>4,467,806</b>	<b>31,165,616</b>
Under \$1 [2]	158,145	4,276,991	197,511	-17,989,851	7,177	263,639
\$1 under \$10,000	115,125	440,733	431,163	1,662,236	2,178	10,093
\$10,000 under \$20,000	187,219	641,964	414,905	5,143,371	2,048	2,272
\$20,000 under \$30,000	184,017	975,283	363,409	7,876,346	3,685	13,648
\$30,000 under \$40,000	174,220	852,599	318,687	9,851,047	3,577	9,877
\$40,000 under \$50,000	198,836	1,016,792	342,210	14,029,212	2,279	10,880
\$50,000 under \$75,000	556,648	4,723,744	797,565	45,536,347	33,879	51,299
\$75,000 under \$100,000	635,629	6,517,071	776,831	60,646,628	83,418	115,377
\$100,000 under \$200,000	1,909,962	33,996,517	2,101,445	281,975,815	617,682	1,490,373
\$200,000 under \$500,000	3,579,418	102,271,485	3,665,942	1,050,031,998	3,220,348	16,510,191
\$500,000 under \$1,000,000	594,847	36,276,113	610,656	379,190,669	407,046	5,414,951
\$1,000,000 or more	267,569	88,028,361	275,357	982,063,357	84,489	7,273,017
Tax Year 2014						
<b>All returns</b>	<b>8,324,286</b>	<b>256,206,835</b>	<b>10,011,321</b>	<b>2,667,435,415</b>	<b>4,277,624</b>	<b>28,645,905</b>
Under \$1 [2]	156,462	3,830,602	187,129	-17,490,241	** 7,929	** 197,113
\$1 under \$10,000	148,824	339,532	454,002	1,704,637	**	**
\$10,000 under \$20,000	156,322	548,473	376,300	4,807,695	4,552	23,757
\$20,000 under \$30,000	196,949	877,621	388,073	8,503,165	5,461	12,260
\$30,000 under \$40,000	196,491	871,908	341,741	10,892,470	135	4,983
\$40,000 under \$50,000	190,555	984,995	345,266	14,187,186	538	3,445
\$50,000 under \$75,000	575,789	4,315,665	793,107	44,245,325	32,659	48,420
\$75,000 under \$100,000	620,089	6,369,741	763,340	60,581,111	73,618	117,689
\$100,000 under \$200,000	1,886,572	32,853,353	2,063,664	277,617,916	642,344	1,541,162
\$200,000 under \$500,000	3,390,850	93,847,866	3,471,770	988,309,314	3,052,721	15,496,930
\$500,000 under \$1,000,000	555,877	32,152,903	570,597	353,331,179	380,428	4,825,535
\$1,000,000 or more	249,509	79,214,175	256,330	920,745,656	77,241	6,374,610

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] See Figures F and G for the calculation of alternative minimum taxable income and the list of alternative minimum tax adjustments and preferences. See also Form 6251, *Alternative Minimum Tax Individuals*.

[2] Includes returns with adjusted gross deficit.

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

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

## Alternative Minimum Tax

The Revenue Act of 1978 established the alternative minimum tax (AMT) to ensure that taxpayers who might otherwise be able to legally reduce or eliminate their tax burdens, paid a minimum amount of income tax. The AMT provisions may recapture some of the tax reductions under the ordinary income tax. Form 6251, *Alternative Minimum Tax—Individuals*, is used to calculate AMT. (See Computation of Alternative Minimum Taxable Income, below, for an explanation of the computation of income for AMT purposes.)

Some taxpayers included, or were required to include, Form 6251 with their individual income tax returns, even though their tax liability was not increased due to the AMT (Figure D). For 2015, AMT liability increased 8.8 percent to \$31.2 billion, from \$28.6 billion in 2014. The number of returns subject to paying the AMT increased by 0.2 million for the period.<sup>6</sup> Alternative minimum taxable income (AMTI) for all returns filing a Form 6251 increased 5.7 percent to \$2.8 trillion for 2015.

## Net Investment Tax

In 2013, the Affordable Care Act created a new net investment income tax. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single filers or heads of household. For 2015, the net investment income tax totaled \$22.0 billion dollars and was taken on 3.8 million returns.

## Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2015 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction and Changes in Law, section 1). Generally, the minimum level of income for which a return was required to be filed equaled the sum of the standard deduction for the particular filing status and the amount of the personal exemption deduction allowed for the taxpayer or taxpayers (but not for any dependents). In addition to the general filing requirements, individuals were required to file a return for Tax Year 2015 if they had net earnings from self-employment of at least \$400; liability for Social Security or Medicare tax on unreported tip income; Social Security, Medicare, or Railroad Retirement tax on reported tip

income or group-term life insurance; "alternative minimum tax"; tax on qualified retirement plan distributions, including an individual retirement arrangement (IRA) or a medical savings account (MSA); tax on the recapture of investment credit, education credit, low-income housing credit, or a few other business credits; recapture tax on the disposition of a home purchased with a Federally subsidized mortgage; wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from Social Security taxes; or had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

Gross income includes all income received as money, goods, property, or services that was not expressly exempt from tax.<sup>7</sup> Adjusted gross income (AGI) is equal to gross income less deductions for certain expenses. "Taxable income," the base on which income tax before credits is computed, equals AGI less the amount for personal exemptions and less either total allowable itemized deductions for taxpayers who itemize deductions or the standard deduction (including the additional amounts for age and blindness) for all other taxpayers. Income tax before credits is calculated from taxable income using: tax tables or tax rate schedules, both of which vary with taxpayer filing status (single, married filing jointly, surviving spouse, married filing separately, and head of household); Form 8615 or Form 8814 for children's investment income; Schedule J for farmers and fishermen to income-average; foreign-earned income worksheet; Schedule D and Qualified Dividends worksheet for net long-term capital gains and qualified dividends; or some combination of the above (see Explanation of Terms for definitions for above items). For 2015, the tax rates for each filing status were 0 percent, 10 percent, 15 percent, 25 percent, 26 percent, 28 percent, 33 percent, 35 percent, and a top tax of 39.6 percent. The tax rates of 0, 15, 20 percent, 25, and 28 percent were used for qualified dividends and net long-term capital gains (in excess of net short-term capital losses), as well as ordinary income. The 26-percent tax rate was only for the alternative minimum tax. Income tax before credits includes any alternative minimum tax.<sup>8</sup>

To calculate their Federal income tax liability for 2015, taxpayers used either the tax table or the tax rate schedules. Taxpayers with taxable income less than \$100,000 were required to use the tax table, whereas those with taxable income of \$100,000 or more were required to use the tax rate schedules. The tax table was based on income tax "brackets" up to

<sup>6</sup> Other tax returns may not have had AMT liability, but the size of their tax credits, for example their general business credits, may have been reduced because of the AMT.

<sup>7</sup> As defined under section 61 of the Internal Revenue Code, gross income includes amounts from wages and salaries, interest and dividends, alimony, bartering income, canceled debt income, gambling winnings, rents and royalties, and gains from property sales or exchanges, as well as gross income from sole proprietorships and farming, income from partnerships and S corporations, and distributions from estates and trusts. This definition of gross income is slightly different from that of Form 1040, *U.S. Individual Income Tax Return*, and the concept of "total income," which is a component of the adjusted gross income (AGI) calculation on Form 1040. Total income includes net amounts rather than gross amounts (income prior to deductions) from such items as business income and rents and royalties.

<sup>8</sup> Income tax before credits includes tax on lump-sum distributions from qualified retirement plans and excess advance premium tax credit repayment.

\$50 wide.<sup>9</sup> The tax within each bracket was based on the tax calculated at the midpoint of the bracket and then rounded to the nearest whole dollar. As a result, the tax tables and the tax rate schedules could produce different amounts of tax for the same amount of taxable income. Use of the tax tables could have produced either a slightly higher or lower amount of tax than that produced by the tax rate schedules.

## Income and Tax Concepts

As discussed in Income Tax Structure above, gross income is all income received that is not specifically excluded. Total income is the net amount of gross income after certain expenses (e.g., business or rent and royalty expenses) have been deducted. Adjusted gross income (AGI) is total income less statutory adjustments to income (e.g., deductible contributions to an IRA or Keogh plan).

### Modified Taxable Income

This concept is relevant only for “prior-year returns” (about 4.4 million returns) or certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (about 77,000 returns), or those returns with foreign-earned income having to use a worksheet to determine their taxes (about 185,000 returns). For all other returns, modified taxable income is identical to taxable income.

This is the term used in the statistics to describe “income subject to tax,” the actual base on which tax is computed. Each year, a small number of returns for prior tax years are filed during the same calendar year in which the tax returns for the current tax year are being selected for the Statistics of Income sample. Some of these returns are selected for the sample and

## Figure E. Income Tax Calculation for a Single Taxpayer With One Exemption Who Used the Standard Deduction, Tax Year 2015

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	485,000
Less: Exemption	4,000
Standard deduction	6,300
Equals: Taxable income	474,700
Tax based on tax rates for single taxpayers:	
First \$9,225 taxed at 10 percent	923
Next \$28,225 taxed at 15 percent	4,234
Next \$53,300 taxed at 25 percent	13,325
Next \$98,550 taxed at 28 percent	27,594
Next \$222,200 taxed at 33 percent	73,326
Next \$1,700 taxed at 35 percent	595
Next \$61,500 taxed at 39.6 percent	24,354
Total tax from tax rate schedule	144,350

NOTE: Detail may not add to total because of rounding.

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

act as proxies for returns for the current tax year that will be filed during a later calendar year. The tax on these returns is based on a previous year’s tax law (which may reflect different tax rates and income concepts). For the statistics in this publication, the taxable incomes reported on these prior-year returns and those filed with a Schedule J or foreign-earned income are modified to equal an amount necessary to generate the tax actually shown on these returns using current-year rates.

### Marginal Tax Rates

Under the progressive U.S. income tax rate structure, different portions of taxable income are taxed at different rates. Figure E illustrates how income tax is determined for a single taxpayer with AGI of \$485,000 who used the standard deduction. As shown in the example, seven different tax rates were applied to the taxable income to arrive at total tax. For purposes of this article, the tax rate applied to the last dollar of income (given certain assumptions about which source of income provided the last dollar of income subject to tax) is the marginal tax rate for that return. In the example, the marginal tax rate is 39.6 percent.

Since the individual income tax structure includes various types of income, deductions, exclusions, credits, and taxes that are not subject to the same treatment under tax laws, the marginal tax rate is not always apparent. For instance, investment income of a dependent under age 18 in excess of a specific amount is treated differently than salaries and wages of the same dependent (see Introduction and Changes in Law, section 1, on tax on child’s investment income). The investment income in excess of \$2,100 was taxed at the marginal tax rate of the parents, whereas the salaries and wages were taxed at the dependent’s own rate.

Calculating marginal tax rates for a specific individual income tax return generally depends both on the types and amounts of income reported and the assumptions made about the order in which the income is taxed, in particular, which type of income is assumed to be received “last.” Additional complexity is added by the presence of such items as the alternative minimum tax and various tax credits.

For this article, it is assumed that the income taxed at the marginal (highest) rate was the “last” income received. The alternative minimum tax and income tax credits, such as the earned income credit, are excluded in determining the marginal tax rates. The marginal tax rate is defined as follows:

- 1) If a return showed taxable income, the marginal tax rate of the return was the highest statutory rate at which any amount of taxable income reported on the return was taxed.

<sup>9</sup> For taxable income between \$0 and \$5 and between \$5 and \$25, the tax brackets were \$5 and \$10 wide, respectively. For taxable income between \$25 and \$3,000, the brackets were \$25 wide. For taxable income above \$3,000, the brackets were \$50 wide.

- 2) If the return had no taxable income except for net long-term capital gains or qualified dividends and that amount was less than or equal to the 15-percent tax bracket limit, the return was defined as having a “0-percent” marginal tax rate. If the return had taxable income (from other than net long-term capital gains) to which only the 15-percent tax rate applied, as well as net long-term capital gains to which the 20-percent or 25-percent rate on the net gain applied, the return was defined as having a marginal tax rate equal to the maximum rate at which the net gains were taxed. If the return had taxable income (from other than net long-term capital gains) to which the 25-percent tax rate applied as the highest rate, as well as net long-term capital gains to which the maximum 28-percent rate on net gain applied, the return was defined as having a “28-percent” marginal tax rate. However, if the return had taxable income (from other than net long-term capital gains) above the maximum amount to which the 25-percent rate applied, as well as net long-term capital gains to which the 28-percent rate on the net gain applied, the return was classified as having the highest rate at which any amount of taxable income reported on the return was taxed.
- 3) For returns of dependents with a Form 8615 attached when use of this form resulted in taxation of some of the dependent’s income as if it were that of the parents, the return was classified as having a “Form 8615” marginal tax rate (the returns in the Form 8615 classification are not distributed by tax rate).
- 4) For returns of parents choosing to report interest, dividend, and capital gain distribution income of their dependents under age 18 (or under 24 if students) on their own (i.e., the parents’) return using Form 8814, when the dependent’s income generated the only tax liability on the parents’ return, the return was classified with a “Form 8814” marginal tax rate of 10 percent.

The classification of returns into marginal tax rate categories for Statistics of Income purposes was essentially a function of filing status, size of taxable income, presence of net long-term capital gains (in excess of net short-term capital losses) and/or qualified dividends, and presence of Form 8615 or Form 8814. Returns were classified into one of the following 15 mutually exclusive marginal tax rate categories: (1) 0-percent rate; (2) 0 percent (capital gains); (3) 10-percent rate; (4) Form 8814 (10-percent rate with no tax liability other than that generated by the dependent’s income); (5) 15-percent rate; (6) 15 percent (capital gains); (7) 20 percent rate (capital gains); (8) 25-percent rate; (9) 25 percent (capital gains); (10) 28-percent rate; (11) 28 percent (capital gains); (12) 33-percent

rate; (13) 35-percent rate; (14) 39.6-percent rate; and (15) Form 8615 (with income taxed at any rate).

Table 3.4 presents statistics by marginal tax rate classification and filing status for returns with modified taxable income. For each marginal rate classification, modified taxable income and “income tax generated” were computed “at all rates” and “at marginal rate.” The “at all rates” computations (columns 3 and 5) show the total amount of modified taxable income or tax generated, tabulated by the marginal tax rate specified; each tax rate classification is mutually exclusive. The “at marginal rate” computations (columns 4 and 6) report the specific amounts of modified taxable income taxed and the tax generated at the marginal tax rate shown, for all returns in each of the marginal rate classifications. Although the alternative minimum tax (AMT) was not included in the determination of the marginal tax rate, we show at what rate individuals with AMT have been classified and the amount of AMT that was paid (columns 10 and 11).

For example, consider returns in the “returns of married persons filing jointly and returns of surviving spouses” filing status that were included in the “33-percent” marginal tax rate classification. The total modified taxable income for the estimated 1,537,384 returns in this classification “at all rates” was \$503.0 billion (column 3), and the total tax generated was \$121.7 billion (column 5). Approximately \$104.3 billion (column 4) of the modified taxable income were subject to tax at the marginal tax rate of 33 percent. This modified taxable income generated \$34.4 billion (column 6) in tax at the 33-percent tax rate with the remainder generated at some or all of the lower tax rates. Some 82.0 percent of these returns, or 1,260,739, paid AMT.

Table 3.5 provides statistics on the tax generated (regular tax before credits), in total and at each tax rate bracket, for returns with modified taxable income. Returns in this table are classified by size of AGI. The tax generated at each tax rate was computed based on the modified taxable income for each individual return.

For example, the 5.4 million returns included in the “\$200,000 under \$500,000” income-size classification showed total modified taxable income of \$1,272.3 billion and generated total tax of \$285.5 billion. Of this \$1,272.3 billion of modified taxable income, \$92.0 billion were taxed at 10 percent (ordinary tax rate); \$278.3 billion were taxed at 15 percent (ordinary tax rate); \$370.9 billion were taxed at the 25-percent (ordinary tax rate); \$268.7 billion were taxed at the 28-percent (ordinary tax rate); \$149.0 billion were taxed at the 33-percent rate; \$3.0 billion were taxed at the 35-percent rate; and \$2.0 billion were taxed at the 39.6-percent rate. Approximately \$7.6 billion were taxed at the 0-percent (capital gains) rate; \$95.6 billion were taxed at the 15-percent capital gain and qualified

dividend rate; \$0.8 billion were taxed at the 20-percent capital gain rate; \$3.8 billion were taxed at the 25-percent capital gain rate; \$0.2 billion were taxed at the 28-percent capital gain rate; and the remainder from tax related to Forms 8814 and 8615.

Table 3.6 presents statistics on the income and tax generated at each tax rate, by filing status, for returns with modified taxable income. Almost 2.6 million of the 46.3 million returns of married persons filing jointly (including surviving spouses) with modified taxable income had some income taxed at the 33-percent tax rate. For these returns, the taxable income subject to this rate was \$293.5 billion, and the tax generated was \$96.9 billion.

### Computation of Alternative Minimum Taxable Income

Alternative Minimum Taxable Income (AMTI) was computed by adding certain “tax preferences” (i.e., deduction or exclusion amounts identified as potential sources of tax savings disallowed for AMT purposes) and “adjustments” (i.e., regular tax deduction amounts recomputed or excluded for AMT purposes) to taxable income before any deductions were taken for personal exemptions (Figures F and G). The “net operating loss deduction” was recomputed to allow for the exclusion of the “tax

### Figure F. Calculation of Alternative Minimum Taxable Income, Tax Year 2015

	Taxable income before deduction for personal exemptions
PLUS:	Adjustments and preferences (see Figure G)
PLUS:	Net operating loss deduction
MINUS:	Alternative tax net operating loss deduction [1]
EQUALS:	Alternative minimum taxable income

[1] Limited to 90 percent of AMTI except for minor exceptions.

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

preference items” and “adjustments” used to reduce regular tax liability. The recomputed net operating loss deduction, termed the “alternative net operating loss deduction,” was limited to 90 percent of AMTI (with certain minor exceptions for 2015).

AMTI was reduced by an exemption amount that depended on the filing status of the individual and was subject to phase-out at higher AMTI levels (see Alternative Minimum Tax definition in Explanation of Terms). After reduction by the exemption, the first \$185,400 (\$92,700 if married filing separately) of the remaining AMTI was subject to tax at a 26-percent rate, with any excess taxed at a 28-percent rate. However, capital gains and qualified dividends (recalculated for AMT purposes) that were taxed at lower rates (0 percent, 15 percent, 20 percent, and 25 percent) were taxed at these same rates for the AMT, with the rest of AMTI being taxed at the rates mentioned above (26 percent or 28 percent). The resulting tax was reduced by the “alternative minimum tax foreign tax credit,” which produced a “tentative minimum tax.” Tentative minimum tax was further reduced by the individual’s regular tax before credits (excluding tax on lump-sum distributions from qualified retirement plans) less the foreign tax credit (for regular tax purposes) to yield the alternative minimum tax.

Dependents under the age of 18 and certain children under 24 with investment income over a certain amount who filed their own returns were subject to special rules for AMT purposes. These rules required that the dependents pay the same amount of AMT as their parents would have paid if the parents included the dependents’ incomes on their own tax returns. (Dependents filing their own returns were limited to an AMT exemption of \$7,400 plus their “earned incomes.” The dependent’s AMT could be reduced if the parents had regular tax greater than the child’s own tentative minimum tax, or if any other dependent under age 18 and certain children under 24 of the same parents had regular tax greater than this dependent’s own tentative minimum tax.)

**Figure G. Alternative Minimum Tax Adjustments and Preferences, Tax Year 2015**

- Medical and dental expenses from Schedule A (if the taxpayer or their spouse was 65 or older, the lesser of deductible medical and dental expenses or 2.5 percent of adjusted gross income (AGI))
- Deductions for State and local income, sales, real estate, personal property, and foreign taxes
- Deductions for taxable refund reported on Form 1040
- Home mortgage interest adjustment on the worksheet from the Form 6251, *Alternative Minimum Tax-Individuals*, instructions
- Miscellaneous itemized deductions subject to the 2-percent-of-AGI limitation
- Overall limit on itemized deductions
- Investment interest expense (the result could be negative)
- Excess of percentage depletion deduction for sections 611 and 613 property over the adjusted basis (the result could be negative)
- Deduction for net operating loss from Form 1040, *U.S. Individual Income Tax Return*
- Tax-exempt interest from private activity bonds issued before 2009 and after August 7, 1986, or after 2010
- Excluded gain, under the section 1202 gain on qualified small business stock held more than 5 years, multiplied by 7 percent if sold after May 5, 2003
- Incentive stock options which were exercised after 1987 (the amount by which the value of the option when exercised exceeded the price paid by the taxpayer; the result could be negative)
- Difference between income distributions to beneficiaries of estates and trusts for regular tax purposes and the amounts refigured for alternative minimum tax (AMT) purposes (the result could be negative)
- Electing large partnerships, enter the amount from Schedule K-1 (Form 1065-B), box 6.
- Adjustment of gain or loss on property, the basis of which was affected by accelerated depreciation or rapid amortization and which was reduced for AMT purposes (the result could be negative)
- Excess of depreciation on property placed in service after 1986 over less liberal methods allowed for AMT purposes (straight-line or 150-percent declining balance method, depending on the type of property; the result could be negative)
- Passive activity gains and losses allowed for regular tax purposes for activities acquired before October 23, 1986, taking into account AMT adjustments and preference items and any AMT prior-year unallowed losses (the result could be negative)
- Adjustment for refigured loss from activities in which allowable losses from partnerships or S Corporations were limited by "at-risk" and other rules, taking into account AMT adjustments and preference items (the result could be negative)
- Excess of circulation expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Deferred income from long-term contracts entered into after February 28, 1986, with certain exceptions and limitations (the result could be negative)
- Excess of mining exploration and development costs paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Excess of research and experimental expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Adjustment from disallowing the installment sales method of accounting for sales of inventory and stock in trade after March 1, 1986, with certain exceptions (the result is negative)
- Amount by which excess intangible drilling costs deducted currently over allowable amortization (if these costs were capitalized) was more than 65 percent of the taxpayer's "net income" from oil, gas, and geothermal wells, with exceptions for independent oil producers and royalty owners
- Excess of accelerated depreciation on property placed in service using pre-1987 rules over straight-line depreciation as refigured for AMT purposes
- Adjustment for taxable distributions received from a cooperative (total AMT patronage dividend and per-unit retain allocation adjustment)
- Excess of rapid amortization of pollution control facilities placed in service after 1986 over otherwise allowable depreciation (the result could be negative)
- Adjustment for charitable contributions of certain property for which section 170(e) of the Internal Revenue Code applies
- Adjustment for alcohol and cellulosic biofuel fuels credit and biodiesel and renewable diesel fuels credit included in taxable income (the amount is included as a negative)
- Adjustment for refigured tax shelter farm gains or losses, taking into account AMT adjustments and preference items (the result could be negative)
- Related adjustments, refigured for AMT purposes, including section 179 expense deduction, expenses for business or rental use of the home, conservation expenses, taxable Individual Retirement Arrangement (IRA) distributions, self-employed health insurance deduction, Keogh retirement plan or self-employed SEP deduction, and IRA deductions (the result could be negative)
- Deduction for alternative tax net operating loss

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

# Section 4

# Basic Tables

	Page	
<b>Part 1—Returns Filed and Sources of Income</b>		
1.1	All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income .....	40
1.2	All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status .....	43
1.3	All Returns: Sources of income, Adjustments, Deductions, Credits, and Tax Items by Marital Status .....	48
1.4	All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income.....	50
1.4CV	Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income.....	63
1.4A	Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income .....	75
1.5	All Returns: Sources of Income, Adjustments, and Tax Items, by Age .....	85
1.6	All Returns: Number of Returns, by Age, Marital Status, and Adjusted Gross Income .....	89
1.7	All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income .....	91
<b>Part 2—Exemptions and Itemized Deductions</b>		
2.1	Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income .....	93
2.1CV	Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income.....	105
2.2	Returns with Itemized Deductions: Source of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status .....	117
2.3	All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income .....	119
2.4	All Returns: Number of Exemptions by Exemption Type and Marital Status .....	122
2.5	Returns with Earned Income Credit, by Size of Adjusted Gross Income .....	123
2.6	Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age.....	131
2.7	All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income .....	135

*Lisa Russ and Michael Parisi were responsible for programming the Basic Tables. Tables 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa and Tracy Haines. Review of tables was performed by Michael Parisi and Justin Bryan.*

**Part 3—Tax Computations**

3.1	Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income .....	136
3.1A	Returns with Form 8615 Tax Computation: Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income.....	140
3.2	Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income.....	141
3.3	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income .....	143
3.3CV	Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income.....	153
3.4	All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status .....	163
3.5	All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income .....	166
3.6	Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status.....	171
3.7	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age.....	172

**Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size and accumulated size of adjusted gross income		All returns						Taxable returns			
		Number of returns	Percent of total	Amount	Percent of total	Adjusted gross income less deficit	Average (dollars)	Number of returns	Percent of total	Adjusted gross income less deficit	Percent of total
<b>Size of adjusted gross income</b>											
<b>All returns</b>	150,493,263	100.0	10,210,310,102	100.0	67,846	99,040,729	100.0	9,550,843,480	100.0	99,012,731	
No adjusted gross income	2,072,066	1.4	-203,775,058	[1]	-98,344	6,640	[2]	-11,205,340	[1]	0	
\$1 under \$5,000	10,134,704	6.7	26,240,798	0.3	2,589	199,683	0.2	618,320	[2]	197,546	
\$5,000 under \$10,000	11,398,595	7.6	86,411,986	0.8	7,581	1,926,254	1.9	15,192,318	0.2	1,924,252	
\$10,000 under \$15,000	12,219,480	8.1	152,757,488	1.5	12,501	4,333,058	4.4	55,477,077	0.6	4,333,043	
\$15,000 under \$20,000	11,228,447	7.5	195,207,688	1.9	17,443	5,195,437	5.2	90,912,494	1.0	5,195,417	
\$20,000 under \$25,000	9,981,450	6.6	224,230,854	2.2	22,465	5,404,801	5.5	121,750,234	1.3	5,402,795	
\$25,000 under \$30,000	8,832,875	5.9	242,572,775	2.4	27,462	5,319,945	5.4	146,181,190	1.5	5,319,933	
\$30,000 under \$40,000	14,913,850	9.9	519,525,813	5.1	34,835	10,563,700	10.7	369,572,078	3.9	10,562,692	
\$40,000 under \$50,000	11,625,418	7.7	520,845,982	5.1	44,802	9,702,501	9.8	435,619,765	4.6	9,702,398	
\$50,000 under \$75,000	19,980,117	13.3	1,228,299,087	12.0	61,476	18,684,013	18.9	1,151,973,236	12.1	18,679,478	
\$75,000 under \$100,000	12,821,791	8.5	1,111,174,843	10.9	86,663	12,562,177	12.7	1,089,297,857	11.4	12,562,004	
\$100,000 under \$200,000	18,532,593	12.3	2,506,497,828	24.5	135,248	18,402,358	18.6	2,490,230,694	26.1	18,400,223	
\$200,000 under \$500,000	5,428,176	3.6	1,546,515,483	15.1	284,905	5,418,598	5.5	1,543,960,697	16.2	5,413,515	
\$500,000 under \$1,000,000	884,335	0.6	597,676,645	5.9	675,849	883,288	0.9	596,974,293	6.3	882,224	
\$1,000,000 under \$1,500,000	195,905	0.1	236,499,605	2.3	1,207,216	195,676	0.2	236,224,322	2.5	195,309	
\$1,500,000 under \$2,000,000	79,971	0.1	137,686,352	1.3	1,721,704	79,884	0.1	137,536,975	1.4	79,782	
\$2,000,000 under \$5,000,000	116,718	0.1	346,864,436	3.4	2,971,816	116,605	0.1	346,536,881	3.6	116,391	
\$5,000,000 under \$10,000,000	28,680	[2]	195,661,333	1.9	6,822,223	28,665	[2]	195,491,016	2.0	28,502	
\$10,000,000 or more	18,061	[2]	538,771,167	5.3	29,830,639	18,057	[2]	538,499,373	5.6	18,030	
Taxable returns—continued											
Size and accumulated size of adjusted gross income		Income tax after credits						Total income tax			
		Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less	(19)
<b>Size of adjusted gross income</b>											
<b>All returns</b>	7,199,620,708	100.0	99,021,502	1,435,848,586	100.0	1,457,891,441	100.0	20,2	20,2	15,3	14,720
No adjusted gross income	0	[1]	6,628	241,975	[2]	242,459	[2]	[2]	[2]	[2]	36,515
\$1 under \$5,000	302,588	[2]	199,683	40,942	[2]	40,941	[2]	13.5	13.5	6.6	205
\$5,000 under \$10,000	3,550,314	[2]	1,926,254	368,015	[2]	368,015	[2]	10.4	10.4	2.4	191
\$10,000 under \$15,000	14,759,480	0.2	4,333,058	1,381,283	0.1	1,381,283	0.1	9.4	9.4	2.5	319
\$15,000 under \$20,000	36,630,969	0.5	5,195,437	3,523,850	0.2	3,523,850	0.2	9.6	9.6	3.9	678
\$20,000 under \$25,000	58,374,727	0.8	5,404,801	6,191,130	0.4	6,191,130	0.4	10.6	10.6	5.1	1,145
\$25,000 under \$30,000	77,445,161	1.1	5,319,345	8,752,577	0.6	8,752,589	0.6	11.3	11.3	6.0	1,645
\$30,000 under \$40,000	219,792,304	3.1	10,561,750	25,167,659	1.8	25,167,676	1.7	11.5	11.5	6.8	2,382
\$40,000 under \$50,000	277,721,838	3.9	9,701,526	32,530,107	2.3	32,530,207	2.2	11.7	11.7	7.5	3,353
\$50,000 under \$75,000	774,224,107	10.8	18,683,039	99,790,385	6.9	99,791,796	6.8	12.9	12.9	8.7	5,341
\$75,000 under \$100,000	770,624,357	10.7	12,561,202	105,900,927	7.4	105,901,459	7.3	13.7	13.7	9.7	8,430
\$100,000 under \$200,000	1,888,357,759	26.2	18,398,987	316,328,337	22.0	316,349,637	21.7	16.8	16.8	12.7	17,191
\$200,000 under \$500,000	1,207,117,523	17.6	5,409,762	297,192,494	20.7	299,832,203	20.6	23.6	23.6	19.4	55,334
\$500,000 under \$1,000,000	527,119,571	7.3	881,330	151,253,134	10.5	154,388,762	10.6	29.3	29.3	25.9	174,789
\$1,000,000 under \$1,500,000	209,864,937	2.9	19,058	64,652,109	4.5	66,323,580	4.5	31.6	31.6	28.1	338,946
\$1,500,000 under \$2,000,000	122,735,220	1.7	79,731	38,594,091	2.7	39,671,617	2.7	32.3	32.3	28.8	496,615
\$2,000,000 under \$5,000,000	308,831,416	4.3	116,288	98,361,813	6.9	101,488,542	7.0	32.9	32.9	28.8	870,362
\$5,000,000 under \$10,000,000	173,916,022	2.4	28,583	54,239,522	3.8	56,334,403	3.9	32.4	32.4	28.8	1,965,954
\$10,000,000 or more	465,252,416	6.5	18,012	131,338,237	9.1	139,611,281	9.6	30.0	30.0	25.9	7,731,699

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued

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

Size and accumulated size of adjusted gross income	All returns						Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Taxable income
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	
<b>Accumulated from smallest size of adjusted gross income</b>										
No adjusted gross income	2,072,066	1.4	-203,775,058	[1]	-98,344	6,640	[2]	-11,205,340	[1]	0
\$1 under \$5,000	10,134,704	6.7	26,240,758	0.3	2,589	199,683	0.2	618,320	[2]	197,546
\$1 under \$10,000	21,533,299	14.3	112,652,753	1.1	5,232	2,125,937	2.1	15,810,638	0.2	2,121,798
\$1 under \$15,000	33,752,779	22.4	265,405,251	2.6	7,883	6,458,955	6.5	71,287,714	0.7	6,454,842
\$1 under \$20,000	44,981,226	29.9	461,262,939	4.5	10,255	11,654,432	11.8	162,200,208	1.7	11,650,258
\$1 under \$25,000	54,962,676	36.5	685,493,793	6.7	12,472	17,059,233	17.2	283,950,442	3.0	17,053,053
\$1 under \$30,000	63,795,551	42.4	928,066,568	9.1	14,548	22,378,578	22.6	430,131,632	4.5	22,372,087
\$1 under \$40,000	78,709,431	52.3	1,447,592,381	14.2	18,392	32,942,278	33.3	799,703,710	8.4	32,934,779
\$1 under \$50,000	90,334,849	60.0	1,968,438,363	19.3	21,790	42,644,779	43.1	1,235,323,475	12.9	42,637,177
\$1 under \$75,000	110,314,966	73.3	3,196,737,450	31.3	28,978	61,328,792	61.9	2,387,296,711	25.0	61,316,566
\$1 under \$100,000	123,136,757	81.8	4,307,912,293	42.2	34,985	73,890,969	74.6	3,476,594,568	36.4	73,878,659
\$1 under \$200,000	141,669,350	94.1	6,814,410,121	66.7	48,101	92,293,327	93.2	9,966,825,262	62.5	92,278,883
\$1 under \$500,000	147,097,526	97.7	9,785,925,604	81.9	56,839	97,711,925	78.6	97,710,959	78.6	97,692,394
\$1 under \$1,000,000	147,981,361	98.3	8,958,602,249	87.7	60,539	98,595,213	99.6	8,107,760,252	84.9	98,574,618
\$1 under \$1,500,000	148,177,766	98.5	9,195,101,854	90.1	62,055	98,790,389	99.7	8,343,984,574	87.4	98,769,926
\$1 under \$2,000,000	148,257,737	98.5	9,332,788,206	91.4	62,950	98,870,773	99.8	8,487,521,550	88.8	98,849,708
\$1 under \$5,000,000	148,374,455	98.6	9,679,652,642	94.8	65,238	98,987,378	99.9	8,828,058,430	92.4	98,966,999
\$1 under \$10,000,000	148,403,135	98.6	9,875,313,994	96.7	66,544	99,016,033	100.0	9,023,549,447	94.5	98,994,701
\$1 or more	148,421,196	98.6	10,414,085,161	102.0	70,166	99,034,090	100.0	9,562,048,820	100.1	99,012,731
<b>All returns</b>	<b>150,493,293</b>	<b>100.0</b>	<b>10,210,310,102</b>	<b>100.0</b>	<b>67,846</b>	<b>99,040,729</b>	<b>100.0</b>	<b>9,550,843,480</b>	<b>100.0</b>	<b>99,012,731</b>
Taxable returns—continued										
Size and accumulated size of adjusted gross income			Income tax after credits			Total income tax			Average total income tax (dollars)	
Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less	(19)	(20)
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		
<b>Accumulated from smallest size of adjusted gross income</b>										
No adjusted gross income	0	[1]	6,628	241,975	[2]	242,459	[2]	[2]	[2]	36,515
\$1 under \$5,000	302,588	[2]	198,688	40,942	[2]	40,942	[2]	13,5	[2]	205
\$1 under \$10,000	3,852,902	0.1	2,125,93	408,957	[2]	408,957	[2]	10,6	2,121,798	192
\$1 under \$15,000	18,612,382	0.3	6,458,955	1,790,240	0.1	1,790,240	0.1	9,6	2,121,798	277
\$1 under \$20,000	55,243,351	0.8	11,654,432	5,314,090	0.4	5,314,090	0.4	9,6	3,316,566	456
\$1 under \$25,000	113,618,078	1.6	17,059,233	11,505,220	0.8	11,505,219	0.8	10,1	4,1	674
\$1 under \$30,000	191,063,239	2.7	22,378,578	20,257,797	1.4	20,257,808	1.4	10,6	4,7	905
\$1 under \$40,000	410,855,542	5.7	32,940,32	45,425,456	3.2	45,425,456	3.1	11,1	5,7	13,79
\$1 under \$50,000	688,577,381	9.6	42,641,85	77,955,563	5.4	77,955,692	5.3	11,3	6,3	1,828
\$1 under \$75,000	1,462,801,487	20.3	61,324,89	177,745,948	12.4	177,747,488	12.2	12,2	7,4	2,898
\$1 under \$100,000	2,233,425,844	31.0	73,886,09	283,646,875	19.8	283,646,947	19.5	12,7	8,2	3,839
\$1 under \$200,000	4,121,783,603	57.3	92,286,08	59,975,212	41.8	59,998,584	41.2	14,6	10,1	6,501
\$1 under \$500,000	5,391,901,126	74.9	97,695,84	897,167,706	62.5	899,830,787	61.7	16,7	12,0	9,209
\$1 under \$1,000,000	5,919,020,697	82.2	98,577,26	1,048,420,840	73.0	1,054,219,549	72.3	17,8	13,0	10,692
\$1 under \$1,500,000	6,128,885,634	85.1	98,772,16	1,113,072,949	75.1	1,120,543,139	76.9	18,3	13,4	11,343
\$1 under \$2,000,000	6,251,620,854	86.8	98,851,99	1,151,667,040	80.2	1,160,214,756	79.6	18,6	13,7	11,755
\$1 under \$5,000,000	6,560,452,270	91.1	98,968,27	1,250,028,853	87.1	1,261,703,298	86.5	19,2	14,3	12,746
\$1 under \$10,000,000	6,734,368,292	93.5	98,996,86	1,304,268,375	90.8	1,318,037,701	90.4	19,6	14,6	13,311
\$1 or more	7,199,620,708	100.0	99,014,87	1,435,606,612	100.0	1,457,648,982	100.0	20.2	15.2	14,719
<b>All returns</b>	<b>7,199,620,708</b>	<b>100.0</b>	<b>99,021,502</b>	<b>1,435,848,556</b>	<b>100.0</b>	<b>1,457,891,441</b>	<b>100.0</b>	<b>20.2</b>	<b>15.3</b>	<b>14,720</b>

Footnotes at end of table.

Table 1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued

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

Size and accumulated size of adjusted gross income		All returns						Taxable returns			
		Number of returns	Percent of total	Amount	Percent of total	Average (dollars)	Number of returns	Percent of total	Amount	Percent of total	Taxable income
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<b>Accumulated from largest size of adjusted gross income</b>											
\$10,000,000 or more	18,061	[2]	538,771,167	5.3	29,830,639	18,057	[2]	538,499,373	5.6	18,030	
\$5,000,000 or more	46,741	[2]	734,432,519	7.2	15,712,811	46,712	[2]	733,990,389	7.7	46,632	
\$2,000,000 or more	163,459	0.1	1,031,296,955	10.6	6,615,096	163,317	0.2	1,080,527,270	11.3	163,923	
\$1,500,000 or more	243,450	0.2	1,218,983,307	11.9	5,007,531	243,201	0.2	1,218,064,246	12.8	242,805	
\$1,000,000 or more	439,335	0.3	1,455,482,912	14.3	3,312,923	438,877	0.4	1,454,288,568	15.2	438,113	
\$500,000 or more	1,323,670	0.9	2,053,159,557	20.1	1,551,111	1,322,165	1.3	2,051,262,861	21.5	1,320,337	
\$200,000 or more	6,751,846	4.5	3,599,675,040	35.3	533,139	6,740,763	6.8	3,595,223,558	37.6	6,733,848	
\$100,000 or more	25,284,439	16.8	6,106,172,888	59.8	241,489	25,143,521	25.4	6,085,454,252	63.7	25,134,071	
\$75,000 or more	38,106,230	25.3	7,217,347,711	70.7	189,401	37,705,298	38.1	7,174,752,109	75.1	37,696,075	
\$50,000 or more	58,086,347	38.6	8,445,646,758	82.7	145,358	56,389,311	56.9	8,326,725,345	87.2	56,375,554	
\$40,000 or more	69,711,765	46.3	8,986,492,780	87.8	128,622	66,091,812	66.7	8,762,345,110	91.7	66,077,952	
\$30,000 or more	84,625,645	56.2	9,486,018,583	92.9	112,084	76,655,512	77.4	9,131,917,188	95.6	76,640,644	
\$25,000 or more	93,458,520	62.1	9,728,591,368	95.3	104,095	81,974,857	82.8	9,278,098,373	97.1	81,959,678	
\$20,000 or more	103,439,970	68.7	9,952,822,222	97.5	96,218	87,379,658	88.2	9,399,848,612	98.4	87,362,472	
\$15,000 or more	114,668,417	76.2	10,148,779,910	99.4	98,505	92,575,095	93.5	10,000,761,106	99.4	92,557,889	
\$10,000 or more	126,887,897	84.3	10,301,432,377	100.9	81,185	96,908,153	97.8	9,546,238,182	100.0	96,890,933	
\$5,000 or more	138,286,492	91.9	10,387,844,363	101.7	75,118	98,834,407	99.8	9,561,430,500	100.1	98,815,185	
\$1 or more	148,421,196	98.6	10,414,085,161	102.0	70,166	99,034,090	100.0	9,562,048,820	100.1	99,012,731	
<b>All returns</b>	<b>150,493,263</b>	<b>100.0</b>	<b>10,210,310,102</b>	<b>100.0</b>	<b>67,846</b>	<b>99,040,729</b>	<b>100.0</b>	<b>9,550,843,480</b>	<b>100.0</b>	<b>99,012,731</b>	
Taxable income—continued											
Size and accumulated size of adjusted gross income		Income tax after credits						Total income tax			
(11)	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Percent of total	Adjusted gross income less	Average total income tax (dollars)
<b>Accumulated from largest size of adjusted gross income</b>											
\$10,000,000 or more	465,252,416	6.5	18,012	131,338,237	9.1	139,611,281	9.6	30,0	25.9	7,731,699	
\$5,000,000 or more	639,168,438	8.9	46,595	185,577,759	12.9	195,945,684	13.4	30,7	26.7	4,194,761	
\$2,000,000 or more	947,999,854	13.2	162,883	283,939,572	19.8	297,434,226	20.4	31,4	27.5	1,821,208	
\$1,500,000 or more	1,070,735,074	14.9	242,614	322,533,663	22.5	337,105,843	23.1	31,5	27.7	1,386,120	
\$1,000,000 or more	1,280,600,011	17.8	437,701	387,185,772	27.0	403,429,433	27.7	31,5	27.7	919,231	
\$500,000 or more	1,807,19,581	25.1	1,319,031	538,438,906	37.5	557,818,196	38.3	30,9	27.2	4,21,398	
\$200,000 or more	3,077,837,105	42.7	6,728,793	835,631,400	58.2	857,650,398	58.8	27,9	23.9	127,233	
\$100,000 or more	4,966,194,864	69.0	25,128,780	1,151,959,737	80,2	1,174,000,036	80,5	23,6	19,3	46,593	
\$75,000 or more	5,736,819,221	79.7	37,689,982	1,257,860,664	87,6	1,279,901,495	87,8	22,3	17,8	33,945	
\$50,000 or more	6,511,043,327	90.4	56,373,021	1,367,651,049	94,6	1,379,693,290	94,6	21,2	16,6	24,467	
\$40,000 or more	6,788,765,166	94.3	66,074,547	1,390,181,156	96,8	1,412,223,498	96,9	20,8	16,1	21,368	
\$30,000 or more	7,008,557,469	97.3	76,636,297	1,415,348,815	98,6	1,437,391,174	98,6	20,5	15,7	18,751	
\$25,000 or more	7,086,002,630	98.4	81,955,642	1,424,101,392	99,2	1,446,143,763	99,2	20,4	15,6	17,641	
\$20,000 or more	7,144,377,336	99.2	87,360,443	1,430,292,522	99,6	1,452,334,892	99,6	20,3	15,5	16,621	
\$15,000 or more	7,181,008,326	99.7	92,555,880	1,443,816,372	99,9	1,455,858,742	99,9	20,3	15,3	15,726	
\$10,000 or more	7,195,767,806	99.9	96,888,938	1,435,197,655	100,0	1,457,240,025	100,0	20,3	15,3	15,037	
\$5,000 or more	7,199,318,119	100.0	98,815,192	1,435,565,670	100,0	1,457,608,041	100,0	20,2	15,2	14,748	
\$1 or more	7,199,620,708	100.0	99,014,875	1,435,606,612	100,0	1,457,648,982	100,0	20,2	15,2	14,719	
<b>All returns</b>	<b>7,199,620,708</b>	<b>100.0</b>	<b>99,021,502</b>	<b>1,435,848,566</b>	<b>100.0</b>	<b>1,457,891,441</b>	<b>100.0</b>	<b>20,2</b>	<b>15,3</b>	<b>14,720</b>	

[1] Percentage not computed.

[2] Less than 0.05 percent.

NOTE: Detail may not add to totals because of rounding.  
Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions				Standard deduction				Taxable income				Number of returns	Amount							
				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)									
<b>All returns, total</b>	<b>150,493,253</b>	<b>10,210,310,102</b>	<b>1,140,740,415</b>	<b>44,567,263</b>	<b>1,257,437,010</b>	<b>103,844,288</b>	<b>900,609,447</b>	<b>114,871,989</b>	<b>7,350,295,482</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>99,040,729</b>	<b>1,457,891,441</b>											
No adjusted gross income	2,072,066	-203,775,058	12,446,491	0	0	0	0	0	0	0	0	6,628	241,975	6,640	242,459									
\$1 under \$5,000	10,134,703	26,240,797	31,087,459	317,443	5,062,303	9,815,255	54,726,212	355,760	433,802	199,682	40,941	199,582	40,941											
\$5,000 under \$10,000	11,398,595	86,411,986	52,312,323	384,355	6,390,443	11,012,200	81,276,862	1,971,291	3,654,755	1,926,254	388,015	1,926,254	368,015											
\$10,000 under \$15,000	12,219,481	152,752,468	78,326,220	662,599	9,962,058	11,555,885	92,616,719	6,085,567	17,534,933	4,333,058	1,381,283	5,195,436	3,523,850	3,523,850										
\$15,000 under \$20,000	11,228,447	195,857,688	80,165,929	811,728	12,524,176	10,416,717	86,251,291	6,850,887	43,206,787	5,195,436	5,404,801	6,191,130	6,191,130											
\$20,000 under \$25,000	9,981,450	224,230,854	72,448,913	941,085	14,912,176	9,039,307	76,036,514	7,851,151	71,587,937	5,404,801														
\$25,000 under \$30,000	8,832,875	242,572,775	66,284,851	1,081,500	17,588,605	7,749,382	66,157,579	7,999,445	97,548,763	5,319,345	8,752,577	5,319,345	8,752,577											
\$30,000 under \$40,000	14,913,880	519,525,813	115,442,883	2,565,311	40,798,529	12,348,570	108,298,415	14,358,239	258,870,165	10,561,750	25,167,659	10,563,700	25,167,676											
\$40,000 under \$50,000	11,625,418	520,845,982	91,236,099	2,983,529	48,716,667	8,640,831	79,302,209	11,493,776	303,324,644	9,701,526	32,530,207	9,702,501	32,530,207											
\$50,000 under \$75,000	19,980,117	1,228,299,087	169,228,826	7,518,141	134,805,158	12,461,976	126,871,911	19,872,288	799,873,339	99,790,339	18,683,039	99,791,796	18,684,013	99,791,796										
\$75,000 under \$100,000	12,821,791	1,111,174,843	122,634,902	6,957,567	143,109,518	5,864,215	68,439,631	12,780,368	778,011,174	12,561,202	105,900,927	12,562,177	105,901,459											
\$100,000 under \$200,000	18,532,593	2,506,497,828	198,173,870	14,038,259	358,208,357	4,494,023	55,233,169	18,510,747	1,895,870,893	18,399,987	316,328,337	18,402,356	316,349,637											
\$200,000 under \$500,000	5,428,176	1,546,515,483	50,951,651	5,083,499	220,760,559	344,509	4,196,553	5,421,049	1,271,631,085	5,409,762	297,192,494	5,418,598	299,832,203											
\$500,000 under \$1,000,000	884,335	597,676,645	0	821,784	69,703,881	62,549	740,487	883,320	527,614,042	881,330	151,253,134	883,288	154,388,762											
\$1,000,000 under \$1,500,000	195,905	236,499,605	0	177,407	26,437,560	18,497	218,776	195,466	210,041,628	195,087	64,652,109	195,076	66,323,590											
\$1,500,000 under \$2,000,000	79,971	137,686,352	0	71,685	14,954,416	8,285	98,942	79,839	122,929,421	79,731	38,594,091	79,884	39,671,617											
\$2,000,000 under \$5,000,000	116,718	346,864,436	0	106,755	38,021,038	9,963	118,857	116,452	308,993,986	116,288	98,361,813	116,505	101,488,542											
\$5,000,000 under \$10,000,000	28,680	195,661,353	0	27,125	21,753,953	1,555	18,800	28,614	173,981,577	28,583	54,239,522	28,655	56,334,403											
\$10,000,000 or more	18,061	538,771,166	0	17,490	73,727,614	569	6,520	18,032	465,286,551	18,012	131,338,237	18,057	139,611,281											
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>9,550,843,480</b>	<b>707,820,864</b>	<b>39,561,113</b>	<b>1,134,711,669</b>	<b>59,466,435</b>	<b>522,323,703</b>	<b>99,012,731</b>	<b>7,199,620,708</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>99,040,729</b>	<b>1,457,891,441</b>											
<b>Nontaxable returns, total</b>	<b>51,452,534</b>	<b>659,466,622</b>	<b>432,919,551</b>	<b>5,006,150</b>	<b>122,725,341</b>	<b>44,377,852</b>	<b>378,285,744</b>	<b>15,859,259</b>	<b>150,674,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>											

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions				Standard deduction				Taxable income				Income tax after credits				Total income tax	
				Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)								
All returns, total	<b>54,294,820</b>	<b>6,627,921,521</b>	<b>627,985,285</b>	<b>24,945,937</b>	<b>854,892,713</b>	<b>28,717,031</b>	<b>378,499,970</b>	<b>46,230,366</b>	<b>4,981,969,079</b>	<b>41,543,215</b>	<b>1,024,015,475</b>	<b>41,551,043</b>	<b>1,040,684,097</b>								
No adjusted gross income	631,850	-126,340,287	6,444,932	0	0	0	0	0	0	0	0	2,448	142,256	2,450							
\$1 under \$5,000	721,218	1,722,543	6,722,684	68,942	1,715,229	652,276	8,966,606	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$5,000 under \$10,000	983,536	7,565,279	9,908,766	71,681	1,586,840	91,855	12,442,540	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$10,000 under \$15,000	1,464,654	18,485,113	16,176,619	122,892	2,678,775	1,341,762	18,114,398	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$15,000 under \$20,000	1,739,384	30,393,578	20,275,325	158,915	3,398,333	1,580,469	21,155,656	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$20,000 under \$25,000	1,829,227	41,271,852	21,726,285	198,875	4,311,451	1,630,352	21,686,765	**	552,655	**	976,294	**	385,291	**	67,446	**	385,281	**	67,446	**	385,281
\$25,000 under \$30,000	1,833,147	50,362,264	22,395,165	228,924	4,903,177	1,604,223	21,154,467	1,220,198	5,362,471	639,813	334,334	639,813	334,334								
\$30,000 under \$40,000	3,693,642	129,496,107	46,257,117	555,041	11,749,422	3,138,601	41,169,279	3,277,843	32,702,806	1,706,655	1,853,334	1,706,655	1,853,334								
\$40,000 under \$50,000	3,643,135	163,840,994	45,220,794	725,598	15,481,443	2,917,538	38,005,487	3,566,906	65,912,352	2,313,132	4,513,546	2,313,132	4,513,546								
\$50,000 under \$75,000	8,915,819	558,395,634	107,628,508	2,575,813	54,625,088	6,340,006	82,664,590	8,874,099	314,303,272	7,907,840	29,789,769	7,907,840	29,789,769								
\$75,000 under \$100,000	8,333,406	726,506,192	98,569,568	3,913,771	85,925,493	4,419,636	56,004,114	8,310,890	484,619,075	8,131,512	54,618,828	8,131,512	54,618,828								
\$100,000 under \$200,000	14,734,839	2,010,365,290	178,464,985	10,913,290	284,018,792	3,821,549	50,362,856	14,722,860	1,498,036,499	14,640,036	255,323,956	14,640,036	255,323,956								
\$200,000 under \$500,000	4,644,659	1,322,258,013	48,194,507	4,365,588	188,665,524	279,070	3,727,171	4,640,036	1,082,326,058	4,632,653	249,291,718	4,632,653	249,291,718								
\$500,000 under \$1,000,000	758,569	512,355,084	0	709,792	59,107,794	48,777	641,663	757,759	452,875,570	756,941	129,881,879	756,941	129,881,879								
\$1,000,000 under \$1,500,000	165,678	199,994,480	0	151,169	21,813,643	14,509	189,874	165,377	178,135,250	165,233	55,043,264	165,233	55,043,264								
\$1,500,000 under \$2,000,000	67,141	115,599,264	0	60,467	12,255,679	6,673	87,188	67,064	103,439,486	67,005	32,673,120	67,005	32,673,120								
\$2,000,000 under \$5,000,000	96,769	287,563,194	0	88,748	30,589,510	8,022	104,887	96,604	257,039,802	96,495	82,235,476	96,495	82,235,476								
\$5,000,000 under \$10,000,000	23,661	161,324,719	0	22,368	17,445,159	1,293	16,910	23,612	143,931,875	23,598	45,129,838	23,598	45,129,838								
\$10,000,000 or more	14,485	4,16,772,208	0	14,064	54,621,362	421	5,520	14,465	362,308,269	14,452	103,116,111	14,452	103,116,111								
<b>Taxable returns, total</b>	<b>41,551,043</b>	<b>6,405,936,966</b>	<b>451,632,301</b>	<b>22,848,738</b>	<b>797,319,889</b>	<b>18,699,855</b>	<b>246,997,752</b>	<b>41,540,764</b>	<b>4,918,593,568</b>	<b>41,543,215</b>	<b>1,024,015,475</b>	<b>41,551,043</b>	<b>1,040,684,097</b>								
<b>Nontaxable returns, total</b>	<b>12,743,777</b>	<b>224,984,555</b>	<b>176,352,964</b>	<b>2,087,199</b>	<b>57,572,824</b>	<b>10,017,176</b>	<b>131,502,218</b>	<b>4,749,602</b>	<b>63,375,512</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>								

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>2,977,192</b>	<b>190,688,552</b>	<b>15,332,425</b>	<b>1,143,593</b>	<b>28,180,385</b>	<b>1,741,256</b>	<b>11,178,619</b>	<b>2,564,074</b>	<b>152,402,375</b>	<b>2,431,567</b>	<b>32,174,028</b>	<b>2,437,846</b>	<b>33,145,899</b>
No adjusted gross income	82,706	-13,605,308	436,500	0	0	0	0	0	0	751	38,247	755	38,353
\$1 under \$5,000	136,980	291,398	631,736	16,511	114,382	118,464	767,801	**	**	**	**	**	**
\$5,000 under \$10,000	137,000	1,031,674	621,658	22,392	164,300	112,568	736,188	** 10,074	** 21,860	** 9,078	** 1,781	** 9,078	** 1,781
\$10,000 under \$15,000	158,225	1,957,818	734,368	18,237	117,501	138,992	901,827	122,825	282,917	107,701	24,864	107,701	24,864
\$15,000 under \$20,000	178,490	3,161,912	857,917	28,866	228,467	149,623	961,358	170,339	1,150,356	151,139	105,561	151,139	105,561
\$20,000 under \$25,000	219,122	4,940,024	1,097,499	35,380	340,157	182,684	1,172,424	212,950	2,384,578	186,768	232,456	186,768	232,456
\$25,000 under \$30,000	227,923	6,252,129	1,184,619	46,856	551,276	179,075	1,143,799	222,764	3,405,680	209,494	375,880	209,494	375,880
\$30,000 under \$40,000	404,882	14,102,338	2,134,060	103,725	1,226,477	301,157	1,915,058	399,465	8,832,690	374,210	1,021,043	376,159	1,021,060
\$40,000 under \$50,000	362,595	16,245,286	2,011,522	135,918	1,604,483	225,618	1,445,947	361,249	11,247,139	345,162	1,398,647	346,137	1,398,747
\$50,000 under \$75,000	561,196	33,923,498	3,290,167	320,474	4,595,464	240,722	1,538,354	556,971	24,686,475	549,247	3,625,598	550,222	3,627,007
\$75,000 under \$100,000	240,402	20,909,788	1,334,827	190,346	3,229,905	50,046	318,376	240,078	15,943,531	235,060	2,879,375	236,334	2,880,072
\$100,000 under \$200,000	202,292	25,864,087	992,379	167,667	3,896,074	34,316	225,520	202,186	20,756,355	198,891	4,440,216	199,875	4,456,866
\$200,000 under \$500,000	45,272	12,954,865	5,173	38,491	1,658,877	6,622	43,246	45,141	11,271,449	44,375	3,034,908	44,375	3,093,666
\$500,000 under \$1,000,000	11,170	7,551,360	0	10,578	1,230,006	591	3,756	11,149	6,322,584	10,994	2,084,444	11,039	2,143,849
\$1,000,000 under \$1,500,000	3,056	3,762,883	0	2,631	518,451	424	2,688	3,038	3,253,933	2,893	967,698	3,026	1,004,265
\$1,500,000 under \$2,000,000	1,587	2,741,360	0	1,473	371,538	114	738	1,583	2,371,352	1,557	728,849	1,574	756,820
\$2,000,000 under \$5,000,000	2,656	8,073,951	0	2,468	1,149,477	188	1,218	2,637	6,941,911	2,625	2,156,514	2,646	2,244,068
\$5,000,000 under \$10,000,000	800	5,621,137	0	769	823,169	31	196	794	4,815,722	795	1,464,362	798	1,538,684
\$10,000,000 or more	835	34,908,361	0	812	6,260,382	21	135	832	28,713,784	829	7,593,585	835	8,201,868
<b>Taxable returns, total</b>	<b>2,437,846</b>	<b>195,910,577</b>	<b>11,982,240</b>	<b>1,052,865</b>	<b>26,468,458</b>	<b>1,377,866</b>	<b>8,820,030</b>	<b>2,434,880</b>	<b>150,134,116</b>	<b>2,431,567</b>	<b>32,174,028</b>	<b>2,437,846</b>	<b>33,145,899</b>
<b>Nontaxable returns, total</b>	<b>539,345</b>	<b>-5,222,024</b>	<b>3,370,185</b>	<b>90,729</b>	<b>1,710,926</b>	<b>363,570</b>	<b>2,358,599</b>	<b>129,193</b>	<b>2,268,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Returns of heads of households				Returns of other filers				Total income tax	
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(49)	(50)		
All returns, total	22,134,303	823,331,580	230,192,378	3,732,736	79,479,593	18,307,560	169,902,322	13,822,202	411,047,695	7,309,084	57,230,178	7,309,954	
No adjusted gross income	94,006	-6,112,273	857,203	0	0	0	0	0	0	0	1,053	12,956	
\$1 under \$5,000	522,095	1,575,074	5,153,020	19,623	305,276	502,472	4,658,119	0	0	0	0	0	
\$5,000 under \$10,000	1,579,866	12,792,368	15,293,377	25,204	364,209	1,554,662	14,420,398	0	0	0	0	0	
\$10,000 under \$15,000	2,997,105	38,156,366	31,556,662	47,433	702,626	2,949,672	27,368,825	**	**	**	**	**	
\$15,000 under \$20,000	2,885,867	50,267,348	31,499,138	73,309	1,161,889	26,084,182	**	**	**	**	**	**	
\$20,000 under \$25,000	2,444,577	54,911,539	26,373,136	106,156	1,548,876	2,338,421	21,679,621	** 2,443,974	** 8,359,136	** 268,293	** 110,454	** 268,283	
\$25,000 under \$30,000	2,074,644	57,018,894	22,353,160	135,869	2,094,457	1,938,774	17,981,681	1,942,233	15,086,471	226,395	194,653	226,395	
\$30,000 under \$40,000	3,213,969	111,505,100	34,588,689	451,067	7,378,249	2,762,902	25,617,849	3,143,012	44,368,564	1,168,529	1,409,431	1,409,431	
\$40,000 under \$50,000	1,966,315	87,765,923	20,375,907	461,773	8,048,915	1,504,541	13,972,358	1,949,861	45,530,673	1,476,921	3,198,388	3,198,388	
\$50,000 under \$75,000	2,477,603	149,872,637	25,020,962	1,018,007	18,269,011	1,459,596	13,604,217	2,469,827	93,038,149	2,307,788	9,247,068	2,307,788	
\$75,000 under \$100,000	981,338	83,622,737	9,243,202	651,888	13,539,983	329,450	977,968	57,802,422	970,508	8,225,770	970,508	8,225,770	
\$100,000 under \$200,000	729,595	95,168,655	6,864,931	590,102	15,621,685	139,492	1,304,898	728,248	71,621,264	723,596	13,856,173	13,856,173	
\$200,000 under \$500,000	135,203	38,411,664	1,012,991	124,362	5,423,868	10,839	101,719	135,019	31,916,273	134,284	8,346,983	134,618	
\$500,000 under \$1,000,000	21,033	14,214,904	0	18,603	1,609,314	2,430	22,655	21,005	12,567,627	20,775	3,531,576	20,925	
\$1,000,000 under \$1,500,000	4,826	5,808,236	0	3,880	612,723	947	8,809	4,807	5,193,049	4,735	1,556,893	4,787	
\$1,500,000 under \$2,000,000	2,091	3,590,648	0	1,730	358,076	361	3,353	2,081	3,229,223	2,065	959,515	2,081	
\$2,000,000 under \$5,000,000	3,043	8,909,085	0	2,672	879,794	371	3,429	3,039	8,028,280	3,021	2,465,528	3,033	
\$5,000,000 under \$10,000,000	703	4,737,921	0	657	424,301	46	429	702	4,313,380	700	1,274,140	700	
\$10,000,000 or more	424	11,109,754	0	399	1,136,340	25	231	424	9,973,183	421	2,846,888	424	
<b>Taxable returns, total</b>	<b>7,309,554</b>	<b>523,449,764</b>	<b>65,840,632</b>	<b>2,781,982</b>	<b>61,396,071</b>	<b>4,526,919</b>	<b>42,182,190</b>	<b>7,307,349</b>	<b>354,855,802</b>	<b>7,309,084</b>	<b>57,230,178</b>	<b>7,309,954</b>	
<b>Nontaxable returns, total</b>	<b>14,824,350</b>	<b>299,881,817</b>	<b>164,351,747</b>	<b>950,754</b>	<b>18,083,523</b>	<b>13,780,641</b>	<b>127,720,132</b>	<b>6,514,853</b>	<b>56,191,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Footnotes at end of table.

**Table 1.2 All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions				Standard deduction				Returns of single persons			
				Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)		
<b>All returns, total</b>	<b>71,086,947</b>	<b>2,568,368,449</b>	<b>267,230,346</b>	<b>14,744,996</b>	<b>294,884,319</b>		<b>55,078,441</b>	<b>341,028,536</b>	<b>52,195,348</b>	<b>1,804,876,341</b>	<b>47,737,636</b>	<b>322,428,805</b>	<b>47,741,385</b>	<b>326,342,729</b>	
No adjusted gross income	1,263,503	-57,717,191	4,707,856	0	0		0	0	0	0	0	2,376	48,516	2,382	48,517
\$1 under \$5,000	8,754,410	22,651,783	18,580,019	212,366	2,927,415		8,542,043	40,333,686	353,743	433,349	197,522	40,134	197,522	40,134	
\$5,000 under \$10,000	8,698,192	65,022,665	26,488,523	265,077	4,275,096		8,433,115	53,677,756	1,963,234	3,633,349	1,918,194	366,257	1,918,194	366,257	
\$10,000 under \$15,000	7,599,496	94,153,171	29,658,570	474,037	6,463,156		7,125,460	46,231,669	5,936,046	17,225,156	4,213,770	1,355,088	4,213,770	1,355,088	
\$15,000 under \$20,000	6,424,705	112,034,850	27,533,548	550,638	7,735,486		5,874,066	38,050,095	5,999,857	41,054,749	4,966,169	3,400,706	4,966,169	3,400,706	
\$20,000 under \$25,000	5,488,525	123,107,439	23,251,984	600,675	8,711,691		4,887,850	31,497,705	5,348,980	60,886,470	4,655,307	5,800,473	4,655,307	5,800,473	
\$25,000 under \$30,000	4,697,161	128,939,289	20,351,907	669,851	10,039,696		4,027,310	25,877,631	4,614,250	73,694,141	4,183,644	7,847,711	4,183,644	7,847,711	
\$30,000 under \$40,000	7,601,388	264,422,268	32,463,017	1,455,478	20,444,381		6,145,910	39,596,229	7,537,918	172,946,105	7,312,357	20,883,251	7,312,357	20,883,251	
\$40,000 under \$50,000	5,653,373	252,993,769	23,627,875	1,660,239	23,581,826		3,985,134	25,878,417	5,615,761	180,634,481	5,566,312	23,419,556	5,566,312	23,419,556	
\$50,000 under \$75,000	8,025,499	486,107,317	33,289,189	3,603,847	57,315,595		4,421,652	29,064,750	7,971,391	367,885,443	7,918,164	57,127,950	7,918,164	57,127,950	
\$75,000 under \$100,000	3,266,645	280,131,146	13,487,305	2,201,562	40,314,137		1,065,082	7,047,393	3,251,431	219,646,146	3,224,123	40,176,755	3,224,123	40,176,755	
\$100,000 under \$200,000	2,865,867	375,099,797	11,851,575	2,367,200	54,671,806		498,666	3,339,894	2,857,482	305,466,774	2,837,352	62,713,98	2,837,352	62,713,98	
\$200,000 under \$500,000	603,042	172,890,940	1,738,980	555,058	25,012,290		47,978	324,416	600,853	146,117,306	588,451	36,518,885	60,148,885	37,189,687	
\$500,000 under \$1,000,000	93,563	63,555,296	0	82,811	7,756,767		10,751	72,384	93,107	55,828,261	92,619	15,755,235	93,327	16,345,192	
\$1,000,000 under \$1,500,000	22,345	26,934,006	0	19,727	3,492,743		2,618	17,426	22,244	23,469,336	22,226	7,084,254	22,226	7,399,676	
\$1,500,000 under \$2,000,000	9,152	15,755,080	0	8,015	1,989,124		1,136	7,663	9,111	13,789,359	9,104	4,232,807	9,129	4,232,807	
\$2,000,000 under \$5,000,000	14,249	42,328,206	0	12,867	5,402,256		1,382	9,324	14,173	36,983,993	14,147	11,504,596	14,217	12,063,992	
\$5,000,000 under \$10,000,000	3,516	23,977,575	0	3,330	3,061,324		186	1,264	3,505	20,920,600	3,490	6,371,181	3,507	6,711,338	
\$10,000,000 or more	2,317	75,980,843	0	2,215	11,709,531		102	633	2,311	64,291,325	2,310	17,782,053	2,315	19,025,294	
<b>Taxable returns, total</b>	<b>47,741,885</b>	<b>2,425,546,174</b>	<b>178,385,691</b>	<b>12,877,527</b>	<b>249,526,251</b>		<b>34,861,976</b>	<b>224,323,732</b>	<b>47,729,738</b>	<b>1,776,037,221</b>	<b>47,737,636</b>	<b>322,428,905</b>	<b>47,741,385</b>	<b>326,342,729</b>	
<b>Nontaxable returns, total</b>	<b>23,345,062</b>	<b>142,822,275</b>	<b>88,344,655</b>	<b>1,867,469</b>	<b>45,358,068</b>		<b>20,216,465</b>	<b>116,704,804</b>	<b>4,465,611</b>	<b>28,839,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

\*\* Data combined to prevent disclosure of taxpayer information.

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

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

**Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015**  
**(Filing Year 2016)**

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Adjusted gross income less deficit										
Total income	150,493,263	10,210,310,102	54,294,820	6,627,921,521	2,977,192	190,688,552	22,134,303	823,331,580	71,086,947	2,568,368,448
Salaries and wages	149,937,727	10,360,403,054	54,203,743	6,731,768,020	2,941,242	193,099,796	22,108,254	833,617,399	70,684,488	2,601,917,841
Taxable interest	124,591,428	7,112,222,959	44,795,715	4,418,495,575	2,429,256	130,276,516	19,984,818	706,085,104	57,381,639	1,857,365,765
Tax-exempt interest [1]	42,636,696	95,881,223	24,653,867	6,926,007	678,102	3,876,146	2,158,601	2,340,519	15,145,126	23,738,551
Ordinary dividends	5,827,038	61,871,455	3,479,979	40,342,348	73,909	1,493,259	138,876	1,026,063	2,134,274	19,009,785
Qualified dividends [1]	27,607,044	260,252,720	15,913,764	16,945,421	425,792	10,433,059	942,032	6,108,309	10,325,456	74,565,931
State income tax refunds	25,755,976	203,187,788	14,946,812	132,617,046	372,067	8,504,260	853,875	4,521,582	9,583,220	57,544,901
Alimony received	41,442,020	10,077,086	12,041,895	22,088,561	469,507	703,576	1,785,902	1,988,822	5,959,208	6,329,773
Business or profession net income	18,791,200	391,975,736	9,447,752	258,933,547	311,722	7,633,760	3,097,829	42,579,108	5,933,897	82,829,322
Business or profession net loss	5,935,725	60,161,435	3,222,093	33,044,017	122,413	1,849,076	778,718	8,094,345	1,812,501	17,173,997
Sales of capital assets, net gain	15,998,021	725,161,292	9,197,581	538,125,413	233,100	26,246,883	533,361	17,284,813	6,033,979	14,3,524,183
Sales of capital assets, net loss	8,279,783	18,646,316	4,867,605	1,1,182,436	127,053	158,255	338,704	791,028	2,946,422	6,514,587
Sales of property other than capital assets, net gain less loss	2,216,693	11,943,053	1,574,228	10,066,602	37,223	308,562	84,447	-428,801	520,795	1,996,691
Taxable IRA distributions	14,159,018	253,213,041	8,196,863	16,6,846,398	166,281	3,086,634	461,134	6,808,064	5,334,740	76,471,944
Taxable pensions and annuities	28,199,160	689,991,999	15,213,969	43,617,312	458,208	10,664,639	1,657,663	27,933,975	10,869,320	215,776,073
Total rental and royalty net income	6,768,234	103,058,883	4,365,925	7,1,188,238	120,411	2,323,095	272,154	2,768,918	2,009,745	26,778,632
Total rental and royalty net loss	4,531,686	46,245,560	2,838,661	30,194,373	47,989	910,283	338,808	3,465,067	1,306,208	11,675,837
Farm rental net income less loss	495,314	4,494,377	330,229	3,088,070	8,133	57,960	11,078	66,625	145,874	1,281,722
Partnership and S corporation net income less loss	8,744,225	629,004,575	6,185,864	522,050,062	184,414	11,353,897	398,833	20,460,706	1,975,114	75,139,910
Estate and trust net income less loss	688,058	27,419,803	359,969	14,942,938	10,908	1,128,497	18,879	758,301	298,300	10,590,067
Farm net income less loss	1,799,627	-13,963,784	1,356,954	-10,633,805	27,617	-452,160	43,644	-306,540	371,411	-2,571,278
Unemployment compensation	6,206,841	27,225,383	2,743,227	12,761,070	93,347	429,724	1,105,465	4,460,148	2,264,801	9,574,442
Taxable social security benefits	19,661,104	277,411,075	12,057,090	199,560,335	329,011	3,950,564	479,659	4,577,811	6,795,344	69,322,365
Net operating loss	1,138,112	197,513,363	550,190	124,732,157	31,948	12,725,538	49,275	5,947,832	506,699	54,107,837
Cancellation of debt	678,073	6,954,736	381,028	4,328,776	14,996	367,719	64,831	420,846	217,218	1,837,395
Taxable health savings account distributions	267,614	327,192	132,975	191,956	7,097	7,710	38,949	36,439	88,594	91,087
Foreign-earned income exclusion	467,971	29,340,385	176,619	13,119,598	101,882	5,699,865	23,676	1,620,986	165,794	8,899,935
Gambling earnings	1,934,196	32,967,078	1,023,008	18,532,809	41,809	908,611	197,423	2,487,791	671,957	11,077,867
Other income less loss	6,454,478	40,075,330	3,614,573	25,629,107	117,232	1,070,193	453,621	2,691,789	2,269,053	10,684,240
Total statutory adjustments	38,586,372	150,092,952	19,535,108	10,3,846,499	490,105	2,411,243	5,008,044	10,285,818	13,553,115	33,549,392
Educator expenses deduction	3,721,168	950,200	2,342,673	623,013	87,755	20,937	391,116	94,722	899,625	211,528
Certain business expenses of reservists, performing artists, etc.	169,246	579,419	78,001	306,423	* 6,058	* 15,949	27,010	105,042	58,177	152,005
Health savings account deduction	1,391,655	4,322,792	957,947	3,493,745	14,605	36,919	101,844	212,191	317,259	579,938
Moving expenses adjustment	1,133,792	3,692,173	529,620	2,194,744	24,608	65,938	107,049	372,092	472,514	1,059,399
Deductible part of self-employment tax	19,632,701	30,106,835	10,371,067	20,604,571	306,193	489,910	3,085,736	3,040,765	5,869,705	5,971,590
Payments to a Keogh plan	1,012,285	24,378,156	805,950	20,205,961	11,245	246,164	30,494	579,813	164,596	3,346,218
Self-employed health insurance deduction	4,098,181	28,852,216	2,757,670	23,204,823	56,589	356,327	208,024	1,086,677	1,075,898	4,204,390
Penalty on early withdrawal of savings	466,686	76,848	248,253	34,027	7,696	2,402	20,694	5,920	190,043	34,500
Alimony paid	598,888	12,345,177	200,070	4,119,963	27,740	638,584	98,814	2,330,454	272,265	5,256,175
IRA payments	2,641,368	13,043,834	1,611,266	9,464,180	21,185	87,790	175,824	498,371	833,093	2,993,593
Student loan interest deduction	12,371,155	13,438,377	5,775,648	6,449,493	0	0	1,137,493	1,025,695	5,458,013	5,963,189
Tuition and fees deduction	1,655,586	3,918,501	780,592	1,650,107	0	0	224,794	515,337	650,200	1,743,058

Foothnotes at end of table.

**Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015**  
**(Filing Year 2016)—Continued**

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Domestic production activities deduction	695,859	12,791,597	550,226	10,413,030	10,110	358,982	18,402	299,028	117,122	1,720,557
Archer medical savings account deduction	4,593	3,686	** 2,119	** 2,776	0	0	**	**	* 2,474	* 910
Foreign housing deduction	5,161	123,874	2,248	73,152	409	5,762	1,455	29,238	1,049	15,721
Other adjustments	132,019	1,469,167	70,979	986,498	3,260	85,578	14,848	90,470	42,932	296,621
Total itemized deductions	44,567,283	1,257,437,010	24,945,937	854,892,713	1,143,593	28,180,385	3,732,736	79,479,593	14,744,996	294,884,319
Medical and dental expenses deduction	8,776,985	86,931,032	4,280,891	4,140,3,793	179,166	1,145,587	639,869	4,344,323	3,677,059	40,037,328
Taxes paid deduction	44,19,1,436	553,015,621	24,900,973	403,653,556	1,124,283	11,931,787	3,685,745	28,106,613	14,480,434	109,323,665
Interest paid deduction	33,301,990	304,461,163	21,083,145	215,238,192	752,935	6,388,470	2,726,806	23,224,763	8,739,105	59,609,732
Contributions deduction	36,623,657	221,850,264	22,056,464	16,123,1,266	796,877	6,627,683	2,929,299	9,755,340	10,841,017	44,235,975
Casually or theft loss deduction	72,323	1,645,750	30,644	883,406	2,432	163,358	11,258	172,420	27,989	426,566
Total miscellaneous deductions	13,652,442	137,363,965	6,483,501	7,155,030	326,343	3,589,663	1,698,233	14,959,433	5,144,365	47,264,565
Basic standard deduction	103,844,288	872,463,128	28,717,031	36,157,1,047	1,741,256	10,938,392	18,307,560	169,249,586	55,078,441	330,704,103
Additional standard deduction	15,097,296	28,146,319	7,884,275	16,928,923	189,556	240,227	420,158	652,736	6,606,217	10,324,433
Taxable income	114,87,1,989	7,350,295,492	46,290,366	4,981,969,079	2,564,074	152,402,375	13,822,202	411,047,695	52,195,348	1,804,876,341
Alternative minimum tax	4,467,806	31,165,616	3,293,846	23,714,959	142,751	1,102,006	381,029	1,697,531	650,180	4,651,120
Total tax credits [2]	48,980,703	77,927,251	24,876,964	5,179,0349	677,117	2,631,270	11,140,724	13,312,875	12,285,898	10,192,757
Foreign tax credit	7,963,489	22,560,125	4,952,304	15,220,577	155,995	2,039,082	231,397	1,356,230	2,628,792	3,944,237
Child care credit	6,344,325	3,585,379	3,966,488	2,284,552	* 4,333	* 2,654	2,189,601	1,203,428	183,903	94,745
Nonrefundable education credit	9,606,011	10,234,109	4,638,669	5,867,462	0	0	1,598,561	1,589,725	3,368,781	2,766,922
Retirement savings contribution credit	8,103,729	1,441,212	3,034,339	687,623	150,298	19,183	2,076,289	360,076	2,847,802	374,330
Child tax credit	22,376,889	27,099,975	13,268,830	18,881,081	343,498	384,248	7,778,031	7,078,485	986,530	756,162
Residential energy credits	2,592,967	2,087,749	1,704,634	1,539,800	46,971	36,354	238,813	140,263	602,548	371,333
General business credit	334,152	3,616,120	247,699	2,859,352	4,787	105,664	11,382	85,466	70,283	525,637
Prior-year minimum tax credit	306,716	972,621	228,021	790,528	11,585	31,796	11,969	20,007	55,142	130,290
Adoption credit	63,960	251,235	54,920	235,575	0	0	** 9,040	** 15,660	**	**
Credit for the elderly or disabled	50,569	6,397	4,285	470	** 5	** 3	** 3	**	46,279	5,924
Alternative motor vehicle credit	9,330	20,082	1,242	7,748	1,018	1,151	1,993	2,160	5,077	9,022
Alternative fuel vehicle refueling property credit	3,740	1,518	2,679	1,115	0	0	**	**	** 1,061	** 403
Qualified plug-in electric vehicle credit	42,868	251,617	29,917	190,879	1,095	3,188	3,560	20,965	8,296	36,584
Earned income credit used to offset income tax before credits	4,625,738	1,490,048	696,244	285,903	0	0	1,986,713	930,065	1,942,780	294,081
American opportunity credit used to offset income tax before credits	4,804,198	3,853,556	3,049,586	2,714,181	0	0	642,202	481,607	1,112,410	657,759
Mortgage interest credit	77,700	99,211	28,543	3,752	18,087	1,001	* 5,284	* 11,018	9,082	35,116
Other tax credits	6,808	21,751	3,752	18,087	1,001	* 2,007	* 1,009	* 1,230	* 1,046	426
Income tax after credits	99,021,502	1,435,848,586	41,543,215	1,024,015,475	2,431,567	32,174,028	7,308,084	57,230,178	47,737,636	322,428,905
Total income tax	99,040,729	1,457,891,441	41,551,043	1,040,684,097	2,437,846	33,145,889	7,308,954	57,718,716	47,741,885	328,342,729
Total tax liability	103,810,287	1,529,562,448	43,416,157	1,091,906,222	2,546,415	34,555,037	7,684,023	61,470,191	50,183,692	341,630,969
Total tax payments	135,562,923	1,688,472,002	50,339,134	1,164,981,100	2,540,336	36,787,689	19,341,715	95,726,921	63,341,740	390,976,281
Income tax withheld	132,257,828	1,197,083,155	48,873,374	784,903,417	2,451,353	20,505,165	19,178,742	84,007,580	61,754,360	307,666,983
Estimated tax payments	9,611,498	372,286,086	5,978,799	286,731,275	138,600	11,737,326	273,783	8,565,155	3,220,316	65,252,329
Overpayment refunded	113,212,358	329,830,398	36,349,291	149,829,828	1,656,277	3,868,101	20,556,577	92,675,216	54,650,213	83,457,253
Tax due at time of filing	29,180,466	161,798,546	14,741,206	113,215,875	1,047,756	4,819,471	1,357,910	6,870,849	12,033,594	36,892,350

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

[1] Not included in total income.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

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

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>150,493,263</b>	<b>10,210,310,102</b>	<b>149,837,727</b>	<b>10,360,403,054</b>	<b>124,591,428</b>	<b>7,112,222,959</b>	<b>42,636,696</b>	<b>95,881,223</b>	<b>5,827,038</b>	<b>61,871,455</b>
No adjusted gross income	2,072,066	-203,775,058	1,516,530	-201,562,230	565,122	20,111,022	653,423	4,706,956	98,447	2,127,267
\$1 under \$5,000	10,134,703	26,240,797	10,134,703	27,547,323	7,287,723	26,379,758	1,484,669	606,099	90,663	222,610
\$5,000 under \$10,000	11,398,595	86,411,986	11,398,595	88,916,289	8,804,222	65,527,117	1,339,223	666,442	107,702	285,516
\$10,000 under \$15,000	12,219,481	132,752,468	12,219,481	156,040,082	9,192,735	108,945,675	1,583,302	1,053,897	124,166	438,006
\$15,000 under \$20,000	11,228,447	195,857,688	11,228,447	198,996,592	9,033,568	152,713,467	1,476,103	1,041,566	119,598	322,515
\$20,000 under \$25,000	9,981,450	224,230,854	9,981,450	227,176,692	8,423,553	182,841,964	1,371,510	1,068,287	115,165	689,980
\$25,000 under \$30,000	8,832,875	242,572,775	8,832,875	245,836,846	7,585,499	200,342,638	1,380,757	1,061,273	122,363	720,068
\$30,000 under \$40,000	14,913,880	519,525,813	14,913,880	526,228,636	12,978,605	428,313,928	2,779,716	2,080,661	261,909	1,483,145
\$40,000 under \$50,000	11,625,418	520,845,982	11,625,418	527,230,698	10,142,723	424,369,612	2,748,982	1,991,377	239,360	1,177,454
\$50,000 under \$75,000	19,980,117	1,228,299,087	19,980,117	1,243,878,207	17,158,839	952,347,137	6,568,582	5,759,010	704,167	3,326,378
\$75,000 under \$100,000	12,821,781	1,111,174,843	12,821,791	1,123,791,901	11,083,392	835,434,509	5,553,172	5,351,418	668,070	3,510,870
\$100,000 under \$200,000	18,532,593	2,506,497,828	18,532,593	2,538,125,233	16,409,095	1,876,094,165	10,353,254	13,932,224	1,581,470	11,019,779
\$200,000 under \$500,000	5,428,176	1,546,515,483	5,428,176	1,575,094,333	4,812,720	1,055,689,937	4,116,012	12,956,349	1,030,721	12,956,810
\$500,000 under \$1,000,000	884,335	597,676,645	884,335	610,221,882	767,954	337,666,673	802,733	7,248,337	323,378	6,889,926
\$1,000,000 under \$1,500,000	195,905	236,499,605	195,905	240,979,435	164,367	109,129,351	187,220	3,733,575	93,059	3,113,401
\$1,500,000 under \$2,000,000	79,971	137,686,352	79,971	140,150,790	66,384	56,400,553	77,308	2,486,638	42,319	1,942,691
\$2,000,000 under \$5,000,000	116,718	346,864,436	116,718	351,790,891	96,609	124,291,852	114,470	7,437,965	69,777	4,872,127
\$5,000,000 under \$10,000,000	28,680	195,5661,353	28,680	197,628,122	23,626	59,258,643	28,312	4,565,985	19,636	2,457,559
\$10,000,000 or more	18,061	538,771,166	18,061	542,331,335	14,691	96,364,957	17,947	18,133,165	14,069	4,314,263
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>9,550,843,480</b>	<b>99,040,729</b>	<b>9,681,383,518</b>	<b>85,449,255</b>	<b>6,411,736,996</b>	<b>34,936,415</b>	<b>85,592,676</b>	<b>5,039,640</b>	<b>54,604,999</b>
<b>Nontaxable returns, total</b>	<b>51,452,534</b>	<b>659,466,622</b>	<b>50,896,988</b>	<b>679,019,536</b>	<b>39,122,173</b>	<b>700,485,964</b>	<b>7,700,281</b>	<b>10,288,547</b>	<b>787,398</b>	<b>7,266,455</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015**  
**(Filing Year 2016)—Continued**

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

Size of adjusted gross income	Ordinary dividends		Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>27,607,044</b>	<b>260,252,720</b>	<b>25,755,976</b>	<b>203,187,788</b>	<b>20,256,512</b>	<b>31,110,732</b>	<b>414,420</b>	<b>10,077,086</b>	<b>18,791,200</b>	<b>391,975,736</b>
No adjusted gross income	468,764	5,031,112	431,502	3,452,820	71,250	327,295	1,319	44,043	237,120	4,057,253
\$1 under \$5,000	933,634	891,234	846,481	535,192	82,352	83,718	* 7,971	* 24,328	1,275,335	3,620,847
\$5,000 under \$10,000	857,987	1,434,663	792,431	847,872	95,582	61,497	12,906	74,393	1,847,196	12,895,588
\$10,000 under \$15,000	875,080	1,924,846	781,678	1,236,652	137,575	84,706	25,593	223,883	2,430,904	24,401,379
\$15,000 under \$20,000	878,063	1,911,854	801,164	1,223,553	200,822	139,095	28,111	309,956	1,551,550	18,943,319
\$20,000 under \$25,000	810,499	1,967,324	746,510	1,326,078	223,909	132,475	38,992	445,737	940,440	13,222,482
\$25,000 under \$30,000	778,412	2,129,499	694,987	1,265,438	337,988	201,973	28,486	308,633	746,527	11,435,750
\$30,000 under \$40,000	1,576,139	4,356,423	1,440,362	3,001,477	925,460	586,150	57,596	866,062	1,369,005	21,209,538
\$40,000 under \$50,000	1,514,544	4,083,422	1,389,336	2,826,332	1,272,758	801,187	46,650	769,407	1,028,493	16,756,939
\$50,000 under \$75,000	3,896,386	13,570,392	3,586,978	9,668,810	3,568,852	2,675,552	80,238	1,579,814	2,076,929	34,762,519
\$75,000 under \$100,000	3,468,135	13,679,218	3,253,110	9,956,326	3,663,125	3,369,360	36,744	1,219,211	1,521,248	30,010,398
\$100,000 under \$200,000	7,062,743	43,684,842	6,651,049	33,501,662	7,245,134	8,385,349	37,189	2,078,680	2,546,650	75,753,230
\$200,000 under \$500,000	3,391,442	45,283,033	3,272,768	36,267,006	1,917,063	4,227,684	10,797	1,608,050	960,730	70,271,445
\$500,000 under \$1,000,000	708,986	24,854,824	690,017	20,014,498	298,146	2,091,565	1,231	266,658	177,361	25,065,426
\$1,000,000 under \$1,500,000	167,209	11,605,051	163,261	9,328,800	91,028	1,213,988	312	106,517	38,755	8,889,443
\$1,500,000 under \$2,000,000	70,134	6,994,679	68,480	5,485,472	38,072	749,450	107	33,826	14,068	4,087,303
\$2,000,000 under \$5,000,000	104,973	19,650,375	102,750	15,679,337	60,313	2,001,591	126	58,833	20,890	8,304,335
\$5,000,000 under \$10,000,000	26,596	11,752,780	26,053	9,422,445	16,232	1,110,831	41	20,199	4,887	3,422,426
\$10,000,000 or more	17,317	45,447,147	17,059	38,148,418	10,800	2,867,266	11	38,856	3,114	4,865,985
<b>Taxable returns, total</b>	<b>22,959,050</b>	<b>237,986,093</b>	<b>21,483,547</b>	<b>187,429,665</b>	<b>18,750,798</b>	<b>29,347,042</b>	<b>316,448</b>	<b>9,021,704</b>	<b>10,107,601</b>	<b>298,843,968</b>
<b>Nontaxable returns, total</b>	<b>4,647,995</b>	<b>22,266,627</b>	<b>4,272,428</b>	<b>15,755,123</b>	<b>1,505,714</b>	<b>1,763,690</b>	<b>97,972</b>	<b>1,055,383</b>	<b>8,683,599</b>	<b>93,131,768</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015  
(Filing Year 2016)—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Net loss	Capital gain distributions reported on Form 1040	Sales of capital assets reported on Form 1040, Schedule D [2]			Sales of property other than capital assets	
				Number of returns	Amount	Taxable net gain		
						(24)	(25)	(26)
<b>All returns, total</b>	<b>5,935,725</b>	<b>60,161,435</b>	<b>4,323,250</b>	<b>11,563,203</b>	<b>11,674,771</b>	<b>713,598,090</b>	<b>8,279,783</b>	<b>18,646,316</b>
No adjusted gross income	426,034	12,157,756	29,097	46,969	167,986	17,052,947	448,984	1,159,884
\$1 under \$5,000	138,269	865,618	222,771	195,181	260,178	512,882	309,683	599,286
\$5,000 under \$10,000	185,654	1,460,706	179,305	224,309	302,754	927,640	297,621	664,177
\$10,000 under \$15,000	270,797	2,411,493	159,924	234,373	290,743	1,230,847	288,721	646,526
\$15,000 under \$20,000	344,286	3,467,702	169,070	251,117	295,391	1,550,202	232,409	513,433
\$20,000 under \$25,000	351,371	3,067,186	147,995	259,026	301,961	1,917,490	227,031	493,407
\$25,000 under \$30,000	316,757	2,973,206	128,487	245,274	269,216	1,686,136	256,667	568,206
\$30,000 under \$40,000	532,987	3,929,244	287,469	462,119	564,977	3,565,980	456,707	941,534
\$40,000 under \$50,000	469,339	3,386,681	274,422	479,156	583,462	4,180,676	383,768	837,906
\$50,000 under \$75,000	833,699	5,767,819	662,186	1,542,572	1,499,292	12,531,337	1,058,241	2,371,829
\$75,000 under \$100,000	626,398	4,253,862	564,896	1,370,439	1,417,852	15,108,775	933,896	2,047,954
\$100,000 under \$200,000	1,047,891	7,646,665	1,078,572	3,639,073	3,160,989	55,975,478	1,959,116	4,308,359
\$200,000 under \$500,000	312,389	3,726,278	369,651	1,989,633	1,841,053	84,003,935	1,070,458	2,548,526
\$500,000 under \$1,000,000	50,356	1,320,995	39,917	397,268	442,833	61,321,058	240,175	620,944
\$1,000,000 under \$1,500,000	11,619	593,080	5,619	82,981	114,426	34,034,315	54,398	149,959
\$1,500,000 under \$2,000,000	5,327	392,245	1,759	35,912	49,072	24,162,327	22,018	61,278
\$2,000,000 under \$5,000,000	8,405	959,470	1,846	90,962	77,340	78,275,758	30,162	85,195
\$5,000,000 under \$10,000,000	2,306	481,125	206	10,409	20,900	60,482,444	6,441	18,456
\$10,000,000 or more	1,843	1,300,305	58	6,438	14,386	255,037,864	3,276	9,459
<b>Taxable returns, total</b>	<b>3,932,318</b>	<b>33,222,446</b>	<b>3,606,269</b>	<b>10,271,988</b>	<b>9,828,056</b>	<b>681,118,542</b>	<b>6,405,620</b>	<b>14,308,673</b>
<b>Nontaxable returns, total</b>	<b>2,003,407</b>	<b>26,938,989</b>	<b>716,981</b>	<b>1,291,215</b>	<b>1,846,715</b>	<b>32,479,547</b>	<b>1,874,163</b>	<b>4,337,643</b>
								<b>214,620</b>
								<b>3,270,250</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015  
(Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of property other than capital assets—continued				Taxable Individual Retirement Arrangement (IRA) distributions				Pensions and annuities				Taxable				Net income			
	Net loss		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount			
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(36)	(37)	(38)	(39)	(40)	(39)	(40)	(38)	(39)	(40)		
<b>All returns, total</b>	<b>1,153,117</b>	<b>21,093,508</b>	<b>14,159,018</b>	<b>253,213,041</b>	<b>30,754,854</b>	<b>1,169,067,148</b>	<b>28,199,160</b>	<b>689,991,999</b>	<b>4,987,608</b>	<b>76,533,974</b>										
No adjusted gross income	103,291	8,801,402	137,120	2,064,540	295,876	7,687,787	231,166	2,945,570	125,147	2,160,712										
\$1 under \$5,000	22,121	326,034	341,198	1,141,198	780,085	5,148,239	729,226	2,178,118	125,606	476,196										
\$5,000 under \$10,000	22,167	271,523	590,259	2,781,145	1,184,278	10,187,637	1,139,203	6,291,022	159,781	841,998										
\$10,000 under \$15,000	30,122	240,762	724,858	4,470,039	1,774,742	20,894,458	1,727,011	15,061,276	189,198	1,224,724										
\$15,000 under \$20,000	23,090	343,564	666,843	4,835,309	1,678,316	25,706,689	1,604,960	18,313,815	195,293	1,345,119										
\$20,000 under \$25,000	31,135	125,641	636,239	5,104,234	1,502,390	24,128,687	1,438,998	18,470,507	181,416	1,388,165										
\$25,000 under \$30,000	28,146	219,865	552,767	4,905,412	1,392,254	24,639,911	1,323,185	18,858,034	169,029	1,334,679										
\$30,000 under \$40,000	41,485	336,043	1,078,333	10,670,149	2,593,950	56,413,216	2,453,670	40,025,378	266,823	2,283,551										
\$40,000 under \$50,000	47,446	437,661	991,898	10,855,178	2,352,383	57,820,520	2,197,229	42,423,815	298,417	2,696,973										
\$50,000 under \$75,000	120,537	661,370	2,370,301	32,261,073	5,145,456	160,899,524	4,794,838	114,723,085	672,421	6,096,483										
\$75,000 under \$100,000	116,310	978,796	1,933,400	36,089,085	3,958,703	163,857,153	3,613,164	109,640,293	598,492	6,528,286										
\$100,000 under \$200,000	242,362	2,019,552	2,997,506	79,751,792	6,106,990	378,312,328	5,391,242	216,352,535	1,215,675	17,024,237										
\$200,000 under \$500,000	187,109	2,069,469	938,904	44,053,588	1,658,908	176,275,803	1,320,681	71,287,369	584,134	16,235,328										
\$500,000 under \$1,000,000	75,815	1,297,435	135,62	9,379,854	221,493	33,682,369	158,716	8,552,399	131,186	7,122,398										
\$1,000,000 under \$1,500,000	23,984	553,270	29,577	1,851,835	49,598	9,298,366	34,329	1,899,631	32,196	2,814,283										
\$1,500,000 under \$2,000,000	11,100	289,011	11,523	763,721	19,809	4,182,940	13,703	845,671	14,234	1,388,343										
\$2,000,000 under \$5,000,000	18,263	918,074	16,389	1,295,739	28,130	6,469,958	19,744	1,261,502	20,241	2,924,427										
\$5,000,000 under \$10,000,000	5,035	370,867	3,940	465,381	6,883	1,930,420	4,815	463,280	5,064	1,199,298										
\$10,000,000 or more	3,598	833,171	2,303	473,170	4,588	1,531,145	3,279	398,698	3,257	1,448,504										
<b>Taxable returns, total</b>	<b>875,509</b>	<b>10,160,374</b>	<b>11,426,111</b>	<b>233,248,698</b>	<b>24,607,565</b>	<b>1,081,183,983</b>	<b>22,447,911</b>	<b>640,260,696</b>	<b>3,947,694</b>	<b>67,811,572</b>										
<b>Nontaxable returns, total</b>	<b>277,608</b>	<b>10,933,135</b>	<b>2,732,907</b>	<b>19,964,243</b>	<b>6,147,269</b>	<b>87,883,165</b>	<b>5,751,249</b>	<b>49,731,302</b>	<b>1,039,914</b>	<b>8,722,402</b>										

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015  
(Filing Year 2016)—Continued**

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

Size of adjusted gross income	Rent—continued			Royalty			Farm rental		
	Net loss (includes nondeductible loss)	Number of returns	Amount	Net income	Number of returns	Amount	Net income	Number of returns	Amount
<b>All returns, total</b>	<b>5,414,724</b>	<b>52,761,966</b>	<b>2,118,130</b>	<b>23,777,626</b>	<b>102,546</b>	<b>461,722</b>	<b>394,273</b>	<b>5,205,330</b>	<b>101,041</b>
No adjusted gross income	262,851	4,948,690	49,805	692,468	2,340	75,408	9,010	171,003	5,355
\$1 under \$5,000	66,191	505,461	67,025	56,031	* 2,116	* 609	12,284	27,374	* 6,302
\$5,000 under \$10,000	89,067	671,439	63,646	86,898	* 1,487	* 5,073	12,866	48,132	* 7,028
\$10,000 under \$15,000	125,051	901,111	74,299	163,156	* 1,033	* 311	18,564	82,587	* 3,841
\$15,000 under \$20,000	143,518	933,507	66,795	116,527	* 2,028	* 24,266	12,438	76,662	* 3,298
\$20,000 under \$25,000	156,072	1,326,062	53,898	158,260	* 139	* 273	10,349	65,425	0
\$25,000 under \$30,000	147,565	1,027,186	51,306	165,227	* 3,011	* 193	16,799	139,056	* 3,531
\$30,000 under \$40,000	312,108	2,568,329	100,133	254,195	6,002	1,021	23,938	203,653	9,289
\$40,000 under \$50,000	317,517	2,334,009	90,844	227,572	3,944	7,196	27,615	151,659	* 3,422
\$50,000 under \$75,000	783,303	6,177,063	256,795	1,037,783	14,418	44,131	69,584	780,989	12,925
\$75,000 under \$100,000	741,052	5,609,875	230,942	1,105,878	11,212	5,282	48,239	490,478	14,716
\$100,000 under \$200,000	1,394,155	12,094,996	550,050	4,116,478	25,098	85,007	96,425	1,816,101	21,405
\$200,000 under \$500,000	672,102	8,337,091	280,587	4,383,614	17,400	44,982	27,058	837,350	6,402
\$500,000 under \$1,000,000	133,189	2,429,464	90,749	3,185,160	5,053	14,340	6,151	163,945	2,114
\$1,000,000 under \$1,500,000	31,337	851,669	30,740	1,583,245	1,871	15,982	1,393	46,235	560
\$1,500,000 under \$2,000,000	12,715	433,019	14,415	770,428	1,237	17,538	513	35,372	289
\$2,000,000 under \$5,000,000	18,983	817,470	28,698	2,154,894	2,502	53,716	753	34,249	3,316
\$5,000,000 under \$10,000,000	4,797	312,977	9,503	1,216,810	872	22,178	173	19,837	8,291
\$10,000,000 or more	3,152	482,550	7,900	2,296,003	781	44,218	123	15,224	3,730
<b>Taxable returns, total</b>	<b>4,329,101</b>	<b>40,914,721</b>	<b>1,730,106</b>	<b>22,435,411</b>	<b>85,280</b>	<b>347,292</b>	<b>315,272</b>	<b>4,720,008</b>	<b>70,683</b>
<b>Nontaxable returns, total</b>	<b>1,085,623</b>	<b>11,847,245</b>	<b>388,024</b>	<b>1,342,215</b>	<b>17,286</b>	<b>114,430</b>	<b>79,002</b>	<b>485,322</b>	<b>30,358</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Total rental and royalty			Partnership and S corporation			Estate and trust		
	Net income		Net loss	Net income		Net loss	Net income		Net loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns, total</b>	<b>(51)</b>	<b>(52)</b>	<b>(53)</b>	<b>(54)</b>	<b>(55)</b>	<b>(56)</b>	<b>(57)</b>	<b>(58)</b>	<b>(59)</b>
<b>All returns, total</b>	<b>6,768,234</b>	<b>103,058,883</b>	<b>4,531,666</b>	<b>46,245,560</b>	<b>6,044,409</b>	<b>755,622,761</b>	<b>2,699,817</b>	<b>126,618,186</b>	<b>630,256</b>
No adjusted gross income	158,721	2,810,017	262,888	6,061,375	103,383	6,548,689	303,549	50,096,035	13,700
\$1 under \$5,000	191,411	550,278	67,689	444,446	59,110	354,028	43,820	870,335	** 20,997
\$5,000 under \$10,000	225,477	960,758	95,906	653,822	95,076	720,111	51,701	533,252	** 84,768
\$10,000 under \$15,000	257,700	1,443,449	123,523	1,110,982	99,991	1,058,534	65,337	688,625	** 35,192
\$15,000 under \$20,000	256,116	1,530,758	141,801	991,953	141,254	1,448,351	69,076	1,035,999	** 190,506
\$20,000 under \$25,000	234,703	1,594,658	148,341	1,204,536	111,274	1,449,194	68,713	1,111,283	17,715
\$25,000 under \$30,000	224,961	1,604,665	152,200	1,061,144	145,162	1,835,799	60,331	844,699	10,077
\$30,000 under \$40,000	360,815	2,691,722	320,136	2,737,329	252,120	4,021,340	132,665	1,696,781	23,005
\$40,000 under \$50,000	389,458	3,049,824	311,887	2,384,944	259,365	4,772,241	118,326	1,518,190	23,142
\$50,000 under \$75,000	927,723	7,756,628	768,581	6,069,198	625,054	14,201,601	317,031	3,826,000	83,233
\$75,000 under \$100,000	801,435	7,990,607	738,546	5,876,752	620,308	16,254,478	276,952	3,003,805	82,692
\$100,000 under \$200,000	1,666,542	22,286,270	1,051,247	8,530,522	1,614,680	67,887,613	655,397	8,663,474	167,481
\$200,000 under \$500,000	746,946	20,783,283	2,077,953	4,792,737	1,259,135	142,299,712	361,082	10,221,016	98,024
\$500,000 under \$1,000,000	189,624	10,292,595	63,040	1,784,427	403,560	119,801,813	101,888	5,967,617	27,807
\$1,000,000 under \$1,500,000	52,337	4,351,297	19,059	745,208	109,248	62,221,689	26,711	3,082,586	9,417
\$1,500,000 under \$2,000,000	23,762	2,162,529	8,378	343,964	46,786	40,614,845	12,565	2,190,098	4,786
\$2,000,000 under \$5,000,000	40,190	5,056,616	13,763	739,361	70,487	103,229,764	22,584	7,179,642	8,203
\$5,000,000 under \$10,000,000	11,658	2,418,718	3,917	293,341	17,412	52,736,580	6,831	4,248,736	2,705
\$10,000,000 or more	8,655	3,724,211	2,800	419,507	11,004	114,166,407	5,257	19,840,013	2,077
<b>Taxable returns, total</b>	<b>5,379,239</b>	<b>92,845,189</b>	<b>3,438,789</b>	<b>32,904,705</b>	<b>5,262,319</b>	<b>739,722,514</b>	<b>1,951,463</b>	<b>68,217,514</b>	<b>546,606</b>
<b>Nontaxable returns, total</b>	<b>1,388,994</b>	<b>10,213,694</b>	<b>1,092,867</b>	<b>13,340,855</b>	<b>782,090</b>	<b>15,900,246</b>	<b>748,354</b>	<b>83,650</b>	<b>1,047,408</b>
									<b>12,799</b>
									<b>1,150,024</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015**  
**(Filing Year 2016)—Continued**

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

Size of adjusted gross income	Farm			Social security benefits			Taxable returns (72)
	Net income		Net loss	Unemployment compensation		Total [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	(63)	(64)	(65)	(66)	(67)	(68)	(71)
<b>520,802</b>	<b>13,533,867</b>	<b>1,278,825</b>	<b>27,497,651</b>	<b>6,206,841</b>	<b>27,225,353</b>	<b>28,087,514</b>	<b>605,152,093</b>
No adjusted gross income	20,073	393,681	117,467	6,181,649	16,778	95,744	892,768
\$1 under \$5,000	25,303	70,103	37,629	472,540	88,807	176,649	1,927,027
\$5,000 under \$10,000	22,017	123,727	34,610	426,107	281,347	758,938	2,002,601
\$10,000 under \$15,000	25,206	181,981	39,968	710,763	495,187	1,685,162	2,349,570
\$15,000 under \$20,000	17,918	183,443	51,923	878,360	584,579	2,228,391	1,959,197
\$20,000 under \$25,000	20,825	242,721	45,703	509,138	523,513	2,221,632	1,581,873
\$25,000 under \$30,000	20,008	267,284	40,783	523,468	465,381	2,065,402	1,319,452
\$30,000 under \$40,000	43,409	527,577	80,527	1,307,472	766,880	3,372,825	2,190,498
\$40,000 under \$50,000	37,319	569,354	91,509	1,181,977	543,079	2,512,534	1,848,962
\$50,000 under \$75,000	72,870	1,371,564	207,898	3,061,671	963,756	4,591,758	4,139,897
\$75,00 under \$100,000	61,642	1,529,978	177,428	2,789,150	602,671	2,965,498	2,935,395
\$100,000 under \$200,000	103,969	3,708,742	252,089	4,367,028	739,643	3,794,597	3,751,605
\$200,000 under \$500,000	40,147	2,653,883	74,153	2,440,744	125,117	688,738	961,029
\$500,000 under \$1,000,000	6,442	760,835	16,617	995,166	7,602	48,402	148,836
\$1,000,000 under \$1,500,000	1,518	274,411	4,453	426,420	1,552	11,553	35,055
\$1,500,000 under \$2,000,000	624	151,262	1,628	184,552	456	3,229	14,165
\$2,000,000 under \$5,000,000	1,053	313,834	3,083	489,542	455	3,682	20,924
\$5,000,000 under \$10,000,000	265	91,914	821	228,352	63	413	5,307
\$10,000,000 or more	194	117,574	535	323,552	34	216	3,356
<b>Taxable returns, total</b>	<b>359,812</b>	<b>11,542,316</b>	<b>880,809</b>	<b>16,410,787</b>	<b>4,171,066</b>	<b>19,502,804</b>	<b>18,883,551</b>
<b>Nontaxable returns, total</b>	<b>160,990</b>	<b>1,991,552</b>	<b>398,016</b>	<b>11,086,864</b>	<b>2,035,775</b>	<b>7,722,580</b>	<b>9,203,964</b>
							<b>178,810,748</b>
							<b>2,002,576</b>
							<b>9,462,353</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Foreign-earned income exclusion		Net income		Other income		Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>487,971</b>	<b>29,340,385</b>	<b>6,121,770</b>	<b>46,769,290</b>	<b>332,708</b>	<b>6,693,961</b>	<b>1,138,112</b>	<b>197,513,363</b>	<b>1,934,196</b>	<b>32,967,078</b>	<b>678,073</b>	<b>6,954,736</b>
No adjusted gross income	129,604	6,406,330	93,741	1,240,686	21,142	1,143,201	644,400	180,285,021	21,722	290,333	20,580	1,141,036
\$1 under \$5,000	99,810	5,053,119	323,135	477,450	17,013	377,615	89,639	935,366	41,039	72,664	**	**
\$5,000 under \$10,000	21,988	1,199,162	255,588	836,224	13,618	129,648	66,985	592,038	56,545	196,320	** 36,882	** 116,635
\$10,000 under \$15,000	21,406	1,277,134	287,823	1,030,632	17,653	287,122	49,845	610,967	89,439	366,324	18,229	97,905
\$15,000 under \$20,000	18,853	1,291,110	285,268	1,112,688	11,846	173,970	39,038	443,036	88,379	355,866	34,268	150,836
\$20,000 under \$25,000	13,523	1,040,789	233,096	870,314	6,696	82,302	30,142	488,299	89,051	446,100	21,042	65,322
\$25,000 under \$30,000	8,491	594,666	216,305	936,713	10,629	100,645	22,626	288,440	69,758	320,187	30,359	186,374
\$30,000 under \$40,000	14,963	1,064,103	442,639	1,618,975	28,845	394,639	37,590	598,396	167,178	777,106	43,840	176,389
\$40,000 under \$50,000	18,060	1,191,089	358,557	1,374,253	19,821	267,987	18,423	519,102	155,574	884,445	56,630	317,385
\$50,000 under \$75,000	26,837	1,924,141	787,904	3,101,327	37,910	474,903	41,405	1,097,196	330,561	2,075,564	118,961	738,219
\$75,000 under \$100,000	13,577	1,253,818	683,846	2,803,902	25,335	310,201	24,964	845,803	243,350	1,647,124	97,311	747,784
\$100,000 under \$200,000	39,172	3,238,587	1,289,733	7,616,601	71,202	1,055,230	44,702	1,962,950	407,337	4,986,762	110,831	1,178,884
\$200,000 under \$500,000	27,194	2,445,323	613,727	7,667,660	30,002	596,041	18,189	2,482,188	137,994	6,958,832	42,833	664,216
\$500,000 under \$1,000,000	9,200	840,544	153,063	4,174,520	12,033	385,203	5,418	1,343,832	22,235	3,340,292	17,467	254,963
\$1,000,000 under \$1,500,000	2,220	199,257	43,298	1,784,337	3,226	153,544	1,544	620,271	6,226	2,254,482	7,500	86,883
\$1,500,000 under \$2,000,000	1,022	96,253	20,132	1,111,812	1,577	161,240	829	349,994	2,499	812,980	4,281	369,551
\$2,000,000 under \$5,000,000	1,554	147,705	35,480	3,508,432	2,779	197,990	1,516	1,115,289	3,823	2,521,635	9,638	229,792
\$5,000,000 under \$10,000,000	307	29,114	10,341	1,560,405	773	203,840	468	649,851	901	1,373,966	3,646	165,461
\$10,000,000 or more	190	18,140	8,095	3,962,361	608	198,343	390	2,282,316	485	3,286,594	3,675	266,822
<b>Table returns, total</b>	<b>159,775</b>	<b>12,284,078</b>	<b>4,737,872</b>	<b>40,875,824</b>	<b>230,766</b>	<b>4,103,914</b>	<b>200,408</b>	<b>29,272,093</b>	<b>1,537,747</b>	<b>29,660,887</b>	<b>526,088</b>	<b>5,154,123</b>
<b>Nontaxable returns, total</b>	<b>308,196</b>	<b>17,056,306</b>	<b>1,383,898</b>	<b>5,893,466</b>	<b>101,942</b>	<b>2,590,047</b>	<b>937,704</b>	<b>168,241,270</b>	<b>396,449</b>	<b>3,306,192</b>	<b>151,985</b>	<b>1,800,613</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015  
(Filing Year 2016)—Continued**

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

Size of adjusted gross income	Taxable health savings account distributions		Total		Educator expenses deduction		Statutory adjustments		Health savings account deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>(85)</b>	<b>(86)</b>	<b>(87)</b>	<b>(88)</b>	<b>(89)</b>	<b>(90)</b>	<b>(91)</b>	<b>(92)</b>	<b>(93)</b>	<b>(94)</b>
No adjusted gross income	267,614	327,192	38,586,372	150,092,952	3,721,168	950,200	169,246	579,419	1,391,655	4,322,792
\$1 under \$5,000	1,430	4,947	484,903	2,212,828	** 24,947	** 5,982	** 4,258	** 29,305	13,368	53,765
\$5,000 under \$10,000	** 2,996	** 1,225	2,270,992	2,504,303	30,823	7,196	7,022	* 12,955	1,545	9,274
\$10,000 under \$15,000	* 4,033	* 2,196	2,912,348	3,287,614	31,924	7,221	* 5,030	* 18,711	12,272	20,091
\$15,000 under \$20,000	* 6,026	* 3,676	2,241,729	3,138,903	55,171	12,618	10,012	42,788	24,229	49,733
\$20,000 under \$25,000	14,128	13,919	1,749,505	2,945,838	84,349	19,996	10,893	33,575	24,524	26,424
\$25,000 under \$30,000	12,959	8,591	1,718,853	3,264,071	85,199	19,246	* 6,982	* 32,519	40,989	84,265
\$30,000 under \$40,000	28,934	22,075	3,435,663	6,702,823	291,021	67,188	19,031	84,990	82,009	143,122
\$40,000 under \$50,000	23,139	33,986	2,980,109	6,384,716	332,425	80,828	16,097	31,533	76,776	129,388
\$50,000 under \$75,000	56,094	50,163	5,933,418	15,575,121	733,845	182,944	26,169	72,344	215,794	508,625
\$75,000 under \$100,000	35,968	44,022	3,989,764	12,617,058	628,321	165,334	18,122	69,510	181,614	465,698
\$100,000 under \$200,000	63,239	102,592	6,825,540	31,627,404	1,210,932	327,514	37,905	116,366	376,161	1,226,940
\$200,000 under \$500,000	14,659	26,842	1,996,034	28,578,850	201,052	51,303	7,153	32,363	239,589	1,056,452
\$500,000 under \$1,000,000	3,271	11,341	434,401	12,545,237	8,838	2,244	* 554	* 2,039	66,606	361,048
\$1,000,000 under \$1,500,000	324	377	108,511	4,475,830	** 2,294	** 578	** 17	** 422	15,916	88,210
\$1,500,000 under \$2,000,000	102	259	46,309	2,464,438	**	**	**	**	6,200	35,323
\$2,000,000 under \$5,000,000	242	809	70,492	4,926,455	**	**	**	**	7,471	41,969
\$5,000,000 under \$10,000,000	55	133	18,122	1,966,769	**	**	**	**	1,418	7,690
\$10,000,000 or more	16	39	12,340	3,560,169	27	6	0	0	714	3,829
<b>Taxable returns, total</b>	<b>233,002</b>	<b>299,191</b>	<b>26,942,712</b>	<b>130,540,038</b>	<b>3,361,371</b>	<b>862,159</b>	<b>128,085</b>	<b>420,052</b>	<b>1,248,508</b>	<b>3,936,121</b>
<b>Nontaxable returns, total</b>	<b>34,612</b>	<b>28,001</b>	<b>11,643,659</b>	<b>19,552,914</b>	<b>359,797</b>	<b>88,040</b>	<b>41,161</b>	<b>159,368</b>	<b>143,147</b>	<b>386,671</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015  
(Filing Year 2016)—Continued**

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

Size of adjusted gross income	Moving expenses adjustment			Deductible part of self-employment tax			Payments to a Keogh plan			Self-employed health insurance deduction			Statutory adjustments—continued		Penalty on early withdrawal of savings
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>1,133,792</b>	<b>3,692,173</b>	<b>19,632,701</b>	<b>30,106,835</b>	<b>1,012,285</b>	<b>24,378,156</b>	<b>4,098,181</b>	<b>28,852,216</b>	<b>(101)</b>	<b>(102)</b>	<b>(103)</b>	<b>(104)</b>	<b>486,686</b>	<b>76,948</b>	
No adjusted gross income	8,756	76,282	247,167	327,940	4,207	93,855	112,649	621,411					14,342	1,284	
\$1 under \$5,000	10,045	22,765	1,118,138	278,449	* 1,564	* 12,547	75,559	257,482					18,391	1,582	
\$5,000 under \$10,000	23,432	70,241	1,854,622	948,797	* 3,350	* 10,394	126,328	387,021					23,111	1,927	
\$10,000 under \$15,000	41,738	89,402	2,424,615	1,755,959	3,734	12,060	135,179	466,221					26,151	2,261	
\$15,000 under \$20,000	61,174	109,842	1,569,044	1,412,902	5,418	32,893	149,916	493,584					29,107	5,443	
\$20,000 under \$25,000	53,938	119,079	942,142	998,554	* 3,652	* 15,850	152,056	525,403					18,602	1,213	
\$25,000 under \$30,000	54,108	102,605	759,895	902,876	5,128	57,589	144,750	586,436					21,333	3,188	
\$30,000 under \$40,000	122,745	234,252	1,401,959	1,682,223	18,330	106,940	266,509	1,180,195					39,873	9,004	
\$40,000 under \$50,000	117,779	281,280	1,062,700	1,413,333	19,039	130,834	243,036	1,122,925					38,238	5,796	
\$50,000 under \$75,000	204,829	675,600	2,153,375	2,980,319	65,801	657,394	540,253	2,946,321					77,024	16,516	
\$75,000 under \$100,000	127,261	421,021	1,598,353	2,638,638	89,541	919,131	415,986	2,728,297					50,141	7,646	
\$100,000 under \$200,000	923,239	2,766,776	6,076,673	299,626	5,158,739	836,426	6,682,119	73,930					11,069		
\$200,000 under \$500,000	75,234	485,732	1,267,363	4,843,909	329,317	9,116,479	601,328	6,582,377					27,183	5,074	
\$500,000 under \$1,000,000	6,593	58,899	295,104	1,743,271	104,468	4,576,180	182,553	2,506,662					6,360	2,491	
\$1,000,000 under \$1,500,000	1,235	10,641	73,381	598,905	26,677	1,495,489	49,051	703,510					1,200	402	
\$1,500,000 under \$2,000,000	442	5,507	30,608	32,609	11,155	691,422	21,823	337,346					569	397	
\$2,000,000 under \$5,000,000	392	3,505	46,795	626,378	15,380	961,691	32,242	508,267					806	1,045	
\$5,000,000 under \$10,000,000	115	1,789	12,184	23,923	3,619	209,152	7,582	128,354					194	240	
\$10,000,000 or more	33	491	8,478	319,177	2,280	119,516	4,958	88,285					134	270	
<b>Taxable returns, total</b>	<b>933,295</b>	<b>3,041,514</b>	<b>11,025,092</b>	<b>22,958,149</b>	<b>971,531</b>	<b>23,934,098</b>	<b>3,219,196</b>	<b>24,985,273</b>	<b>337,328</b>	<b>59,498</b>	<b>3,886,943</b>	<b>878,985</b>	<b>59,498</b>	<b>17,351</b>	
<b>Nontaxable returns, total</b>	<b>200,496</b>	<b>650,659</b>	<b>8,607,608</b>	<b>7,148,687</b>	<b>40,754</b>	<b>444,058</b>	<b>40,754</b>	<b>444,058</b>	<b>878,985</b>	<b>3,886,943</b>	<b>878,985</b>	<b>3,886,943</b>	<b>878,985</b>	<b>17,351</b>	

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015  
(Filing Year 2016)—Continued**

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

Size of adjusted gross income	Statutory adjustments—continued				Domestic production activities deduction			
	Alimony paid	IRA payments	Student loan interest deduction	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns, total</b>	<b>598,888</b>	<b>12,345,177</b>	<b>2,641,368</b>	<b>13,043,934</b>	<b>12,371,155</b>	<b>13,438,377</b>	<b>1,655,586</b>	<b>3,918,501</b>
No adjusted gross income	12,910	303,962	8,634	36,714	92,963	101,165	92,792	341,277
\$1 under \$5,000	12,056	93,702	15,452	39,133	113,263	98,019	125,704	414,422
\$5,000 under \$10,000	13,282	157,176	21,213	64,649	254,088	231,985	182,234	552,270
\$10,000 under \$15,000	18,315	135,231	47,552	137,875	360,983	326,533	86,591	227,886
\$15,000 under \$20,000	11,610	99,881	65,219	185,950	520,979	475,929	61,680	157,048
\$20,000 under \$25,000	7,988	43,796	94,542	318,692	604,517	592,723	66,160	153,363
\$25,000 under \$30,000	15,857	100,865	121,362	452,957	750,378	762,175	53,280	109,753
\$30,000 under \$40,000	30,083	208,067	243,506	866,564	1,591,267	1,796,962	85,675	193,438
\$40,000 under \$50,000	38,485	322,638	247,026	928,462	1,429,109	1,676,718	54,810	126,227
\$50,000 under \$75,000	91,349	992,493	556,621	2,585,688	2,776,676	3,210,202	250,758	504,493
\$75,000 under \$100,000	75,033	911,110	369,165	1,938,492	1,661,355	1,862,109	91,793	167,353
\$100,000 under \$200,000	150,230	2,693,823	684,645	3,897,806	2,215,567	2,303,858	504,107	970,970
\$200,000 under \$500,000	89,979	3,335,598	131,187	1,228,666	0	0	0	0
\$500,000 under \$1,000,000	20,011	1,356,964	23,584	236,714	0	0	0	0
\$1,000,000 under \$1,500,000	4,566	441,660	5,391	55,224	0	0	0	0
\$1,500,000 under \$2,000,000	2,192	278,003	2,308	24,101	0	0	0	0
\$2,000,000 under \$5,000,000	3,513	523,115	3,093	31,485	0	0	0	0
\$5,000,000 under \$10,000,000	851	160,501	587	5,999	0	0	0	0
\$10,000,000 or more	578	186,592	280	2,765	0	0	0	0
<b>Taxable returns, total</b>	<b>523,916</b>	<b>11,491,986</b>	<b>2,290,597</b>	<b>11,736,296</b>	<b>10,377,414</b>	<b>11,607,831</b>	<b>983,538</b>	<b>1,918,471</b>
<b>Nontaxable returns, total</b>	<b>74,973</b>	<b>853,191</b>	<b>350,771</b>	<b>1,307,638</b>	<b>1,993,741</b>	<b>1,830,546</b>	<b>672,048</b>	<b>2,000,030</b>
								<b>84,836</b>
								<b>484,377</b>

Footnotes at end of table.

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year**

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

Footnotes at end of table

**Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>(127)</b>	<b>(128)</b>	<b>(129)</b>	<b>145,790</b>	<b>114,871,989</b>	<b>7,350,295,492</b>	<b>4,467,806</b>	<b>31,165,616</b>	<b>(134)</b>	<b>(133)</b>	<b>(136)</b>	<b>(138)</b>
<b>291,938,777</b>	<b>1,140,740,415</b>	<b>1,149</b>	<b>(130)</b>	<b>(131)</b>	<b>(132)</b>	<b>(133)</b>	<b>(135)</b>	<b>2,699,501</b>	<b>3,292,753</b>	<b>114,482,785</b>	<b>1,516,165,675</b>	
No adjusted gross income	3,117,150	12,446,491	0	0	0	0	7,177	263,639	45,147	12,420	52,934	276,447
\$1 under \$5,000	7,781,604	31,087,459	0	0	355,760	433,802	* 1,142	* 3,065	73,448	21,145	277,180	63,583
\$5,000 under \$10,000	13,087,264	52,312,323	0	0	1,971,291	3,654,755	* 1,036	* 7,028	93,694	41,123	2,025,070	4,12,244
\$10,000 under \$15,000	19,593,638	78,326,220	0	0	6,085,567	17,534,933	* 1,011	* 372	185,676	65,896	6,033,815	1,802,382
\$15,000 under \$20,000	20,051,079	80,165,929	0	0	6,850,887	43,206,787	1,037	1,900	334,356	96,740	6,874,181	4,400,309
\$20,000 under \$25,000	18,120,763	72,448,913	0	0	7,851,151	71,587,937	* 2,070	* 1,816	420,106	144,410	7,797,618	7,889,130
\$25,000 under \$30,000	16,579,665	66,284,851	0	0	7,999,445	97,548,763	* 1,614	* 11,832	392,556	186,503	7,927,284	11,452,284
\$30,000 under \$40,000	28,873,650	115,442,883	**	**	14,358,239	258,870,165	3,577	9,877	615,469	402,530	14,274,348	31,571,224
\$40,000 under \$50,000	22,819,923	91,236,099	**	**	11,493,776	303,324,644	2,279	10,880	413,673	373,276	11,449,438	38,429,463
\$50,000 under \$75,000	42,326,102	169,228,826	**	**	19,872,288	799,873,339	33,879	51,259	445,801	623,015	19,806,008	112,834,149
\$75,000 under \$100,000	30,669,581	122,634,902	**	**	12,780,368	778,011,174	83,418	115,377	164,999	380,308	12,736,353	116,165,597
\$100,000 under \$200,000	49,572,105	198,173,870	**	**	18,510,747	1,895,870,893	61,177,682	1,490,373	91,078	291,412	18,483,267	330,069,452
\$200,000 under \$500,000	15,480,744	50,951,651	**	**	5,421,049	1,271,631,085	3,220,348	16,510,191	14,892	53,871	5,422,360	302,060,350
\$500,000 under \$1,000,000	2,597,527	0	**	**	883,020	527,614,042	407,046	5,414,951	1,354	4,610	883,896	155,670,713
\$1,000,000 under \$1,500,000	568,476	0	**	**	195,466	210,041,628	37,864	1,207,369	374	1,589	195,769	67,038,840
\$1,500,000 under \$2,000,000	231,052	0	**	**	79,839	122,829,421	14,534	680,282	* 58	* 283	79,933	40,191,435
\$2,000,000 under \$5,000,000	335,819	0	** 1,132	** 54,039	116,452	308,993,986	21,597	1,599,151	50	227	116,618	102,164,371
\$5,000,000 under \$10,000,000	81,601	0	* 13	* 41,317	28,614	173,981,577	5,906	898,704	* 19	* 123	28,660	56,313,454
\$10,000,000 or more	51,036	0	* 3	* 50,434	18,032	465,286,561	4,587	2,887,510	* 4	* 16	18,051	137,359,950
<b>Taxable returns, total</b>	<b>183,641,961</b>	<b>707,820,894</b>	<b>149</b>	<b>129,594</b>	<b>98,012,731</b>	<b>7,199,620,708</b>	<b>4,452,542</b>	<b>31,135,366</b>	<b>2,140,898</b>	<b>2,133,410</b>	<b>99,037,065</b>	<b>1,499,761,526</b>
<b>Nontaxable returns, total</b>	<b>108,236,816</b>	<b>432,919,551</b>	<b>* 999</b>	<b>* 16,196</b>	<b>15,659,259</b>	<b>150,674,784</b>	<b>15,284</b>	<b>30,250</b>	<b>1,151,855</b>	<b>566,091</b>	<b>15,445,720</b>	<b>16,403,350</b>

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

[2] See table 1-4A for more detail of sales of capital assets reported on Form 1040, Schedule D.

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

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

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, and Tax Exempt Interest [1]**  
**Tax Year 2015 (Filing Year 2016)**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income			Salaries and wages			Taxable interest			Tax-exempt interest [1]			Ordinary dividends		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)						
<b>All returns, total</b>	<b>0.02</b>	<b>0.09</b>	<b>0.02</b>	<b>0.09</b>	<b>0.11</b>	<b>0.17</b>	<b>0.35</b>	<b>0.93</b>	<b>0.99</b>	<b>1.44</b>	<b>0.44</b>	<b>0.65</b>					
No adjusted gross income	1.59	0.70	1.54	0.70	3.08	3.61	2.53	2.03	6.30	4.24	3.05	2.45					
\$1 under \$5,000	0.93	1.08	0.93	1.10	1.11	2.58	2.53	11.53	10.11	19.06	3.18	5.37					
\$5,000 under \$10,000	0.87	0.89	0.87	0.90	1.00	1.19	2.67	7.26	9.36	18.12	3.34	5.88					
\$10,000 under \$15,000	0.83	0.84	0.83	0.84	0.98	1.09	2.46	7.18	8.69	21.23	3.30	6.62					
\$15,000 under \$20,000	0.88	0.88	0.88	0.88	0.99	1.06	2.55	7.31	8.87	17.13	3.31	6.30					
\$20,000 under \$25,000	0.94	0.94	0.94	0.95	1.03	1.08	2.65	8.47	9.07	27.53	3.45	6.72					
\$25,000 under \$30,000	1.01	1.01	1.01	1.01	1.09	1.13	2.65	8.01	8.79	23.56	3.52	7.02					
\$30,000 under \$40,000	0.75	0.76	0.75	0.76	0.81	0.84	1.85	6.49	6.01	14.36	2.46	5.13					
\$40,000 under \$50,000	0.87	0.88	0.87	0.88	0.94	0.98	1.86	6.59	6.31	11.69	2.50	5.58					
\$50,000 under \$75,000	0.50	0.51	0.50	0.51	0.57	0.61	1.12	4.59	3.58	7.32	1.47	3.46					
\$75,000 under \$100,000	0.77	0.78	0.77	0.77	0.85	0.90	1.25	5.34	3.68	7.81	1.59	3.89					
\$100,000 under \$200,000	0.37	0.39	0.37	0.39	0.44	0.50	0.71	3.99	2.04	4.08	0.90	2.39					
\$200,000 under \$500,000	0.43	0.44	0.43	0.44	0.50	0.57	0.58	3.16	1.36	3.85	0.66	1.93					
\$500,000 under \$1,000,000	0.86	0.81	0.86	0.81	0.97	1.13	0.92	3.78	1.54	3.38	0.99	2.44					
\$1,000,000 under \$1,500,000	1.11	1.11	1.11	1.11	1.26	1.65	1.15	3.47	1.71	3.08	1.23	3.05					
\$1,500,000 under \$2,000,000	0.93	0.90	0.93	0.90	1.08	1.49	0.95	2.74	1.31	3.20	1.00	2.24					
\$2,000,000 under \$5,000,000	0.50	0.44	0.50	0.44	0.58	0.81	0.50	1.46	0.69	1.58	0.53	1.30					
\$5,000,000 under \$10,000,000	0.59	0.53	0.59	0.53	0.67	0.99	0.60	1.24	0.73	1.08	0.62	1.28					
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
<b>Taxable returns, total</b>	<b>0.16</b>	<b>0.10</b>	<b>0.16</b>	<b>0.10</b>	<b>0.20</b>	<b>0.19</b>	<b>0.38</b>	<b>1.00</b>	<b>1.04</b>	<b>1.52</b>	<b>0.47</b>	<b>0.68</b>					
<b>Nontaxable returns, total</b>	<b>0.30</b>	<b>0.70</b>	<b>0.30</b>	<b>0.69</b>	<b>0.38</b>	<b>0.60</b>	<b>1.05</b>	<b>2.67</b>	<b>2.33</b>	<b>4.54</b>	<b>1.36</b>	<b>2.59</b>					

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Qualified dividends [1]			State income tax refunds			Alimony received			Business or profession			Capital gain distributions reported on Form 1040
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Net loss		
<b>All returns, total</b>	<b>0.46</b>	<b>0.73</b>	<b>0.56</b>	<b>0.65</b>	<b>4.78</b>	<b>6.62</b>	<b>0.36</b>	<b>0.74</b>	<b>1.06</b>	<b>1.49</b>	<b>1.40</b>	<b>3.80</b>	
No adjusted gross income	3.16	2.71	7.92	8.54	43.51	51.43	4.33	5.42	2.87	3.12	13.84	24.37	
\$1 under \$5,000	3.34	5.61	10.76	21.76	35.34	37.38	2.64	4.85	8.34	15.16	6.67	10.08	
\$5,000 under \$10,000	3.47	6.10	10.05	17.13	27.27	29.33	2.15	2.55	7.26	10.97	7.44	11.95	
\$10,000 under \$15,000	3.49	8.19	8.38	14.40	19.46	21.89	1.82	2.12	6.01	10.00	7.87	13.33	
\$15,000 under \$20,000	3.46	6.97	6.96	12.86	18.65	21.59	2.40	2.88	5.33	8.07	7.65	14.80	
\$20,000 under \$25,000	3.59	7.58	6.60	10.47	15.93	18.64	3.16	3.99	5.28	7.82	8.20	16.56	
\$25,000 under \$30,000	3.72	7.89	5.39	10.75	18.62	23.74	3.56	4.67	5.57	7.89	8.80	16.70	
\$30,000 under \$40,000	2.57	5.96	3.25	5.11	13.14	16.03	2.58	3.61	4.26	6.68	5.86	11.67	
\$40,000 under \$50,000	2.61	6.33	2.77	4.37	14.56	18.05	2.94	4.33	4.47	6.70	6.00	12.24	
\$50,000 under \$75,000	1.53	3.86	1.59	2.41	11.04	13.62	1.92	3.26	3.25	5.45	3.82	8.78	
\$75,000 under \$100,000	1.65	4.39	1.59	2.39	16.36	20.57	2.31	3.67	3.83	6.27	4.14	10.12	
\$100,000 under \$200,000	0.93	2.67	0.94	1.48	15.37	19.07	1.47	2.23	2.63	4.00	2.79	7.06	
\$200,000 under \$500,000	0.68	2.13	1.04	1.83	15.69	19.33	1.38	2.08	2.70	4.53	2.69	12.65	
\$500,000 under \$1,000,000	1.01	2.74	1.69	2.74	30.88	52.48	2.12	2.88	4.17	5.65	5.25	25.17	
\$1,000,000 under \$1,500,000	1.24	3.43	1.80	3.12	34.29	58.86	2.69	4.13	4.93	6.65	7.96	28.49	
\$1,500,000 under \$2,000,000	1.02	2.45	1.45	2.76	25.20	44.54	2.26	3.96	3.83	6.57	8.34	29.82	
\$2,000,000 under \$5,000,000	0.54	1.48	0.78	1.41	20.05	37.69	1.38	2.44	2.18	3.11	5.75	6.126	
\$5,000,000 under \$10,000,000	0.62	1.48	0.84	1.33	19.63	13.66	1.52	2.66	2.15	1.70	8.77	24.54	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Taxable returns, total</b>	<b>0.49</b>	<b>0.75</b>	<b>0.58</b>	<b>0.65</b>	<b>5.45</b>	<b>7.27</b>	<b>0.67</b>	<b>0.93</b>	<b>1.34</b>	<b>1.90</b>	<b>1.52</b>	<b>4.18</b>	
<b>Nontaxable returns, total</b>	<b>1.42</b>	<b>3.00</b>	<b>2.48</b>	<b>3.77</b>	<b>9.95</b>	<b>11.83</b>	<b>0.71</b>	<b>1.27</b>	<b>1.97</b>	<b>2.43</b>	<b>3.67</b>	<b>7.33</b>	

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D										Taxable Individual Retirement Arrangement (IRA) distributions	
	Taxable net gain		Taxable net loss		Sales of property other than capital assets			Net loss		Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns			
<b>All returns, total</b>	<b>0.73</b>	<b>0.41</b>	<b>0.87</b>	<b>0.93</b>	<b>2.17</b>	<b>1.34</b>	<b>2.26</b>	<b>2.81</b>	<b>0.73</b>	<b>1.09</b>		
No adjusted gross income	4.74	1.85	2.97	3.06	6.58	4.13	5.75	4.70	6.09	6.12		
\$1 under \$5,000	6.13	15.95	5.16	5.74	25.99	40.98	20.27	40.20	5.32	14.57		
\$5,000 under \$10,000	5.70	8.75	5.30	5.72	24.31	26.49	20.24	36.42	4.05	5.24		
\$10,000 under \$15,000	5.82	8.36	5.41	5.84	24.14	38.76	17.68	34.12	3.67	5.52		
\$15,000 under \$20,000	5.78	13.80	6.03	6.59	21.73	32.96	20.20	29.72	3.83	5.28		
\$20,000 under \$25,000	5.69	8.73	6.21	6.82	26.75	26.75	17.21	36.00	3.93	5.17		
\$25,000 under \$30,000	6.03	10.17	5.85	6.43	19.36	34.09	18.20	39.74	4.20	5.53		
\$30,000 under \$40,000	4.15	7.41	4.38	4.88	12.48	24.06	14.92	25.69	3.00	4.11		
\$40,000 under \$50,000	4.06	7.02	4.82	5.30	12.53	17.05	13.67	23.89	3.12	4.36		
\$50,000 under \$75,000	2.45	4.38	2.87	3.15	8.51	12.85	8.67	16.52	1.96	2.80		
\$75,000 under \$100,000	2.54	4.37	3.07	3.41	8.70	13.23	8.79	16.25	2.19	3.15		
\$100,000 under \$200,000	1.47	2.60	1.91	2.12	4.99	8.72	5.28	9.25	1.56	2.34		
\$200,000 under \$500,000	1.01	1.90	1.42	1.54	3.30	6.48	3.37	7.42	1.55	2.63		
\$500,000 under \$1,000,000	1.33	2.15	1.90	2.00	3.22	6.93	3.30	7.49	2.58	5.52		
\$1,000,000 under \$1,500,000	1.55	2.56	2.37	2.44	3.20	7.44	3.51	7.37	3.22	7.71		
\$1,500,000 under \$2,000,000	1.26	1.97	1.86	1.92	2.33	5.73	2.64	8.40	2.70	6.66		
\$2,000,000 under \$5,000,000	0.66	0.92	1.19	1.21	1.22	2.97	1.50	3.11	1.63	5.38		
\$5,000,000 under \$10,000,000	0.71	0.86	1.39	1.42	1.15	2.76	1.51	2.54	1.73	5.88		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>0.77</b>	<b>0.42</b>	<b>1.00</b>	<b>1.08</b>	<b>2.38</b>	<b>1.40</b>	<b>2.54</b>	<b>3.30</b>	<b>0.81</b>	<b>1.17</b>		
<b>Nontaxable returns, total</b>	<b>2.19</b>	<b>2.37</b>	<b>1.89</b>	<b>1.97</b>	<b>5.33</b>	<b>4.60</b>	<b>4.91</b>	<b>4.47</b>	<b>1.84</b>	<b>2.80</b>		

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Pensions and annuities				Rent				Royalty			
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)		Net income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>0.47</b>	<b>1.17</b>	<b>0.50</b>	<b>0.71</b>	<b>1.19</b>	<b>1.45</b>	<b>1.13</b>	<b>1.37</b>	<b>1.81</b>	<b>2.98</b>	<b>7.85</b>	<b>9.94</b>
No adjusted gross income	4.47	6.64	4.80	5.81	5.37	5.19	4.15	3.81	8.30	7.89	23.75	10.77
\$1 under \$5,000	3.53	8.24	3.65	5.82	8.37	13.02	10.80	14.92	12.01	25.14	67.51	78.33
\$5,000 under \$10,000	2.86	5.45	2.92	3.42	7.60	8.97	10.03	13.32	12.13	21.87	71.26	90.29
\$10,000 under \$15,000	2.34	4.54	2.37	2.79	7.04	8.79	8.57	11.20	11.32	26.06	96.43	67.98
\$15,000 under \$20,000	2.40	5.32	2.46	2.88	6.99	9.38	8.11	11.18	11.93	28.07	70.54	91.51
\$20,000 under \$25,000	2.55	4.39	2.60	3.16	7.26	9.50	7.75	10.91	13.17	26.05	98.21	98.97
\$25,000 under \$30,000	2.65	4.02	2.72	3.32	7.51	10.41	7.99	10.38	13.74	42.25	57.71	74.73
\$30,000 under \$40,000	1.93	4.29	1.98	2.49	5.96	8.59	5.49	7.96	9.80	24.87	40.74	48.00
\$40,000 under \$50,000	2.02	3.23	2.09	2.63	5.60	8.53	5.47	7.38	10.29	27.38	46.22	65.65
\$50,000 under \$75,000	1.29	2.04	1.35	1.75	3.70	5.66	3.47	5.12	6.05	15.74	25.32	52.53
\$75,000 under \$100,000	1.51	2.57	1.58	2.05	3.86	6.19	3.52	4.95	6.31	16.72	29.44	41.15
\$100,000 under \$200,000	1.04	3.07	1.13	1.56	2.39	3.68	2.25	2.91	3.72	9.80	16.56	31.54
\$200,000 under \$500,000	1.13	2.09	1.29	2.00	1.92	3.25	1.84	2.70	2.82	8.43	11.63	27.44
\$500,000 under \$1,000,000	2.01	4.27	2.38	4.79	2.46	4.21	2.57	3.43	2.99	8.92	11.95	28.27
\$1,000,000 under \$1,500,000	2.48	5.52	2.95	6.99	2.93	4.98	3.09	4.58	3.02	9.32	12.38	33.76
\$1,500,000 under \$2,000,000	2.13	6.36	2.51	5.97	2.27	4.38	2.50	4.54	2.25	9.64	8.55	28.43
\$2,000,000 under \$5,000,000	1.22	2.85	1.45	4.38	1.40	2.42	1.48	2.39	1.14	4.98	4.02	7.99
\$5,000,000 under \$10,000,000	1.31	3.09	1.55	7.08	1.48	2.09	1.57	1.89	1.06	4.26	3.64	2.97
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.52</b>	<b>1.24</b>	<b>0.56</b>	<b>0.75</b>	<b>1.31</b>	<b>1.56</b>	<b>1.26</b>	<b>1.54</b>	<b>1.97</b>	<b>3.12</b>	<b>8.38</b>	<b>11.17</b>
<b>Nontaxable returns, total</b>	<b>1.22</b>	<b>3.14</b>	<b>1.26</b>	<b>1.80</b>	<b>2.83</b>	<b>3.80</b>	<b>2.67</b>	<b>3.03</b>	<b>4.66</b>	<b>8.47</b>	<b>21.48</b>	<b>21.42</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, and Tax Items, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Farm rental				Total rental and royalty				Partnership and S corporation		
	Net income		Net loss		Net income		Net loss		Net income		Net loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Amount
<b>All returns, total</b>	<b>4,63</b>	<b>7.91</b>	<b>8.95</b>	<b>20.00</b>	<b>1.02</b>	<b>1.33</b>	<b>1.31</b>	<b>1.69</b>	<b>0.99</b>	<b>0.54</b>	<b>1.54</b>
No adjusted gross income	26.59	18.48	32.02	42.80	4.86	4.35	4.14	5.35	5.42	3.29	3.56
\$1 under \$5,000	28.24	31.58	39.04	44.77	6.91	12.18	10.90	15.76	12.51	24.01	14.02
\$5,000 under \$10,000	27.35	34.33	37.74	51.73	6.41	8.32	9.74	13.62	9.91	14.39	13.18
\$10,000 under \$15,000	22.91	29.09	50.04	94.01	6.05	8.13	8.65	17.07	9.77	15.67	11.89
\$15,000 under \$20,000	27.93	36.34	53.26	68.11	6.10	8.87	8.16	12.55	8.33	10.58	11.57
\$20,000 under \$25,000	30.34	42.54	0.00	0.00	6.38	8.85	7.94	11.20	9.29	12.48	11.54
\$25,000 under \$30,000	24.12	35.09	50.32	55.05	6.53	10.06	7.88	10.55	8.14	12.09	12.31
\$30,000 under \$4,000	19.88	30.06	31.32	51.57	5.13	8.03	5.42	8.10	6.18	8.21	8.43
\$40,000 under \$50,000	18.93	30.86	51.72	85.82	4.92	8.06	5.51	8.11	6.05	8.63	8.77
\$50,000 under \$75,000	11.72	17.09	27.05	34.13	3.16	5.23	3.50	4.89	3.89	5.42	5.38
\$75,000 under \$100,000	13.95	24.34	24.80	32.00	3.35	5.81	3.52	5.03	3.85	5.62	5.69
\$100,000 under \$200,000	9.20	17.46	19.30	25.26	2.06	3.62	2.72	3.62	2.10	2.82	3.29
\$200,000 under \$500,000	9.51	18.34	19.18	28.19	1.69	3.20	3.04	4.70	1.27	1.69	2.43
\$500,000 under \$1,000,000	12.02	22.14	21.37	28.36	2.04	4.08	3.57	5.14	1.39	1.68	2.88
\$1,000,000 under \$1,500,000	14.80	30.12	22.23	26.37	2.29	4.77	3.85	5.48	1.59	2.04	3.25
\$1,500,000 under \$2,000,000	11.47	35.79	19.89	23.34	1.75	4.56	2.96	5.51	1.23	1.49	2.40
\$2,000,000 under \$5,000,000	7.50	15.39	10.95	19.02	0.96	2.56	1.70	2.87	0.71	0.84	1.31
\$5,000,000 under \$10,000,000	7.87	27.86	10.56	16.89	0.96	2.44	1.70	2.44	0.80	0.96	1.25
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>5.13</b>	<b>8.63</b>	<b>10.55</b>	<b>14.11</b>	<b>1.12</b>	<b>1.43</b>	<b>1.51</b>	<b>1.88</b>	<b>1.04</b>	<b>0.55</b>	<b>1.81</b>
<b>Nontaxable returns, total</b>	<b>10.74</b>	<b>12.32</b>	<b>16.88</b>	<b>38.60</b>	<b>2.46</b>	<b>3.47</b>	<b>2.67</b>	<b>3.59</b>	<b>3.27</b>	<b>4.07</b>	<b>2.97</b>
											<b>1.71</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Estate and trust						Farm					
	Net income		Net loss		Net income		Net loss		Net loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>3.35</b>	<b>2.42</b>	<b>9.59</b>	<b>2.43</b>	<b>3.11</b>	<b>3.15</b>	<b>1.66</b>	<b>2.08</b>	<b>1.22</b>	<b>1.62</b>		
No adjusted gross income	14,46	8.68	26,82	4.53	12,85	9.80	5.23	3.99	17.38	23.62		
\$1 under \$5,000	** 21,26	** 33,23	* 96,38	** 70,60	17,14	25,31	15,14	23,78	10,52	13,00		
\$5,000 under \$10,000	**	**	**	**	19,31	22,28	15,11	20,76	5,94	7.69		
\$10,000 under \$15,000	** 16,55	** 22,62	* 55,79	** 86,05	18,26	23,69	14,61	19,95	4,47	5.97		
\$15,000 under \$20,000	**	**	**	**	21,16	25,66	12,55	18,47	4,11	5.57		
\$20,000 under \$25,000	23,68	31,53	* 96,81	99,74	19,88	24,69	13,69	17,41	4,35	5.72		
\$25,000 under \$30,000	31,54	37,67	* 69,43	16,80	19,47	23,38	14,62	17,15	4,61	5.98		
\$30,000 under \$40,000	20,58	32,76	* 83,84	93,88	12,79	14,72	10,30	13,44	3,59	4.80		
\$40,000 under \$50,000	20,50	30,07	74,73	27,47	13,69	16,41	9,66	12,74	4,26	5.63		
\$50,000 under \$75,000	10,71	15,53	50,01	50,50	9,66	11,96	6,06	7,89	3,18	4.15		
\$75,000 under \$100,000	10,77	18,74	38,84	55,03	10,22	13,24	6,61	8,59	4,03	5.40		
\$100,000 under \$200,000	6,86	10,99	22,13	30,09	6,90	6,69	4,74	5,64	3,45	4.32		
\$200,000 under \$500,000	4,83	8,20	14,13	25,08	6,56	7,10	5,15	6,02	4,64	5.89		
\$500,000 under \$1,000,000	5,58	9,36	13,99	18,73	10,29	9,60	6,62	7,43	11,81	14,03		
\$1,000,000 under \$1,500,000	5,53	10,45	11,51	17,16	11,23	15,51	7,48	7,86	15,48	16,96		
\$1,500,000 under \$2,000,000	4,02	7,39	8,27	17,18	9,67	15,18	6,66	9,05	16,74	19,67		
\$2,000,000 under \$5,000,000	2,21	4,02	4,03	6,52	5,79	7,64	3,51	4,67	11,15	13,87		
\$5,000,000 under \$10,000,000	2,03	3,86	3,15	4,30	6,40	7,77	3,54	2,79	13,33	15,14		
\$10,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
<b>Taxable returns, total</b>	<b>3.55</b>	<b>2.47</b>	<b>10.41</b>	<b>2.39</b>	<b>3.79</b>	<b>3.54</b>	<b>2.26</b>	<b>2.70</b>	<b>1.49</b>	<b>1.96</b>		
<b>Nontaxable returns, total</b>	<b>9.84</b>	<b>10.92</b>	<b>23.13</b>	<b>6.91</b>	<b>6.23</b>	<b>7.32</b>	<b>3.75</b>	<b>3.65</b>	<b>2.18</b>	<b>2.90</b>		

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued

Size of adjusted gross income	Social security benefits						Other income		
	Total [1]		Taxable		Foreign-earned income exclusion		Net income	Number of returns	Net loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(76)	(77)	(78)
<b>All returns, total</b>	<b>0.51</b>	<b>0.56</b>	<b>0.60</b>	<b>0.71</b>	<b>3.88</b>	<b>4.18</b>	<b>1.14</b>	<b>2.10</b>	<b>4.77</b>
No adjusted gross income	2.83	3.06	43.00	23.90	8.13	9.34	6.50	7.10	18.29
\$1 under \$5,000	2.23	2.50	24.14	25.60	9.64	11.37	5.50	17.67	23.81
\$5,000 under \$10,000	2.19	2.42	15.68	18.72	20.29	23.79	6.20	8.39	26.47
\$10,000 under \$15,000	2.02	2.23	7.95	14.95	21.16	22.98	5.84	9.86	23.11
\$15,000 under \$20,000	2.22	2.45	3.36	5.43	22.17	23.78	6.08	10.02	28.26
\$20,000 under \$25,000	2.48	2.73	2.75	3.49	26.42	27.33	6.48	15.35	37.18
\$25,000 under \$30,000	2.71	3.01	2.79	3.21	33.22	35.84	6.74	12.93	29.94
\$30,000 under \$40,000	2.09	2.32	2.09	2.30	24.99	27.15	4.71	10.48	18.39
\$40,000 under \$50,000	2.27	2.55	2.27	2.42	22.20	23.69	5.21	11.81	21.75
\$50,000 under \$75,000	1.45	1.64	1.45	1.57	17.60	17.94	3.50	9.23	15.78
\$75,000 under \$100,000	1.76	1.93	1.76	1.92	21.30	20.87	3.73	9.35	18.78
\$100,000 under \$200,000	1.37	1.53	1.37	1.53	10.11	9.50	2.49	7.23	10.12
\$200,000 under \$500,000	1.52	1.67	1.52	1.67	8.32	8.62	1.94	5.93	8.20
\$500,000 under \$1,000,000	2.39	2.59	2.39	2.69	9.32	9.83	2.39	8.33	7.97
\$1,000,000 under \$1,500,000	2.87	3.07	2.87	3.08	12.18	12.98	2.62	8.87	9.40
\$1,500,000 under \$2,000,000	2.41	2.56	2.42	2.57	8.26	8.68	1.92	7.48	7.30
\$2,000,000 under \$5,000,000	1.40	1.52	1.40	1.53	5.61	5.94	1.04	4.09	3.94
\$5,000,000 under \$10,000,000	1.44	1.55	1.44	1.55	6.90	7.16	1.03	4.49	3.86
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.62</b>	<b>0.68</b>	<b>0.63</b>	<b>0.73</b>	<b>6.10</b>	<b>6.00</b>	<b>1.27</b>	<b>2.29</b>	<b>5.55</b>
<b>Nontaxable returns, total</b>	<b>0.98</b>	<b>1.09</b>	<b>2.17</b>	<b>3.28</b>	<b>5.06</b>	<b>5.82</b>	<b>2.57</b>	<b>4.99</b>	<b>9.21</b>
									<b>9.75</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016). Continued**

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Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Statutory adjustments—continued									
Size of adjusted gross income	Certain business expenses of reservists, performing artists, etc.			Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns, total</b>	<b>7.46</b>	<b>11.75</b>	<b>2.25</b>	<b>2.37</b>	<b>2.83</b>	<b>4.01</b>	<b>0.40</b>	<b>0.71</b>	<b>1.95</b>
No adjusted gross income	** 44.53	** 61.80	16.50	19.29	26.04	41.61	4.09	5.14	26.47
\$1 under \$5,000	** 45.73	** 61.80	61.02	31.60	43.06	2.86	5.24	68.79	80.64
\$5,000 under \$10,000	* 37.78	* 49.49	68.86	84.76	20.58	29.74	2.16	2.51	53.25
\$10,000 under \$15,000	* 44.69	* 62.78	28.40	45.34	15.46	27.08	1.83	2.09	42.86
\$15,000 under \$20,000	31.60	49.90	19.98	25.61	12.79	17.19	2.40	2.83	45.90
\$20,000 under \$25,000	30.16	41.03	20.00	26.47	13.60	19.10	3.16	3.83	41.77
\$25,000 under \$30,000	37.78	56.42	15.35	18.62	13.57	19.58	3.52	4.53	49.78
\$30,000 under \$40,000	22.93	45.77	10.85	14.84	9.00	12.59	2.55	3.45	29.50
\$40,000 under \$50,000	24.99	37.42	11.23	14.87	9.21	12.82	2.90	4.15	25.16
\$50,000 under \$75,000	19.59	26.54	6.67	8.89	6.97	10.56	1.91	3.06	12.82
\$75,000 under \$100,000	23.43	33.84	7.14	8.83	8.80	13.34	2.27	3.48	9.49
\$100,000 under \$200,000	15.51	19.11	4.52	5.01	6.27	8.45	1.44	2.09	4.05
\$200,000 under \$500,000	19.92	27.23	3.09	3.42	5.99	9.16	1.22	1.81	2.42
\$500,000 under \$1,000,000	49.82	62.00	3.65	3.87	13.15	17.23	1.63	2.25	2.74
\$1,000,000 under \$1,500,000	** 62.44	** 5.60	4.47	4.75	17.27	23.73	1.97	2.97	3.36
\$1,500,000 under \$2,000,000	**	**	3.60	3.85	17.25	22.40	1.49	2.21	2.45
\$2,000,000 under \$5,000,000	**	**	2.46	2.65	11.38	14.61	0.90	1.41	1.68
\$5,000,000 under \$10,000,000	**	**	3.08	3.34	11.93	16.64	0.96	1.66	1.89
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>    Taxable returns, total</b>	<b>8.53</b>	<b>12.31</b>	<b>2.34</b>	<b>3.10</b>	<b>4.26</b>	<b>0.67</b>	<b>0.88</b>	<b>1.96</b>	<b>1.68</b>
<b>    Nontaxable returns, total</b>	<b>15.43</b>	<b>27.81</b>	<b>7.82</b>	<b>9.63</b>	<b>6.97</b>	<b>11.04</b>	<b>0.76</b>	<b>1.29</b>	<b>13.45</b>
									<b>17.67</b>
									<b>3.05</b>
									<b>3.78</b>

Footnotes at end of table.

Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued

Size of adjusted gross income	Statutory adjustments—continued									
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(103)	11.25	3.54	3.23	1.80	2.05	0.85	1.11	2.41	2.83
No adjusted gross income	21.38	21.81	20.96	15.58	23.85	23.74	9.06	11.82	9.95	10.27
\$1 under \$5,000	23.04	59.78	28.03	34.76	25.27	34.32	9.31	12.87	8.90	9.47
\$5,000 under \$10,000	20.57	37.04	27.23	47.96	21.70	31.05	6.25	8.52	7.39	8.12
\$10,000 under \$15,000	19.30	43.71	23.22	31.23	14.29	19.80	5.23	7.04	10.72	12.43
\$15,000 under \$20,000	18.55	43.00	28.70	32.72	12.17	16.36	4.35	5.77	12.68	14.63
\$20,000 under \$25,000	22.75	48.72	35.33	51.03	10.15	13.02	4.04	5.36	12.15	14.44
\$25,000 under \$30,000	21.54	52.67	24.74	26.67	9.04	11.66	3.62	4.74	13.65	16.67
\$30,000 under \$40,000	15.61	36.44	17.97	24.04	6.33	7.74	2.48	3.13	10.76	12.92
\$40,000 under \$50,000	16.01	53.69	15.91	18.93	6.28	7.87	2.62	3.29	13.36	16.12
\$50,000 under \$75,000	11.21	30.55	13.15	4.15	5.15	1.83	2.33	6.28	7.53	10.55
\$75,000 under \$100,000	13.80	29.58	11.22	14.87	5.05	6.07	2.40	3.10	10.34	12.90
\$100,000 under \$200,000	10.80	29.94	7.18	8.17	3.42	3.70	1.98	2.64	4.31	5.10
\$200,000 under \$500,000	9.47	20.13	5.14	6.25	4.24	4.44	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	12.66	26.77	6.57	7.50	5.90	6.27	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	15.80	28.04	8.15	9.19	7.46	7.79	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	12.73	30.64	6.27	8.03	5.40	5.63	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	7.53	28.26	3.52	4.54	3.88	4.06	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	7.83	9.77	3.64	4.16	4.72	4.95	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>5.06</b>	<b>13.01</b>	<b>3.74</b>	<b>3.34</b>	<b>1.92</b>	<b>2.16</b>	<b>0.93</b>	<b>1.20</b>	<b>3.13</b>	<b>3.75</b>
<b>Nontaxable returns, total</b>	<b>8.50</b>	<b>22.13</b>	<b>10.82</b>	<b>5.18</b>	<b>6.64</b>	<b>2.20</b>	<b>2.96</b>	<b>3.81</b>	<b>4.21</b>	<b>8.20</b>
										<b>9.66</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Statutory adjustments—continued										Total itemized deductions	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>(115)</b>	<b>55.05</b>	<b>30.78</b>	<b>33.54</b>	<b>8.15</b>	<b>11.12</b>	<b>0.14</b>	<b>0.19</b>	<b>0.75</b>	<b>0.78</b>	<b>0.31</b>	<b>0.29</b>
No adjusted gross income	**	**	**	**	55.99	61.06	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	**	**	**	**	* 57.71	* 98.87	0.94	1.08	2.75	2.83	5.40	7.21
\$5,000 under \$10,000	**	**	**	**	* 57.71	* 99.42	0.88	0.92	2.64	2.73	4.93	6.82
\$10,000 under \$15,000	**	**	**	**	* 49.49	* 65.73	0.86	0.90	2.42	2.50	3.80	4.48
\$15,000 under \$20,000	**	**	**	**	* 33.32	* 42.14	0.92	0.96	2.68	2.78	3.44	4.08
\$20,000 under \$25,000	**	**	**	**	** 37.77	** 55.24	1.00	1.04	3.03	3.15	3.20	3.76
\$25,000 under \$30,000	**	**	**	**	**	**	1.08	1.14	3.40	3.54	2.99	3.53
\$30,000 under \$40,000	**	**	**	**	24.24	38.38	0.84	0.88	2.61	2.71	1.93	2.28
\$40,000 under \$50,000	**	**	**	**	**	**	1.03	1.08	2.93	3.04	1.79	2.08
\$50,000 under \$75,000	**	**	**	**	21.48	52.67	0.74	0.79	2.02	2.11	1.04	1.23
\$75,000 under \$100,000	**	**	**	**	25.43	41.05	1.22	1.26	2.64	2.76	1.11	1.28
\$100,000 under \$200,000	** 45.60	** 62.85	** 39.77	** 44.52	17.60	25.65	1.29	1.31	2.65	2.74	0.54	0.66
\$200,000 under \$500,000	** 49.07	** 55.89	** 33.15	** 33.11	16.47	25.24	2.67	2.73	4.69	4.88	0.47	0.62
\$500,000 under \$1,000,000	**	**	**	**	22.60	23.73	3.84	3.94	7.74	8.33	0.91	1.11
\$1,000,000 under \$1,500,000	0.00	0.00	* 48.29	* 53.14	28.87	27.22	4.26	4.37	8.99	9.42	1.19	1.61
\$1,500,000 under \$2,000,000	** 49.67	** 50.52	** 12.74	** 15.04	21.41	37.65	3.57	3.63	7.26	7.53	0.99	1.71
\$2,000,000 under \$5,000,000	**	**	**	**	13.40	25.95	2.25	2.30	4.86	5.20	0.53	0.75
\$5,000,000 under \$10,000,000	**	**	**	**	16.19	8.82	3.08	3.15	6.27	6.66	0.61	0.77
\$10,000,000 or more	**	**	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>** 43.81</b>	<b>** 55.05</b>	<b>** 30.78</b>	<b>** 33.54</b>	<b>9.21</b>	<b>11.88</b>	<b>0.30</b>	<b>0.33</b>	<b>0.93</b>	<b>0.97</b>	<b>0.33</b>	<b>0.28</b>
<b>Nontaxable returns, total</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>**</b>	<b>17.41</b>	<b>30.23</b>	<b>0.34</b>	<b>0.38</b>	<b>1.35</b>	<b>1.40</b>	<b>1.35</b>	<b>1.68</b>

Footnotes at end of table.

**Table 1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

Size of adjusted gross income	Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>0.16</b>	<b>0.16</b>	<b>86.87</b>	<b>15.62</b>	<b>0.13</b>	<b>0.11</b>	<b>0.72</b>	<b>0.78</b>	<b>1.70</b>	<b>2.97</b>	<b>0.13</b>	<b>0.13</b>	
No adjusted gross income	1.77	1.77	0.00	0.00	0.00	0.00	18.07	13.21	13.54	16.62	11.81	12.62	
\$1 under \$5,000	1.44	1.44	0.00	0.00	5.28	6.82	87.73	67.23	11.60	18.42	5.97	15.59	
\$5,000 under \$10,000	1.17	1.17	0.00	0.00	2.22	2.76	96.16	87.60	10.23	15.04	2.19	3.41	
\$10,000 under \$15,000	1.03	1.03	0.00	0.00	1.23	1.53	98.49	56.01	7.30	11.86	1.24	1.63	
\$15,000 under \$20,000	1.07	1.07	0.00	0.00	1.15	1.27	96.78	56.23	5.45	8.57	1.15	1.30	
\$20,000 under \$25,000	1.14	1.14	0.00	0.00	1.07	1.20	70.19	64.01	4.85	7.16	1.08	1.24	
\$25,000 under \$30,000	1.22	1.22	0.00	0.00	1.07	1.19	67.00	70.64	5.01	7.49	1.07	1.23	
\$30,000 under \$40,000	0.93	0.93	**	0.77	0.84	49.49	47.79	3.99	5.43	0.77	0.87		
\$40,000 under \$50,000	1.07	1.07	**	0.88	0.93	62.60	52.55	4.85	6.54	0.88	0.96		
\$50,000 under \$75,000	0.67	0.67	**	0.50	0.54	16.64	25.57	4.64	6.35	0.51	0.58		
\$75,000 under \$100,000	0.91	0.91	**	0.77	0.79	10.81	16.73	7.57	11.40	0.78	0.83		
\$100,000 under \$200,000	0.50	0.50	**	0.37	0.40	3.40	5.30	9.40	12.68	0.37	0.44		
\$200,000 under \$500,000	0.54	0.61	**	0.43	0.45	0.71	1.04	12.84	16.36	0.43	0.47		
\$500,000 under \$1,000,000	1.00	0.00	**	0.87	0.82	1.50	2.73	27.13	31.65	0.86	0.83		
\$1,000,000 under \$1,500,000	1.30	0.00	**	1.12	1.13	2.75	4.08	30.46	44.46	1.11	1.15		
\$1,500,000 under \$2,000,000	1.09	0.00	**	0.93	0.92	2.32	3.87	34.79	41.61	0.93	0.94		
\$2,000,000 under \$5,000,000	0.59	0.00	** 88.11	** 32.92	0.50	0.45	1.35	1.78	27.19	31.69	0.50	0.47	
\$5,000,000 under \$10,000,000	0.69	0.00	33.08	34.42	0.59	0.54	1.35	1.55	29.23	37.70	0.59	0.56	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Taxable returns, total</b>	<b>0.20</b>	<b>0.21</b>	<b>40.62</b>	<b>15.06</b>	<b>0.16</b>	<b>0.11</b>	<b>0.72</b>	<b>0.78</b>	<b>2.11</b>	<b>3.47</b>	<b>0.16</b>	<b>0.13</b>	
<b>Nontaxable returns, total</b>	<b>0.44</b>	<b>0.44</b>	<b>* 99.65</b>	<b>* 72.41</b>	<b>0.77</b>	<b>1.05</b>	<b>23.84</b>	<b>20.13</b>	<b>2.90</b>	<b>5.46</b>	<b>0.74</b>	<b>1.28</b>	

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D									
	Taxable net gain			Taxable net loss			Net short-term capital gain			Net short-term capital loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>
<b>11,674,771</b>	<b>713,598,090</b>	<b>8,279,783</b>	<b>18,646,316</b>	<b>3,900,677</b>	<b>38,164,189</b>	<b>7,820,586</b>	<b>250,592,206</b>	<b>3,923,409</b>	<b>22,196,394</b>	<b>6,269,981</b>
<b>All returns, total</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	<b>(9)</b>	<b>(10)</b>
<b>No adjusted gross income</b>	<b>167,966</b>	<b>17,092,947</b>	<b>448,994</b>	<b>1,159,884</b>	<b>57,490</b>	<b>1,485,827</b>	<b>282,826</b>	<b>32,245,844</b>	<b>69,017</b>	<b>980,615</b>
\$1 under \$5,000	260,178	512,882	309,683	599,286	86,892	99,179	213,881	3,894,972	91,330	141,003
\$5,000 under \$10,000	302,754	927,640	297,621	664,177	107,601	160,059	222,147	3,639,047	109,203	223,887
\$10,000 under \$15,000	290,743	1,230,847	288,721	646,526	88,675	152,620	195,157	4,257,104	87,703	162,062
\$15,000 under \$20,000	295,391	1,550,202	232,409	513,433	81,520	120,831	177,748	3,851,802	82,125	115,481
\$20,000 under \$25,000	301,961	1,917,490	227,031	493,407	94,416	197,593	183,339	2,886,282	91,262	234,477
\$25,000 under \$30,000	269,216	1,686,136	256,667	568,206	83,556	160,317	175,875	3,658,304	85,564	175,910
\$30,000 under \$40,000	564,977	3,565,980	456,707	941,534	191,980	421,608	341,960	6,483,871	187,557	341,851
\$40,000 under \$50,000	583,462	4,180,676	383,768	837,906	196,594	356,269	307,417	5,161,114	190,770	385,983
\$50,000 under \$75,000	1,499,282	12,531,337	1,058,241	2,371,829	473,549	1,126,192	919,179	17,381,461	468,815	1,088,781
\$75,000 under \$100,000	1,411,852	15,108,775	933,896	2,047,954	440,347	897,628	862,750	13,674,637	448,597	983,096
\$100,000 under \$200,000	3,160,989	55,975,478	1,959,116	4,308,359	1,081,796	3,480,326	1,984,483	41,489,939	1,087,360	3,512,787
\$200,000 under \$500,000	1,841,053	84,003,935	1,070,458	2,548,526	675,246	4,735,070	1,346,590	44,885,942	693,484	4,861,283
\$500,000 under \$1,000,000	442,333	61,321,058	240,175	620,944	152,854	3,599,578	369,865	20,407,393	150,614	2,940,186
\$1,000,000 under \$1,500,000	114,426	34,034,315	54,398	149,959	35,689	1,370,417	98,485	9,550,471	35,180	1,150,024
\$1,500,000 under \$2,000,000	49,072	24,162,327	22,018	61,278	15,569	1,058,683	42,711	5,345,718	14,234	727,292
\$2,000,000 under \$5,000,000	77,340	78,275,758	30,162	85,195	25,347	3,244,806	67,173	12,162,767	21,886	1,651,929
\$5,000,000 under \$10,000,000	20,900	60,482,444	6,441	18,456	6,768	2,460,865	17,463	6,195,601	5,330	854,547
\$10,000,000 or more	14,366	255,037,864	3,276	9,459	4,775	13,006,319	11,539	13,419,939	3,380	1,665,200
<b>Taxable returns, total</b>	<b>9,828,056</b>	<b>681,118,542</b>	<b>6,405,620</b>	<b>14,308,673</b>	<b>3,338,024</b>	<b>35,526,937</b>	<b>6,420,691</b>	<b>187,817,085</b>	<b>3,340,574</b>	<b>19,751,476</b>
<b>Nontaxable returns, total</b>	<b>1,846,715</b>	<b>32,479,547</b>	<b>1,874,163</b>	<b>4,337,643</b>	<b>562,653</b>	<b>2,637,252</b>	<b>1,399,895</b>	<b>62,775,121</b>	<b>582,836</b>	<b>2,444,913</b>
										<b>971,966</b>
										<b>11,502,973</b>

Footnotes at the end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued									
	With basis reported and no Form 8949					With basis reported on Form 8949				
	Net short-term sales price	Net short-term cost or basis	Number of returns	Amount	Net short-term gain	Net short-term sales price	Number of returns	Amount	Net short-term sales price	Number of returns
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<b>All returns, total</b>	<b>2,055,997</b>	<b>388,322,049</b>	<b>2,046,160</b>	<b>394,158,387</b>	<b>752,357</b>	<b>2,943,245</b>	<b>1,218,015</b>	<b>8,779,582</b>	<b>7,685,326</b>	<b>7,645,641,231</b>
No adjusted gross income	40,942	7,886,249	41,817	8,163,798	13,508	62,261	27,807	339,810	158,169	181,317,313
\$1 under \$5,000	58,034	16,318,813	58,034	16,321,286	22,537	71,566	31,695	74,039	173,791	35,970,224
\$5,000 under \$10,000	51,197	1,460,776	52,198	1,532,712	13,249	16,410	38,934	88,346	203,250	47,381,618
\$10,000 under \$15,000	46,674	3,262,488	46,680	3,344,448	14,736	33,105	31,935	115,065	166,359	31,603,290
\$15,000 under \$20,000	50,073	1,852,088	50,072	1,930,659	13,450	19,150	34,610	97,720	151,128	7,430,293
\$20,000 under \$25,000	66,704	2,805,711	66,700	2,911,142	17,488	14,412	44,222	119,844	156,874	16,857,333
\$25,000 under \$30,000	38,302	2,904,592	38,406	2,963,519	16,089	19,521	20,313	78,448	179,440	15,826,896
\$30,000 under \$40,000	101,462	4,248,562	100,442	4,381,599	45,972	47,999	52,070	181,036	335,966	28,456,872
\$40,000 under \$50,000	97,505	4,435,324	95,511	4,537,776	40,746	63,084	46,625	165,536	323,096	42,449,474
\$50,000 under \$75,000	255,545	19,007,892	256,538	19,300,483	97,141	216,511	143,441	509,102	915,843	136,333,907
\$75,000 under \$100,000	214,401	7,630,081	211,563	7,926,235	72,108	67,844	127,465	363,997	896,292	117,585,269
\$100,000 under \$200,000	568,267	177,429,440	563,495	178,666,829	218,320	620,258	329,764	1,857,648	2,038,435	513,302,525
\$200,000 under \$500,000	321,523	55,621,839	320,496	56,885,600	122,006	567,931	192,874	1,811,693	1,397,416	511,891,116
\$500,000 under \$1,000,000	90,305	28,912,150	89,605	29,432,761	29,226	393,421	57,991	964,032	360,968	299,773,429
\$1,000,000 under \$1,500,000	23,705	13,786,692	23,468	14,031,746	7,599	180,112	15,475	425,166	92,159	103,600,829
\$1,500,000 under \$2,000,000	9,882	8,096,753	9,836	8,276,922	2,655	88,936	7,097	269,105	41,084	60,171,964
\$2,000,000 under \$5,000,000	15,111	14,102,597	14,969	14,577,320	3,980	127,728	10,934	602,452	65,312	177,999,194
\$5,000,000 under \$10,000,000	3,982	7,924,513	3,962	8,037,404	990	127,495	2,969	290,386	17,570	75,529,680
\$10,000,000 or more	2,384	10,635,490	2,368	10,886,148	556	205,500	1,793	426,158	12,174	146,160,004
<b>Taxable returns, total</b>	<b>1,721,317</b>	<b>348,561,377</b>	<b>1,711,609</b>	<b>353,650,467</b>	<b>641,918</b>	<b>2,602,126</b>	<b>1,008,814</b>	<b>7,691,216</b>	<b>6,547,662</b>	<b>2,128,057,956</b>
<b>Nontaxable returns, total</b>	<b>334,981</b>	<b>39,760,672</b>	<b>334,551</b>	<b>40,507,920</b>	<b>110,439</b>	<b>341,119</b>	<b>209,201</b>	<b>1,088,366</b>	<b>1,137,664</b>	<b>421,582,274</b>
										<b>1,130,241</b>
										<b>442,022,332</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued									
	With basis reported on Form 8849—continued					With no basis reported				
	Net short-term adjustment		Net short-term gain		Net short-term loss	Net short-term sales price		Net short-term cost or basis		Net short-term adjustment
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
<b>All returns, total</b>	<b>1,899,744</b>	<b>100,623,855</b>	<b>2,678,059</b>	<b>14,222,875</b>	<b>4,755,993</b>	<b>49,531,015</b>	<b>2,355,875</b>	<b>334,133,376</b>	<b>2,009,345</b>	<b>347,672,357</b>
No adjusted gross income	44,204	7,852,876	49,194	595,507	101,849	4,050,116	47,615	19,317,702	40,900	20,200,720
\$1 under \$5,000	36,181	1,106,486	59,825	59,274	104,557	460,193	30,494	1,928,853	27,403	2,026,062
\$5,000 under \$10,000	43,016	1,189,196	76,712	113,709	120,160	495,547	54,390	1,415,123	46,076	1,454,564
\$10,000 under \$15,000	37,164	392,835	60,023	77,571	101,828	617,982	40,120	1,310,627	* 38,108	* 1,338,119
\$15,000 under \$20,000	26,851	86,326	54,544	69,617	92,027	345,667	33,222	389,762	26,144	394,211
\$20,000 under \$25,000	34,569	302,736	54,962	177,776	92,299	415,653	34,940	660,335	26,359	717,458
\$25,000 under \$30,000	46,823	295,175	58,017	95,625	110,890	449,700	42,426	967,558	* 36,010	* 969,954
\$30,000 under \$40,000	67,806	1,313,173	114,905	179,630	210,483	855,724	69,774	5,730,804	58,970	6,223,274
\$40,000 under \$50,000	71,310	1,314,232	121,137	237,344	189,023	882,213	85,130	2,383,667	69,328	2,525,934
\$50,000 under \$75,000	194,373	3,854,240	302,135	563,531	581,071	2,191,090	231,394	7,508,708	190,096	8,163,541
\$75,000 under \$100,000	200,917	2,682,959	329,465	638,042	541,857	2,316,926	216,919	7,052,534	188,848	7,280,706
\$100,000 under \$200,000	475,705	59,757,443	748,501	2,263,725	1,222,779	7,446,350	631,466	44,025,372	539,160	47,959,659
\$200,000 under \$500,000	394,786	12,796,187	487,143	3,331,172	875,726	10,117,859	545,763	35,627,684	483,696	36,556,171
\$500,000 under \$1,000,000	126,518	12,105,714	104,214	2,109,792	248,583	5,326,671	167,944	107,948,456	146,435	113,233,704
\$1,000,000 under \$1,500,000	36,456	1,069,590	25,276	815,724	64,942	2,759,858	46,781	15,731,446	42,238	16,340,248
\$1,500,000 under \$2,000,000	17,726	-33,514	10,175	435,638	30,201	1,439,519	21,099	5,566,886	18,751	5,539,835
\$2,000,000 under \$5,000,000	29,855	15,550	1,075,059	15,550	48,744	3,877,078	37,213	17,308,170	33,271	17,407,314
\$5,000,000 under \$10,000,000	8,980	-500,432	3,758	545,815	13,522	1,928,452	10,913	12,338,833	9,915	12,568,384
\$10,000,000 or more	6,813	-3,635,119	2,523	838,323	9,453	3,614,418	8,270	46,920,857	7,635	46,752,501
<b>Taxable returns, total</b>	<b>1,614,437</b>	<b>87,288,512</b>	<b>2,291,895</b>	<b>12,784,478</b>	<b>4,046,618</b>	<b>41,068,904</b>	<b>2,048,664</b>	<b>303,389,010</b>	<b>1,748,315</b>	<b>315,377,463</b>
<b>Nontaxable returns, total</b>	<b>285,307</b>	<b>13,355,344</b>	<b>386,164</b>	<b>1,438,397</b>	<b>713,376</b>	<b>8,552,111</b>	<b>307,211</b>	<b>30,744,366</b>	<b>261,030</b>	<b>32,294,894</b>
									<b>27,541</b>	<b>820,108</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued									
	With no basis reported—continued				With no Form 1099-B				With Form 1099-B	
	Net short-term gain	Net short-term loss	Net short-term sales price	Net short-term cost or basis	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	(37)	(38)	(39)	(40)	(41)	(42)
<b>All returns, total</b>	<b>1,101,902</b>	<b>4,680,835</b>	<b>1,039,698</b>	<b>8,329,350</b>	<b>503,813</b>	<b>100,231,881</b>	<b>498,413</b>	<b>101,550,927</b>	<b>68,919</b>	<b>-256,599</b>
No adjusted gross income	18,717	157,440	25,930	607,061	11,868	31,837,804	12,948	32,111,118	939	36,191
\$1 under \$5,000	15,130	12,081	13,270	58,532	14,811	980,541	12,937	971,766	* 2,659	* -14,673
\$5,000 under \$10,000	23,526	74,610	26,230	75,960	9,669	204,770	8,678	181,175	0	0
\$10,000 under \$15,000	14,336	47,833	20,128	67,300	12,410	940,011	13,200	725,073	* 5,100	* -229,595
\$15,000 under \$20,000	19,108	23,375	11,270	11,371	8,631	2,085,692	6,505	2,141,274	** 3,195	** 8,534
\$20,000 under \$25,000	18,312	19,899	13,424	62,620	12,063	114,120	12,422	175,947	**	**
\$25,000 under \$30,000	16,805	52,930	22,577	52,800	9,786	2,017,478	10,792	2,113,996	* 1,102	* 38,986
\$30,000 under \$40,000	36,845	80,628	27,164	117,928	24,032	1,024,076	22,488	1,045,709	* 2,035	* -569
\$40,000 under \$50,000	46,205	70,201	28,824	181,708	17,642	802,434	17,643	767,119	* 1,230	* 13,432
\$50,000 under \$75,000	109,474	170,537	98,241	420,691	52,617	3,542,694	55,843	3,619,938	9,424	154,851
\$75,000 under \$100,000	96,144	158,058	95,455	388,559	43,257	3,031,483	42,056	3,085,538	6,112	68,344
\$100,000 under \$200,000	300,155	648,056	271,549	1,132,238	138,269	8,882,804	133,109	9,109,187	21,894	-216,073
\$200,000 under \$500,000	257,552	1,103,125	244,507	1,569,101	93,012	12,224,704	93,397	12,511,022	8,779	-107,893
\$500,000 under \$1,000,000	77,458	516,640	77,469	875,777	29,269	7,271,830	29,983	7,378,108	2,965	-67,193
\$1,000,000 under \$1,500,000	20,049	242,146	23,315	485,810	8,937	2,397,337	8,904	2,543,867	1,281	89,422
\$1,500,000 under \$2,000,000	8,926	191,708	10,536	28,714	4,514	1,414,505	4,497	1,409,503	510	-27,019
\$2,000,000 under \$5,000,000	15,772	446,173	19,169	722,632	7,774	6,282,823	7,786	6,411,301	951	-13,458
\$5,000,000 under \$10,000,000	4,299	255,365	5,951	539,403	2,829	3,395,683	2,762	3,434,285	349	-4,826
\$10,000,000 or more	3,090	410,031	4,691	731,145	2,420	11,811,092	2,462	11,815,003	392	14,940
<b>Taxable returns, total</b>	<b>959,017</b>	<b>4,188,184</b>	<b>899,242</b>	<b>7,106,219</b>	<b>427,501</b>	<b>61,285,330</b>	<b>424,479</b>	<b>62,283,511</b>	<b>60,301</b>	<b>-79,944</b>
<b>Nontaxable returns, total</b>	<b>142,385</b>	<b>492,651</b>	<b>140,456</b>	<b>1,223,071</b>	<b>76,311</b>	<b>38,946,551</b>	<b>73,934</b>	<b>39,267,417</b>	<b>8,618</b>	<b>-176,655</b>
										<b>36,466</b>
										<b>442,158</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued									
	With no Form 1099-B—continued		Net short-term gain from other forms (2,119,4797, etc.)		Net short-term loss from other forms (4,684,6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>256,921</b>	<b>5,047,261</b>	<b>231,076</b>	<b>5,948,464</b>	<b>336,867</b>	<b>1,980,907</b>	<b>483,349</b>	<b>17,194,108</b>	<b>725,964</b>	<b>16,056,081</b>
No adjusted gross income	5,676	556,935	9,398	228,963	12,842	209,337	14,392	868,658	23,664	1,296,316
\$1 under \$5,000	6,703	21,092	3,846	4,309	5,557	11,567	5,629	1,550	14,766	32,946
\$5,000 under \$10,000	5,163	6,103	3,465	7,693	2,337	4,491	7,650	2,413	8,168	10,643
\$10,000 under \$15,000	* 4,269	* 39,489	2,178	5,951	6,294	5,640	5,509	13,621	11,521	55,932
\$15,000 under \$20,000	3,236	61,532	4,445	22,406	3,971	7,629	5,484	16,580	10,395	26,312
\$20,000 under \$25,000	4,209	84,153	1,800	980	4,314	6,803	8,001	14,721	10,983	146,871
\$25,000 under \$30,000	6,488	69,652	1,536	985	3,579	23,210	7,906	19,026	13,363	8,622
\$30,000 under \$40,000	14,233	75,200	4,459	8,020	8,528	8,692	15,519	142,900	9,869	31,770
\$40,000 under \$50,000	7,378	63,704	7,557	5,681	2,529	20,963	12,527	31,296	17,730	77,559
\$50,000 under \$75,000	28,679	127,505	17,893	62,740	23,158	108,632	42,401	157,022	45,025	130,490
\$75,000 under \$100,000	18,484	188,938	18,168	27,522	27,017	40,869	34,978	40,500	55,296	318,047
\$100,000 under \$200,000	73,329	766,444	44,759	261,561	87,519	125,390	105,935	398,506	180,511	598,327
\$200,000 under \$500,000	49,284	748,974	46,105	223,353	77,218	187,297	100,954	829,179	169,381	1,499,499
\$500,000 under \$1,000,000	15,940	506,609	23,691	388,234	33,563	129,435	53,592	903,165	73,141	1,261,683
\$1,000,000 under \$1,500,000	4,557	242,826	11,056	228,756	12,863	67,622	19,311	414,885	27,976	920,711
\$1,500,000 under \$2,000,000	2,281	166,076	6,586	196,378	5,843	57,463	10,740	429,173	13,784	695,580
\$2,000,000 under \$5,000,000	4,179	463,325	13,978	649,029	12,305	186,719	20,591	1,630,819	25,883	1,939,247
\$5,000,000 under \$10,000,000	1,468	255,485	5,267	503,464	3,945	165,235	6,735	1,585,337	8,054	1,350,805
\$10,000,000 or more	1,365	613,219	4,889	3,122,438	3,487	613,912	5,496	9,694,769	6,454	5,654,720
<b>Taxable returns, total</b>	<b>222,331</b>	<b>4,106,163</b>	<b>200,552</b>	<b>5,646,984</b>	<b>294,212</b>	<b>1,659,846</b>	<b>421,840</b>	<b>16,263,338</b>	<b>632,806</b>	<b>14,198,704</b>
<b>Nontaxable returns, total</b>	<b>34,590</b>	<b>941,098</b>	<b>30,524</b>	<b>301,450</b>	<b>42,655</b>	<b>321,061</b>	<b>61,508</b>	<b>930,771</b>	<b>93,159</b>	<b>1,857,377</b>
										<b>560,113</b>
										<b>50,134,527</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued					
	Net long-term capital gain			Net long-term capital loss		
	Number of returns	Amount	Number of returns	Net long-term gain from sales of capital assets	Number of returns	Net long-term loss from sales of capital assets
<b>All returns, total</b>	<b>11,735,160</b>	<b>733,313,255</b>	<b>6,375,332</b>	<b>312,723,716</b>	<b>8,440,065</b>	<b>282,493,545</b>
No adjusted gross income	187,824	18,412,338	379,929	45,314,576	138,304	5,837,886
\$1 under \$5,000	268,160	534,715	253,629	6,464,213	194,325	381,157
\$5,000 under \$10,000	302,449	1,024,355	238,414	7,126,344	221,973	682,489
\$10,000 under \$15,000	291,327	1,290,373	244,471	7,192,921	231,170	888,425
\$15,000 under \$20,000	287,775	1,573,151	186,333	6,488,557	211,506	769,348
\$20,000 under \$25,000	293,228	2,034,794	183,930	5,771,064	198,347	951,207
\$25,000 under \$30,000	276,117	1,927,283	199,329	5,740,742	198,803	988,161
\$30,000 under \$40,000	542,155	3,664,161	355,993	11,288,966	375,633	2,116,829
\$40,000 under \$50,000	572,229	4,331,684	300,662	9,310,014	413,384	2,550,454
\$50,000 under \$75,000	1,476,947	12,992,850	827,169	28,237,379	1,066,382	6,993,601
\$75,000 under \$100,000	1,441,268	16,059,347	704,940	23,199,075	1,024,751	9,172,997
\$100,000 under \$200,000	3,144,707	58,852,880	1,464,748	59,084,043	2,254,197	30,636,049
\$200,000 under \$500,000	1,872,680	89,667,681	782,429	49,380,213	1,356,067	45,386,157
\$500,000 under \$1,000,000	475,056	64,661,130	173,364	19,131,560	341,574	29,589,010
\$1,000,000 under \$1,500,000	126,521	36,449,758	37,437	6,960,341	87,938	14,661,321
\$1,500,000 under \$2,000,000	53,808	25,395,457	15,626	4,110,478	38,833	10,587,568
\$2,000,000 under \$5,000,000	84,701	81,136,334	20,617	8,290,710	59,941	28,481,801
\$5,000,000 under \$10,000,000	22,818	61,503,959	4,231	2,952,986	16,049	19,286,829
\$10,000,000 or more	15,389	251,801,005	2,141	6,659,536	10,891	72,532,254
<b>Taxable returns, total</b>	<b>9,850,940</b>	<b>697,236,174</b>	<b>4,848,707</b>	<b>220,691,276</b>	<b>7,074,625</b>	<b>266,278,024</b>
<b>Nontaxable returns, total</b>	<b>1,884,220</b>	<b>36,077,081</b>	<b>1,526,885</b>	<b>92,032,440</b>	<b>1,365,440</b>	<b>16,215,521</b>
					<b>812,871</b>	<b>13,490,936</b>
						<b>384,417</b>
						<b>20,905,769</b>
						<b>389,922</b>
						<b>21,115,590</b>

—continues at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued										
	With basis reported and no Form 8949—continued					With basis reported on Form 8949					
	Net long-term gain	Net long-term loss	Net long-term sales price	Net long-term cost or basis	Net long-term adjustment	Net long-term gain	Number of returns	Amount	Number of returns	Amount	
Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>1,307,215</b>	<b>17,162,376</b>	<b>899,009</b>	<b>7,212,630</b>	<b>7,605,116</b>	<b>632,615,294</b>	<b>7,541,602</b>	<b>608,763,752</b>	<b>1,414,991</b>	<b>8,190,922</b>	<b>4,146,137</b>	<b>57,100,386</b>
24,502	394,561	23,068	351,922	146,481	117,598,775	146,797	17,964,726	28,795	240,436	62,988	1,132,830
31,291	41,133	27,553	196,320	180,325	3,766,520	176,584	4,475,978	23,318	293,018	91,687	112,305
27,370	31,372	31,807	139,209	213,680	5,360,918	214,028	5,243,247	35,157	-174,446	100,742	283,569
27,064	76,195	35,085	147,396	174,579	5,730,239	172,524	5,990,228	23,064	15,658	99,352	225,203
34,160	93,651	28,719	141,147	176,141	5,207,069	177,112	5,449,485	32,531	245,475	90,560	317,359
39,307	153,493	24,441	15,212	176,210	5,791,695	169,342	5,860,302	35,203	26,950	92,218	265,968
34,493	98,535	16,917	72,489	183,505	5,860,904	182,531	5,889,077	30,705	10,976	83,963	307,382
63,761	293,983	45,041	193,760	355,694	10,506,695	357,163	10,803,429	61,062	22,932	172,471	546,241
69,069	339,310	41,799	214,989	328,817	9,991,145	321,952	9,715,247	50,417	21,010	192,010	773,548
174,972	904,747	114,994	441,690	964,613	35,296,775	950,898	35,402,108	170,298	53,107	509,834	2,017,873
156,191	904,764	94,908	377,617	903,432	34,302,741	896,258	33,203,484	162,479	40,361	510,388	2,658,301
354,173	3,272,809	233,793	1,515,051	2,012,656	101,035,209	1,998,845	99,335,071	367,048	1,544,026	1,109,458	7,882,388
188,244	2,925,061	124,352	1,662,565	1,250,464	128,584,397	1,241,716	125,213,037	248,259	3,867,793	718,052	11,912,358
51,660	1,883,394	35,087	630,521	329,903	74,791,865	328,403	71,549,546	81,059	1,241,278	190,017	6,879,102
13,148	914,478	8,782	84,204	84,206	36,587,444	83,644	33,976,301	23,974	43,841	50,347	3,574,487
5,604	616,640	4,066	127,629	38,181	21,063,485	38,031	19,478,060	11,668	166,161	22,213	2,317,235
8,676	1,335,299	6,097	351,014	59,248	52,020,993	58,914	48,313,743	19,576	25,438	34,277	5,191,759
2,237	738,546	1,492	125,152	16,051	26,896,765	15,972	24,417,830	5,930	-47,403	9,217	3,103,484
1,294	2,144,404	1,007	224,744	10,929	52,261,659	10,891	46,482,873	4,447	554,311	6,341	7,598,395
<b>Taxable returns, total</b>	<b>1,105,933</b>	<b>715,126</b>	<b>5,667,666</b>	<b>6,397,161</b>	<b>561,482,646</b>	<b>6,347,771</b>	<b>537,533,109</b>	<b>1,197,845</b>	<b>7,728,410</b>	<b>3,519,585</b>	<b>52,545,991</b>
<b>Nontaxable returns, total</b>	<b>201,281</b>	<b>1,335,142</b>	<b>183,883</b>	<b>1,544,963</b>	<b>1,207,955</b>	<b>71,132,648</b>	<b>1,193,830</b>	<b>71,230,673</b>	<b>217,147</b>	<b>462,512</b>	<b>626,552</b>
											<b>4,554,995</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Sales of capital assets reported on Form 1040, Schedule D—continued													
Size of adjusted gross income	With basis reported on Form 8949—continued			Net long-term sales price			Net long-term cost or basis			Net long-term adjustment Number of returns Amount	Net long-term gain Number of returns Amount	Net long-term loss Number of returns Amount	
	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Number of returns	Amount					
<b>All returns, total</b>	<b>3,314,764</b>	<b>25,059,565</b>	<b>7,517,894</b>	<b>641,186,764</b>	<b>7,233,641</b>	<b>520,752,404</b>	<b>470,023</b>	<b>-2,167,152</b>	<b>5,223,656</b>	<b>138,564,169</b>	<b>1,976,044</b>	<b>20,328,782</b>	
No adjusted gross income	78,100	1,258,345	143,965	26,188,163	139,735	25,226,320	9,083	83,979	79,557	2,509,440	58,154	1,463,658	
\$1 under \$5,000	88,636	528,746	188,777	2,776,631	179,197	2,664,283	12,007	-1,749	117,714	247,512	55,767	136,912	
\$5,000 under \$10,000	106,712	340,344	217,411	4,135,406	205,494	4,032,415	16,092	100,229	148,192	382,273	56,977	179,053	
\$10,000 under \$15,000	75,424	469,534	196,290	4,716,623	185,395	4,520,357	10,116	-517	140,995	516,957	42,525	321,208	
\$15,000 under \$20,000	78,587	314,309	168,644	3,608,637	153,469	3,619,177	8,412	3,660	125,177	356,505	35,388	363,385	
\$20,000 under \$25,000	80,534	307,324	173,807	5,593,223	169,035	5,325,487	14,960	-865	117,746	460,188	42,670	193,316	
\$25,000 under \$30,000	92,559	324,579	188,086	5,249,792	183,747	5,069,160	15,443	-26,062	117,940	529,187	58,224	374,617	
\$30,000 under \$40,000	176,038	820,044	330,645	9,591,376	319,437	8,876,571	16,728	-54,113	207,528	1,038,574	106,688	377,882	
\$40,000 under \$50,000	125,982	476,641	350,970	12,204,192	334,647	11,466,744	20,931	528	241,070	1,196,796	92,988	458,820	
\$50,000 under \$75,000	429,048	2,070,098	945,340	29,091,729	903,385	27,172,044	47,371	-22,483	648,122	3,312,661	247,256	1,415,460	
\$75,000 under \$100,000	379,815	1,519,182	850,913	32,149,071	818,256	28,391,639	48,023	-24,672	603,575	4,809,549	213,875	1,076,789	
\$100,000 under \$200,000	867,131	4,638,724	1,959,410	101,782,294	1,893,062	90,218,041	120,724	12,367	1,380,866	15,547,869	511,852	3,971,279	
\$200,000 under \$500,000	516,751	4,673,704	1,240,353	119,176,001	1,200,241	102,513,825	75,660	222,358	888,632	20,528,248	312,566	3,643,770	
\$500,000 under \$1,000,000	135,476	2,396,519	340,506	66,458,054	332,202	54,866,936	27,701	-165,842	245,628	13,507,109	85,412	2,082,283	
\$1,000,000 under \$1,500,000	33,097	959,503	88,268	32,769,709	85,663	26,571,046	9,944	-282,193	64,191	6,702,530	21,886	791,312	
\$1,500,000 under \$2,000,000	15,406	565,648	40,108	20,157,917	38,798	16,037,139	4,261	-189,892	28,680	4,526,068	10,153	595,183	
\$2,000,000 under \$5,000,000	24,367	1,455,071	64,282	50,937,658	62,632	39,045,437	7,605	-512,433	46,340	12,547,958	16,072	1,184,181	
\$5,000,000 under \$10,000,000	6,633	67,1952	17,693	29,593,615	17,198	21,111,872	2,727	-539,051	12,746	8,544,293	4,446	601,602	
\$10,000,000 or more	4,458	1,265,298	12,425	85,006,673	12,046	44,033,909	2,234	-770,402	8,958	41,300,453	3,165	1,098,092	
<b>Taxable returns, total</b>	<b>2,755,999</b>	<b>20,869,057</b>	<b>6,287,651</b>	<b>564,999,679</b>	<b>6,058,746</b>	<b>448,623,757</b>	<b>391,904</b>	<b>-2,359,189</b>	<b>4,385,337</b>	<b>130,704,428</b>	<b>1,641,691</b>	<b>16,692,984</b>	
<b>Nontaxable returns, total</b>	<b>558,766</b>	<b>4,190,508</b>	<b>1,230,242</b>	<b>76,187,095</b>	<b>1,174,995</b>	<b>72,128,647</b>	<b>78,119</b>	<b>192,036</b>	<b>838,319</b>	<b>7,859,741</b>	<b>334,353</b>	<b>3,635,98</b>	

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

Sales of capital assets reported on Form 1040, Schedule D—continued							
Size of adjusted gross income	With no Form 1099-B						
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns, total</b>	<b>1,924,690</b>	<b>454,887,368</b>	<b>1,724,154</b>	<b>349,198,958</b>	<b>702,497</b>	<b>-45,766,125</b>	<b>986,300</b>
No adjusted gross income	57,665	17,976,313	51,474	18,465,213	19,562	-581,944	24,408
\$1 under \$5,000	34,094	5,364,861	30,308	4,587,749	18,122	-1,054,160	11,858
\$5,000 under \$10,000	39,340	3,257,958	34,192	2,866,793	12,805	-479,425	16,092
\$10,000 under \$15,000	36,140	4,360,353	32,146	3,632,422	11,234	-767,046	19,381
\$15,000 under \$20,000	48,078	6,136,194	43,933	4,684,414	18,081	-1,588,016	21,132
\$20,000 under \$25,000	33,190	3,089,006	32,717	2,810,923	13,238	-294,280	15,842
\$25,000 under \$30,000	49,217	6,662,355	38,032	6,268,174	14,746	-475,569	21,535
\$30,000 under \$40,000	90,306	10,329,418	84,525	8,107,290	38,813	-2,129,384	33,450
\$40,000 under \$50,000	96,776	10,454,187	89,803	9,138,051	31,282	-1,275,427	32,666
\$50,000 under \$75,000	226,216	26,594,157	198,271	24,900,491	80,611	-1,529,655	107,265
\$75,000 under \$100,000	224,151	43,524,478	201,039	38,604,981	98,740	-4,585,339	102,388
\$100,000 under \$200,000	479,246	73,836,372	434,115	60,695,379	177,685	-9,991,832	260,525
\$200,000 under \$500,000	330,338	88,574,412	297,518	66,984,538	115,225	-12,094,917	196,785
\$500,000 under \$1,000,000	96,744	42,427,710	85,951	31,216,353	28,908	-4,261,952	63,532
\$1,000,000 under \$1,500,000	28,988	15,581,905	23,975	10,967,516	7,974	-1,353,157	20,380
\$1,500,000 under \$2,000,000	14,240	10,913,216	12,283	7,383,619	4,069	-605,474	10,127
\$2,000,000 under \$5,000,000	24,854	26,590,459	21,021	16,504,753	6,997	-1,186,325	17,858
\$5,000,000 under \$10,000,000	8,269	15,830,060	7,087	8,915,349	2,320	-502,867	6,094
\$10,000,000 or more	6,838	43,383,953	5,764	22,464,939	2,087	-1,009,357	4,982
<b>Taxable returns, total</b>	<b>1,597,300</b>	<b>397,794,349</b>	<b>1,434,769</b>	<b>296,438,897</b>	<b>589,878</b>	<b>-39,811,047</b>	<b>830,363</b>
<b>Nontaxable returns, total</b>	<b>327,389</b>	<b>57,093,019</b>	<b>289,385</b>	<b>52,760,961</b>	<b>112,619</b>	<b>-5,955,078</b>	<b>155,937</b>
							<b>3,940,274</b>
							<b>84,451</b>
							<b>5,562,395</b>

Footnotes at end of table.

**Table 1.4A Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued									
	Net long-term gain from other forms (2119, 4797, etc.)			Net long-term loss from other forms (4684, 6781, and 8824)			Net long-term gain from partnership/S corporation			Net long-term loss from partnership/S corporation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>(107)</b>	<b>(108)</b>	<b>(109)</b>	<b>(110)</b>	<b>(111)</b>	<b>(112)</b>	<b>(113)</b>	<b>(114)</b>	<b>(115)</b>	<b>(116)</b>
<b>No adjusted gross income</b>	<b>2,177,243</b>	<b>226,671,889</b>	<b>296,456</b>	<b>2,562,723</b>	<b>1,721,361</b>	<b>216,227,585</b>	<b>552,552</b>	<b>10,694,019</b>	<b>9,733,033</b>	<b>62,496,866</b>
\$1 under \$5,000	87,557	11,287,733	1,110	278,070	45,631	5,772,602	21,854	1,844,517	17,378,6	899,357
\$5,000 under \$10,000	29,523	155,308	5,588	17,365	29,445	74,347	6,256	32,670	238,635	280,994
\$10,000 under \$15,000	37,091	301,940	2,342	6,780	26,062	60,012	7,932	47,777	262,496	424,891
\$15,000 under \$20,000	40,593	303,438	4,287	5,991	29,674	106,602	13,236	137,416	232,220	398,471
\$20,000 under \$25,000	37,191	547,794	4,967	25,071	22,021	120,351	6,829	16,991	239,178	522,938
\$25,000 under \$30,000	51,717	738,424	4,130	22,483	22,725	115,293	14,003	40,371	242,978	640,529
\$30,000 under \$40,000	48,437	599,279	3,039	6,490	35,539	215,861	7,469	52,651	231,185	502,971
\$40,000 under \$50,000	71,177	895,964	7,933	12,676	45,282	221,528	16,869	217,245	447,854	224,147
\$50,000 under \$75,000	87,505	1,027,715	2,489	30,694	57,720	341,213	14,741	85,543	433,763	1,178,707
\$75,000 under \$100,000	223,835	3,228,127	21,472	142,164	133,442	933,461	55,812	374,747	1,238,706	4,456,173
\$100,000 under \$200,000	224,546	3,884,220	22,124	43,764	160,358	1,071,175	66,121	400,405	1,133,159	4,579,466
\$200,000 under \$500,000	543,135	15,984,854	84,484	249,611	431,530	5,610,511	140,008	1,212,383	2,565,821	14,960,242
\$500,000 under \$1,000,000	415,711	28,419,301	69,422	286,202	360,044	10,692,158	102,142	1,222,617	1,591,068	14,919,757
\$1,000,000 under \$1,500,000	141,756	21,505,803	27,315	160,063	161,284	12,287,175	44,757	899,769	430,713	6,904,821
\$1,500,000 under \$2,000,000	48,610	13,875,927	9,352	72,981	55,520	8,092,300	13,419	550,670	112,688	2,392,348
\$2,000,000 under \$5,000,000	23,553	8,847,753	4,122	74,035	27,474	6,295,517	6,283	334,956	48,683	1,412,435
\$5,000,000 under \$10,000,000	10,338	66,306,273	1,910	70,195	12,216	115,788,357	10,382	1,024,288	76,421	3,006,352
<b>Taxable returns, total</b>	<b>1,754,391</b>	<b>209,945,738</b>	<b>261,194</b>	<b>2,105,051</b>	<b>1,477,304</b>	<b>209,033,551</b>	<b>464,300</b>	<b>8,262,982</b>	<b>8,196,886</b>	<b>56,790,423</b>
<b>Nontaxable returns, total</b>	<b>422,552</b>	<b>16,726,150</b>	<b>35,263</b>	<b>457,671</b>	<b>244,057</b>	<b>7,194,034</b>	<b>88,252</b>	<b>2,431,057</b>	<b>1,536,147</b>	<b>5,706,444</b>

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

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

As reference for Forms in column headings.

Form 1099-B, *Proceeds From Broker and Dealer Exchange Transactions*

Form 2119, *Sale of Your Home*

Form 4684, *Casualties and Thefts*

Form 4797, *Sales of Business Property*

Form 6781, *Gains and Losses From Section 1256 Contracts and Straddles*

Form 8824, *Like-Kind Exchanges*

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

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)

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

Age [1]		Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
		(1)		(2)		(3)		(4)		(5)		(6)		(7)	
<b>All returns</b>		<b>150,493,263</b>		<b>10,210,310,102</b>		<b>149,337,727</b>		<b>10,360,403,054</b>		<b>124,591,428</b>		<b>7,112,222,959</b>		<b>42,636,696</b>	
Under 18	2,031,261	10,412,654	2,024,239	10,434,178	1,692,743	6,977,564	208,678	202,311	43,382	71,886	(9)	(8)	(10)	(11)	(12)
18 under 26	23,644,049	429,217,339	23,596,734	43,654,609	22,881,380	410,489,346	1,557,087	83,670	86,771	164,794	1,284,357	1,922,814	27,607,044	260,252,720	819,973
26 under 35	26,800,593	1,258,367,638	26,712,805	1,273,554,112	25,303,701	1,168,612,529	3,513,976	1,981,165	188,736	510,914	2,076,217	5,510,097			
35 under 45	25,025,520	1,941,000,182	24,961,829	1,965,695,313	23,193,931	1,661,591,977	5,270,590	6,346,119	329,303	2,265,630	2,845,543	14,281,833			
45 under 55	25,453,255	2,447,017,687	25,380,871	2,484,853,548	23,296,544	1,924,620,224	7,442,279	16,268,415	717,210	5,997,650	4,472,146	36,878,542			
55 under 65	23,084,197	2,235,281,058	22,962,629	2,280,281,442	19,424,581	1,507,908,096	9,494,642	23,593,363	1,372,985	14,433,667	6,073,949	62,218,545			
65 and over	24,454,386	1,889,013,544	24,298,619	1,911,929,852	8,798,548	432,023,223	15,149,444	46,654,180	3,088,652	38,426,914	10,528,190	138,620,916			
		Qualified dividends [2]		State income tax refunds		Alimony received		Net income		Net loss					
		Age [1]		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
		(13)		(14)		(15)		(16)		(17)		(18)		(19)	
<b>All returns</b>		<b>25,755,976</b>		<b>203,18,788</b>		<b>20,256,512</b>		<b>31,110,732</b>		<b>414,420</b>		<b>10,077,086</b>		<b>18,791,200</b>	
Under 18	320,654	641,824	12,664	12,488	0	0	0	0	0	41,897	14,1807	2,584	* 2,584	3,555	94,324
18 under 26	1,214,279	1,477,469	203,570	150,683	0	0	0	0	0	1,509,189	10,377,946	278,508	1,588,634	417,971	442,553
26 under 35	1,962,142	4,384,017	2,218,075	2,147,594	* 7,019	* 66,420	3,417,537	45,549,826	851,830	7,481,216	463,509	594,085	4,323,250	11,563,203	152,061
35 under 45	2,660,403	10,934,692	4,363,494	5,854,001	65,716	1,033,713	4,042,091	81,381,402	1,303,501	13,236,306	496,948	742,012			
45 under 55	4,171,251	27,864,178	5,373,712	8,257,941	148,677	4,311,195	3,961,466	97,746,614	1,318,351	14,001,251	658,200	1,658,143			
55 under 65	5,631,526	48,308,340	8,241,347	12,185,7	121,789	3,162,332	3,581,512	101,789,182	1,199,375	13,191,424	832,892	2,417,351			
65 and over	9,795,720	109,577,268	3,093,898	6,446,678	71,151	1,503,427	2,237,510	54,988,959	981,576	10,659,049	1,359,406	5,556,997			
		Sales of capital assets reported on Form 1040, Schedule D		Taxable net loss		Net gain		Number of returns		Amount		Number of returns		Amount	
		Age [1]		Number of returns		Amount		(25)		(26)		(27)		(28)	
<b>All returns</b>		<b>11,674,771</b>		<b>713,598,090</b>		<b>8,279,783</b>		<b>18,646,316</b>		<b>1,063,576</b>		<b>33,036,562</b>		<b>1,153,117</b>	
Under 18	138,849	1,603,189	70,547	107,782	2,008	599	7,296	1,153	117	21,093,508	14,159,018	253,213,041	30,754,854	1,169,067,148	151,871
18 under 26	467,662	4,613,335	254,811	422,873	12,675	152,742	19,753	95,387	95,387	70,998	* 5,518	* 14,310	410,180	441,028	1,479,762
26 under 35	894,204	21,757,170	527,611	799,987	66,174	944,748	89,539	946,488	292,594	2,316,196	1,424,928	15,019,144			
35 under 45	1,306,631	80,178,176	865,666	1,771,517	114,298	4,038,419	171,619	3,376,854	531,8865	6,526,402	2,045,458	49,943,989			
45 under 55	1,912,016	16,175,260	1,392,799	3,116,044	212,226	9,863,637	243,683	4,864,637	997,170	15,353,577	2,988,379	119,942,991			
55 under 65	2,587,215	19,130,863	1,871,634	4,455,664	269,339	6,983,436	262,548	6,136,312	2,297,316	44,883,002	6,679,768	347,723,678			
65 and over	4,368,195	252,420,097	3,296,716	7,972,451	386,856	11,052,979	358,679	5,872,671	9,963,556	183,709,375	17,154,357	634,805,714			
		Pensions and annuities		Total [2]											
		Age [1]		Number of returns		Amount		(29)		(30)		(31)		(32)	
														(33)	
<b>All returns</b>		<b>11,674,771</b>		<b>713,598,090</b>		<b>8,279,783</b>		<b>18,646,316</b>		<b>1,063,576</b>		<b>33,036,562</b>		<b>1,153,117</b>	
Under 18	138,849	1,603,189	70,547	107,782	2,008	599	7,296	1,153	117	21,093,508	14,159,018	253,213,041	30,754,854	1,169,067,148	151,871
18 under 26	467,662	4,613,335	254,811	422,873	12,675	152,742	19,753	95,387	95,387	70,998	* 5,518	* 14,310	410,180	441,028	1,479,762
26 under 35	894,204	21,757,170	527,611	799,987	66,174	944,748	89,539	946,488	292,594	2,316,196	1,424,928	15,019,144			
35 under 45	1,306,631	80,178,176	865,666	1,771,517	114,298	4,038,419	171,619	3,376,854	531,8865	6,526,402	2,045,458	49,943,989			
45 under 55	1,912,016	16,175,260	1,392,799	3,116,044	212,226	9,863,637	243,683	4,864,637	997,170	15,353,577	2,988,379	119,942,991			
55 under 65	2,587,215	19,130,863	1,871,634	4,455,664	269,339	6,983,436	262,548	6,136,312	2,297,316	44,883,002	6,679,768	347,723,678			
65 and over	4,368,195	252,420,097	3,296,716	7,972,451	386,856	11,052,979	358,679	5,872,671	9,963,556	183,709,375	17,154,357	634,805,714			

Footnotes at end of table.

**Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]	Pensions and annuities—continued		Rent		Royalty		Farm rental	
	Taxable	Number of returns	Net income	Number of returns	Net loss (includes nondeductible loss)	Number of returns	Net income	Net loss
<b>All returns</b>	<b>28,199,160</b>	<b>689,991,999</b>	<b>4,987,608</b>	<b>76,533,974</b>	<b>5,414,724</b>	<b>52,761,966</b>	<b>2,118,130</b>	<b>23,777,626</b>
Under 18	19,339	139,947	**	(39)	(40)	(41)	(42)	(44)
18 under 26	357,509	892,832	** 20,550	** 162,946	** 29,784	** 306,408	9,780	104,733
26 under 35	1,059,780	6,557,626	243,153	1,389,339	404,317	2,902,687	64,802	845,038
35 under 45	1,524,259	17,614,288	554,775	4,941,730	1,016,711	9,077,931	153,260	1,290,332
45 under 55	2,358,051	42,738,805	925,012	11,663,059	1,210,967	12,755,124	297,085	2,851,047
55 under 65	6,045,941	162,878,763	1,282,994	20,176,441	1,364,078	14,061,520	6,720,377	18,450
65 and over	16,833,681	459,169,737	1,961,124	38,200,460	1,388,867	13,658,298	1,066,330	11,962,594
Farm rental—continued								
Age [1]	Net loss	Number of returns	Net income	Number of returns	Net loss	Net income	Net loss	Net income
<b>All returns</b>	<b>(49)</b>	<b>(50)</b>	<b>(51)</b>	<b>(52)</b>	<b>(53)</b>	<b>(54)</b>	<b>(55)</b>	<b>(56)</b>
Under 18	<b>101,041</b>	<b>710,953</b>	<b>6,768,234</b>	<b>103,056,883</b>	<b>4,531,666</b>	<b>46,245,560</b>	<b>6,044,409</b>	<b>755,622,761</b>
18 under 26	**	**	10,006	10,367	**	**	20,253	335,093
26 under 35	**	**	30,088	260,745	** 28,785	** 240,080	78,964	47,362
35 under 45	**	**	984	302,342	2,332,912	346,633	2,302,775	474,416
45 under 55	4,717	75,983	656,857	6,072,356	752,119	6,989,065	1,102,338	126,075,445
55 under 65	10,772	168,323	1,137,082	14,270,849	949,961	10,873,802	1,527,720	228,861,437
65 and over	16,620	115,972	1,695,678	27,119,181	1,141,400	12,706,765	1,503,011	216,168,333
	67,893	349,691	2,936,181	52,992,473	1,312,769	13,133,073	1,337,707	153,356,195
Estate and trust—continued								
Age [1]	Net loss	Number of returns	Net income	Number of returns	Net loss	Net income	Net loss	Net income
<b>All returns</b>	<b>(61)</b>	<b>(62)</b>	<b>(63)</b>	<b>(64)</b>	<b>(65)</b>	<b>(66)</b>	<b>(67)</b>	<b>(68)</b>
Under 18	<b>57,802</b>	<b>5,033,199</b>	<b>520,802</b>	<b>13,533,867</b>	<b>1,278,825</b>	<b>27,497,651</b>	<b>6,206,841</b>	<b>27,225,383</b>
18 under 26	**	**	* 5,149	* 11,240	* 2,310	* 8,447	**	74,348
26 under 35	**	**	40,262	18,271	220,866	25,856	352,020	** 483,691
35 under 45	2,421	88,877	45,170	748,737	79,687	1,264,036	1,264,036	1,264,036
45 under 55	5,667	193,399	59,703	1,389,195	158,763	3,430,429	1,387,795	6,212,237
55 under 65	7,150	633,406	91,295	3,030,351	257,487	5,731,714	1,468,627	6,854,858
65 and over	15,680	24,716	2,876,987	158,040	3,741,163	4,225,046	8,422,690	381,635
Farm								
Age [1]	Net loss	Number of returns	Net income	Number of returns	Net loss	Net income	Net loss	Net income
<b>All returns</b>	<b>(69)</b>	<b>(70)</b>	<b>(71)</b>	<b>(72)</b>	<b>(73)</b>	<b>(74)</b>	<b>(75)</b>	<b>(76)</b>
Under 18	<b>5,033,199</b>	<b>520,802</b>	<b>13,533,867</b>	<b>1,278,825</b>	<b>27,497,651</b>	<b>6,206,841</b>	<b>28,087,514</b>	<b>605,152,093</b>
18 under 26	**	**	* 5,149	* 11,240	* 2,310	* 8,447	**	74,348
26 under 35	**	**	40,262	18,271	220,866	25,856	352,020	** 483,691
35 under 45	2,421	88,877	45,170	748,737	79,687	1,264,036	1,264,036	1,264,036
45 under 55	5,667	193,399	59,703	1,389,195	158,763	3,430,429	1,387,795	6,212,237
55 under 65	7,150	633,406	91,295	3,030,351	257,487	5,731,714	1,468,627	6,854,858
65 and over	15,680	24,716	2,876,987	158,040	3,741,163	4,225,046	8,422,690	381,635
Unemployment compensation								
Age [1]	Net loss	Number of returns	Net income	Number of returns	Net loss	Net income	Net loss	Net income
<b>All returns</b>	<b>(77)</b>	<b>(78)</b>	<b>(79)</b>	<b>(80)</b>	<b>(81)</b>	<b>(82)</b>	<b>(83)</b>	<b>(84)</b>
Under 18	<b>5,033,199</b>	<b>520,802</b>	<b>13,533,867</b>	<b>1,278,825</b>	<b>27,497,651</b>	<b>6,206,841</b>	<b>28,087,514</b>	<b>605,152,093</b>
18 under 26	**	**	* 5,149	* 11,240	* 2,310	* 8,447	**	74,348
26 under 35	**	**	40,262	18,271	220,866	25,856	352,020	** 483,691
35 under 45	2,421	88,877	45,170	748,737	79,687	1,264,036	1,264,036	1,264,036
45 under 55	5,667	193,399	59,703	1,389,195	158,763	3,430,429	1,387,795	6,212,237
55 under 65	7,150	633,406	91,295	3,030,351	257,487	5,731,714	1,468,627	6,854,858
65 and over	15,680	24,716	2,876,987	158,040	3,741,163	4,225,046	8,422,690	381,635
Social security benefits								
Age [1]	Net loss	Number of returns	Net income	Number of returns	Net loss	Net income	Net loss	Net income
<b>All returns</b>	<b>(85)</b>	<b>(86)</b>	<b>(87)</b>	<b>(88)</b>	<b>(89)</b>	<b>(90)</b>	<b>(91)</b>	<b>(92)</b>
Under 18	<b>5,033,199</b>	<b>520,802</b>	<b>13,533,867</b>	<b>1,278,825</b>	<b>27,497,651</b>	<b>6,206,841</b>	<b>28,087,514</b>	<b>605,152,093</b>
18 under 26	**	**	* 5,149	* 11,240	* 2,310	* 8,447	**	74,348
26 under 35	**	**	40,262	18,271	220,866	25,856	352,020	** 483,691
35 under 45	2,421	88,877	45,170	748,737	79,687	1,264,036	1,264,036	1,264,036
45 under 55	5,667	193,399	59,703	1,389,195	158,763	3,430,429	1,387,795	6,212,237
55 under 65	7,150	633,406	91,295	3,030,351	257,487	5,731,714	1,468,627	6,854,858
65 and over	15,680	24,716	2,876,987	158,040	3,741,163	4,225,046	8,422,690	381,635

Footnotes at end of table.

**Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

Age [1]		Foreign-earned income exclusion		Net income		Net loss		Net operating loss		Gambling earnings		Cancellation of debt	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>46,971</b>	<b>29,340,385</b>	<b>6,121,770</b>	<b>46,769,290</b>	<b>332,708</b>	<b>6,693,961</b>	<b>1,138,112</b>	<b>197,513,363</b>	<b>1,934,196</b>	<b>32,967,078</b>	<b>678,073</b>	<b>6,954,736</b>	
Under 18	0	57,950	237,637	**	1,996	103,440	0	0	0	0	0	6	* [3]
18 under 26	13,831	518,728	519,919	2,000,186	** 14,832	** 120,821	15,224	366,174	56,421	468,917	13,520	23,301	
26 under 35	102,360	4,824,426	727,877	4,390,074	44,398	608,929	54,594	3,288,380	132,362	1,443,072	48,392	261,036	
35 under 45	98,439	7,468,002	924,836	7,020,839	65,801	1,307,887	102,003	15,250,463	228,709	3,841,391	123,027	887,330	
45 under 55	133,414	9,341,112	1,154,145	10,584,433	70,413	1,693,013	171,115	36,856,786	416,725	8,036,115	166,774	1,802,765	
55 under 65	72,984	4,809,214	1,293,624	10,493,390	78,014	1,740,951	267,002	58,908,208	495,458	9,286,567	165,550	2,154,739	
65 and over	46,944	2,378,903	1,473,418	12,042,731	59,249	1,222,359	526,178	82,739,913	604,521	9,891,017	160,804	1,825,365	
Taxable health savings account distributions		Total		Educator expenses deduction		Statutory adjustments		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>267,614</b>	<b>327,192</b>	<b>38,566,372</b>	<b>150,092,952</b>	<b>3,721,168</b>	<b>950,200</b>	<b>169,246</b>	<b>579,419</b>	<b>1,391,655</b>	<b>4,322,792</b>	<b>1,133,792</b>	<b>3,692,173</b>	
Under 18	0	48,396	21,524	**	0	0	0	0	0	0	0	0	0
18 under 26	13,043	3,729,232	4,437,269	** 150,892	** 35,442	11,991	17,557	23,118	18,630	113,987	155,291		
26 under 35	59,433	8,744,535	15,186,474	726,115	176,947	47,101	132,084	174,315	271,286	421,173	1,026,523		
35 under 45	65,103	65,456	8,115,437	24,695,131	1,006,625	263,466	46,192	158,152	290,672	800,849	262,413	980,320	
45 under 55	60,941	120,307	7,487,722	37,835,861	905,109	238,922	44,521	185,484	357,539	1,171,494	183,189	861,198	
55 under 65	50,420	67,067	6,736,348	45,000,384	712,187	180,677	14,723	79,036	458,756	1,772,970	117,940	523,840	
65 and over	18,674	22,508	3,754,703	22,916,308	220,249	54,746	4,718	7,106	87,215	287,563	35,121	144,701	
Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Statutory adjustments—continued		Penalty on early withdrawal of savings		Alimony paid		IRA payments	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>19,632,701</b>	<b>30,106,835</b>	<b>1,012,285</b>	<b>24,378,156</b>	<b>4,098,181</b>	<b>28,852,216</b>	<b>466,686</b>	<b>76,848</b>	<b>598,888</b>	<b>12,345,177</b>	<b>2,641,368</b>	<b>13,043,334</b>	
Under 18	44,385	10,134	0	0	0	0	0	0	0	0	0	0	**
18 under 26	1,476,685	770,137	1,433	9,372	19,086	43,448	16,981	441	0	0	0	** 97,181	** 224,250
26 under 35	3,436,023	3,367,594	49,826	753,705	312,494	1,221,184	29,885	5,376	15,895	83,811	314,775	985,688	
35 under 45	4,225,051	6,404,183	168,426	3,627,964	647,354	4,363,584	34,269	9,372	75,895	1,248,081	364,773	1,416,978	
45 under 55	4,174,085	7,689,244	266,707	6,810,163	899,934	7,607,087	57,769	8,837	178,212	4,191,661	573,286	2,724,081	
55 under 65	3,853,505	7,702,532	349,933	9,181,601	1,123,261	9,968,494	106,466	14,403	181,301	4,405,395	910,927	5,329,273	
65 and over	2,422,968	4,163,012	175,962	3,995,552	1,096,053	5,648,419	221,316	38,420	147,584	2,416,228	380,427	2,363,663	

Footnotes at end of table.

**Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

Statutory adjustments—continued											
Age [1]	Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction		Other adjustments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns</b>	<b>12,371,155</b>	<b>13,438,377</b>	<b>1,655,586</b>	<b>3,918,501</b>	<b>695,859</b>	<b>12,791,597</b>	<b>4,533</b>	<b>3,686</b>	<b>5,161</b>	<b>123,874</b>	<b>132,019</b>
Under 18	0	0	0	1,022	537	0	0	0	0	0	** 1,469,167
18 under 26	1,855,196	2,007,725	356,276	1,011,987	12,806	109,722	0	0	0	0	** 44,122
26 under 35	4,755,207	5,539,328	455,077	1,126,918	39,062	393,970	* 2,980	* 609	312	811	25,255
35 under 45	2,828,108	2,838,728	320,195	713,577	94,945	1,440,212	* 1,029	* 2,037	895	63,433	31,857
45 under 55	1,540,614	1,616,046	318,069	634,860	173,473	3,613,101	* 181	* 448	2,912	45,658	20,971
55 under 65	1,090,587	1,133,745	168,288	360,776	191,796	4,006,070	** 402	** 592	** 1,041	** 13,972	27,861
65 and over	301,442	302,805	37,682	70,583	182,756	3,227,986	***	***	**	** 16,388	192,877
Basic standard deduction											Capital construction fund reduction
Age [1]	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(132)
<b>All returns</b>	<b>103,844,288</b>	<b>872,463,128</b>	<b>15,087,206</b>	<b>28,146,319</b>	<b>44,567,263</b>	<b>1,257,437,010</b>	<b>291,938,777</b>	<b>1,140,740,415</b>	<b>1,149</b>	<b>145,790</b>	<b>114,871,989</b>
Under 18	1,939,509	6,641,030	**	47,683	550,827	100,132	399,287	0	0	0	571,983
18 under 26	22,778,303	146,819,603	** 20,000	** 30,651	699,942	10,441,603	23,049,001	92,136,200	0	0	14,890,523
26 under 35	21,681,749	180,737,048	17,984	26,982	4,898,271	96,769,199	54,681,322	217,787,921	**	**	20,552,608
35 under 45	16,161,767	150,078,249	18,966	26,461	8,639,382	230,106,446	69,724,338	272,438,804	**	**	19,990,151
45 under 55	14,355,446	132,815,032	90,933	116,875	10,782,622	313,372,367	62,095,132	238,532,982	** 1,050	** 69,663	21,360,219
55 under 65	12,388,555	116,620,733	517,208	668,448	10,275,846	299,615,639	43,535,239	167,997,822	85	57,836	19,584,061
65 and over	14,538,969	138,751,432	14,432,115	27,276,902	9,223,516	306,580,928	38,753,612	151,447,399	* 13	* 18,291	17,922,435
Alternative minimum tax											Income tax before credits
Age [1]	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(133)	(134)	(135)	(136)	(137)	(138)					
<b>All returns</b>	<b>4,467,806</b>	<b>31,165,616</b>	<b>3,292,753</b>	<b>2,698,501</b>	<b>114,482,785</b>	<b>1,516,165,675</b>					
Under 18	7,158	8,222	0	0	497,247	659,370					
18 under 26	10,464	58,534	193,697	70,612	14,749,113	29,033,905					
26 under 35	250,230	1,296,332	602,279	311,579	20,567,991	139,459,845					
35 under 45	991,327	5,179,856	544,886	375,001	20,020,013	274,375,291					
45 under 55	1,385,126	8,224,533	705,914	582,007	21,380,777	406,332,811					
55 under 65	1,024,578	7,829,338	973,549	1,057,420	19,681,260	381,081,919					
65 and over	798,923	8,568,802	272,427	302,881	17,586,363	285,222,535					

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Not included in total income.

[3] Less than \$500.

NOTE: Data may not add to totals because of rounding.  
Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

[All figures are estimates based on samples]

Age, marital status [1]	All returns	No adjusted gross income	\$1 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$15,000	\$15,000 under \$20,000	\$20,000 under \$25,000	\$25,000 under \$30,000	\$30,000 under \$40,000	\$40,000 under \$50,000	\$40,000 under \$60,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>All returns, total</b>	<b>150,493,263</b>	<b>2,072,056</b>	<b>10,134,703</b>	<b>11,398,595</b>	<b>12,219,481</b>	<b>11,228,447</b>	<b>9,981,450</b>	<b>8,832,875</b>	<b>14,913,880</b>	<b>11,625,118</b>	
Under 18	2,031,261	44,069	1,397,543	414,448	88,202	38,595	13,102	13,039	12,185	* 3,210	
18 under 26	23,644,049	165,805	4,113,825	4,731,679	3,872,126	3,024,119	2,298,232	1,596,019	1,828,966	898,168	
26 under 35	26,800,593	219,562	1,068,286	1,754,170	2,334,953	2,443,632	2,286,722	2,156,018	3,648,482	2,685,562	
35 under 45	25,025,520	220,199	654,064	1,070,104	1,563,953	1,593,309	1,530,003	1,459,838	2,780,903	2,321,869	
45 under 55	25,453,255	314,175	706,217	988,558	1,286,648	1,327,594	1,353,668	1,311,314	2,554,406	2,154,943	
55 under 65	23,084,197	418,783	796,276	890,001	1,098,730	1,120,480	1,097,197	1,139,650	2,140,445	1,890,995	
65 and over	24,454,386	689,474	1,398,492	1,549,636	1,974,869	1,680,717	1,402,526	1,156,999	1,948,494	1,670,870	
<b>Returns of married persons filing jointly and returns of surviving spouses, total</b>	<b>54,294,820</b>	<b>631,850</b>	<b>721,219</b>	<b>983,536</b>	<b>1,464,654</b>	<b>1,739,384</b>	<b>1,829,226</b>	<b>1,833,147</b>	<b>3,693,641</b>	<b>3,643,135</b>	
Under 26	1,103,531	**	13,967	44,241	58,490	93,186	108,793	120,992	183,774	150,517	
26 under 35	6,743,562	** 24,161	33,776	89,839	178,119	219,513	245,877	276,546	638,007	658,346	
35 under 45	10,515,531	69,679	50,442	88,935	169,211	241,087	295,980	289,546	670,531	711,171	
45 under 55	11,779,113	100,293	81,712	111,634	192,595	273,231	286,936	297,031	644,118	673,006	
55 under 65	11,765,531	152,226	152,981	206,900	269,435	288,109	283,877	330,492	636,573	700,629	
65 and over	12,387,561	285,520	388,339	441,986	596,804	624,257	607,764	518,540	920,638	749,467	
<b>Returns of married persons filing separately, total</b>	<b>2,977,192</b>	<b>82,706</b>	<b>136,980</b>	<b>137,000</b>	<b>158,225</b>	<b>178,490</b>	<b>219,122</b>	<b>227,923</b>	<b>404,882</b>	<b>362,595</b>	
Under 26	123,273	0	* 7,973	8,991	17,958	23,936	19,952	18,955	11,980	* 7,511	
26 under 35	538,274	16,929	17,604	22,132	27,170	37,794	47,052	52,075	86,213	78,034	
35 under 45	606,033	11,809	22,085	23,595	20,607	27,143	42,307	35,953	103,040	74,039	
45 under 55	702,255	20,513	30,930	32,372	36,385	24,956	35,694	58,308	91,607	94,916	
55 under 65	615,573	18,560	27,439	27,633	29,189	47,371	48,029	41,204	74,457	65,996	
65 and over	391,785	14,895	30,949	31,278	26,915	17,291	26,088	21,428	37,584	42,099	
<b>Returns of heads of households, total</b>	<b>22,134,303</b>	<b>94,006</b>	<b>522,095</b>	<b>1,579,866</b>	<b>2,987,105</b>	<b>2,885,867</b>	<b>2,444,577</b>	<b>2,074,644</b>	<b>3,213,969</b>	<b>1,966,315</b>	
Under 26	2,370,258	**	120,226	363,736	574,279	448,763	322,230	227,209	193,495	72,878	
26 under 35	5,784,571	** 12,227	143,053	479,803	932,149	943,009	774,385	631,998	876,139	434,409	
35 under 45	6,643,228	30,382	134,862	371,789	793,948	791,708	693,165	637,668	1,034,597	691,289	
45 under 55	4,802,470	23,330	75,755	242,145	455,449	475,973	447,951	388,057	723,384	492,040	
55 under 65	1,958,932	20,152	36,045	92,042	173,213	170,434	165,774	148,491	326,099	214,341	
65 and over	574,843	7,914	12,154	30,351	68,068	55,980	41,072	41,220	60,255	61,357	
<b>Returns of single persons, total</b>	<b>71,086,947</b>	<b>8,754,410</b>	<b>8,698,192</b>	<b>7,559,496</b>	<b>6,424,705</b>	<b>5,488,525</b>	<b>4,697,161</b>	<b>7,601,388</b>	<b>5,653,373</b>		
Under 26	22,078,247	207,335	5,369,202	4,729,158	3,309,600	2,496,828	1,860,360	1,241,902	1,451,901	670,473	
26 under 35	13,734,196	168,782	873,853	1,162,396	1,197,515	1,243,316	1,219,408	1,195,399	2,048,123	1,514,773	
35 under 45	7,260,729	108,329	446,675	585,784	580,187	533,371	498,551	496,670	972,735	845,170	
45 under 55	8,169,417	170,088	517,820	611,407	602,218	553,435	583,086	567,917	1,095,297	894,980	
55 under 65	8,744,161	227,845	579,810	563,427	626,894	614,566	599,517	619,462	1,103,316	910,029	
65 and over	11,100,198	381,144	967,051	1,046,021	1,283,082	983,188	727,602	575,811	930,016	817,948	

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income—continued									
	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total</b>	<b>19,980,117</b>	<b>12,821,791</b>	<b>18,532,593</b>	<b>5,428,176</b>	<b>884,335</b>	<b>195,905</b>	<b>79,971</b>	<b>116,718</b>	<b>28,680</b>	<b>18,061</b>
Under 18	**	**	* 2,160	* 1,340	* 189	* 101	* 24	* 48	* 7	11
18 under 26	** 827,490	** 178,384	98,309	11,071	1,275	665	293	441	127	47
26 under 35	3,906,018	1,954,097	1,981,701	319,904	28,102	5,934	2,359	3,438	1,062	589
35 under 45	3,907,798	2,569,590	3,976,566	1,144,837	166,110	33,144	12,018	15,889	3,455	2,070
45 under 55	3,991,675	2,823,933	4,679,222	1,552,456	275,835	59,353	24,539	35,343	8,345	5,033
55 under 65	3,732,685	2,692,892	4,317,679	1,382,622	238,274	54,760	23,403	35,099	8,717	5,509
65 and over	3,614,452	2,602,897	3,476,956	1,015,945	174,551	41,948	17,333	26,459	6,967	4,802
<b>Returns of married persons filing jointly and returns of surviving spouses, total</b>	<b>8,915,819</b>	<b>8,333,406</b>	<b>14,734,840</b>	<b>4,644,659</b>	<b>758,569</b>	<b>165,677</b>	<b>67,141</b>	<b>96,769</b>	<b>23,661</b>	<b>14,485</b>
Under 26	214,761	69,492	42,598	**	**	**	* 17	* 42	**	* 7
26 under 35	1,516,495	1,143,309	1,447,277	** 246,549	** 20,292	** 3,583	1,488	2,074	** 647	306
35 under 45	1,728,113	1,724,846	3,254,200	1,017,418	146,973	28,768	10,339	13,702	2,919	1,669
45 under 55	1,799,386	1,791,976	3,824,289	1,346,441	241,453	52,246	21,064	30,300	7,222	4,207
55 under 65	1,856,073	1,838,490	3,519,633	1,212,507	207,888	47,602	20,265	29,798	7,420	4,632
65 and over	1,800,991	1,765,292	2,646,840	821,743	141,963	33,478	13,968	20,852	5,453	3,664
<b>Returns of married persons filing separately, total</b>	<b>561,196</b>	<b>240,402</b>	<b>202,292</b>	<b>45,272</b>	<b>11,170</b>	<b>3,056</b>	<b>1,587</b>	<b>2,656</b>	<b>800</b>	<b>835</b>
Under 26	0	**	0	**	0	0	0	0	0	0
26 under 35	** 105,737	31,171	* 19,033	2,472	** 537	* 139	* 44	106	27	20
35 under 45	139,800	58,708	35,207	8,831	1,575	576	231	351	81	95
45 under 55	144,937	61,297	62,196	11,695	2,902	916	434	789	208	199
55 under 65	109,981	60,198	46,563	12,908	3,524	873	507	690	232	219
65 and over	60,741	29,028	39,293	9,366	2,632	551	372	720	252	302
<b>Returns of heads of households, total</b>	<b>2,477,603</b>	<b>981,338</b>	<b>729,395</b>	<b>135,203</b>	<b>21,033</b>	<b>4,826</b>	<b>2,091</b>	<b>3,043</b>	<b>703</b>	<b>424</b>
Under 26	39,411	**	**	**	**	**	0	* 28	**	0
26 under 35	395,101	** 118,172	* 48,188	** 2,454	** 1,048	** 250	* 49	65	** 47	27
35 under 45	877,608	323,579	223,523	32,856	4,352	855	459	435	88	64
45 under 55	768,876	356,776	269,604	67,688	9,999	2,360	1,021	1,539	319	203
55 under 65	291,293	143,175	142,539	27,817	4,724	1,204	468	815	197	110
65 and over	105,314	39,636	45,741	4,388	910	157	94	162	52	20
<b>Returns of single persons, total</b>	<b>8,025,499</b>	<b>3,266,645</b>	<b>2,865,867</b>	<b>603,042</b>	<b>93,563</b>	<b>22,345</b>	<b>9,152</b>	<b>14,249</b>	<b>3,516</b>	<b>2,317</b>
Under 26	569,293	104,863	53,919	10,816	1,120	588	300	420	119	51
26 under 35	1,892,710	665,473	471,152	70,023	6,569	2,140	779	1,193	355	236
35 under 45	1,162,278	462,457	463,636	85,733	13,209	2,945	989	1,401	367	242
45 under 55	1,278,474	613,883	523,132	126,632	21,481	3,831	2,020	2,715	596	424
55 under 65	1,475,337	651,029	608,945	129,390	22,137	5,081	2,164	3,795	868	548
65 and over	1,647,406	768,941	745,082	180,448	29,047	7,761	2,899	4,725	1,211	816

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

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

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

**Table 1.7 All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
<b>All returns, total</b>	<b>9,288,638</b>	<b>67,690,234</b>	<b>8,642,681</b>	<b>59,230,244</b>	<b>833,536</b>	<b>724,887</b>	<b>83,474</b>	<b>165,092</b>	<b>924,833</b>	<b>1,829,337</b>						
No adjusted gross income	109,291	592,392	26,114	144,602	26,797	4,783	6,855	6,757	50,178	49,010						
\$1 under \$1,000	563,143	327,250	435,958	298,205	62,836	5,922	* 6,514	* 866	69,463	18,702						
\$1,000 under \$2,000	961,937	1,440,968	855,182	1,268,121	85,696	19,876	* 3,525	* 4,923	99,361	49,325						
\$2,000 under \$3,000	1,012,216	2,518,196	939,374	2,243,779	87,141	15,559	* 5,106	* 3,490	105,283	64,594						
\$3,000 under \$4,000	992,571	3,449,991	935,943	3,147,126	70,329	9,903	* 7,037	* 9,467	85,178	70,228						
\$4,000 under \$5,000	833,085	3,730,505	798,803	3,490,560	54,903	12,069	* 4,584	* 6,811	63,390	56,193						
\$5,000 under \$10,000	2,787,346	20,096,581	2,715,245	18,968,749	218,997	40,939	17,809	8,422	220,295	240,493						
\$10,000 under \$20,000	1,612,431	21,716,256	1,563,910	20,396,029	158,040	80,797	15,594	19,007	146,921	342,529						
\$20,000 under \$30,000	306,544	7,284,776	285,302	6,385,900	28,067	29,407	* 4,111	* 13,163	47,291	124,579						
\$30,000 under \$50,000	84,426	3,070,543	72,256	2,267,826	23,483	21,397	* 6,195	* 14,941	20,569	171,118						
\$50,000 under \$200,000	22,390	1,871,629	13,938	450,429	14,340	412,636	5,448	60,386	14,333	405,869						
\$200,000 or more	3,256	2,775,932	656	168,917	2,906	71,597	696	16,858	2,569	236,897						
			Business or profession [1]				Capital gain distributions [2]				Sales of capital assets [2]					
Size of adjusted gross income	Number of returns	Qualified dividends	Net income	Number of returns	Amount	Number of returns	Net loss	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Taxable net gain
<b>All returns, total</b>	<b>888,471</b>	<b>1,421,713</b>	<b>376,639</b>	<b>1,725,386</b>	<b>(14)</b>	<b>(13)</b>	<b>(15)</b>	<b>(16)</b>	<b>449,570</b>	<b>576,810</b>	<b>994,247</b>	<b>(17)</b>	<b>(18)</b>	<b>(19)</b>	<b>(20)</b>	<b>3,849,542</b>
No adjusted gross income	48,258	41,898	4,478	18,866	20,699	241,715	25,016	15,775	34,910	12,689	2,742	* 43,291				
\$1 under \$1,000	66,910	13,606	50,669	25,473	* 2,553	* 1,074	** 4,892	** 2,189	61,836	37,992	37,311	12,785				
\$1,000 under \$2,000	93,383	39,364	41,087	51,316					72,192	51,689	81,269	43,113				
\$2,000 under \$3,000	104,262	50,113	39,707	63,740								73,124				
\$3,000 under \$4,000	83,185	55,426	39,392	80,202	* 5,101	* 3,324	55,647	84,038				68,088	95,516			
\$4,000 under \$5,000	61,397	39,263	29,982	66,116	* 4,081	* 18,417	38,857	56,155				41,210	67,715			
\$5,000 under \$10,000	212,325	184,827	99,222	314,675	15,231	36,680	158,363	214,125				185,154	364,100			
\$10,000 under \$20,000	138,926	254,007	45,504	209,027	14,075	40,858	87,541	224,830				112,023	467,381			
\$20,000 under \$50,000	44,302	112,185	11,172	120,988	* 4,021	* 33,730	26,222	118,362				38,275	401,229			
\$30,000 under \$50,000	20,569	138,887	10,260	59,504	0	0	* 7,463	* 38,551				17,302	356,834			
\$50,000 under \$200,000	12,384	303,067	* 3,996	* 141,815	**	**	7,176	133,793				11,876	407,542			
\$200,000 or more	2,569	189,076	1,168	573,663	** 1,358	** 71,585	1,586	6,249				2,840	1,517,013			

Footnotes at end of table.

**Table 1.7 All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Sales of capital assets				Other income [3]				Total statutory adjustments				Total standard deduction	
	[2]—continued		Taxable net loss		Net gain		Net loss		Number of returns		Amount		Number of returns	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>176,828</b>	<b>297,420</b>	<b>481,815</b>	<b>1,783,856</b>	<b>32,907</b>	<b>494,583</b>	<b>376,556</b>	<b>176,015</b>	<b>(27)</b>	<b>(28)</b>	<b>(28)</b>	<b>(29)</b>	<b>9,031,928</b>	<b>41,236,316</b>
No adjusted gross income														
\$1 under \$1,000	67,331	157,594	6,565	3,614	13,273	460,152	2,736	* 259						(30)
\$1,000 under \$2,000	25,154	22,793	27,438	16,296	* 4,062	23,287	34,456	2,829						646,309
\$2,000 under \$3,000	18,287	21,287	39,594	42,454	** 4,010	** 1,322	44,464	9,386						1,720,386
\$3,000 under \$4,000	* 7,710	* 7,372	42,081	70,043	**	**	37,619	5,034						2,709,265
\$4,000 under \$5,000	8,199	14,035	43,926	70,232	0	0	34,267	5,785						3,596,547
\$5,000 under \$10,000	* 6,238	* 11,492	38,000	78,951	** 3,013	** 4,919	31,794	6,098						3,858,334
\$10,000 under \$20,000	19,274	27,242	113,746	275,504	**	**	110,006	40,029						16,660,304
\$20,000 under \$30,000	14,746	16,571	97,551	310,522	* 3,115	* 131	57,389	32,447						9,764,176
\$30,000 under \$50,000	* 4,003	* 7,398	45,239	307,135	** 5,023	** 3,354	14,204	31,947						1,780,807
\$50,000 under \$200,000	* 3,267	* 3,990	19,344	207,638	**	**	** 9,039	** 18,471						429,724
\$200,000 or more	* 2,457	* 7,372	* 6,948	* 78,661	**	**	**	**						68,871
	162	275	1,381	324,805	413	1,418	584	23,730						1,294
Total itemized deductions														
Size of adjusted gross income														
<b>All returns, total</b>	<b>97,419</b>	<b>1,171,907</b>	<b>4,122,418</b>	<b>3,636,764</b>	<b>315,298</b>	<b>1,031,906</b>	<b>173,272</b>	<b>152,770</b>	<b>(37)</b>	<b>(38)</b>	<b>(38)</b>	<b>(39)</b>	<b>4,115,458</b>	<b>3,565,968</b>
No adjusted gross income	0	0	0	0	0	0	0	0						
\$1 under \$1,000	* 6,002	* 17,839	0	0	0	0	0	0						** 2,313
\$1,000 under \$2,000	* 4,982	* 11,885	27,462	1,195	0	0	0	0						2,733
\$2,000 under \$3,000	* 2,989	* 10,120	67,211	5,806	29,352	3,018	** 17,996	** 206						5,603
\$3,000 under \$4,000	* 6,514	* 38,120	60,193	10,430	32,209	7,439	11,807	134						10,296
\$4,000 under \$5,000	* 6,179	* 21,559	42,718	11,510	19,778	8,718	* 9,302	* 292						317,831
\$5,000 under \$10,000	12,167	81,796	1,918,113	36,027	97,873	56,001	55,767	1,808						359,219
\$10,000 under \$20,000	26,070	199,442	1,599,936	1,236,337	84,364	126,760	47,786	3,474						1,232,947
\$20,000 under \$30,000	12,101	85,937	302,519	68,208	26,190	96,390	12,404	2,513						681,829
\$30,000 under \$50,000	9,336	129,665	80,439	316,564	12,244	56,419	* 7,567	* 2,584						80,162
\$50,000 under \$200,000	8,463	225,550	20,873	348,999	10,884	239,163	* 8,799	* 128,342						220,657
\$200,000 or more	2,615	349,994	2,953	663,689	2,363	437,998	1,843	13,417						721,323

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Includes farm income or loss and partnership and S corporation income or loss.

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

[3] Other income includes state income tax refunds, alimony received, taxable Individual Retirement Arrangement, taxable pensions and annuities, unemployment compensation, taxable Social Security benefits, foreign earned income exclusion, net operating loss, gambling earnings, cancellation of debt, supplemental schedule (Form 4797) gain, rental and royalty income, real estate mortgage investment conduit, and other income.

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

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

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income			Salaries and wages			Taxable interest			Tax-exempt interest [1]			Ordinary dividends		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
<b>All returns, total</b>	<b>44,567,283</b>	<b>6,892,016,350</b>	<b>44,567,263</b>	<b>6,793,316,561</b>	<b>36,841,550</b>	<b>4,242,736,571</b>	<b>22,750,765</b>	<b>72,778,602</b>	<b>4,032,597</b>	<b>52,468,132</b>	<b>15,744,450</b>	<b>219,143,572</b>					
Under \$5,000	317,443	775,696	317,443	919,670	85,381	979,395	152,433	191,890	27,421	101,005	109,038	220,706					
\$5,000 under \$10,000	384,335	2,953,570	384,335	3,166,094	116,517	1,272,554	190,110	157,277	28,622	100,330	142,260	451,177					
\$10,000 under \$15,000	662,599	8,336,973	662,599	8,696,365	241,111	3,797,668	296,529	335,870	46,139	288,675	191,216	739,383					
\$15,000 under \$20,000	811,728	14,241,509	811,728	14,741,646	380,875	7,032,093	331,065	268,278	46,944	163,663	218,668	809,103					
\$20,000 under \$25,000	941,085	21,195,333	941,085	21,827,659	553,199	12,026,597	340,429	351,748	48,433	543,120	243,983	856,019					
\$25,000 under \$30,000	1,081,500	29,765,811	1,081,500	30,623,002	706,910	18,121,199	373,371	425,358	44,544	388,113	218,546	881,138					
\$30,000 under \$35,000	1,192,479	38,794,575	1,192,479	39,557,386	870,587	26,714,604	387,004	421,650	51,594	296,656	256,754	986,723					
\$35,000 under \$40,000	1,372,832	51,448,706	1,372,832	52,360,766	1,075,815	37,193,538	432,713	431,205	60,431	472,763	260,901	1,094,016					
\$40,000 under \$45,000	1,463,063	62,184,916	1,463,063	63,184,633	1,177,859	45,717,777	472,624	482,008	52,512	320,267	275,630	949,608					
\$45,000 under \$50,000	1,520,466	72,300,665	1,520,466	73,362,514	1,241,795	54,547,061	541,526	482,883	55,761	420,558	301,253	1,082,636					
\$50,000 under \$55,000	1,535,092	80,585,551	1,535,092	81,834,763	1,259,758	60,066,572	552,331	419,291	75,658	446,808	323,092	1,218,324					
\$55,000 under \$60,000	1,546,349	88,884,130	1,546,349	90,408,378	1,275,207	65,206,166	568,628	485,797	80,259	467,971	372,138	1,661,469					
\$60,000 under \$75,000	4,436,701	299,288,455	4,436,701	303,667,455	3,706,552	223,209,417	1,846,776	1,834,410	242,779	1,348,738	1,123,077	5,424,288					
\$75,000 under \$100,000	6,957,567	606,804,334	6,957,567	614,403,229	5,984,452	458,666,598	3,233,824	2,914,983	431,508	2,557,338	2,027,873	9,300,617					
\$100,000 under \$200,000	14,038,259	1,941,035,323	14,038,259	1,965,552,125	12,568,062	1,488,063,863	8,025,544	9,751,249	1,238,070	9,174,271	5,463,883	34,729,381					
\$200,000 under \$500,000	5,083,459	1,451,866,342	5,083,459	5,083,459	1,478,847,681	4,547,334	1,006,253,821	3,869,641	11,844,384	973,454	12,413,784	3,198,342	42,653,877				
\$500,000 under \$1,000,000	821,754	554,054,241	821,754	565,963,402	716,968	316,930,077	746,976	6,547,853	304,504	6,644,715	661,983	23,498,180					
\$1,000,000 under \$1,500,000	177,407	213,910,646	177,407	218,085,844	148,936	99,730,314	170,383	3,457,759	86,527	3,010,499	153,109	11,064,389					
\$1,500,000 under \$2,000,000	71,685	123,464,578	71,685	125,775,695	59,318	51,161,428	69,603	2,357,735	39,477	1,890,930	63,739	6,686,256					
\$2,000,000 under \$5,000,000	106,755	318,365,514	106,755	322,988,953	88,336	114,998,036	105,020	7,121,582	65,429	4,739,509	96,852	18,660,932					
\$5,000,000 under \$10,000,000	27,125	185,313,714	27,125	187,204,807	22,341	56,392,026	26,829	4,486,631	18,788	2,403,593	25,268	11,401,207					
\$10,000,000 or more	17,450	526,442,771	17,450	529,944,493	14,237	94,655,768	17,405	18,008,660	13,744	4,274,826	16,831	44,778,024					
<b>Taxable returns, total</b>	<b>39,561,113</b>	<b>6,524,825,592</b>	<b>39,561,113</b>	<b>6,621,033,961</b>	<b>33,893,811</b>	<b>4,134,974,077</b>	<b>20,665,394</b>	<b>69,557,533</b>	<b>3,641,976</b>	<b>47,854,742</b>	<b>14,299,192</b>	<b>207,141,443</b>					
<b>Nontaxable returns, total</b>	<b>5,006,150</b>	<b>167,191,357</b>	<b>5,006,150</b>	<b>172,282,600</b>	<b>2,941,738</b>	<b>107,752,494</b>	<b>2,085,371</b>	<b>3,221,059</b>	<b>390,622</b>	<b>4,613,390</b>	<b>1,445,258</b>	<b>12,007,129</b>					

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>14,870,873</b>	<b>173,107,303</b>	<b>17,932,603</b>	<b>29,296,456</b>	<b>177,709</b>	<b>6,817,574</b>	<b>8,819,159</b>	<b>198,736,078</b>	<b>14,207,082</b>	<b>604,712,975</b>	<b>1,423,319</b>	<b>16,741,093</b>
Under \$5,000	100,772	126,483	40,058	55,500	** 1,738	** 5,928	77,142	-73,885	103,511	-3,694	11,451	-150,371
\$5,000 under \$10,000	134,505	232,456	39,143	35,574	**	**	81,971	400,506	140,408	-77,272	10,120	-23,801
\$10,000 under \$15,000	172,878	465,419	69,881	45,231	* 5,058	* 51,557	155,573	659,730	180,050	130,713	15,105	-134,301
\$15,000 under \$20,000	204,261	482,194	126,694	95,705	* 3,525	* 48,503	204,412	1,174,011	188,004	378,529	13,949	-121,167
\$20,000 under \$25,000	231,751	590,445	127,756	75,493	10,407	89,674	230,907	1,372,273	226,394	612,366	21,193	30,273
\$25,000 under \$30,000	199,355	511,959	229,428	150,874	9,525	134,720	229,566	1,629,044	197,722	323,989	17,795	-83,480
\$30,000 under \$35,000	228,863	625,745	288,426	186,972	* 9,045	* 137,924	215,619	1,650,179	220,311	447,703	12,314	41,807
\$35,000 under \$40,000	236,888	751,070	388,375	259,349	13,499	246,047	253,823	2,250,986	225,973	514,635	19,501	32,757
\$40,000 under \$45,000	251,739	651,536	503,267	317,807	* 5,044	* 82,661	219,717	2,058,011	230,402	615,170	18,450	-137,703
\$45,000 under \$50,000	275,019	757,390	531,106	346,304	8,307	150,272	230,789	1,624,326	264,244	1,081,216	19,003	-18,764
\$50,000 under \$55,000	299,058	813,451	564,052	377,635	12,837	210,510	221,965	1,947,046	284,330	843,549	17,849	-116,474
\$55,000 under \$60,000	346,239	1,248,529	614,641	456,186	* 7,147	* 166,880	276,408	2,720,912	313,928	828,258	29,765	17,325
\$60,000 under \$75,000	1,036,445	3,738,337	1,876,104	1,541,169	19,885	423,125	780,341	7,530,426	967,235	3,344,529	72,141	-40,012
\$75,000 under \$100,000	1,913,611	6,574,267	3,291,383	3,116,386	24,727	936,341	1,296,489	15,249,653	1,748,410	8,741,958	144,389	-318,882
\$100,000 under \$200,000	5,158,927	26,715,606	6,890,210	8,067,620	34,876	2,019,256	2,826,845	51,746,659	4,787,888	39,152,120	381,865	157,912
\$200,000 under \$500,000	3,087,846	1,887,101	34,207,690	4,194,682	10,493	1,602,709	1,201,318	61,862,493	3,084,988	71,074,273	341,101	789,437
\$500,000 under \$1,000,000	644,535	18,949,173	292,502	2,064,137	1,083	258,871	213,762	21,798,096	674,622	53,359,104	142,836	723,328
\$1,000,000 under \$1,500,000	149,494	8,873,856	89,500	1,203,790	* 231	* 102,851	46,343	7,582,170	158,982	28,971,812	47,096	394,978
\$1,500,000 under \$2,000,000	62,350	5,247,818	37,047	743,978	107	33,826	17,584	3,336,325	65,810	20,320,216	23,328	361,186
\$2,000,000 under \$5,000,000	94,994	14,865,656	59,103	1,988,276	126	58,833	26,894	6,497,144	100,607	69,831,543	41,066	1,106,612
\$5,000,000 under \$10,000,000	24,767	9,131,928	16,077	1,108,360	37	18,230	6,867	2,787,022	26,094	55,821,806	12,817	1,007,172
\$10,000,000 or more	16,597	37,531,297	10,749	2,865,429	11	38,856	4,822	2,932,921	17,171	248,350,450	10,135	13,222,663
<b>Taxable returns, total</b>	<b>13,506,112</b>	<b>164,475,513</b>	<b>16,982,403</b>	<b>28,125,456</b>	<b>146,672</b>	<b>6,406,219</b>	<b>7,520,762</b>	<b>189,212,940</b>	<b>12,821,002</b>	<b>594,445,560</b>	<b>1,264,199</b>	<b>17,495,387</b>
<b>Nontaxable returns, total</b>	<b>1,364,761</b>	<b>8,622,790</b>	<b>1,000,200</b>	<b>1,171,000</b>	<b>31,036</b>	<b>411,355</b>	<b>1,298,397</b>	<b>9,523,137</b>	<b>1,386,081</b>	<b>10,257,414</b>	<b>159,120</b>	<b>-754,303</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Taxable		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Individual Retirement Arrangement (IRA) distributions	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	
<b>All returns, total</b>	<b>6,820,915</b>	<b>162,785,068</b>	<b>11,754,695</b>	<b>365,090,623</b>	<b>3,737,561</b>	<b>73,636,462</b>	<b>2,634,713</b>	<b>29,585,577</b>	<b>221,028</b>	<b>2,431,293</b>	<b>5,775,317</b>	<b>605,683,751</b>
Under \$5,000	41,444	405,456	74,918	345,000	27,831	115,148	13,975	161,006	** 5,285	** 14,751	30,000	-326,837
\$5,000 under \$10,000	97,837	525,260	139,870	827,497	35,413	178,741	33,517	254,079	**	**	35,435	-154,594
\$10,000 under \$15,000	139,032	1,147,080	283,465	2,676,492	56,402	313,822	39,492	609,642	* 5,121	* -93,656	40,840	-51,458
\$15,000 under \$20,000	160,302	1,215,473	333,973	4,019,349	69,471	520,130	54,866	509,072	* 2,239	* 24,942	61,210	-253,666
\$20,000 under \$25,000	185,025	1,777,275	305,883	4,167,272	73,578	540,492	57,653	584,434	* 4,021	* 41,581	51,797	-279,114
\$25,000 under \$30,000	177,262	1,846,964	338,996	5,149,674	89,254	757,609	60,760	502,759	8,012	62,628	63,058	-48,156
\$30,000 under \$35,000	171,988	1,952,358	287,683	4,641,436	61,702	597,004	65,606	743,454	6,633	-76,207	64,122	236,276
\$35,000 under \$40,000	175,003	1,993,918	339,646	5,876,682	63,266	539,683	75,404	876,552	7,084	82,972	81,028	13,590
\$40,000 under \$45,000	206,291	2,238,647	322,523	6,764,215	80,534	752,587	68,480	694,344	4,321	40,086	81,504	472,127
\$45,000 under \$50,000	166,350	2,097,633	346,565	7,509,523	86,281	775,135	80,583	731,645	* 5,210	* 23,537	82,539	640,716
\$50,000 under \$55,000	203,591	2,864,730	368,232	8,426,832	89,671	855,881	83,819	789,512	3,940	40,402	92,095	668,841
\$55,000 under \$60,000	209,468	2,855,314	407,304	9,691,922	80,631	721,954	91,669	799,752	4,090	34,636	98,103	1,124,985
\$60,000 under \$75,000	643,425	9,583,918	1,138,833	29,517,755	255,018	2,380,234	272,960	2,320,480	20,782	110,232	298,627	3,659,630
\$75,000 under \$100,000	1,032,940	20,575,621	1,810,536	54,355,709	443,811	4,954,246	487,417	4,240,797	30,702	173,770	582,150	8,186,719
\$100,000 under \$200,000	2,164,164	58,684,805	3,756,003	149,792,582	1,231,540	16,306,427	823,661	7,145,117	73,143	1,141,334	1,805,633	45,229,553
\$200,000 under \$500,000	862,752	39,844,439	1,204,386	63,158,075	690,597	18,653,745	220,965	4,528,149	28,980	571,474	1,530,120	123,912,407
\$500,000 under \$1,000,000	125,381	8,683,368	146,482	7,795,254	175,753	9,075,820	59,232	1,674,018	7,439	129,426	472,887	105,614,715
\$1,000,000 under \$1,500,000	27,091	1,715,177	31,053	1,691,176	48,283	3,658,030	17,550	681,513	1,775	38,014	124,936	54,006,856
\$1,500,000 under \$2,000,000	10,363	718,467	12,388	741,637	21,460	1,811,097	7,687	325,905	718	19,547	54,116	34,722,149
\$2,000,000 under \$5,000,000	15,170	1,155,381	18,212	1,130,163	37,409	4,326,162	12,897	705,328	1,081	24,739	86,137	88,988,232
\$5,000,000 under \$10,000,000	3,748	445,212	4,550	438,936	11,191	2,201,934	3,765	289,933	278	16,075	23,102	46,693,587
\$10,000,000 or more	2,248	455,572	3,196	373,443	8,466	3,550,582	2,753	418,017	173	11,006	15,829	92,627,214
<b>Taxable returns, total</b>	<b>5,993,050</b>	<b>154,018,623</b>	<b>10,370,184</b>	<b>351,924,772</b>	<b>3,324,623</b>	<b>70,275,885</b>	<b>2,231,732</b>	<b>24,773,877</b>	<b>192,928</b>	<b>2,482,111</b>	<b>5,257,775</b>	<b>606,964,700</b>
<b>Nontaxable returns, total</b>	<b>827,836</b>	<b>8,763,445</b>	<b>1,334,511</b>	<b>17,165,852</b>	<b>412,938</b>	<b>3,410,578</b>	<b>4,811,700</b>	<b>28,100</b>	<b>-50,818</b>	<b>517,542</b>	<b>-1,280,350</b>	

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>450,370</b>	<b>23,685,926</b>	<b>661,278</b>	<b>-6,304,266</b>	<b>1,823,976</b>	<b>9,558,534</b>	<b>8,979,828</b>	<b>153,771,601</b>	<b>247,578</b>	<b>14,122,761</b>	<b>330,378</b>	<b>3,794,634</b>
Under \$5,000	450,370	23,685,926	661,278	-6,304,266	1,823,976	9,558,534	8,979,828	153,771,601	247,578	14,122,761	330,378	3,794,634
* 1,388	* 1,920	7,213	-120,693	4,727	13,860	4,143	15,046	22,888	463,472	* 1,338	* 9,313	
\$5,000 under \$10,000	3,346	28,844	7,943	-43,720	7,808	28,174	14,591	82,538	23,077	213,106	* 1,017	* 10,218
\$10,000 under \$15,000	7,457	35,355	13,338	-153,454	19,858	87,014	49,127	106,183	23,489	415,726	4,247	48,928
\$15,000 under \$20,000	3,043	9,589	11,600	-197,116	46,871	199,141	252,223	311,335	15,897	236,830	4,230	15,024
\$20,000 under \$25,000	9,123	25,218	15,711	-62,777	47,982	244,602	355,247	886,819	17,679	340,005	8,437	23,466
\$25,000 under \$30,000	4,032	38,596	12,974	-67,981	63,465	322,470	369,725	1,487,314	15,237	167,969	6,979	31,963
\$30,000 under \$35,000	6,199	37,367	13,420	-41,733	70,805	331,698	323,904	1,888,304	9,181	214,199	6,059	78,761
\$35,000 under \$40,000	5,497	59,170	10,583	-134,598	55,125	295,269	310,583	2,466,585	7,126	181,523	* 5,729	* 13,276
\$40,000 under \$45,000	4,200	80,730	15,289	-245,752	57,973	294,204	338,542	3,247,227	5,252	169,029	4,727	9,979
\$45,000 under \$50,000	5,176	92,910	15,163	-204,075	67,300	338,754	292,985	3,336,872	6,151	214,503	9,558	73,913
\$50,000 under \$55,000	11,757	105,846	16,951	-180,081	78,651	406,459	326,357	4,269,092	5,463	232,221	18,338	100,597
\$55,000 under \$60,000	7,726	76,516	16,008	-296,447	69,885	435,589	343,770	4,915,489	6,285	203,116	5,836	54,266
\$60,000 under \$75,000	28,113	372,841	53,636	-521,869	206,887	1,115,113	956,062	15,927,362	13,597	439,284	26,101	175,368
\$75,000 under \$100,000	50,406	806,631	107,027	-1,344,026	319,868	1,645,956	1,459,143	28,744,634	18,809	651,998	61,593	413,846
\$100,000 under \$200,000	140,898	2,731,192	217,253	-1,379,256	578,038	3,017,759	2,523,669	57,635,772	32,329	1,640,680	80,608	801,072
\$200,000 under \$500,000	100,337	4,214,451	96,185	-315,416	119,236	660,582	852,704	22,544,071	16,147	2,345,259	40,913	622,052
\$500,000 under \$1,000,000	29,968	2,638,353	19,021	-331,679	7,215	45,941	135,507	3,793,961	4,692	1,222,909	16,612	215,484
\$1,000,000 under \$1,500,000	10,012	1,514,733	4,926	-125,902	1,392	9,568	31,522	901,554	1,390	579,558	7,245	82,382
\$1,500,000 under \$2,000,000	5,325	1,166,749	1,780	-61,206	351	2,560	12,604	377,891	714	300,660	4,119	366,838
\$2,000,000 under \$5,000,000	9,653	3,017,936	3,579	-151,541	418	3,238	19,144	571,517	1,358	1,027,811	9,380	223,324
\$5,000,000 under \$10,000,000	3,572	2,534,543	987	-124,362	58	373	5,015	156,907	435	567,531	3,599	159,968
\$10,000,000 or more	3,101	4,094,437	692	-200,580	33	211	3,259	105,130	380	2,265,371	3,655	263,987
<b>Taxable returns, total</b>	<b>405,734</b>	<b>23,381,193</b>	<b>570,632</b>	<b>-4,988,982</b>	<b>1,590,671</b>	<b>8,398,826</b>	<b>7,971,460</b>	<b>146,875,018</b>	<b>114,086</b>	<b>10,755,117</b>	<b>298,802</b>	<b>3,480,283</b>
<b>Nontaxable returns, total</b>	<b>44,635</b>	<b>307,732</b>	<b>90,646</b>	<b>-1,315,283</b>	<b>233,305</b>	<b>1,159,708</b>	<b>1,008,367</b>	<b>6,896,583</b>	<b>133,491</b>	<b>3,357,644</b>	<b>31,577</b>	<b>314,371</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>114,587</b>	<b>182,579</b>	<b>76,548</b>	<b>5,849,082</b>	<b>1,019,820</b>	<b>28,524,765</b>	<b>3,144,452</b>	<b>27,440,383</b>	<b>14,754,599</b>
Under \$5,000	0	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
\$5,000 under \$10,000	0	1,654	3,512	* 153,696	5,714	8,882	17,876	10,610	72,387
\$10,000 under \$15,000	**	2,447	147,048	8,763	46,482	20,510	30,543	88,330	212,524
\$15,000 under \$20,000	**	**	**	**	17,031	153,369	35,609	-7,599	149,357
\$20,000 under \$25,000	**	**	**	**	18,567	173,988	39,047	-5,824	205,600
\$25,000 under \$30,000	**	1,032	**	10,994	**	18,160	181,515	40,750	102,232
\$30,000 under \$35,000	1,993	1,664	1,117	111,094	13,577	119,725	45,286	203,387	266,246
\$35,000 under \$40,000	* 5,007	* 1,789	2,290	233,661	24,491	246,233	63,881	69,164	280,331
\$40,000 under \$45,000	* 4,094	* 2,286	1,050	118,008	36,568	312,475	65,731	151,972	271,329
\$45,000 under \$50,000	* 2,007	* 1,235	1,038	103,931	36,557	268,748	55,668	125,295	384,348
\$50,000 under \$55,000	** 4,028	** 3,147	** 3,279	** 267,822	28,874	297,226	65,375	170,525	456,256
\$55,000 under \$60,000	**	**	**	**	40,245	280,902	80,594	169,604	472,173
\$60,000 under \$75,000	8,756	8,190	8,450	549,309	106,426	936,176	216,781	449,449	1,398,489
\$75,000 under \$100,000	20,576	29,640	4,591	345,621	149,610	1,287,081	409,557	2,185,504	4,279,000
\$100,000 under \$200,000	49,868	94,795	15,882	1,184,165	326,514	4,631,314	1,049,454	4,587,502	7,598,386
\$200,000 under \$500,000	13,313	26,473	13,999	1,068,278	130,389	6,766,603	604,208	6,427,210	24,813,802
\$500,000 under \$1,000,000	3,213	11,133	5,111	458,362	21,359	3,120,862	153,153	3,467,224	26,981,340
\$1,000,000 under \$1,500,000	324	377	1,005	81,851	5,789	2,004,329	42,535	1,422,385	408,943
\$1,500,000 under \$2,000,000	83	232	526	45,645	2,361	811,357	19,950	789,183	99,884
\$2,000,000 under \$5,000,000	234	787	881	79,031	3,643	2,386,164	35,404	2,883,204	4,175,199
\$5,000,000 under \$10,000,000	43	110	230	21,499	868	1,315,154	10,652	1,268,944	42,436
\$10,000,000 or more	16	39	146	13,987	475	3,022,905	8,512	3,456,150	2,311,116
<b>Taxable returns, total</b>	<b>107,455</b>	<b>179,388</b>	<b>56,180</b>	<b>4,340,688</b>	<b>916,466</b>	<b>26,319,496</b>	<b>2,831,475</b>	<b>26,715,866</b>	<b>96,208,388</b>
<b>Nonitemizable returns, total</b>	<b>7,132</b>	<b>3,220</b>	<b>20,388</b>	<b>1,508,394</b>	<b>103,353</b>	<b>2,205,269</b>	<b>232,978</b>	<b>724,517</b>	<b>5,091,243</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Itemized deductions										Nonitemized deductions				
	Itemized deductions in excess of limitation					Total					Medical and dental expenses deduction		Expenses paid deduction		
	Total	Number of returns	Amount	Number of returns	Total	Number of returns	Amount	Number of returns	Total	Number of returns	Total	Number of returns	Total	Number of returns	
All returns, total	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(68)	(69)	(69)	
Under \$5,000	1,257,437,010	2,930,529	47,830,784	8,776,985	86,331,032	8,776,985	133,785,340	8,773,858	46,854,308	44,191,436	553,015,621	297,983	1,202,092	1,202,092	
\$5,000 under \$10,000	5,062,303	0	0	227,519	2,108,042	227,519	2,154,665	224,392	46,623	46,623	1,341,118	366,055	1,341,118	1,341,118	
\$10,000 under \$15,000	6,390,443	0	0	279,663	3,013,542	279,663	3,188,696	279,663	175,154	175,154	627,733	627,733	2,181,494	2,181,494	
\$15,000 under \$20,000	9,962,058	0	0	463,596	3,936,086	463,596	4,414,676	463,596	478,590	478,590	774,558	774,558	2,687,159	2,687,159	
\$20,000 under \$25,000	12,524,176	0	0	490,746	4,297,932	490,746	5,007,572	490,746	709,640	709,640	909,333	909,333	3,074,284	3,074,284	
\$25,000 under \$30,000	14,912,176	0	0	500,858	4,344,639	500,858	5,295,009	500,858	959,370	959,370	1,055,485	1,055,485	3,612,496	3,612,496	
\$30,000 under \$35,000	17,588,605	0	0	532,022	4,753,902	532,022	6,013,365	532,022	1,255,463	1,255,463	1,172,980	1,172,980	4,280,465	4,280,465	
\$35,000 under \$40,000	18,881,610	0	0	462,326	4,039,786	462,326	5,344,248	462,326	462,326	462,326	1,348,557	1,348,557	5,378,442	5,378,442	
\$40,000 under \$45,000	21,916,919	0	0	457,498	4,079,939	457,498	5,555,290	457,498	457,498	457,498	1,677,773	1,677,773	6,020,858	6,020,858	
\$45,000 under \$50,000	24,067,309	0	0	452,333	3,972,063	452,333	5,649,836	452,333	452,333	452,333	1,624,418	1,624,418	6,570,716	6,570,716	
\$50,000 under \$55,000	24,649,357	0	0	390,758	3,375,631	390,758	5,000,049	390,758	404,991	404,991	1,856,664	1,856,664	7,333,689	7,333,689	
\$55,000 under \$60,000	25,814,673	0	0	404,991	3,696,461	404,991	5,553,125	404,991	423,434	423,434	2,113,893	2,113,893	8,121,461	8,121,461	
\$60,000 under \$75,000	27,256,528	0	0	992,870	9,137,304	992,870	14,889,171	992,870	992,870	992,870	5,751,867	5,751,867	25,543,705	25,543,705	
\$75,000 under \$100,000	81,733,956	0	0	1,222,955	12,672,435	1,222,955	21,727,339	1,222,955	1,306,677	1,306,677	9,054,904	9,054,904	49,969,183	49,969,183	
\$100,000 under \$200,000	143,109,518	0	0	14,563	1,306,677	14,963,159	29,253,649	14,963,159	301	301	14,320,490	14,320,490	10,473,408	10,473,408	
\$200,000 under \$500,000	358,208,357	24,764	0	1,684,029	3,929,825	159,468	3,896,808	159,468	7,318,921	7,318,921	3,422,113	3,422,113	115,531,174	115,531,174	
\$500,000 under \$1,000,000	220,760,559	1,684,029	0	69,703,881	821,405	9,144,963	7,735	565,102	7,735	977,355	7,735	412,252	412,252	44,741,560	44,741,560
\$1,000,000 under \$1,500,000	26,437,560	177,376	4,767,946	972	110,275	972	201,698	972	301	301	91,424	91,424	17,925,210	17,925,210	
\$1,500,000 under \$2,000,000	14,954,416	71,667	3,020,333	301	32,909	32,909	74,403	301	242	83,393	41,494	41,494	71,618	71,618	
\$2,000,000 under \$5,000,000	38,021,038	106,723	8,275,659	242	36,553	36,553	242	83,393	242	159,468	46,840	46,840	106,564	106,564	
\$5,000,000 under \$10,000,000	21,753,953	27,103	4,887,675	22	8,477	22	18,999	22	10,522	10,522	27,086	27,086	14,830,289	14,830,289	
\$10,000,000 or more	73,727,614	17,462	13,789,818	0	0	0	0	0	0	0	17,449	17,449	40,008,857	40,008,857	
<b>Taxable returns, total</b>	<b>1,134,711,659</b>	<b>2,928,506</b>	<b>47,806,349</b>	<b>6,069,784</b>	<b>48,256,676</b>	<b>6,069,784</b>	<b>88,433,198</b>	<b>6,069,784</b>	<b>40,176,522</b>	<b>39,328,539</b>	<b>527,740,335</b>	<b>4,862,897</b>	<b>4,862,897</b>	<b>25,274,786</b>	<b>25,274,786</b>
<b>Nonitemizable returns, total</b>	<b>122,725,341</b>	<b>2,023</b>	<b>24,435</b>	<b>2,707,201</b>	<b>38,674,356</b>	<b>2,707,201</b>	<b>45,332,141</b>	<b>2,704,074</b>	<b>6,677,785</b>	<b>4,862,897</b>	<b>4,862,897</b>	<b>25,274,786</b>	<b>25,274,786</b>	<b>25,274,786</b>	<b>25,274,786</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	State and local taxes						Real estate taxes			Personal property taxes			Other taxes	
	Total		Income tax		General sales tax		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
<b>All returns, total</b>	<b>42,690,831</b>	<b>352,701,327</b>	<b>33,060,383</b>	<b>335,060,168</b>	<b>9,627,447</b>	<b>17,641,159</b>	<b>37,613,402</b>	<b>138,605,843</b>	<b>18,856,908</b>	<b>9,312,994</b>	<b>2,744,266</b>	<b>2,395,457</b>		
Under \$5,000	246,102	334,608	74,184	247,368	171,918	87,240	218,583	824,302	100,678	35,552	13,407	7,650		
\$5,000 under \$10,000	320,279	254,813	98,328	144,224	221,951	110,588	280,431	1,007,214	147,180	52,353	17,716	26,738		
\$10,000 under \$15,000	558,434	484,707	192,403	242,932	366,031	244,775	472,620	1,604,278	203,786	69,352	23,243	23,157		
\$15,000 under \$20,000	713,832	646,722	313,094	352,591	400,738	294,130	557,094	1,916,831	262,613	99,033	40,240	24,574		
\$20,000 under \$25,000	843,241	862,394	406,796	503,057	436,445	359,337	616,136	2,079,351	303,646	110,777	51,220	21,742		
\$25,000 under \$30,000	985,616	1,167,016	557,060	766,251	428,556	400,764	689,101	2,261,238	398,521	124,269	58,248	59,973		
\$30,000 under \$35,000	1,102,880	1,444,306	633,840	1,041,293	409,050	403,013	810,615	2,593,588	456,636	208,559	67,733	34,033		
\$35,000 under \$40,000	1,272,689	1,951,818	899,962	1,511,583	372,727	440,235	974,691	3,149,207	511,689	230,111	79,486	47,306		
\$40,000 under \$45,000	1,367,500	2,475,985	935,900	1,985,224	411,600	490,661	1,069,338	3,272,842	550,221	208,641	92,449	63,490		
\$45,000 under \$50,000	1,441,232	2,773,525	1,049,616	2,305,387	391,616	468,137	1,168,152	3,506,541	597,440	248,211	85,130	42,440		
\$50,000 under \$55,000	1,458,211	3,222,481	1,103,076	2,749,265	355,135	473,215	1,190,018	3,703,059	624,979	366,299	87,410	41,851		
\$55,000 under \$60,000	1,487,190	3,569,080	1,126,872	3,107,467	360,318	461,612	1,265,965	4,220,038	660,679	276,136	85,091	56,208		
\$60,000 under \$75,000	4,246,802	12,036,359	3,280,380	10,587,597	956,422	1,451,762	3,667,656	12,521,110	1,875,905	791,696	280,619	191,541		
\$75,000 under \$100,000	6,750,154	25,702,146	5,511,568	23,415,401	1,238,566	2,286,745	6,008,425	22,612,411	3,023,385	1,387,093	415,443	267,533		
\$100,000 under \$200,000	13,687,177	88,169,074	11,533,393	82,897,472	2,153,784	5,221,602	12,792,762	63,372,425	6,430,464	3,308,088	884,106	623,321		
\$200,000 under \$500,000	4,996,108	75,495,221	4,212,361	72,653,258	783,747	2,841,962	4,680,598	38,337,058	2,233,661	1,344,362	361,606	354,493		
\$500,000 under \$1,000,000	815,333	33,498,075	666,445	32,864,770	118,949	633,305	773,517	10,816,724	331,070	276,222	64,517	150,540		
\$1,000,000 under \$1,500,000	176,304	14,501,840	152,902	14,294,115	23,402	207,725	166,703	3,286,406	67,864	65,352	15,261	71,612		
\$1,500,000 under \$2,000,000	71,240	8,766,268	62,412	8,670,169	8,828	90,099	67,912	1,649,775	25,662	27,911	6,432	39,411		
\$2,000,000 under \$5,000,000	106,105	23,381,334	93,602	23,164,930	12,503	216,404	100,774	3,177,001	36,993	49,556	9,293	102,724		
\$5,000,000 under \$10,000,000	26,956	13,555,298	23,772	13,447,411	3,184	107,886	25,647	1,218,981	9,261	15,982	2,246	40,028		
\$10,000,000 or more	17,376	38,411,360	15,419	38,108,401	1,957	302,960	16,663	1,475,443	6,076	17,441	1,372	104,613		
<b>Taxable returns, total</b>	<b>38,218,604</b>	<b>344,465,879</b>	<b>30,776,031</b>	<b>329,015,696</b>	<b>7,442,573</b>	<b>1,5,454,183</b>	<b>33,974,752</b>	<b>172,794,759</b>	<b>17,063,443</b>	<b>8,351,002</b>	<b>2,473,116</b>	<b>2,125,154</b>		
<b>Nontaxable returns, total</b>	<b>4,472,227</b>	<b>8,231,447</b>	<b>2,287,352</b>	<b>6,044,471</b>	<b>2,184,875</b>	<b>3,638,650</b>	<b>2,186,976</b>	<b>15,811,044</b>	<b>1,783,465</b>	<b>961,992</b>	<b>271,150</b>	<b>270,303</b>		

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Total		Home mortgage interest				Deductible points		Qualified mortgage insurance premiums	
	Number of returns	Amount	Total		Paid to financial institutions		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount				
rest paid deduction										
33,301,990	304,461,163	32,715,927	283,004,465	32,171,652	276,728,389	1,179,971	6,276,076	2,242,975	1,273,716	4,112,358
(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total										
Under \$5,000	172,738	1,231,416	167,028	1,174,521	163,465	1,155,526	* 4,716	* 18,994	12,255	1,459
\$5,000 under \$10,000	194,117	1,284,063	185,501	1,237,451	182,478	1,224,551	* 4,173	* 12,900	8,239	871
\$10,000 under \$15,000	347,692	2,145,799	338,276	2,083,827	330,925	2,015,120	11,361	68,707	19,504	3,523
\$15,000 under \$20,000	428,197	2,695,978	418,199	2,589,295	407,127	2,504,815	14,086	84,481	19,704	12,649
\$20,000 under \$25,000	460,451	3,181,401	447,688	2,992,991	440,645	2,941,808	10,682	51,183	22,321	16,428
\$25,000 under \$30,000	587,849	3,745,228	578,143	3,591,380	567,560	3,534,882	18,596	56,498	28,855	13,066
\$30,000 under \$35,000	666,457	4,214,763	654,008	3,946,351	636,035	3,828,450	22,404	117,901	31,228	16,300
\$35,000 under \$40,000	841,538	5,435,778	830,762	5,122,692	809,518	4,968,247	34,588	154,445	25,204	10,850
\$40,000 under \$45,000	948,445	6,005,927	939,209	5,651,139	923,813	5,514,303	26,957	136,836	34,622	22,472
\$45,000 under \$50,000	1,043,221	6,883,540	1,036,215	6,411,648	1,012,137	6,190,128	40,195	221,520	45,974	36,417
\$50,000 under \$55,000	1,073,182	6,955,789	1,064,122	6,543,517	1,032,315	6,228,378	39,398	265,139	58,862	21,952
\$55,000 under \$60,000	1,130,318	7,424,513	1,119,573	6,985,554	1,107,319	6,870,698	24,630	114,856	62,509	26,610
\$60,000 under \$75,000	3,249,632	23,294,604	3,210,259	21,825,640	3,157,340	21,298,901	99,046	526,739	178,374	111,241
\$75,000 under \$100,000	5,450,663	43,398,259	5,332,086	40,897,449	5,307,659	40,056,156	179,493	841,294	238,507	121,020
\$100,000 under \$200,000	11,629,322	104,846,625	11,442,206	103,319,155	11,306,037	101,183,196	464,791	2,135,959	868,755	466,821
\$200,000 under \$500,000	4,106,733	53,565,301	3,988,588	51,606,382	3,937,564	50,600,354	152,336	1,006,027	389,683	206,890
\$500,000 under \$1,000,000	657,620	12,836,968	608,613	11,335,153	600,414	11,052,142	22,122	273,010	73,995	40,960
\$1,000,000 under \$1,500,000	137,332	3,505,209	119,694	2,559,360	117,072	2,485,778	4,592	73,552	16,064	7,938
\$1,500,000 under \$2,000,000	55,881	1,666,807	47,055	1,043,154	46,068	1,009,112	1,965	34,042	6,172	2,635
\$2,000,000 under \$5,000,000	84,234	3,412,493	65,385	1,521,570	63,637	1,464,297	2,732	57,273	7,683	5,102
\$5,000,000 under \$10,000,000	21,758	1,535,736	15,000	360,807	14,545	346,085	668	14,722	1,653	1,387
\$10,000,000 or more	14,548	5,175,966	8,316	205,431	7,980	195,462	441	9,969	699	0
<b>Taxable returns, total</b>	<b>30,275,326</b>	<b>277,741,962</b>	<b>29,767,262</b>	<b>255,240,977</b>	<b>29,293,678</b>	<b>252,693,191</b>	<b>1,076,258</b>	<b>5,547,786</b>	<b>2,092,049</b>	<b>3,457,143</b>
<b>Nontaxable returns, total</b>	<b>3,026,665</b>	<b>26,719,200</b>	<b>2,948,665</b>	<b>24,763,488</b>	<b>2,877,974</b>	<b>24,035,198</b>	<b>103,713</b>	<b>728,290</b>	<b>150,926</b>	<b>113,989</b>

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Total			Contributions deduction			Carryover from prior years			Casualty or theft loss deduction Amount	
	Investment interest expense deduction		Number of returns	Cash contributions		Number of returns	Other than cash contributions		Number of returns		
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount			
<b>All returns, total</b>	<b>1,391,495</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,981</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>	<b>34,023,305</b>	
Under \$5,000	7,630	18,556	186,787	138,539	156,275	255,153	89,246	62,307	34,714	321,992	
\$5,000 under \$10,000	9,894	10,135	225,979	203,388	296,222	94,274	76,076	18,276	49,772	0	
\$10,000 under \$15,000	7,351	5,276	423,728	802,263	381,529	703,103	192,982	146,356	28,956	312,305	
\$15,000 under \$20,000	6,298	4,303	566,996	1,239,419	507,119	1,218,387	298,472	273,736	27,628	134,695	
\$20,000 under \$25,000	13,343	23,951	645,356	1,595,153	577,592	1,321,436	334,255	527,918	27,279	158,954	
\$25,000 under \$30,000	13,638	7,273	78,028	2,077,193	708,983	1,740,667	422,001	356,235	23,530	356,424	
\$30,000 under \$35,000	10,278	6,085	845,049	2,231,311	751,588	1,769,506	462,500	455,944	18,025	110,388	
\$35,000 under \$40,000	15,653	13,193	982,127	2,750,188	849,987	2,079,385	600,794	645,829	28,826	467,006	
\$40,000 under \$45,000	9,655	14,272	1,013,843	3,230,088	935,886	2,539,104	607,823	649,243	25,524	166,937	
\$45,000 under \$50,000	8,813	10,299	1,130,376	3,163,725	990,952	2,533,722	639,716	638,177	15,647	52,618	
\$50,000 under \$55,000	11,738	11,762	1,184,881	3,413,481	1,040,662	2,733,178	695,815	660,649	7,529	245,718	
\$55,000 under \$60,000	20,125	15,752	1,223,037	3,461,286	1,062,817	2,737,083	733,568	693,903	15,921	53,593	
\$60,000 under \$75,000	70,244	84,765	3,480,689	10,907,307	3,097,515	9,038,256	2,158,840	2,019,564	24,859	594,456	
\$75,000 under \$100,000	110,097	165,323	5,788,411	20,349,620	5,161,496	16,300,132	3,524,470	3,906,397	44,792	811,687	
\$100,000 under \$120,000	362,983	703,472	12,289,353	51,469,427	11,218,398	4,1,536,621	8,084,592	9,669,650	65,380	1,727,711	
\$120,000 under \$150,000	394,479	1,749,930	4,648,589	34,721,825	4,419,797	27,945,981	2,976,916	7,222,678	33,337	3,755,268	
\$150,000 under \$1,000,000	163,067	1,466,856	772,491	13,976,256	755,013	10,770,220	434,789	3,469,298	7,616	2,656,297	
\$1,000,000 under \$1,500,000	53,838	937,911	168,980	6,534,530	166,949	4,935,775	87,215	2,277,308	2,717	3,316,688	
\$1,500,000 under \$2,000,000	26,352	62,017	68,548	3,856,554	67,750	2,683,556	33,730	1,511,805	1,457	984,631	
\$2,000,000 under \$5,000,000	48,874	1,885,822	102,964	11,066,495	102,143	7,113,893	49,118	6,094,961	2,796	6,162,810	
\$5,000,000 under \$10,000,000	15,204	1,173,542	26,315	7,610,740	26,144	4,526,258	12,370	4,603,834	1,006	2,536,969	
\$10,000,000 or more	11,929	4,972,898	17,133	36,938,122	17,049	17,758,927	8,504	24,907,889	924	9,046,385	
<b>Taxable returns, total</b>	<b>1,275,710</b>	<b>13,198,463</b>	<b>33,137,875</b>	<b>210,250,513</b>	<b>30,092,715</b>	<b>152,701,669</b>	<b>20,734,635</b>	<b>68,200,334</b>	<b>268,417</b>	<b>44,113</b>	
<b>Nontaxable returns, total</b>	<b>115,785</b>	<b>696,032</b>	<b>3,485,782</b>	<b>11,599,750</b>	<b>3,106,246</b>	<b>9,884,895</b>	<b>1,807,357</b>	<b>2,669,465</b>	<b>183,819</b>	<b>3,351,059</b>	
									<b>28,210</b>	<b>933,058</b>	

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Limited miscellaneous deductions						Total miscellaneous deductions subject to 2% AGI limitation	
	Unreimbursed employee business expenses			Tax preparation fees				
	Total after limitation	Number of returns	Amount	Number of returns	Amount	Number of returns		
Number of returns	(106)	(107)	(108)	(109)	(110)	(111)	(115)	
<b>All returns, total</b>	<b>12,775,570</b>	<b>113,175,476</b>	<b>14,503,058</b>	<b>96,134,022</b>	<b>20,634,806</b>	<b>7,934,949</b>	<b>7,954,246</b>	
Under \$5,000	142,795	357,299	30,773	171,713	119,583	37,377	57,307	
\$5,000 under \$10,000	154,941	397,358	45,785	245,897	45,112	74,251	134,206	
\$10,000 under \$15,000	205,659	747,123	96,957	495,191	245,777	72,186	98,888	
\$15,000 under \$20,000	264,820	1,448,664	180,147	1,194,579	313,025	79,305	132,059	
\$20,000 under \$25,000	379,096	2,532,121	285,355	2,147,040	388,159	104,622	167,280	
\$25,000 under \$30,000	446,267	3,274,713	390,583	2,894,334	488,672	131,995	188,860	
\$30,000 under \$35,000	472,172	3,873,233	441,334	3,609,674	514,023	133,341	176,493	
\$35,000 under \$40,000	535,576	4,037,693	529,241	3,748,939	605,394	154,807	182,663	
\$40,000 under \$45,000	517,343	4,318,283	535,732	4,161,724	633,324	167,821	180,740	
\$45,000 under \$50,000	546,534	4,297,553	581,528	4,183,944	670,418	163,800	189,194	
\$50,000 under \$55,000	536,341	4,006,225	599,081	3,945,161	716,151	171,844	195,733	
\$55,000 under \$60,000	516,304	3,892,075	561,351	3,712,695	697,404	174,877	239,983	
\$60,000 under \$75,000	1,465,030	11,798,007	1,646,063	11,838,012	2,092,166	520,123	642,686	
\$75,000 under \$100,000	15,227,424	2,007,915	2,549,750	15,623,216	3,335,589	877,013	1,034,168	
\$100,000 under \$200,000	3,466,644	26,844,112	4,830,834	28,457,565	6,781,405	2,168,629	2,387,956	
\$200,000 under \$500,000	923,681	11,025,396	1,171,191	7,951,797	2,334,336	1,496,278	1,371,064	
\$500,000 under \$1,000,000	123,745	3,668,612	98,644	869,362	364,331	550,809	375,279	
\$1,000,000 under \$1,500,000	29,644	1,681,768	15,237	210,293	77,852	209,785	102,492	
\$1,500,000 under \$2,000,000	12,633	1,086,368	4,855	86,512	32,017	119,300	46,753	
\$2,000,000 under \$5,000,000	19,772	2,924,751	6,455	198,310	47,277	259,156	76,638	
\$5,000,000 under \$10,000,000	5,235	1,654,284	1,389	159,523	12,385	116,778	21,617	
\$10,000,000 or more	3,421	4,082,413	776	228,542	8,112	179,992	15,359	
<b>Taxable returns, total</b>	<b>10,731,636</b>	<b>96,142,467</b>	<b>13,146,681</b>	<b>82,872,149</b>	<b>18,518,734</b>	<b>7,145,007</b>	<b>7,010,496</b>	
<b>Nonitemizable returns, total</b>	<b>2,043,934</b>	<b>17,033,008</b>	<b>1,456,377</b>	<b>13,261,874</b>	<b>2,116,072</b>	<b>789,942</b>	<b>943,750</b>	

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Unlimited miscellaneous deductions						Exemptions			Taxable income	
	Total			Gambling loss deduction		Miscellaneous deductions other than gambling		Number of exemptions	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
<b>All returns, total</b>	<b>1,235,102</b>	<b>24,188,489</b>	<b>899,246</b>	<b>21,513,019</b>	<b>(118)</b>	<b>(119)</b>	<b>334,022</b>	<b>2,272,999</b>	<b>102,632,304</b>	<b>355,502,359</b>	<b>41,738,416</b>
Under \$5,000	6,437	17,443	* 2,063	4,036	12,590	411,679	1,645,344	10,648	16,103		
\$5,000 under \$10,000	7,896	37,623	* 7,091	805	46	518,889	2,074,002	15,194	56,755		
\$10,000 under \$15,000	18,126	144,976	16,005	142,555	* 2,121	899,965	3,597,980	131,813	259,394		
\$15,000 under \$20,000	20,029	148,746	16,566	136,246	3,466	12,500	1,185,544	4,738,717	372,352	1,521,791	
\$20,000 under \$25,000	18,533	135,131	14,595	128,378	* 3,316	2,288	1,427,436	5,706,249	590,406	4,000,277	
\$25,000 under \$30,000	20,857	117,080	13,466	102,057	7,392	15,023	1,696,799	6,783,224	823,642	7,895,544	
\$30,000 under \$35,000	23,485	217,771	19,252	203,934	4,227	13,606	1,967,312	7,864,448	1,033,681	13,689,004	
\$35,000 under \$40,000	30,448	180,392	23,794	163,205	6,654	17,187	2,414,485	9,652,466	1,251,917	21,125,840	
\$40,000 under \$45,000	36,956	358,690	32,893	244,476	4,034	19,788	2,555,284	10,215,198	1,387,793	29,023,034	
\$45,000 under \$50,000	43,739	325,512	35,549	252,789	8,191	72,723	2,574,478	10,292,939	1,480,653	37,919,840	
\$50,000 under \$55,000	26,900	272,381	24,674	255,522	3,231	16,860	2,736,179	10,939,207	1,502,935	44,605,876	
\$55,000 under \$60,000	44,086	260,239	36,984	249,705	7,207	10,533	2,904,865	11,614,952	1,516,562	50,742,721	
\$60,000 under \$75,000	123,163	879,619	95,658	735,190	26,497	109,144	8,988,272	35,934,210	4,391,822	182,585,609	
\$75,000 under \$100,000	159,449	1,257,866	132,594	1,168,846	25,847	82,977	16,082,421	64,306,029	6,916,143	400,409,169	
\$100,000 under \$200,000	350,801	4,459,250	282,103	4,085,744	68,410	361,184	38,011,495	151,957,414	14,016,413	1,431,861,012	
\$200,000 under \$500,000	187,765	5,707,154	117,264	5,060,281	71,161	546,122	14,655,971	48,179,980	5,076,373	1,183,950,524	
\$500,000 under \$1,000,000	52,649	2,983,410	18,179	2,604,858	34,343	339,686	2,436,817	0	820,469	484,740,318	
\$1,000,000 under \$1,500,000	18,639	1,412,114	4,847	1,260,993	13,927	134,455	519,288	0	176,968	187,671,445	
\$1,500,000 under \$2,000,000	10,311	844,785	2,075	759,872	8,292	65,903	208,823	0	71,554	108,706,588	
\$2,000,000 under \$5,000,000	21,208	2,129,289	3,137	1,901,623	18,220	200,820	309,323	0	106,489	280,613,921	
\$5,000,000 under \$10,000,000	7,180	991,335	719	888,877	6,543	88,887	77,411	0	27,059	163,652,739	
\$10,000,000 or more	6,444	1,307,686	396	1,128,228	6,098	148,259	49,589	0	17,461	452,964,655	
<b>Taxable returns, total</b>	<b>1,115,854</b>	<b>21,672,872</b>	<b>811,116</b>	<b>19,485,222</b>	<b>305,619</b>	<b>2,025,543</b>	<b>90,361,470</b>	<b>336,459,160</b>	<b>39,543,751</b>	<b>5,056,010,287</b>	
<b>Nontaxable returns, total</b>	<b>119,248</b>	<b>2,515,617</b>	<b>88,130</b>	<b>2,027,797</b>	<b>28,403</b>	<b>247,456</b>	<b>12,270,834</b>	<b>49,043,210</b>	<b>2,194,665</b>	<b>32,001,380</b>	

Footnotes at end of table.

**Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>4,313,223</b>	<b>30,411,884</b>	<b>773,240</b>	<b>1,097,203</b>	<b>41,505,335</b>	<b>1,165,992,661</b>	<b>17,830,250</b>	<b>39,293,055</b>	<b>39,551,314</b>	<b>1,125,686,975</b>	<b>39,561,113</b>	<b>1,146,277,386</b>
Under \$5,000	* 146	* 1,526	12,090	7,002	20,881	10,728	* 5,213	* 1,246	8,799	2,783	8,799	2,783
\$5,000 under \$10,000	** 1,045	** 6,409	9,454	8,295	25,679	21,341	12,599	4,378	14,177	12,156	14,177	12,156
\$10,000 under \$15,000	**	14,404	7,895	129,370	38,100	62,511	6,957	88,132	25,263	88,132	25,263	88,132
\$15,000 under \$20,000	1,053	1,895	33,997	356,180	163,329	103,714	30,552	284,031	122,628	284,031	122,628	284,031
\$20,000 under \$25,000	* 1,012	* 726	54,333	23,454	566,424	419,895	194,647	61,770	453,240	338,770	453,240	338,770
\$25,000 under \$30,000	* 312	* 9,733	45,505	24,594	802,415	897,782	339,634	144,342	636,710	732,411	636,710	732,411
\$30,000 under \$35,000	* 1,062	* 1,754	67,868	40,722	1,012,790	1,589,606	355,355	248,759	795,780	1,309,283	795,780	1,309,283
\$35,000 under \$40,000	* 1,308	* 5,077	59,342	47,882	1,230,215	2,535,999	433,705	358,890	997,577	2,133,836	998,552	2,133,836
\$40,000 under \$45,000	* 1,081	* 3,870	58,055	56,598	1,369,643	3,598,119	494,857	439,385	1,157,671	3,109,825	1,157,671	3,109,825
\$45,000 under \$50,000	* 1,061	* 6,692	62,922	69,756	1,470,180	4,791,826	516,831	526,542	1,294,502	4,202,936	1,294,502	4,202,936
\$50,000 under \$55,000	* 1,756	* 6,054	43,813	52,803	1,487,151	5,802,912	576,704	664,592	1,333,671	5,091,836	1,333,671	5,091,836
\$55,000 under \$60,000	3,193	3,416	44,644	68,391	1,499,526	6,846,328	583,784	731,126	1,387,109	6,052,051	1,387,109	6,052,051
\$60,000 under \$75,000	23,985	37,271	96,804	170,760	4,369,404	26,342,773	1,739,296	2,695,533	4,126,078	23,486,766	4,126,078	23,486,766
\$75,000 under \$100,000	78,840	112,728	97,753	270,692	6,877,137	60,784,812	3,084,507	5,232,576	6,747,337	55,294,822	6,748,312	55,294,822
\$100,000 under \$200,000	593,076	1,451,515	58,802	187,555	13,989,127	250,791,653	6,426,093	9,676,371	13,934,996	240,930,964	13,935,454	240,947,575
\$200,000 under \$500,000	3,135,263	16,284,269	11,992	42,546	5,077,698	282,147,688	2,108,348	3,155,133	5,071,679	278,950,144	5,077,431	281,381,746
\$500,000 under \$1,000,000	391,913	5,290,145	1,076	3,227	827,345	143,211,762	497,206	2,747,133	820,254	140,461,403	821,272	143,284,352
\$1,000,000 under \$1,500,000	34,252	1,175,410	285	575	177,272	60,042,586	122,432	1,359,521	177,009	58,652,490	177,285	60,160,799
\$1,500,000 under \$2,000,000	12,750	656,632	* 42	* 256	71,648	35,732,686	52,462	1,005,329	71,571	34,727,103	71,633	35,672,942
\$2,000,000 under \$5,000,000	19,958	1,582,964	36	179	106,656	93,119,609	82,759	2,774,089	106,485	90,345,341	106,680	93,175,866
\$5,000,000 under \$10,000,000	5,657	894,424	* 19	* 123	27,105	53,210,340	22,217	1,773,781	27,052	51,436,435	27,105	53,401,538
\$10,000,000 or more	4,502	2,885,376	* 3	* 10	17,480	133,892,788	15,375	5,655,050	17,451	128,237,728	17,487	136,336,001
<b>Taxable returns, total</b>	<b>4,301,942</b>	<b>30,398,225</b>	<b>557,548</b>	<b>901,322</b>	<b>39,557,461</b>	<b>1,162,713,296</b>	<b>15,329</b>	<b>36,125,034</b>	<b>39,551,314</b>	<b>1,125,686,975</b>	<b>39,561,113</b>	<b>1,146,277,386</b>
<b>Nontaxable returns, total</b>	<b>11,281</b>	<b>15,660</b>	<b>215,692</b>	<b>195,880</b>	<b>1,941,874</b>	<b>3,279,366</b>	<b>1,895,839</b>	<b>3,168,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

\*\* Date combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

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

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

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income			Salaries and wages			Taxable interest			Tax-exempt interest [1]			Ordinary dividends		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	0.31	0.19	0.31	0.19	0.36	0.30	0.48	0.97	1.13	1.55	0.58	0.72					
Under \$5,000	5.40	6.40	5.40	6.78	10.42	19.86	7.70	32.13	18.09	28.70	8.98	13.30					
\$5,000 under \$10,000	4.93	5.02	4.93	5.13	9.04	15.66	6.94	17.37	17.51	29.55	7.98	12.36					
\$10,000 under \$15,000	3.80	3.82	3.80	3.84	6.34	9.14	5.61	14.02	13.75	29.99	6.96	13.14					
\$15,000 under \$20,000	3.44	3.46	3.44	3.47	5.05	6.52	5.36	12.90	13.98	15.14	6.55	10.45					
\$20,000 under \$25,000	3.20	3.21	3.20	3.22	4.20	4.81	5.28	14.43	13.69	34.41	6.24	11.10					
\$25,000 under \$30,000	2.99	3.00	2.99	3.01	3.72	3.99	5.07	13.60	14.26	32.76	6.57	10.72					
\$30,000 under \$35,000	2.85	2.85	2.85	2.85	3.35	3.53	4.95	15.77	13.29	18.76	6.09	11.09					
\$35,000 under \$40,000	2.66	2.66	2.66	2.66	3.02	3.18	4.72	14.95	12.35	28.48	6.06	11.69					
\$40,000 under \$45,000	2.57	2.57	2.57	2.57	2.88	3.01	4.50	15.95	13.16	18.40	5.86	11.48					
\$45,000 under \$50,000	2.52	2.52	2.52	2.52	2.80	2.92	4.23	13.23	13.06	22.58	5.65	11.20					
\$50,000 under \$55,000	2.49	2.49	2.49	2.49	2.77	2.89	4.16	13.10	11.10	19.82	5.40	10.12					
\$55,000 under \$60,000	2.47	2.48	2.47	2.48	2.74	2.88	4.09	12.29	10.76	18.23	5.03	10.09					
\$60,000 under \$75,000	1.41	1.41	1.41	1.41	1.56	1.63	2.24	8.59	6.18	12.22	2.87	6.42					
\$75,000 under \$100,000	1.11	1.12	1.11	1.12	1.21	1.28	1.67	6.84	4.58	9.01	2.11	4.99					
\$100,000 under \$200,000	0.54	0.55	0.54	0.55	0.60	0.66	0.86	4.16	2.32	4.51	1.08	2.78					
\$200,000 under \$500,000	0.47	0.47	0.47	0.47	0.53	0.60	0.61	3.25	1.41	3.96	0.70	2.00					
\$500,000 under \$1,000,000	0.91	0.86	0.91	0.85	1.02	1.18	0.97	3.70	1.60	3.46	1.04	2.51					
\$1,000,000 under \$1,500,000	1.19	1.19	1.19	1.18	1.34	1.74	1.22	3.52	1.78	3.15	1.30	3.13					
\$1,500,000 under \$2,000,000	0.99	0.96	0.99	0.95	1.14	1.58	1.01	2.83	1.36	3.27	1.06	2.31					
\$2,000,000 under \$5,000,000	0.53	0.47	0.53	0.47	0.62	0.85	0.54	1.45	0.71	1.61	0.56	1.30					
\$5,000,000 under \$10,000,000	0.61	0.55	0.61	0.55	0.70	1.02	0.62	1.25	0.75	1.09	0.64	1.29					
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
<b>Taxable returns, total</b>	<b>0.33</b>	<b>0.20</b>	<b>0.33</b>	<b>0.20</b>	<b>0.37</b>	<b>0.30</b>	<b>0.50</b>	<b>0.99</b>	<b>1.15</b>	<b>1.57</b>	<b>0.59</b>	<b>0.73</b>					
<b>Nontaxable returns, total</b>	<b>1.35</b>	<b>1.62</b>	<b>1.35</b>	<b>1.61</b>	<b>1.79</b>	<b>2.12</b>	<b>2.07</b>	<b>5.13</b>	<b>4.64</b>	<b>6.73</b>	<b>2.48</b>	<b>4.20</b>					

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>0.59</b>	<b>0.80</b>	<b>0.60</b>	<b>0.66</b>	<b>7.13</b>	<b>8.92</b>	<b>0.69</b>	<b>1.29</b>	<b>0.60</b>	<b>0.42</b>	<b>1.82</b>	<b>3.09</b>
Under \$5,000	9.33	13.07	15.18	28.84	** 66.10	** 66.34	10.76	110.10	8.94	1,669.50	27.25	64.18
\$5,000 under \$10,000	8.20	12.57	15.58	23.96	**	10.62	30.78	7.82	52.43	27.93	88.60	
\$10,000 under \$15,000	7.31	17.57	11.69	17.61	42.13	45.26	7.79	27.15	7.02	47.45	23.20	60.13
\$15,000 under \$20,000	6.78	11.23	8.74	16.46	51.23	51.88	6.83	20.70	6.93	28.50	24.43	57.70
\$20,000 under \$25,000	6.40	12.65	8.73	12.86	30.78	35.78	6.43	18.25	6.37	19.77	19.84	108.49
\$25,000 under \$30,000	6.89	12.16	6.53	13.30	31.94	37.28	6.45	17.39	6.80	30.70	22.27	94.11
\$30,000 under \$35,000	6.44	13.53	5.74	9.24	33.32	40.80	6.62	18.37	6.46	22.32	25.37	142.89
\$35,000 under \$40,000	6.35	13.47	5.04	7.26	26.94	30.80	6.09	13.66	6.42	18.60	21.09	272.87
\$40,000 under \$45,000	6.12	13.07	4.42	7.49	44.71	45.51	6.49	15.38	6.34	20.81	19.96	61.49
\$45,000 under \$50,000	5.92	12.61	4.31	6.56	34.17	43.67	6.36	20.07	5.96	16.56	20.99	336.33
\$50,000 under \$55,000	5.61	11.25	4.16	6.03	27.34	31.87	6.44	15.93	5.69	16.11	21.01	57.07
\$55,000 under \$60,000	5.22	11.25	3.98	5.41	37.24	45.76	5.77	14.04	5.43	19.81	17.17	220.07
\$60,000 under \$75,000	2.99	7.19	2.24	3.42	22.21	26.77	3.36	8.64	3.07	8.38	10.99	185.59
\$75,000 under \$100,000	2.18	5.64	1.68	2.50	19.87	24.33	2.54	5.98	2.26	6.09	7.74	49.15
\$100,000 under \$200,000	1.11	3.10	0.97	1.52	15.85	19.47	1.36	2.92	1.15	3.10	4.09	180.96
\$200,000 under \$500,000	0.71	2.21	1.05	1.84	15.89	19.39	1.19	2.31	0.71	2.03	2.42	29.99
\$500,000 under \$1,000,000	1.06	2.81	1.71	2.76	32.65	53.99	1.91	3.20	1.03	2.27	2.34	23.51
\$1,000,000 under \$1,500,000	1.31	3.50	1.81	3.14	39.31	60.88	2.43	4.67	1.27	2.67	2.41	19.30
\$1,500,000 under \$2,000,000	1.07	2.51	1.46	2.78	25.20	44.54	1.99	4.65	1.03	2.00	1.77	12.09
\$2,000,000 under \$5,000,000	0.57	1.48	0.79	1.41	20.05	37.69	1.18	2.93	0.55	0.96	0.93	5.92
\$5,000,000 under \$10,000,000	0.64	1.48	0.84	1.33	20.70	15.13	1.25	3.11	0.62	0.88	0.91	3.69
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.61</b>	<b>0.80</b>	<b>0.61</b>	<b>0.66</b>	<b>7.80</b>	<b>9.40</b>	<b>0.75</b>	<b>1.30</b>	<b>0.61</b>	<b>0.42</b>	<b>1.86</b>	<b>2.65</b>
<b>Nontaxable returns, total</b>	<b>2.55</b>	<b>4.78</b>	<b>3.08</b>	<b>4.81</b>	<b>17.51</b>	<b>20.67</b>	<b>2.59</b>	<b>7.80</b>	<b>2.48</b>	<b>5.61</b>	<b>6.92</b>	<b>30.28</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>1.04</b>	<b>1.43</b>	<b>0.79</b>	<b>1.04</b>	<b>1.29</b>	<b>1.57</b>	<b>1.70</b>	<b>2.11</b>	<b>5.83</b>	<b>14.81</b>	<b>0.94</b>	<b>0.65</b>
Under \$5,000	14.98	38.01	11.17	17.34	31.07	21.58	24.81	** 42.29	** 88.66	16.73	50.81	
\$5,000 under \$10,000	9.75	12.16	8.25	10.22	15.52	19.42	16.40	23.07	**	15.54	85.49	
\$10,000 under \$15,000	8.27	12.12	5.84	7.44	12.56	17.39	15.00	28.82	43.56	11.70	14.47	313.33
\$15,000 under \$20,000	7.77	9.67	5.41	6.44	11.59	16.72	12.99	19.82	63.38	84.68	12.23	60.44
\$20,000 under \$25,000	7.26	9.01	5.64	7.00	11.32	15.19	12.58	17.58	49.90	61.77	12.86	61.81
\$25,000 under \$30,000	7.36	9.42	5.37	6.35	10.28	14.75	12.44	16.13	33.76	60.47	11.95	368.01
\$30,000 under \$35,000	7.52	9.81	5.73	6.98	12.31	17.80	11.84	16.73	37.65	91.70	11.92	61.71
\$35,000 under \$40,000	7.45	10.15	5.36	6.84	12.28	18.20	11.13	16.55	35.49	59.03	10.76	1,761.71
\$40,000 under \$45,000	6.88	9.80	5.25	6.48	10.71	16.16	11.67	15.20	46.89	52.68	10.50	52.13
\$45,000 under \$50,000	7.64	10.22	5.32	6.55	10.52	16.37	10.84	17.44	43.15	53.08	10.50	43.68
\$50,000 under \$55,000	6.86	9.70	5.13	6.36	10.19	15.35	10.66	14.93	45.87	68.06	10.06	33.75
\$55,000 under \$60,000	6.73	9.08	4.87	6.12	10.66	17.43	10.07	13.22	44.64	57.38	9.68	22.68
\$60,000 under \$75,000	3.85	5.31	2.89	3.69	6.01	9.89	5.85	8.17	21.69	40.27	5.55	14.20
\$75,000 under \$100,000	3.01	4.24	2.27	2.97	4.49	7.48	4.33	6.01	17.32	51.11	3.94	9.36
\$100,000 under \$200,000	1.86	2.76	1.38	2.39	4.15	3.06	4.05	10.44	24.57	1.95	3.80	
\$200,000 under \$500,000	1.63	2.72	1.36	2.11	1.76	3.32	3.15	4.86	9.13	22.06	1.13	1.92
\$500,000 under \$1,000,000	2.68	5.81	2.47	4.96	2.13	4.23	3.67	5.29	11.07	28.03	1.26	1.86
\$1,000,000 under \$1,500,000	3.36	7.69	3.10	7.24	2.39	4.91	4.01	5.74	12.95	36.65	1.46	2.27
\$1,500,000 under \$2,000,000	2.80	6.97	2.61	5.97	1.81	4.62	3.07	5.70	10.97	33.78	1.10	1.68
\$2,000,000 under \$5,000,000	1.67	5.36	1.51	4.18	0.99	2.56	1.75	2.92	6.38	22.09	0.61	0.96
\$5,000,000 under \$10,000,000	1.76	6.10	1.58	7.46	0.98	2.49	1.73	2.46	6.44	34.60	0.67	1.07
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.09</b>	<b>1.48</b>	<b>0.83</b>	<b>1.08</b>	<b>1.61</b>	<b>1.83</b>	<b>2.15</b>	<b>6.16</b>	<b>13.47</b>	<b>0.96</b>	<b>0.64</b>	
<b>Nontaxable returns, total</b>	<b>3.35</b>	<b>5.18</b>	<b>2.61</b>	<b>3.69</b>	<b>4.57</b>	<b>6.91</b>	<b>4.64</b>	<b>6.79</b>	<b>17.75</b>	<b>262.89</b>	<b>4.01</b>	<b>53.99</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>3.66</b>	<b>2.94</b>	<b>2.66</b>	<b>7.45</b>	<b>2.21</b>	<b>2.85</b>	<b>0.91</b>	<b>1.00</b>	<b>5.37</b>	<b>5.62</b>	<b>4.63</b>	<b>6.36</b>
Under \$5,000	76,01	65,86	33,45	42,27	43,01	43,26	44,65	44,05	19,31	40,97	77,73	72,58
\$5,000 under \$10,000	52,41	56,02	30,89	73,81	34,66	40,72	25,82	30,39	18,60	19,53	98,95	99,34
\$10,000 under \$15,000	34,30	58,97	23,94	51,55	22,13	27,91	13,82	25,14	18,99	31,80	47,15	54,07
\$15,000 under \$20,000	56,91	61,71	26,46	37,27	14,52	18,98	6,20	7,92	23,65	42,21	47,62	52,65
\$20,000 under \$25,000	33,18	195,65	22,33	80,06	14,34	18,17	5,23	6,89	21,63	32,58	33,72	48,39
\$25,000 under \$30,000	49,62	57,67	25,22	45,19	12,52	15,79	5,12	5,87	24,92	43,54	36,16	32,63
\$30,000 under \$35,000	40,02	56,17	24,12	131,55	11,82	15,11	5,47	5,98	29,85	36,40	40,71	61,23
\$35,000 under \$40,000	41,24	65,63	28,45	45,24	13,38	18,13	5,59	5,91	35,28	34,13	40,18	54,17
\$40,000 under \$45,000	43,18	63,13	23,08	37,75	13,05	17,29	5,35	5,62	35,79	37,58	43,23	65,22
\$45,000 under \$50,000	43,39	58,50	24,27	33,86	12,13	16,06	5,76	6,08	37,16	42,53	31,68	46,79
\$50,000 under \$55,000	26,98	47,18	22,06	40,84	11,28	15,24	5,43	5,70	37,88	47,15	23,28	32,50
\$55,000 under \$60,000	34,73	53,48	22,33	31,45	11,88	14,59	5,27	5,57	36,46	51,41	39,59	91,28
\$60,000 under \$75,000	18,51	26,08	12,08	26,66	6,92	8,76	3,14	3,36	23,25	33,48	18,83	32,58
\$75,000 under \$100,000	13,67	24,73	8,59	14,25	5,54	7,47	2,52	2,74	19,97	19,44	12,68	19,80
\$100,000 under \$200,000	7,40	13,03	5,06	18,76	3,91	4,90	1,70	1,88	12,78	11,28	10,03	17,25
\$200,000 under \$500,000	4,74	9,26	4,38	64,16	4,75	6,02	1,62	1,78	10,27	27,49	7,48	17,21
\$500,000 under \$1,000,000	5,35	10,09	6,12	25,37	12,22	14,59	2,50	2,72	10,04	7,87	6,90	22,74
\$1,000,000 under \$1,500,000	5,20	11,70	6,88	40,98	16,32	19,82	3,01	3,23	10,53	8,25	6,20	19,41
\$1,500,000 under \$2,000,000	3,69	8,65	6,24	36,95	17,63	22,77	2,50	2,69	8,84	8,89	4,14	22,11
\$2,000,000 under \$5,000,000	1,97	4,52	3,21	20,50	11,65	14,15	1,45	1,58	4,62	3,50	1,99	5,30
\$5,000,000 under \$10,000,000	1,72	4,21	3,23	7,51	13,83	15,12	1,47	1,58	4,16	1,75	1,68	3,01
\$10,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Taxable returns, total</b>	<b>3.76</b>	<b>2.94</b>	<b>2.86</b>	<b>8.62</b>	<b>3.04</b>	<b>3.04</b>	<b>0.96</b>	<b>1.03</b>	<b>7.35</b>	<b>6.46</b>	<b>4.31</b>	<b>6.67</b>
<b>Nontaxable returns, total</b>	<b>13.97</b>	<b>36.90</b>	<b>8.83</b>	<b>14,67</b>	<b>6.47</b>	<b>8.36</b>	<b>3.04</b>	<b>4.15</b>	<b>7.74</b>	<b>11,34</b>	<b>16,52</b>	<b>20,84</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>8,54</b>	<b>12,12</b>	<b>8,58</b>	<b>8,66</b>	<b>2,80</b>	<b>3,89</b>	<b>1,46</b>	<b>2,92</b>	<b>0,64</b>	<b>0,82</b>
Under \$5,000	0,00	0,00	52,40	55,71	39,77	40,01	22,01	28,09	11,26	20,42
\$5,000 under \$10,000	0,00	0,00	60,17	70,35	31,76	38,98	20,89	59,38	10,23	17,65
\$10,000 under \$15,000	**	**	**	**	23,87	36,12	15,93	729,69	7,95	13,51
\$15,000 under \$20,000	**	**	**	**	22,56	27,22	15,42	1,841,79	6,83	11,88
\$20,000 under \$25,000	**	**	**	**	23,01	35,00	14,95	48,35	6,34	10,67
\$25,000 under \$30,000	** 98,48	** 28,80	** 29,37	25,97	35,16	14,54	41,18	5,98	11,42	
\$30,000 under \$35,000	70,67	87,66	88,51	19,85	27,59	12,37	82,63	5,81	8,93	
\$35,000 under \$40,000	44,70	49,68	61,59	60,83	20,32	27,38	12,34	38,93	5,00	8,25
\$40,000 under \$45,000	48,73	67,04	50,54	51,83	16,25	26,05	12,02	57,20	5,02	8,17
\$45,000 under \$50,000	70,57	70,98	93,91	94,49	16,50	24,54	13,12	28,48	4,84	8,26
\$50,000 under \$55,000	** 49,97	** 56,55	** 52,26	** 54,44	18,46	28,94	12,10	39,56	4,59	10,32
\$55,000 under \$60,000	**	**	**	**	15,35	23,72	10,99	49,08	4,50	7,93
\$60,000 under \$75,000	32,83	46,03	31,61	32,67	9,57	16,54	6,65	27,88	2,59	4,73
\$75,000 under \$100,000	21,79	30,84	39,26	40,46	8,02	14,75	4,81	15,89	2,04	3,86
\$100,000 under \$200,000	13,54	19,23	16,69	16,12	5,10	10,26	2,75	9,19	1,14	2,00
\$200,000 under \$500,000	14,04	22,51	12,29	12,90	4,39	12,20	1,95	6,55	1,01	1,73
\$500,000 under \$1,000,000	19,00	34,12	13,06	14,21	6,50	10,89	2,38	9,62	1,38	2,04
\$1,000,000 under \$1,500,000	33,03	44,99	18,19	19,66	7,43	12,94	2,63	10,37	1,66	2,62
\$1,500,000 under \$2,000,000	29,27	47,22	11,60	12,37	6,54	12,01	1,93	12,94	1,26	2,14
\$2,000,000 under \$5,000,000	14,73	23,04	7,31	7,81	3,57	6,28	1,04	4,47	0,73	1,23
\$5,000,000 under \$10,000,000	15,79	12,39	7,85	8,12	3,84	6,97	1,01	5,01	0,79	1,29
\$10,000,000 or more	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Taxable returns, total</b>	<b>8,77</b>	<b>12,31</b>	<b>9,31</b>	<b>9,53</b>	<b>2,93</b>	<b>4,08</b>	<b>1,51</b>	<b>2,87</b>	<b>0,68</b>	<b>0,84</b>
<b>Nontaxable returns, total</b>	<b>37,06</b>	<b>42,71</b>	<b>19,61</b>	<b>19,52</b>	<b>9,43</b>	<b>12,47</b>	<b>5,48</b>	<b>31,41</b>	<b>2,42</b>	<b>4,23</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions						Itemized deductions		
	Itemized deductions in excess of limitation		Total		Medical and dental expenses deduction		Expenses in excess of AGI limitation		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>0.29</b>	<b>0.57</b>	<b>0.18</b>	<b>0.99</b>	<b>1.78</b>	<b>0.99</b>	<b>1.38</b>	<b>0.99</b>	<b>1.13</b>
Under \$5,000	7.21	0.00	6.39	11.12	6.39	10.96	6.43	7.70	5.56
\$5,000 under \$10,000	6.82	0.00	5.77	11.55	5.77	11.07	5.77	5.93	5.05
\$10,000 under \$15,000	4.48	0.00	4.53	7.43	4.53	6.98	4.53	4.59	3.90
\$15,000 under \$20,000	4.08	0.00	4.42	7.26	4.42	6.63	4.42	4.48	3.52
\$20,000 under \$25,000	3.76	0.00	4.39	7.61	4.39	6.71	4.39	4.45	3.26
\$25,000 under \$30,000	3.53	0.00	4.27	7.50	4.27	6.46	4.27	4.33	3.03
\$30,000 under \$35,000	3.40	0.00	4.56	8.11	4.56	6.80	4.56	4.62	2.87
\$35,000 under \$40,000	3.10	0.00	4.61	8.11	4.61	6.88	4.61	4.66	2.68
\$40,000 under \$45,000	3.01	0.00	4.63	8.32	4.63	6.69	4.63	4.68	2.60
\$45,000 under \$50,000	2.89	0.00	4.99	9.09	4.99	7.13	4.99	5.04	2.53
\$50,000 under \$55,000	2.96	0.00	4.88	9.14	4.88	7.07	4.88	4.93	2.50
\$55,000 under \$60,000	2.98	0.00	4.75	9.36	4.75	7.03	4.75	4.81	2.49
\$60,000 under \$75,000	1.62	0.00	3.08	5.44	3.08	4.11	3.08	3.12	1.42
\$75,000 under \$100,000	1.28	0.00	2.77	5.05	2.77	3.70	2.77	2.80	1.11
\$100,000 under \$200,000	0.66	16.18	2.50	4.50	2.50	3.13	2.50	2.51	0.54
\$200,000 under \$500,000	0.62	0.98	3.99	6.70	3.99	4.85	3.99	3.97	0.47
\$500,000 under \$1,000,000	1.11	0.91	0.84	11.26	17.58	11.26	13.45	11.26	10.88
\$1,000,000 under \$1,500,000	1.61	1.19	1.19	17.16	25.94	17.16	20.01	17.16	17.12
\$1,500,000 under \$2,000,000	1.71	0.99	0.96	14.75	17.62	14.75	15.12	14.75	14.95
\$2,000,000 under \$5,000,000	0.75	0.53	0.47	14.57	18.41	14.57	14.21	14.57	13.72
\$5,000,000 under \$10,000,000	0.77	0.61	0.56	25.31	34.56	25.31	26.76	25.31	23.86
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.23</b>	<b>0.57</b>	<b>0.18</b>	<b>1.19</b>	<b>1.85</b>	<b>1.19</b>	<b>1.43</b>	<b>1.19</b>	<b>1.26</b>
<b>Nontaxable returns, total</b>	<b>1.63</b>	<b>0.48</b>	<b>0.78</b>	<b>3.30</b>	<b>1.85</b>	<b>3.02</b>	<b>1.85</b>	<b>2.37</b>	<b>1.37</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued														
	State and local taxes					Taxes paid deduction—continued									
	Total	Number of returns	Amount	Number of returns	Amount	General sales tax	Number of returns	Amount	Real estate taxes	Number of returns	Amount	Personal property taxes	Number of returns	Amount	Other taxes
<b>All returns, total</b>	<b>0.32</b>	<b>0.27</b>	<b>0.39</b>	<b>0.29</b>	<b>0.91</b>	<b>1.20</b>	<b>0.35</b>	<b>0.41</b>	<b>0.59</b>	<b>1.35</b>	<b>1.70</b>	<b>4.11</b>			
Under \$5,000	6.10	23.43	10.97	31.47	7.34	10.59	6.48	7.83	9.56	26.80	26.30	54.87			
\$5,000 under \$10,000	5.39	18.06	9.86	31.28	6.44	8.21	5.74	7.42	7.98	21.89	23.24	61.82			
\$10,000 under \$15,000	4.13	11.22	7.04	19.56	5.11	10.94	4.49	6.08	6.88	17.00	19.12	46.28			
\$15,000 under \$20,000	3.67	7.64	5.55	11.32	4.91	9.94	4.14	5.25	6.07	12.11	15.52	37.52			
\$20,000 under \$25,000	3.39	5.48	4.89	8.17	4.71	6.53	3.95	5.12	5.66	9.49	13.77	39.92			
\$25,000 under \$30,000	3.13	5.56	4.19	7.43	4.75	7.79	3.74	5.44	4.93	9.26	12.94	29.22			
\$30,000 under \$35,000	2.96	3.86	3.75	4.68	4.86	6.77	3.45	4.59	4.62	12.73	12.04	24.82			
\$35,000 under \$40,000	2.76	3.60	3.30	3.94	5.09	8.50	3.15	4.60	4.38	9.71	11.09	20.95			
\$40,000 under \$45,000	2.66	5.54	3.20	6.64	4.85	7.68	3.01	3.83	4.21	8.03	10.30	33.42			
\$45,000 under \$50,000	2.59	3.09	3.05	3.46	4.98	6.76	2.88	3.80	4.05	9.95	10.80	19.62			
\$50,000 under \$55,000	2.55	3.33	2.96	3.67	5.21	7.89	2.83	3.65	3.94	15.49	10.62	21.01			
\$55,000 under \$60,000	2.53	3.24	2.92	3.59	5.16	6.68	2.74	3.71	3.83	7.55	10.78	28.12			
\$60,000 under \$75,000	1.45	1.71	1.66	1.85	3.15	4.51	1.57	2.00	2.24	4.60	5.87	14.02			
\$75,000 under \$100,000	1.13	1.33	1.27	1.42	2.75	3.95	1.21	1.53	1.75	4.42	4.83	10.53			
\$100,000 under \$200,000	0.56	0.73	0.65	0.79	1.92	2.55	0.60	0.82	1.02	1.91	3.08	11.61			
\$200,000 under \$500,000	0.48	0.70	0.57	0.73	1.72	2.36	0.51	0.74	0.94	1.76	2.62	7.00			
\$500,000 under \$1,000,000	0.92	1.15	1.03	1.17	2.80	3.77	0.95	1.21	1.64	3.34	3.87	10.22			
\$1,000,000 under \$1,500,000	1.19	1.57	1.31	1.59	3.62	6.93	1.24	1.59	2.14	4.27	4.59	14.89			
\$1,500,000 under \$2,000,000	0.99	2.16	1.07	2.18	3.22	7.05	1.03	1.35	1.82	3.23	3.83	10.03			
\$2,000,000 under \$5,000,000	0.53	0.67	0.59	0.68	1.85	4.81	0.55	0.76	1.06	3.02	2.22	8.59			
\$5,000,000 under \$10,000,000	0.61	0.73	0.67	0.73	1.93	5.73	0.63	0.82	1.15	3.20	2.35	6.42			
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
<b>Taxable returns, total</b>	<b>0.34</b>	<b>0.27</b>	<b>0.40</b>	<b>0.29</b>	<b>1.02</b>	<b>1.26</b>	<b>0.36</b>	<b>0.41</b>	<b>0.61</b>	<b>1.29</b>	<b>1.77</b>	<b>4.31</b>			
<b>Nontaxable returns, total</b>	<b>1.43</b>	<b>3.06</b>	<b>2.02</b>	<b>3.92</b>	<b>2.06</b>	<b>3.96</b>	<b>1.58</b>	<b>2.11</b>	<b>2.29</b>	<b>6.81</b>	<b>5.88</b>	<b>13.49</b>			

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—Continued									
	Total		Home mortgage interest			Deductible points			Qualified mortgage insurance premiums	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>0.38</b>	<b>0.44</b>	<b>0.39</b>	<b>0.45</b>	<b>0.40</b>	<b>0.46</b>	<b>2.62</b>	<b>3.74</b>	<b>1.80</b>	<b>4.85</b>
Under \$5,000	7.30	9.31	7.44	9.54	7.52	9.51	44.02	47.32	26.18	48.59
\$5,000 under \$10,000	6.91	8.23	7.09	8.36	7.15	8.41	48.31	54.13	33.36	38.74
\$10,000 under \$15,000	5.25	6.18	5.33	6.24	5.39	6.28	29.38	41.99	22.41	59.04
\$15,000 under \$20,000	4.74	5.84	4.80	5.88	4.87	5.98	26.68	29.59	22.24	49.74
\$20,000 under \$25,000	4.57	5.59	4.64	5.69	4.68	5.74	29.89	45.77	20.73	49.58
\$25,000 under \$30,000	4.06	4.95	4.09	5.01	4.13	5.06	22.94	32.13	18.21	45.67
\$30,000 under \$35,000	3.81	4.51	3.85	4.56	3.90	4.63	20.67	25.62	17.64	44.46
\$35,000 under \$40,000	3.40	4.00	3.42	4.05	3.46	4.11	16.93	21.95	19.29	34.86
\$40,000 under \$45,000	3.20	3.74	3.22	3.77	3.25	3.81	18.98	21.92	16.74	38.21
\$45,000 under \$50,000	3.05	3.61	3.06	3.64	3.10	3.65	15.79	25.66	14.57	31.26
\$50,000 under \$55,000	2.99	3.61	3.01	3.61	3.05	3.62	15.78	23.62	12.79	45.03
\$55,000 under \$60,000	2.91	3.38	2.93	3.38	2.94	3.41	20.04	24.38	12.49	26.37
\$60,000 under \$75,000	1.67	2.00	1.69	2.02	1.70	2.03	9.89	14.64	7.37	17.92
\$75,000 under \$100,000	1.28	1.54	1.28	1.55	1.29	1.56	7.38	10.73	5.40	13.75
\$100,000 under \$200,000	0.65	0.85	0.66	0.85	0.66	0.86	4.30	7.06	3.06	8.09
\$200,000 under \$500,000	0.58	0.83	0.60	0.82	0.61	0.83	4.15	6.26	2.49	8.35
\$500,000 under \$1,000,000	1.07	1.44	1.13	1.41	1.14	1.42	6.68	10.68	3.61	11.50
\$1,000,000 under \$1,500,000	1.40	2.33	1.54	1.97	1.56	1.99	8.59	12.88	4.52	12.95
\$1,500,000 under \$2,000,000	1.15	2.05	1.29	1.60	1.31	1.61	7.46	11.00	3.74	9.79
\$2,000,000 under \$5,000,000	0.63	1.47	0.76	0.95	0.77	0.95	4.03	6.12	2.47	11.68
\$5,000,000 under \$10,000,000	0.70	1.20	0.89	1.08	0.91	1.11	4.31	5.19	2.85	10.32
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.40</b>	<b>0.44</b>	<b>0.41</b>	<b>0.46</b>	<b>0.41</b>	<b>0.46</b>	<b>2.72</b>	<b>3.83</b>	<b>1.85</b>	<b>4.97</b>
<b>Nontaxable returns, total</b>	<b>1.74</b>	<b>2.17</b>	<b>1.77</b>	<b>2.25</b>	<b>1.79</b>	<b>2.27</b>	<b>9.55</b>	<b>13.65</b>	<b>7.79</b>	<b>19.52</b>
										<b>3.86</b>
										<b>5.29</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Itemized deductions—Continued										
Size of adjusted gross income	Itemized deductions—Continued									
	Interest paid deduction		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>1.74</b>	<b>1.30</b>	<b>0.36</b>	<b>0.47</b>	<b>0.39</b>	<b>0.59</b>	<b>0.51</b>	<b>1.38</b>	<b>4.15</b>	<b>5.79</b>
Under \$5,000	29.72	48.75	6.99	9.21	7.62	16.79	10.2	17.4	16.1	33.9
\$5,000 under \$10,000	27.25	40.41	6.39	8.37	6.73	10.82	9.9	25.2	20.9	23.0
\$10,000 under \$15,000	30.71	56.73	4.74	6.59	4.99	8.13	7.1	14.7	17.4	42.2
\$15,000 under \$20,000	33.50	42.27	4.12	6.02	4.35	12.39	5.7	19.6	18.2	28.3
\$20,000 under \$25,000	25.01	45.45	3.87	5.64	4.09	6.70	5.4	42.8	18.3	36.3
\$25,000 under \$30,000	25.17	32.06	3.52	5.25	3.70	6.43	4.8	9.7	19.6	54.3
\$30,000 under \$35,000	27.65	34.54	3.39	5.19	3.59	5.94	4.6	9.3	22.5	35.7
\$35,000 under \$40,000	23.81	33.07	3.14	4.83	3.38	5.55	4.0	7.9	18.2	52.5
\$40,000 under \$45,000	27.07	52.11	3.01	4.71	3.22	5.31	4.0	8.9	19.3	26.5
\$45,000 under \$50,000	30.84	45.33	2.93	4.50	3.13	5.48	3.9	7.8	24.2	34.2
\$50,000 under \$55,000	25.50	34.30	2.84	4.47	3.04	4.93	3.7	7.6	33.6	74.7
\$55,000 under \$60,000	20.87	41.29	2.79	4.47	3.00	4.97	3.6	7.5	24.0	24.8
\$60,000 under \$75,000	11.17	22.07	1.61	2.59	1.72	3.20	2.1	4.9	18.5	58.3
\$75,000 under \$100,000	8.80	25.15	1.23	2.12	1.31	2.28	1.6	6.0	14.1	24.9
\$100,000 under \$200,000	4.25	9.96	0.62	1.28	0.67	1.45	0.9	2.3	10.4	18.9
\$200,000 under \$500,000	2.30	6.18	0.52	1.29	0.55	1.35	0.8	6.9	7.9	19.5
\$500,000 under \$1,000,000	2.22	5.78	0.95	2.05	0.97	2.00	1.4	6.5	8.8	22.8
\$1,000,000 under \$1,500,000	2.29	6.13	1.23	2.82	1.24	4.09	1.9	9.2	9.1	29.7
\$1,500,000 under \$2,000,000	1.66	4.54	1.01	2.31	1.02	2.62	1.6	13.5	6.4	14.2
\$2,000,000 under \$5,000,000	0.85	2.48	0.54	1.29	0.55	1.55	0.9	10.1	3.5	20.2
\$5,000,000 under \$10,000,000	0.83	1.48	0.62	1.19	0.62	1.39	1.0	3.1	2.9	3.4
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0	0.0	0.0
<b>Taxable returns, total</b>	<b>1.76</b>	<b>1.33</b>	<b>0.37</b>	<b>0.48</b>	<b>0.40</b>	<b>0.59</b>	<b>0.5</b>	<b>1.4</b>	<b>5.3</b>	<b>6.2</b>
<b>Nontaxable returns, total</b>	<b>7.81</b>	<b>6.28</b>	<b>1.62</b>	<b>2.66</b>	<b>1.72</b>	<b>3.42</b>	<b>2.3</b>	<b>9.8</b>	<b>6.7</b>	<b>16.4</b>
										<b>18.3</b>
										<b>26.7</b>

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Itemized deductions—continued									
	Limited miscellaneous deductions					Other limited miscellaneous deductions				
	Total after limitation	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns, total</b>	<b>0.78</b>	<b>1.01</b>		<b>0.72</b>	<b>1.16</b>	<b>0.56</b>	<b>0.74</b>	<b>0.88</b>	<b>0.97</b>	<b>0.46</b>
Under \$5,000	8.01	19.33	17.73	30.52	8.77	12.88	12.29	27.53	7.82	19.00
\$5,000 under \$10,000	7.71	15.63	14.54	23.48	7.71	9.82	10.99	15.45	6.85	14.83
\$10,000 under \$15,000	6.80	10.79	10.07	13.71	6.24	11.37	9.77	17.52	5.38	10.16
\$15,000 under \$20,000	6.04	8.77	7.41	10.10	5.56	6.96	8.48	14.48	4.65	8.34
\$20,000 under \$25,000	5.07	6.95	5.89	7.56	5.00	6.57	7.56	14.64	4.07	6.65
\$25,000 under \$30,000	4.68	6.28	5.03	6.79	4.46	5.96	7.14	11.44	3.72	5.99
\$30,000 under \$35,000	4.55	6.11	4.73	6.39	4.35	6.28	7.36	12.27	3.63	5.83
\$35,000 under \$40,000	4.28	5.66	4.32	5.90	4.02	5.49	7.28	12.31	3.38	5.35
\$40,000 under \$45,000	4.35	5.79	4.29	5.95	3.93	7.46	7.26	13.48	3.33	5.45
\$45,000 under \$50,000	4.24	5.56	4.13	5.69	3.83	5.14	7.16	12.65	3.22	5.19
\$50,000 under \$55,000	4.27	5.94	4.06	6.07	3.68	5.21	6.97	11.74	3.12	5.42
\$55,000 under \$60,000	4.34	6.55	4.19	6.69	3.73	5.29	6.30	12.49	3.16	5.88
\$60,000 under \$75,000	2.55	3.67	2.41	3.73	2.11	2.90	3.82	6.59	1.81	3.29
\$75,000 under \$100,000	2.17	3.20	1.93	3.14	1.66	2.51	2.99	5.53	1.43	2.73
\$100,000 under \$200,000	1.49	2.29	1.23	2.19	0.98	1.60	1.73	3.15	0.81	1.77
\$200,000 under \$500,000	1.58	2.49	1.41	2.47	0.91	1.76	1.18	2.59	0.73	1.72
\$500,000 under \$1,000,000	2.61	3.68	3.24	5.98	1.54	2.63	1.43	2.78	1.19	2.42
\$1,000,000 under \$1,500,000	3.04	4.43	4.80	9.18	1.96	3.91	1.62	3.18	1.45	2.98
\$1,500,000 under \$2,000,000	2.27	3.95	4.32	7.98	1.61	2.86	1.24	2.80	1.15	2.60
\$2,000,000 under \$5,000,000	1.38	1.98	2.75	6.06	0.91	1.62	0.65	1.38	0.61	1.31
\$5,000,000 under \$10,000,000	1.39	1.53	3.15	4.81	0.97	1.67	0.69	1.10	0.67	1.07
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.85</b>	<b>1.05</b>	<b>0.75</b>	<b>1.20</b>	<b>0.58</b>	<b>0.75</b>	<b>0.92</b>	<b>0.95</b>	<b>0.48</b>	<b>0.81</b>
<b>Nontaxable returns, total</b>	<b>2.14</b>	<b>2.59</b>	<b>3.93</b>	<b>2.10</b>	<b>3.13</b>	<b>3.08</b>	<b>4.83</b>	<b>1.76</b>	<b>3.13</b>	

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

Size of adjusted gross income	Itemized deductions—continued						Taxable income	
	Unlimited miscellaneous deductions			Exemptions				
	Total	Number of returns	Amount	Gambling loss deduction	Number of returns	Amount		
(116)	(117)	(118)	(119)	(120)	(121)	(122)	(125)	
<b>All returns, total</b>	<b>2.41</b>	<b>3.34</b>	<b>2.99</b>	<b>3.64</b>	<b>3.90</b>	<b>7.42</b>	<b>0.37</b>	
Under \$5,000	38.43	56.49	74.38	68.60	49.77	74.22	6.29	
\$5,000 under \$10,000	32.74	42.78	35.81	42.83	60.08	47.99	5.63	
\$10,000 under \$15,000	23.20	36.82	24.61	37.43	69.52	72.47	4.28	
\$15,000 under \$20,000	21.58	25.37	23.80	27.24	51.12	54.52	4.00	
\$20,000 under \$25,000	22.66	37.26	25.92	39.07	53.34	64.68	3.71	
\$25,000 under \$30,000	21.18	31.70	26.17	35.58	36.02	51.15	3.47	
\$30,000 under \$35,000	20.37	27.05	22.36	28.50	49.37	70.39	3.35	
\$35,000 under \$40,000	17.91	25.68	20.35	27.95	37.70	46.85	3.16	
\$40,000 under \$45,000	16.26	31.61	17.23	26.18	49.51	58.45	3.05	
\$45,000 under \$50,000	15.06	25.34	16.73	25.58	34.64	70.46	2.98	
\$50,000 under \$55,000	19.10	30.87	20.00	32.02	54.02	59.09	3.00	
\$55,000 under \$60,000	14.73	24.37	16.02	25.29	36.98	54.60	2.96	
\$60,000 under \$75,000	8.89	15.27	10.11	17.07	19.05	29.89	1.71	
\$75,000 under \$100,000	7.76	14.90	8.53	15.79	19.04	38.68	1.31	
\$100,000 under \$200,000	4.83	10.02	5.46	10.69	10.32	25.93	0.67	
\$200,000 under \$500,000	3.53	7.82	4.63	8.61	5.44	17.09	0.57	
\$500,000 under \$1,000,000	3.96	10.19	6.96	11.37	4.83	19.89	1.05	
\$1,000,000 under \$1,500,000	3.91	13.54	8.04	15.02	4.46	18.92	1.38	
\$1,500,000 under \$2,000,000	2.81	11.31	7.14	12.42	3.02	16.49	1.16	
\$2,000,000 under \$5,000,000	1.34	5.88	3.83	6.53	1.44	7.83	0.63	
\$5,000,000 under \$10,000,000	1.21	7.20	4.21	8.00	1.25	5.24	0.72	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Taxable returns, total</b>	<b>2.51</b>	<b>3.49</b>	<b>3.12</b>	<b>3.79</b>	<b>3.97</b>	<b>7.91</b>	<b>0.37</b>	
<b>Nontaxable returns, total</b>	<b>8.64</b>	<b>11.48</b>	<b>10.24</b>	<b>13.12</b>	<b>16.75</b>	<b>21.22</b>	<b>1.63</b>	

Footnotes at end of table.

**Table 2.1CV Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>0.74</b>	<b>0.79</b>	<b>3.47</b>	<b>5.57</b>	<b>0.32</b>	<b>0.18</b>	<b>0.58</b>	<b>0.83</b>	<b>0.33</b>	<b>0.19</b>	<b>0.33</b>	<b>0.19</b>
Under \$5,000	74.85	89.85	28.77	39.73	21.74	30.45	43.83	62.84	33.20	40.70	33.20	40.70
\$5,000 under \$10,000	** 95.38	** 95.23	31.33	46.32	19.51	35.33	28.2	44.4	26.7	53.0	26.7	53.0
\$10,000 under \$15,000	**	25.61	33.64	8.71	17.60	12.6	17.2	10.6	23.1	10.6	23.1	
\$15,000 under \$20,000	97.08	56.39	16.97	24.68	5.24	7.30	9.7	12.9	5.9	8.4	5.9	8.4
\$20,000 under \$25,000	98.44	55.73	13.48	21.83	4.16	5.13	7.1	10.1	4.7	5.6	4.7	5.6
\$25,000 under \$30,000	95.95	83.83	14.70	19.71	3.49	4.31	5.4	8.1	3.9	4.8	3.9	4.8
\$30,000 under \$35,000	96.00	72.35	12.04	14.51	3.11	3.60	5.24	7.03	3.51	4.02	3.51	4.02
\$35,000 under \$40,000	79.49	74.50	12.80	16.70	2.82	3.20	4.75	6.17	3.13	3.51	3.13	3.51
\$40,000 under \$45,000	93.21	75.32	12.88	18.03	2.67	2.98	4.44	5.67	2.91	3.23	2.91	3.23
\$45,000 under \$50,000	94.34	73.34	12.35	16.40	2.57	2.82	4.34	5.53	2.74	3.02	2.74	3.02
\$50,000 under \$55,000	62.66	66.79	14.82	20.58	2.53	2.76	4.09	5.26	2.68	2.96	2.68	2.96
\$55,000 under \$60,000	54.72	47.27	14.67	18.57	2.52	2.73	4.06	5.21	2.62	2.90	2.62	2.90
\$60,000 under \$75,000	20.12	32.53	9.93	13.39	1.42	1.55	2.32	2.93	1.47	1.65	1.47	1.65
\$75,000 under \$100,000	11.14	17.08	9.85	14.62	1.12	1.21	1.72	2.28	1.13	1.26	1.13	1.26
\$100,000 under \$200,000	3.48	5.39	11.56	15.90	0.54	0.60	1.00	1.76	0.55	0.62	0.55	0.62
\$200,000 under \$500,000	0.72	1.05	14.28	18.91	0.47	0.51	0.86	4.43	0.47	0.51	0.47	0.51
\$500,000 under \$1,000,000	1.53	2.78	30.99	33.99	0.91	0.88	1.18	5.23	0.91	0.89	0.91	0.88
\$1,000,000 under \$1,500,000	2.87	4.18	34.63	33.86	1.19	1.23	1.43	6.16	1.19	1.24	1.19	1.23
\$1,500,000 under \$2,000,000	2.33	3.85	40.90	45.63	0.99	1.00	1.16	4.92	0.99	1.01	0.99	1.00
\$2,000,000 under \$5,000,000	1.40	1.79	29.95	33.43	0.53	0.50	0.60	2.32	0.53	0.50	0.53	0.50
\$5,000,000 under \$10,000,000	1.36	1.55	29.23	37.70	0.61	0.58	0.67	2.45	0.61	0.59	0.61	0.58
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.74</b>	<b>0.79</b>	<b>4.08</b>	<b>6.26</b>	<b>0.33</b>	<b>0.19</b>	<b>0.60</b>	<b>0.86</b>	<b>0.33</b>	<b>0.19</b>	<b>0.33</b>	<b>0.19</b>
<b>Nontaxable returns, total</b>	<b>28.18</b>	<b>35.47</b>	<b>6.66</b>	<b>12.02</b>	<b>2.21</b>	<b>3.20</b>	<b>2.24</b>	<b>3.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*\* Data combined to avoid disclosure of information for specific taxpaying.

[1] Not included in total income.

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

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015 (Filing Year 2016)

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Adjusted gross income less deficit	44,567,263	6,692,016,950	24,945,937	4,911,209,540	1,143,533	141,635,276	3,732,736	320,435,439	14,744,996	1,288,736,996
Total income	44,567,263	6,793,316,561	24,945,937	5,018,827,577	1,143,533	143,519,690	3,732,736	325,321,519	14,744,996	1,305,647,776
Salaries and wages	36,841,550	4,242,736,571	21,737,655	3,142,950,335	934,548	75,301,634	3,444,640	253,306,674	10,724,707	771,177,928
Taxable interest	22,750,765	72,778,602	14,544,338	52,048,934	395,374	3,260,791	1,141,454	1,806,958	6,669,598	15,661,919
Tax-exempt interest [1]	4,032,597	52,488,132	2,547,314	34,716,991	52,555	1,288,276	102,033	891,509	1,330,716	15,570,357
Ordinary dividends	15,744,450	219,148,572	10,186,013	146,159,344	245,988	9,346,021	537,915	5,140,057	4,774,554	58,503,151
Qualified dividends [1]	14,780,873	173,107,303	9,675,217	115,560,723	232,556	7,925,364	490,082	3,800,645	4,473,038	45,817,572
State income tax refunds	17,992,603	29,286,456	10,824,171	20,958,303	421,810	660,652	1,484,976	1,798,075	5,261,647	5,879,427
Alimony received	177,709	6,817,574	7,687	192,030	3,183	87,342	68,840	2,948,341	97,998	3,589,361
Business or profession net income	6,130,919	226,255,804	4,471,156	176,423,374	132,655	4,994,214	318,268	9,139,495	1,208,829	35,698,722
Business or profession net loss	2,688,241	27,519,727	1,777,450	18,155,184	64,360	700,232	230,268	2,592,395	616,162	6,071,915
Sales of capital assets net gain	9,208,226	616,322,667	5,954,060	466,078,286	141,609	22,835,977	302,593	13,896,721	2,809,984	113,511,882
Sales of capital assets net loss	4,998,856	11,609,692	3,254,569	7,569,623	78,848	100,671	199,147	470,999	1,466,293	3,468,398
Sales of property other than capital assets, net gain less loss	1,423,319	16,741,093	1,049,656	12,497,338	26,345	665,671	41,185	12,253	306,133	3,565,832
Taxable individual Retirement Arrangement (IRA) distributions	6,820,915	162,788,068	4,098,474	109,033,308	94,989	1,983,340	176,207	3,744,351	2,451,246	48,027,069
Taxable pensions and annuities	11,754,695	369,000,623	6,800,535	237,734,848	223,355	6,312,804	536,710	13,221,788	4,194,056	111,821,183
Total rental and royalty net income	3,737,561	73,686,462	2,507,919	51,322,085	71,288	1,762,889	133,307	1,710,765	1,025,066	18,890,723
Total rental and royalty net loss	2,634,713	29,552,577	1,667,643	20,180,638	29,399	506,996	182,241	2,067,521	754,891	6,830,422
Farm rental net income less loss	221,028	2,431,293	153,604	1,619,741	2,811	52,097	3,857	25,002	60,756	734,454
Partnership and S corporation net income less loss	5,775,317	605,633,751	4,376,731	503,347,598	119,271	13,457,991	201,407	17,158,053	1,077,907	71,720,109
Estate and trust net income less loss	450,370	23,688,926	241,262	13,044,350	4,386	1,128,475	8,820	751,350	195,902	8,764,751
Farm net income less loss	661,278	-6,304,266	529,022	-5,314,546	10,766	-195,546	12,207	-62,483	109,283	-730,891
Unemployment compensation	1,823,976	9,558,534	1,151,808	5,993,632	29,312	126,536	158,903	776,183	483,933	2,662,183
Taxable social security benefits	8,979,828	153,771,601	5,248,219	107,446,909	176,222	2,516,547	173,421	2,091,886	3,381,986	41,716,260
Net operating loss	247,578	14,122,761	137,564	10,160,848	5,646	704,244	9,965	402,852	94,403	2,854,817
Cancellation of debt	330,378	3,794,634	199,444	2,253,568	9,605	253,692	19,960	176,646	101,369	1,110,728
Taxable health savings account distributions	114,587	182,579	72,750	130,351	2,440	3,522	10,606	17,036	28,752	31,670
Foreign-earned income exclusion	76,548	5,849,082	42,526	3,269,039	5,982	554,450	3,584	278,586	24,485	1,747,008
Gambling earnings	1,019,820	28,524,765	985,648	16,356,842	21,933	84,1874	81,768	2,017,921	330,411	9,308,327
Other income less loss	3,144,452	27,440,383	21,185,078	19,506,220	52,033	742,285	146,922	1,481,803	760,419	5,709,502
Total statutory adjustments	14,754,599	101,299,611	10,367,039	77,618,037	251,935	1,884,414	958,860	4,886,080	3,186,765	16,911,980
Educator expenses deduction	2,151,302	588,695	1,584,335	421,987	55,217	13,081	172,073	42,195	340,177	81,431
Certain business expenses of reservists, performing artists, etc.	75,024	212,859	41,626	129,438	4,055	13,724	5,988	13,081	23,356	56,616
Health savings account deduction	917,442	3,316,278	689,815	2,771,582	11,438	29,404	46,347	130,316	169,842	384,976
Moving expenses adjustment	465,046	1,982,567	248,920	1,301,297	14,145	39,932	46,076	164,872	155,905	456,466
Deductible part of self-employment tax	6,898,502	17,347,410	5,161,980	13,892,251	134,082	310,801	323,104	654,401	1,279,337	2,489,967
Payments to a Keogh plan	850,486	22,308,049	690,960	18,648,517	10,552	230,853	25,054	516,430	123,919	2,912,249
Self-employed health insurance deduction	2,449,268	20,921,760	1,791,834	17,488,704	38,484	270,105	94,637	674,516	524,342	2,488,434
Penalty on early withdrawal of savings	203,989	39,439	113,590	17,459	5,628	2,097	4,462	371	80,318	19,512
Alimony paid	361,149	9,567,278	127,495	3,266,748	54,137	1,740,621	54,473	158,896	4,018,172	1,372,341
IRA payments	1,320,889	7,373,468	897,429	5,721,906	12,427	64,951	225,359	345,882	1,372,341	

Footnotes at end of table.

**Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2015 (Filing Year 2016)—Continued**

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Student loan interest deduction	4,057,128	4,238,412	2,880,469	3,090,034	0	0	299,526	265,232	877,134	873,146
Tuition and fees deduction	629,381	1,267,732	468,161	934,568	0	0	64,941	140,123	96,879	193,942
Domestic production activities deduction	482,193	11,241,490	389,690	9,190,277	8,864	338,452	9,178	243,687	74,461	1,469,075
Archer medical savings account deduction	2,599	3,565	** 2,118	0	0	**	**	**	481	794
Foreign housing deduction	2,016	30,078	856	16,634	98	1,171	1,005	10,945	57	1,328
Other adjustments	66,022	920,530	45,450	723,868	2,216	39,194	5,323	63,928	13,034	93,540
Total itemized deductions	44,567,263	1,257,437,010	24,945,937	854,892,713	1,143,533	28,180,385	3,732,736	79,479,593	14,744,986	294,884,319
Medical and dental expenses deduction	8,776,985	86,931,032	4,280,891	41,403,793	179,166	1,145,587	639,869	4,344,323	3,677,059	40,037,328
Taxes paid deduction	44,191,436	553,015,621	24,900,973	403,653,556	1,124,283	11,931,787	3,685,745	28,106,613	14,480,434	109,323,865
Interest paid deduction	33,301,980	304,461,163	21,083,145	215,238,192	752,935	6,388,470	2,726,806	23,224,768	8,739,105	59,609,732
Contributions deduction	36,623,857	221,850,264	22,056,464	161,231,266	796,877	6,627,683	2,929,299	9,755,340	10,841,017	44,235,975
Casualty or theft loss deduction	72,323	1,645,750	30,644	883,406	2,422	163,358	11,258	172,420	27,989	426,566
Total miscellaneous deductions	13,652,442	137,383,965	6,483,501	71,550,303	326,343	3,589,663	1,688,233	14,959,433	5,144,365	47,264,565
Taxable income	41,738,416	5,088,012,187	23,889,509	3,819,021,374	1,078,733	108,284,905	3,409,790	209,127,787	13,350,395	951,578,122
Alternative minimum tax	4,313,223	30,411,884	3,198,577	23,228,866	139,348	1,046,193	348,924	1,613,247	626,375	4,523,579
Total tax credits [2]	17,830,260	39,293,065	12,561,978	30,408,178	279,631	1,523,248	2,176,900	3,291,365	2,811,741	4,070,274
Foreign tax credit	5,391,312	14,444,469	3,580,856	10,289,893	90,224	1,192,964	155,826	545,174	1,564,406	2,416,438
Child care credit	3,171,945	1,830,810	2,567,528	1,488,901	2,329	1,160	573,109	325,171	28,979	15,577
Nonfundable education credit	3,185,517	4,017,264	2,633,401	3,199,317	0	0	494,408	381,568	377,539	377,539
Retirement savings contribution credit	894,049	160,654	467,006	97,422	19,967	4,142	204,433	32,243	202,644	26,847
Child tax credit	7,371,200	10,200,297	5,731,848	8,528,888	140,675	155,803	1,373,201	1,397,203	125,476	118,402
Residential energy credits	1,775,391	1,615,968	1,160,695	1,219,532	31,126	29,737	147,720	101,536	435,849	265,162
General business credit	274,443	3,388,670	211,495	2,729,322	3,263	99,018	8,811	79,517	50,873	480,813
Prior-year minimum tax credit	271,039	890,268	206,309	724,063	10,188	30,229	9,751	18,836	44,792	117,140
Adoption credit	33,411	173,105	28,383	162,851	0	0	** 5,028	** 10,254	**	**
Credit for the elderly or disabled	1,011	220	1,011	220	0	0	0	0	0	0
Alternative motor vehicle credit	6,297	15,649	1,199	7,362	1,018	1,151	0	0	0	7,135
Alternative fuel vehicle refueling property credit	3,740	1,518	2,679	1,115	0	0	* 3	* 1	1,058	402
Qualified plug-in electric vehicle credit	34,953	210,774	27,058	170,331	1,056	3,188	2,556	14,125	4,244	23,131
Earned income credit used to offset income tax before credits	249,043	84,695	56,158	17,597	0	0	135,699	56,716	57,186	10,383
American opportunity credit used to offset income tax before credits	2,266,887	2,015,041	1,813,225	1,679,458	0	0	269,926	205,594	183,736	129,989
Mortgage interest credit	48,850	72,310	14,581	25,400	2,008	3,269	3,988	4,545	28,073	39,995
Other tax credits	4,272	20,785	3,247	17,528	983	1,982	11	1,186	21	90
Income tax after credits	39,551,314	1,125,686,975	22,843,586	860,656,094	1,050,788	25,722,652	2,781,909	39,504,441	12,875,050	199,803,787
Total income tax	39,561,113	1,146,277,386	22,848,738	876,310,388	1,052,865	26,641,871	2,781,982	39,944,365	12,877,527	203,374,761
Total tax liability	40,388,589	1,194,582,319	23,325,282	914,457,200	1,074,674	27,580,473	2,842,297	41,968,749	13,146,345	210,575,897
Total tax payments	42,623,971	1,278,582,134	24,284,971	962,702,257	1,050,700	29,719,297	3,565,087	52,069,046	13,723,213	234,091,533
Income tax withheld	40,805,725	832,622,897	23,422,484	614,531,521	1,001,551	14,487,232	3,494,103	41,692,405	12,887,588	161,911,740
Estimated tax payments	6,156,557	335,876,839	4,017,033	261,180,985	90,025	10,931,773	158,314	7,625,899	1,891,185	56,138,181
Overpayment refunded	29,238,718	128,348,434	15,156,521	80,566,723	661,253	2,404,345	3,156,417	10,264,528	30,823,553	19,940,889
Tax due at time of filing	12,421,039	114,025,068	8,207,258	86,714,730	416,707	3,265,572	498,375	4,099,897	3,298,699	19,940,889

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

\*\* Data combined to prevent disclosure of specific taxpayer information.

[1] Not included in total income.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

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

**Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents			Total income tax
					(5)	(6)	(7)	
<b>All returns, total</b>	<b>150,493,263</b>	<b>291,938,777</b>	<b>195,433,595</b>	<b>9,288,638</b>	<b>52,887,674</b>	<b>96,505,181</b>	<b>4,526,550,249</b>	<b>27,542,288</b>
Under \$5,000	12,206,769	10,898,754	9,075,848	4,472,243	1,148,294	1,822,906	-57,080,156	2,198
\$5,000 under \$10,000	11,398,595	13,087,254	9,591,769	2,787,346	2,418,240	3,495,494	19,541,939	**
\$10,000 under \$15,000	12,219,481	19,593,638	12,515,178	1,163,906	4,246,766	7,078,460	53,809,783	** 4,012
\$15,000 under \$20,000	11,228,447	20,051,079	12,518,363	448,525	4,201,040	7,532,716	73,191,996	107,801
\$20,000 under \$25,000	9,981,450	18,120,763	11,594,368	213,765	3,616,185	6,526,395	81,324,066	225,419
\$25,000 under \$30,000	8,832,875	16,579,665	10,567,218	92,779	3,285,476	6,012,447	90,251,452	337,686
\$30,000 under \$35,000	7,758,560	14,934,723	9,559,044	43,215	2,853,335	5,375,679	92,581,848	557,847
\$35,000 under \$40,000	7,125,320	13,938,927	8,980,250	19,989	2,603,803	4,958,678	97,520,336	924,193
\$40,000 under \$45,000	6,144,859	11,978,345	7,947,186	13,011	2,141,063	4,031,158	90,828,757	1,092,354
\$45,000 under \$50,000	5,480,559	10,841,578	7,292,729	* 8,211	1,861,802	3,548,849	88,372,258	1,151,672
\$50,000 under \$55,000	4,816,483	9,642,928	6,497,567	* 3,021	1,648,886	3,145,361	86,489,590	1,224,100
\$55,000 under \$60,000	4,435,920	9,131,347	6,255,439	* 3,021	1,560,867	2,875,908	89,675,479	1,275,578
\$60,000 under \$75,000	10,727,714	23,551,827	16,117,539	** 9,314	3,995,293	7,434,288	268,758,342	3,582,920
\$75,000 under \$100,000	12,821,791	30,669,581	21,150,541	**	5,134,993	9,519,040	445,633,914	4,954,387
\$100,000 under \$200,000	18,532,593	49,572,105	33,233,747	7,034	8,681,735	16,318,358	1,185,401,419	2,908,116
\$200,000 under \$500,000	5,428,176	15,480,744	10,068,078	2,371	2,800,881	5,412,666	799,876,757	2,796,904
\$500,000 under \$1,000,000	884,335	2,597,527	1,642,193	501	470,213	955,334	317,489,054	469,748
\$1,000,000 under \$1,500,000	195,905	568,476	361,412	* 150	99,614	207,064	120,321,322	99,518
\$1,500,000 under \$2,000,000	79,971	231,052	146,966	114	39,788	84,086	68,458,917	39,756
\$2,000,000 under \$5,000,000	116,718	335,819	213,335	69	57,439	122,483	170,097,840	57,396
\$5,000,000 under \$10,000,000	28,680	81,601	52,308	31	13,513	29,292	91,914,369	13,502
\$10,000,000 or more	18,061	51,036	32,515	22	8,447	18,521	252,090,907	8,446
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>183,641,961</b>	<b>136,444,348</b>	<b>4,115,458</b>	<b>27,542,288</b>	<b>47,187,612</b>	<b>3,972,504,554</b>	<b>27,542,288</b>
<b>Non taxable returns, total</b>	<b>51,452,534</b>	<b>108,296,816</b>	<b>58,979,247</b>	<b>5,173,180</b>	<b>25,345,386</b>	<b>49,317,569</b>	<b>554,045,595</b>	<b>0</b>

Footnotes at end of table.

**Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents—continued						
	Exemptions for children at home		Exemptions for dependents away from home				
Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(18)
<b>All returns, total</b>	<b>47,192,038</b>	<b>83,247,303</b>	<b>4,257,838,708</b>	<b>24,497,955</b>	<b>599,549,596</b>	<b>399,211</b>	<b>474,307</b>
1,028,802	1,621,208	-55,152,852	2,153	6,304	6,352	7,540	33,390,513
2,029,651	2,901,817	16,307,073	**	11,055	13,072	-820,819	<b>282,889</b>
3,675,190	6,029,059	46,621,730	**	17,135	20,174	88,355	<b>4,789,562</b>
3,595,620	6,289,389	62,626,947	** 8,318	22,014	26,013	218,716	*
3,038,550	5,241,318	68,327,651	52,860	21,858	19,994	387,704	**
20,000 under \$25,000	2,761,152	75,848,205	92,342	56,885	26,772	447,731	** 6,974
\$25,000 under \$30,000	4,745,302	78,356,216	290,144	197,294	16,233	741,665	** 4,133
\$30,000 under \$35,000	4,230,432	84,135,500	669,042	760,205	19,352	528,647	* 8,967
\$35,000 under \$40,000	4,017,696	79,508,910	868,167	1,323,863	17,976	9,258	* 4,628
\$40,000 under \$45,000	3,306,374	76,854,387	940,920	1,754,938	18,351	720,229	10,545
\$45,000 under \$50,000	1,619,862	75,266,528	1,025,253	2,200,197	19,575	14,980	23,856
\$50,000 under \$55,000	1,434,827	79,394,522	1,106,302	2,869,415	20,273	755,242	29,564
\$55,000 under \$60,000	1,382,495	245,726,505	3,246,961	11,356,646	37,504	875,636	37,250
\$60,000 under \$75,000	6,522,011	415,551,613	4,607,613	26,860,598	46,635	1,171,103	56,236
\$75,000 under \$100,000	8,265,520	1,130,614,724	8,201,833	125,330,017	86,095	19,265	72,070
\$100,000 under \$200,000	2,715,506	5,185,401	775,907,136	2,711,672	17,136	2,495,467	193,978
\$200,000 under \$500,000	459,920	929,656	310,682,940	459,464	81,492,432	3,876	3,445,662
\$500,000 under \$1,000,000	97,932	202,226	1,18,258,650	97,839	33,919,894	530	38,568
\$1,000,000 under \$1,500,000	39,132	82,416	67,327,672	39,100	19,840,910	673	1,528,925
\$1,500,000 under \$2,000,000	56,375	120,025	66,988,284	56,333	50,001,916	2,633	88,498
\$2,000,000 under \$5,000,000	13,334	28,814	90,699,299	13,323	26,692,563	3,876	290,908
\$5,000,000 under \$10,000,000	8,317	18,203	247,987,069	8,316	65,527,135	69	144,761
\$10,000,000 or more	24,497,955	41,390,219	3,752,781,619	24,497,955	599,549,596	31,278,170	297,965
<b>Taxable returns, total</b>	<b>22,654,083</b>	<b>41,857,085</b>	<b>505,057,089</b>	<b>0</b>	<b>0</b>	<b>2,112,343</b>	<b>4,789,562</b>
<b>Nontaxable returns, total</b>							<b>0</b>

Footnotes at end of table.

**Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for parents						Exemptions for dependents—continued			
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Total income tax	
(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
<b>All returns, total</b>	<b>2,879,221</b>	<b>3,430,429</b>	<b>191,427,498</b>	<b>1,909,530</b>	<b>19,202,733</b>	<b>6,515,143</b>	<b>290,164,813</b>	<b>2,495,901</b>	<b>20,934,541</b>	
Under \$5,000	50,251	58,553	-1,501,451	* 5	* 1,606	110,674	135,605	-1,041,320	* 46	
\$5,000 under \$10,000	63,272	70,270	482,788	0	0	417,139	510,335	3,473,552	0	
\$10,000 under \$15,000	134,624	150,645	1,691,550	**	**	684,271	878,582	8,669,438	**	
\$15,000 under \$20,000	189,153	213,295	3,315,587	** 49,890	** 9,600	721,359	1,004,018	12,602,026	** 52,609	
\$20,000 under \$25,000	197,831	226,748	4,460,426	88,905	42,527	680,160	1,031,359	15,289,082	87,639	
\$25,000 under \$30,000	228,150	269,277	6,289,187	119,331	93,981	613,690	961,591	16,858,669	138,017	
\$30,000 under \$35,000	221,315	266,232	7,193,901	123,533	139,715	571,899	858,796	18,552,142	175,794	
\$35,000 under \$40,000	192,523	226,431	7,193,434	120,057	196,004	432,464	692,204	16,128,637	193,388	
\$40,000 under \$45,000	158,822	191,727	6,738,569	104,815	229,215	328,277	512,092	13,888,119	168,911	
\$45,000 under \$50,000	150,312	175,764	7,142,322	117,628	299,750	289,708	468,035	13,756,814	186,723	
\$50,000 under \$55,000	156,980	180,554	8,257,500	123,566	378,169	221,696	346,739	11,612,053	171,969	
\$55,000 under \$60,000	114,463	149,031	6,585,185	93,990	321,465	198,697	311,617	11,431,662	156,124	
\$60,000 under \$75,000	261,516	311,970	17,673,630	223,120	1,030,307	379,340	556,428	25,390,115	324,193	
\$75,000 under \$100,000	281,953	334,301	24,295,071	269,156	1,825,363	372,629	497,886	32,055,045	349,937	
\$100,000 under \$200,000	375,752	477,762	50,792,328	373,368	5,614,985	399,504	478,491	53,322,238	397,065	
\$200,000 under \$500,000	88,735	112,442	25,036,930	89,610	4,736,170	80,962	94,686	22,860,062	80,826	
\$500,000 under \$1,000,000	8,606	10,587	5,884,370	8,597	1,484,211	9,804	11,215	6,473,673	9,795	
\$1,000,000 under \$1,500,000	2,192	2,655	2,677,412	2,183	772,352	1,225	1,510	1,454,247	1,225	
\$1,500,000 under \$2,000,000	676	863	1,167,549	676	333,557	512	572	882,178	512	
\$2,000,000 under \$5,000,000	837	1,008	2,398,352	835	703,746	887	1,063	2,562,117	886	
\$5,000,000 under \$10,000,000	159	198	1,091,759	159	313,957	140	187	957,720	138	
\$10,000,000 or more	101	116	2,561,191	101	676,042	104	133	2,986,545	104	
<b>Taxable returns, total</b>	<b>1,909,530</b>	<b>2,249,903</b>	<b>166,258,319</b>	<b>1,909,530</b>	<b>19,202,733</b>	<b>2,495,901</b>	<b>3,221,292</b>	<b>196,694,014</b>	<b>2,495,901</b>	
<b>Nontaxable returns, total</b>	<b>989,690</b>	<b>1,180,526</b>	<b>25,169,179</b>	<b>0</b>	<b>0</b>	<b>4,019,242</b>	<b>6,131,851</b>	<b>93,470,799</b>	<b>0</b>	

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

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

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

**Table 2.4 All Returns: Exemptions by Type and Number of Exemptions, by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents		
					Number of returns	Number of exemptions	Total income tax
<b>All returns</b>							
Returns of married persons filing jointly	<b>150,493,263</b>	<b>291,938,777</b>	<b>195,433,595</b>	<b>9,288,638</b>	<b>52,887,674</b>	<b>96,505,181</b>	<b>27,542,288</b>
Returns of married persons filing separately, total	54,210,327	162,879,610	108,406,429	10,534	27,219,637	54,473,181	19,334,216
Returns of married persons filing separately, spouse filing	2,977,192	3,940,111	3,004,370	* 2,133	614,683	935,741	45,231,976
Returns of married persons filing separately, spouse not filing	2,947,881	3,875,087	2,945,748	* 2,133	610,482	929,339	44,972,321
Returns of heads of households	29,311	65,024	58,622	0	4,201	6,403	259,654
Returns of surviving spouses	22,134,303	57,713,803	22,134,303	0	21,375,542	35,579,500	780,884,100
Returns of single persons	84,493	214,419	84,493	0	84,493	129,926	5,323,151
	71,056,947	67,190,833	61,804,000	9,275,971	3,593,318	5,386,833	39,088
Exemptions for dependents—continued							
Marital status	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	Number of returns	Number of exemptions	Exemptions for children away from home
<b>All returns</b>							
Returns of married persons filing jointly	<b>47,192,038</b>	<b>83,247,303</b>	<b>42,597,838,708</b>	<b>24,497,955</b>	<b>599,549,596</b>	<b>399,211</b>	<b>474,307</b>
Returns of married persons filing separately, total	26,159,872	50,749,150	34,492,199,059	18,529,317	543,423,087	121,864	146,599
Returns of married persons filing separately, spouse filing	536,556	818,128	40,667,407	392,072	6,812,470	12,556	15,918
Returns of married persons filing separately, spouse not filing	533,351	812,721	40,438,386	389,879	6,789,058	12,556	15,918
Returns of heads of households	3,205	5,406	229,021	* 2,193	* 23,413	0	0
Returns of surviving spouses	18,218,926	28,413,189	667,654,750	5,228,534	45,080,219	54,348	2,956,198
Returns of single persons	83,505	127,092	5,195,130	38,100	600,437	0	0
	2,193,180	3,139,745	52,122,362	309,933	3,633,382	210,443	246,317
Exemptions for dependents—continued							
Marital status	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	Number of returns	Number of exemptions	Exemptions for other dependents
<b>All returns</b>							
Returns of married persons filing jointly	<b>2,879,221</b>	<b>3,430,429</b>	<b>191,427,498</b>	<b>1,909,530</b>	<b>19,202,733</b>	<b>6,515,143</b>	<b>9,353,143</b>
Returns of married persons filing separately, total	1,089,853	1,373,021	111,712,626	775,273	12,820,818	1,544,203	2,204,410
Returns of married persons filing separately, spouse filing	34,054	36,707	2,089,602	29,394	313,842	49,969	64,989
Returns of married persons filing separately, spouse not filing	34,054	36,707	2,089,602	29,394	313,842	** 49,969	** 2,661,236
Returns of heads of households	0	0	0	0	**	**	0
Returns of surviving spouses	1,512,224	1,735,714	69,335,932	** 966,236	** 5,416,646	3,729,321	5,365,124
Returns of single persons	* 849	* 849	* 100,635	**	**	* 1,985	* 1,985
	242,240	284,137	8,184,704	138,627	651,427	1,189,665	1,716,635
Exemptions for dependents—continued							
Exemptions for children away from home							
Marital status	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	Number of returns	Number of exemptions	Exemptions for other dependents
<b>All returns</b>							
Returns of married persons filing jointly	<b>2,879,221</b>	<b>3,430,429</b>	<b>191,427,498</b>	<b>1,909,530</b>	<b>19,202,733</b>	<b>6,515,143</b>	<b>9,353,143</b>
Returns of married persons filing separately, total	1,089,853	1,373,021	111,712,626	775,273	12,820,818	1,544,203	2,204,410
Returns of married persons filing separately, spouse filing	34,054	36,707	2,089,602	29,394	313,842	49,969	64,989
Returns of married persons filing separately, spouse not filing	34,054	36,707	2,089,602	29,394	313,842	** 49,969	** 2,661,236
Returns of heads of households	0	0	0	0	**	**	0
Returns of surviving spouses	1,512,224	1,735,714	69,335,932	** 966,236	** 5,416,646	3,729,321	5,365,124
Returns of single persons	* 849	* 849	* 100,635	**	**	* 1,985	* 1,985
	242,240	284,137	8,184,704	138,627	651,427	1,189,665	1,716,635
Exemptions for other dependents							
Exemptions for children away from home							
Exemptions for other dependents							
Exemptions for dependents							

\*\* Data combine to avoid disclosure of information for specific taxpayers.

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

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

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	All returns with earned income credit						EIC used to offset income tax before credits Amount	
		EIC salaries and wages		EIC self-employment income		Total earned income credit			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>Total</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>	
<b>28,381,708</b>	<b>511,421,520</b>	<b>24,580,189</b>	<b>457,969,315</b>	<b>7,519,542</b>	<b>51,843,328</b>	<b>28,080,711</b>	<b>509,840,441</b>	<b>28,081,708</b>	
197,776	10,994,607	116,972	1,174,384	121,054	333,550	197,776	1,507,934	197,776	
323,303	165,044	197,828	190,873	141,787	133,014	322,306	323,886	323,303	
430,868	661,716	346,947	725,808	111,972	95,528	430,888	821,336	430,868	
456,925	1,154,394	368,344	1,095,660	114,510	178,147	456,925	1,273,807	190,627	
546,053	1,913,945	465,199	1,613,012	125,402	348,535	546,053	1,961,547	546,053	
646,868	2,911,610	530,331	2,416,481	159,028	596,292	646,868	3,012,773	646,868	
776,304	4,276,651	644,734	3,473,815	191,999	775,263	776,304	4,249,078	776,304	
866,000 under \$7,000	788,540	661,807	4,246,770	204,507	869,818	788,540	5,117,180	788,540	
\$7,000 under \$8,000	828,524	6200,736	689,957	5,079,002	237,822	1,134,572	828,524	6,213,575	
\$8,000 under \$9,000	882,513	7,497,432	753,455	6,076,702	220,140	1,289,373	882,513	7,393,281	
\$9,000 under \$10,000	1,381,366	13,190,385	1,034,347	8,777,584	601,013	4,262,130	1,381,366	13,029,714	
\$10,000 under \$11,000	1,305,120	13,672,349	1,057,453	10,301,211	498,365	3,014,849	1,305,120	13,313,060	
\$11,000 under \$12,000	1,141,710	13,133,251	970,841	10,421,499	348,229	2,320,490	1,141,710	12,741,990	
\$12,000 under \$13,000	1,140,838	14,241,768	979,151	11,242,682	339,815	2,645,924	1,140,838	13,888,606	
\$13,000 under \$14,000	1,373,607	18,595,432	1,094,327	13,408,694	500,841	4,728,947	1,373,607	18,137,640	
\$14,000 under \$15,000	1,288,614	18,641,998	1,047,256	13,510,305	516,569	4,651,848	1,288,614	18,162,153	
\$15,000 under \$16,000	819,497	12,695,916	669,183	9,536,572	318,235	2,825,259	819,497	12,361,831	
\$16,000 under \$17,000	834,365	13,778,496	710,514	11,080,414	248,249	2,323,580	834,365	13,403,995	
\$17,000 under \$18,000	750,551	13,135,114	681,851	11,602,249	219,477	1,129,261	750,951	12,731,509	
\$18,000 under \$19,000	748,231	13,833,328	685,713	12,084,932	172,698	1,148,229	748,231	13,233,161	
\$19,000 under \$20,000	650,460	12,699,296	591,060	11,015,131	141,913	1,107,625	650,460	12,122,756	
\$20,000 under \$25,000	2,871,259	64,467,860	2,680,551	58,341,733	519,352	4,336,785	2,871,259	62,678,518	
\$25,000 under \$30,000	2,474,924	67,979,912	2,365,088	63,700,787	413,053	2,920,343	2,474,924	66,621,130	
\$30,000 under \$35,000	2,126,651	69,023,992	2,048,964	63,933,601	378,236	3,068,465	2,126,651	67,002,066	
\$35,000 under \$40,000	1,827,385	68,133,317	1,763,830	62,998,280	349,381	2,872,176	1,827,385	65,870,456	
\$40,000 under \$45,000	933,831	39,502,012	904,525	36,243,645	186,565	1,657,486	933,831	37,901,132	
\$45,000 under \$50,000	429,795	20,352,904	415,147	18,643,197	111,445	886,643	429,795	19,529,840	
\$50,000 and over	105,430	5,431,448	104,834	5,034,291	27,886	202,196	105,430	5,236,487	

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	All returns with earned income credit						Returns with no qualifying children					
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	Number of returns	EIC salaries and wages	Number of returns	EIC self-employment income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
<b>Total</b>	<b>1,701,556</b>	<b>822,192</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>7,266,266</b>	<b>55,264,930</b>	<b>6,038,261</b>	<b>51,359,022</b>	<b>2,016,609</b>	<b>7,367,290</b>
No adjusted gross income	**	** 160,234	** 78,703	138,684	145,271	134,468	-5,052,780	76,052	434,962	76,942	117,332	
\$1 under \$1,000	0	0	**	266,138	31,988	277,522	138,593	161,106	141,672	130,886	77,154	
\$1,000 under \$2,000	0	0	95,063	17,171	352,489	93,583	333,510	516,093	261,088	555,200	96,392	
\$2,000 under \$3,000	0	0	107,017	24,289	374,582	166,009	336,436	845,668	257,016	798,150	97,196	
\$3,000 under \$4,000	0	0	116,503	37,672	469,983	286,912	376,678	1,317,762	315,047	1,081,452	96,515	
\$4,000 under \$5,000	0	0	157,169	63,481	537,088	446,465	431,245	1,940,946	335,952	1,473,166	123,746	
\$5,000 under \$6,000	0	0	185,780	84,116	647,331	655,666	509,406	2,809,079	398,241	2,196,885	156,333	
\$6,000 under \$7,000	0	0	195,525	101,984	680,908	799,509	508,393	3,308,590	417,125	2,729,082	145,552	
\$7,000 under \$8,000	0	0	231,506	136,041	722,578	1,014,438	485,486	3,633,578	397,762	2,970,414	137,970	
\$8,000 under \$9,000	0	0	211,045	147,265	786,172	1,231,256	509,837	4,323,406	436,271	3,549,869	128,651	
\$9,000 under \$10,000	0	0	582,389	582,170	1,270,004	2,393,229	566,549	5,366,533	476,094	4,478,094	145,913	
\$10,000 under \$11,000	0	0	521,177	470,452	1,171,193	2,252,840	586,587	6,155,470	519,163	5,460,953	149,085	
\$11,000 under \$12,000	** 11,105	** 956	369,132	306,330	990,655	2,113,203	536,084	6,167,507	465,932	5,173,371	137,186	
\$12,000 under \$13,000	220,714	15,279	288,680	337,031	849,128	2,476,236	464,412	5,791,184	421,746	4,946,117	104,819	
\$13,000 under \$14,000	341,614	70,688	452,583	691,477	998,077	3,503,824	487,528	6,579,132	453,427	5,890,724	94,848	
\$14,000 under \$15,000	248,061	85,439	502,873	731,290	981,720	3,542,772	395,107	5,697,894	359,341	5,036,067	88,632	
\$15,000 under \$16,000	0	0	319,339	498,677	787,454	2,987,132	70,447	1,091,967	54,648	779,408	32,039	
\$16,000 under \$17,000	0	0	269,611	414,403	820,134	3,170,017	66,980	1,103,601	60,057	896,145	13,951	
\$17,000 under \$18,000	0	0	240,012	290,167	734,170	2,834,670	58,536	1,027,577	52,074	843,126	23,295	
\$18,000 under \$19,000	0	0	192,401	265,718	731,682	2,803,870	63,600	1,177,042	58,539	872,452	13,214	
\$19,000 under \$20,000	0	0	158,600	216,477	622,580	2,362,408	55,522	1,082,558	50,593	848,544	** 23,445	
\$20,000 under \$25,000	** 12,013	** 2,723	680,539	933,557	2,794,273	10,057,528	11,992	241,532	10,985	203,172	** 23,445	
\$25,000 under \$30,000	590,376	2,312	2,383,188	6,600,810	0	0	0	0	0	0	0	
\$30,000 under \$35,000	204,014	95,632	497,667	502,992	1,792,003	3,726,229	0	0	0	0	0	
\$35,000 under \$40,000	426,102	396,959	383,933	401,143	1,235,351	2,036,090	0	0	0	0	0	
\$40,000 under \$45,000	196,806	132,060	200,272	145,308	636,324	796,555	0	0	0	0	0	
\$45,000 under \$50,000	38,814	21,913	135,697	72,175	322,875	239,674	0	0	0	0	0	
\$50,000 and over	* 2,312	* 546	33,648	9,484	76,533	26,630	0	0	0	0	0	

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with no qualifying children—continued									
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Total</b>	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
7,265,269	<b>58,726,874</b>	<b>7,266,266</b>	<b>2,138,197</b>	<b>1,771,620</b>	<b>180,699</b>	<b>821,477</b>	<b>171,999</b>	<b>1,678,937</b>	<b>470,853</b>	<b>4,914,110</b>
No adjusted gross income	134,468	134,468	27,506	** 3,704	** 495	**	**	** 111,963	** 20,216	79,100
\$1 under \$1,000	276,526	218,826	27,522	16,401	**	0	0	**	**	220,659
\$1,000 under \$2,000	333,510	610,079	333,510	46,276	* 4,989	* 883	0	80,506	10,959	255,134
\$2,000 under \$3,000	336,436	939,645	336,436	67,452	* 2,553	* 329	0	90,633	17,929	254,093
\$3,000 under \$4,000	376,678	1,330,231	376,678	99,975	* 5,036	* 734	0	82,840	21,282	300,932
\$4,000 under \$5,000	431,245	1,963,790	431,245	146,292	* 3,919	* 673	0	121,009	38,707	322,383
\$5,000 under \$6,000	509,406	2,787,968	509,406	205,529	* 6,002	* 1,214	0	145,184	55,224	380,433
\$6,000 under \$7,000	508,393	3,297,828	508,393	238,670	**	0	0	0	**	399,860
\$7,000 under \$8,000	485,456	3,649,261	485,456	227,317	** 11,376	** 2,557	0	0	** 102,908	381,503
\$8,000 under \$9,000	509,837	4,181,885	509,837	231,913	* 9,015	* 2,243	0	0	44,641	413,499
\$9,000 under \$10,000	566,549	5,235,177	566,549	225,408	**	0	0	0	**	455,524
\$10,000 under \$11,000	586,587	5,937,989	586,587	194,020	** 10,930	** 15,648	0	0	** 307,310	453,665
\$11,000 under \$12,000	536,084	5,838,798	536,084	139,885	405,350	48,463	** 11,088	** 594	152,307	25,856
\$12,000 under \$13,000	464,412	5,527,958	464,412	93,451	**	**	220,714	15,279	**	176,738
\$13,000 under \$14,000	487,528	6,277,313	487,528	72,887	** 696,120	** 90,974	341,614	70,688	** 91,951	** 18,591
\$14,000 under \$15,000	385,107	5,398,274	395,107	39,673	**	248,061	85,439	**	**	88,511
\$15,000 under \$16,000	70,447	970,384	70,447	22,459	* 7,013	* 1,699	0	0	26,957	7,902
\$16,000 under \$17,000	66,950	972,313	66,950	19,244	* 6,009	* 1,426	0	0	8,917	2,286
\$17,000 under \$18,000	58,536	905,289	58,536	12,012	* 6,084	* 1,109	0	0	15,503	2,584
\$18,000 under \$19,000	63,600	977,836	63,600	8,349	** 295,521	** 12,253	0	0	** 65,817	** 10,788
\$19,000 under \$20,000	55,522	929,753	55,522	3,299	**	0	0	0	**	34,021
\$20,000 under \$25,000	11,992	223,483	11,992	177	**	0	0	0	**	9,965
\$25,000 under \$30,000	0	0	0	0	**	0	0	0	**	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0	0	0
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Number of returns	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>Total</b>	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
<b>10,261,585</b>	<b>203,567,939</b>	<b>9,249,193</b>	<b>185,152,525</b>	<b>2,449,877</b>	<b>15,424,369</b>	<b>10,261,585</b>	<b>200,576,884</b>	<b>10,261,585</b>	<b>24,745,035</b>	<b>2,311,959</b>
No adjusted gross income	33,530	-2,538,864	17,408	265,612	24,542	109,670	33,530	375,282	33,530	77,537
\$1 under \$1,000	28,781	15,783	21,085	19,637	8,854	34,418	28,781	54,055	28,781	15,590
\$1,000 under \$2,000	52,838	78,325	46,441	75,100	9,458	31,773	52,838	106,873	52,838	33,987
\$2,000 under \$3,000	72,509	188,325	67,432	181,352	11,181	24,041	72,509	205,393	72,509	69,279
\$3,000 under \$4,000	115,596	406,021	101,006	358,088	22,934	78,216	115,596	436,304	115,596	145,202
\$4,000 under \$5,000	133,565	605,691	122,217	580,736	18,984	77,279	133,565	658,015	133,565	208,144
\$5,000 under \$6,000	171,493	943,436	157,210	803,880	25,488	136,121	171,493	940,001	171,493	318,768
\$6,000 under \$7,000	173,950	1,133,780	145,731	918,568	40,438	215,377	173,950	1,133,946	173,950	384,122
\$7,000 under \$8,000	220,202	1,651,311	184,264	1,330,949	63,567	288,187	220,202	1,619,136	220,202	549,789
\$8,000 under \$9,000	243,406	2,073,018	203,837	1,599,068	65,058	456,824	243,406	2,055,892	243,406	697,738
\$9,000 under \$10,000	642,397	6,185,004	418,001	3,062,416	402,529	3,091,792	642,397	6,154,208	642,397	2,078,776
\$10,000 under \$11,000	527,178	5,508,393	379,663	3,418,850	282,026	1,999,560	527,178	5,418,410	527,178	1,739,881
\$11,000 under \$12,000	360,680	4,148,673	298,683	3,168,156	129,524	943,360	360,680	4,111,515	360,680	1,189,149
\$12,000 under \$13,000	371,691	4,640,561	328,713	3,793,784	107,615	755,929	371,691	4,549,713	371,691	1,225,947
\$13,000 under \$14,000	340,663	4,595,675	308,287	3,862,669	73,800	612,039	340,663	4,474,708	340,663	1,128,909
\$14,000 under \$15,000	350,721	5,087,888	317,191	4,393,288	76,365	567,826	350,721	4,961,094	350,721	1,163,895
\$15,000 under \$16,000	331,429	5,130,885	301,912	4,563,169	75,358	397,446	331,429	4,960,616	331,429	1,098,504
\$16,000 under \$17,000	340,048	5,624,070	310,004	5,042,432	75,005	430,001	340,048	5,472,433	340,048	1,130,922
\$17,000 under \$18,000	341,834	5,977,462	321,495	5,679,789	80,371	198,764	341,834	5,878,553	341,834	1,139,273
\$18,000 under \$19,000	329,828	6,091,141	306,416	5,515,717	59,804	302,006	329,828	5,817,723	329,828	1,068,337
\$19,000 under \$20,000	279,402	5,448,490	256,314	4,785,284	** 284,079	** 1,789,898	279,402	5,195,669	279,402	** 102,551
\$20,000 under \$25,000	1,437,242	32,295,606	1,358,355	29,897,922	**	** 1,437,242	31,277,414	1,437,242	3,920,324	210,565
\$25,000 under \$30,000	35,325,353	1,288,353	1,254,094	33,763,303	172,126	844,616	1,288,353	34,607,919	1,288,353	475,587
\$30,000 under \$35,000	1,073,220	34,885,194	1,047,072	32,682,315	157,817	984,337	1,073,220	33,666,652	1,073,220	1,339,567
\$35,000 under \$40,000	794,708	29,446,533	777,197	27,738,072	126,261	595,223	794,708	28,333,294	794,708	487,696
\$40,000 under \$45,000	206,319	8,660,283	19,166	7,652,409	56,694	459,667	206,319	8,112,076	206,319	174,109
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with one qualifying child—continued										Returns with two qualifying children				
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Number of returns		Adjusted gross income less deficit		EIC salaries and wages		EIC self-employment income		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>Total</b>	<b>(49)</b>	<b>(50)</b>	<b>(51)</b>	<b>(52)</b>	<b>(53)</b>	<b>(54)</b>	<b>(55)</b>	<b>(56)</b>	<b>(57)</b>	<b>(58)</b>	<b>(59)</b>	<b>(60)</b>			
No adjusted gross income	743,955	556,287	2,741,458	2,784,215	9,197,472	20,895,672	7,113,774	163,090,060	6,280,551	143,724,417	2,006,581	17,940,081			
\$1 under \$1,000	0	0	21,083	25,929	31,722	51,588	19,274	-2,053,187	14,580	290,530	13,398	62,847			
\$1,000 under \$2,000	0	0	* 8,173	* 5,747	28,781	9,844	13,284	8,030	11,966	17,714	* 1,321	* 12,751			
\$2,000 under \$3,000	0	0	8,435	4,868	52,837	29,119	34,533	51,863	30,451	79,526	**	**			
\$3,000 under \$4,000	0	0	11,150	4,401	72,509	64,878	29,025	72,289	25,961	71,434	**	**			
\$4,000 under \$5,000	0	0	12,441	115,273	132,691	40,274	142,850	36,193	129,858	** 15,615	** 34,148				
\$5,000 under \$6,000	0	0	28,405	20,887	171,493	297,871	65,490	288,475	58,166	303,584	10,184	4,927			
\$6,000 under \$7,000	0	0	**	**	173,950	350,057	83,169	536,312	75,931	463,381	** 23,578	** 117,259			
\$7,000 under \$8,000	0	0	** 104,875	** 88,713	219,206	494,939	94,705	704,021	85,891	627,224	25,063	96,270			
\$8,000 under \$9,000	0	0	66,996	71,632	243,406	626,107	95,715	816,335	83,196	676,594	20,987	157,599			
\$9,000 under \$10,000	0	0	**	**	642,060	1,601,581	123,120	1,167,280	97,081	844,731	41,342	335,193			
\$10,000 under \$11,000	0	0	**	**	526,182	1,401,154	147,491	1,549,351	119,999	1,052,574	57,612	467,056			
\$11,000 under \$12,000	0	0	**	**	360,680	1,024,280	185,713	2,133,783	157,333	1,535,088	64,133	575,173			
\$12,000 under \$13,000	0	0	**	**	369,656	1,097,948	219,035	2,741,989	170,521	1,888,929	85,522	864,252			
\$13,000 under \$14,000	0	0	**	**	338,631	1,022,834	403,566	5,494,281	245,134	2,703,766	244,147	2,773,372			
\$14,000 under \$15,000	0	0	**	**	350,721	1,045,098	396,841	5,743,254	274,878	3,153,810	249,467	2,566,453			
\$15,000 under \$16,000	0	0	** 1,157,112	** 1,440,879	329,362	985,094	295,706	4,583,503	224,695	3,044,466	139,737	1,484,086			
\$16,000 under \$17,000	0	0	89,669	104,625	338,729	1,023,442	302,317	4,992,706	245,226	3,729,275	103,987	1,207,582			
\$17,000 under \$18,000	0	0	**	**	341,626	1,036,776	241,757	4,228,011	219,111	3,738,273	68,816	354,933			
\$18,000 under \$19,000	0	0	**	**	328,694	977,365	241,017	4,460,442	220,112	3,970,419	67,596	400,778			
\$19,000 under \$20,000	0	0	** 227,140	** 267,044	274,318	770,332	212,802	4,159,948	193,207	3,737,784	42,272	333,887			
\$20,000 under \$25,000	**	**	341,294	337,085	1,371,561	3,480,985	965,174	21,614,976	906,931	19,738,894	172,358	1,432,513			
\$25,000 under \$30,000	**	**	** 12,013	** 2,723	290,670	2,04,806	1,222,859	2,162,353	795,726	21,885,872	752,917	20,333,593	158,036	1,152,949	
\$30,000 under \$35,000	**	**	205,124	121,127	802,206	798,602	694,718	22,547,944	663,416	21,010,372	137,740	992,561			
\$35,000 under \$40,000	**	**	611,128	482,889	103,128	52,911	312,137	202,661	680,147	25,456,615	657,256	23,356,352	135,809	1,322,181	
\$40,000 under \$45,000	**	**	120,814	120,814	8,601	45,929	12,371	449,258	19,014,517	437,619	17,489,109	72,185	740,982		
\$45,000 under \$50,000	0	0	0	0	0	0	0	218,935	10,389,846	213,413	9,423,034	55,676	459,983		
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Returns with two qualifying children—continued									
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Total</b>	<b>7,113,774</b>	<b>161,664,498</b>	<b>7,113,774</b>	<b>27,243,735</b>	<b>501,366</b>	<b>223,956</b>	<b>127,787</b>	<b>87,114</b>	<b>2,252,509</b>	<b>3,136,752</b>
No adjusted gross income	19,274	353,378	19,274	67,296	* 108	* 28	0	0	11,229	16,019
\$1 under \$1,000	13,284	30,465	13,284	7,739	0	0	0	0	* 2,318	* 654
\$1,000 under \$2,000	34,533	86,548	34,533	23,329	0	0	0	0	**	**
\$2,000 under \$3,000	29,025	80,470	29,025	32,124	0	0	0	0	** 9,317	** 2,478
\$3,000 under \$4,000	40,274	147,949	40,274	58,981	0	0	0	0	* 6,397	* 3,249
\$4,000 under \$5,000	64,984	298,657	64,984	115,795	0	0	0	0	10,129	7,235
\$5,000 under \$6,000	65,490	357,692	65,490	143,159	0	0	0	0	* 9,158	* 6,747
\$6,000 under \$7,000	83,169	537,047	83,169	214,743	0	0	0	0	16,373	11,266
\$7,000 under \$8,000	94,705	723,494	94,705	277,133	0	0	0	0	27,076	21,208
\$8,000 under \$9,000	95,715	834,293	95,715	326,747	0	0	0	0	19,967	24,382
\$9,000 under \$10,000	123,120	1,179,924	123,120	468,527	0	0	0	0	44,407	51,938
\$10,000 under \$11,000	147,491	1,519,630	147,491	606,156	**	0	0	0	**	**
\$11,000 under \$12,000	185,713	2,110,262	185,713	833,946	**	0	0	0	**	**
\$12,000 under \$13,000	219,035	2,753,181	219,035	1,082,963	**	0	0	0	**	**
\$13,000 under \$14,000	403,566	5,477,138	403,566	2,172,574	**	0	0	0	**	**
\$14,000 under \$15,000	396,841	5,720,263	396,841	2,183,949	**	0	0	0	**	**
\$15,000 under \$16,000	295,706	4,528,551	295,706	1,616,701	** 7,070	** 588	0	0	** 857,639	** 1,395,210
\$16,000 under \$17,000	302,317	4,936,958	302,317	1,666,318	0	0	0	0	113,824	202,342
\$17,000 under \$18,000	241,757	4,093,211	241,757	1,312,864	**	0	0	0	**	**
\$18,000 under \$19,000	241,017	4,371,197	241,017	1,314,279	**	0	0	0	**	**
\$19,000 under \$20,000	212,802	4,071,670	212,802	1,114,304	** 4,056	** 2,162	0	0	** 207,930	** 290,468
\$20,000 under \$25,000	965,174	21,171,406	965,174	4,642,962	22,020	7,773	0	0	211,968	325,641
\$25,000 under \$30,000	795,726	21,486,542	795,726	3,084,288	29,700	16,191	0	0	193,303	294,020
\$30,000 under \$35,000	684,718	22,002,933	684,718	1,998,221	73,297	38,443	**	**	180,786	195,106
\$35,000 under \$40,000	680,147	24,678,532	680,147	1,288,627	134,582	86,050	** 18,988	** 9,702	177,840	199,104
\$40,000 under \$45,000	449,258	18,230,091	449,258	479,451	160,549	54,660	74,010	59,602	93,429	603,617
\$45,000 under \$50,000	218,935	9,883,016	218,935	110,581	69,983	18,061	34,789	17,811	59,420	138,061
\$50,000 and over	0	0	0	0	0	0	0	0	0	0

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	EIC salaries and wages			EIC self-employment income			EIC earned income [1]		Number of returns	Total earned income credit
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>Total</b>	<b>(73)</b>	<b>(74)</b>	<b>3,440,083</b>	<b>89,478,592</b>	<b>3,012,183</b>	<b>77,733,351</b>	<b>1,046,475</b>	<b>11,111,619</b>	<b>3,440,083</b>	<b>88,872,175</b>	<b>(81)</b>	<b>14,398,008</b>
No adjusted gross income			10,504	-1,349,776	8,932	183,281	6,173	43,200	10,504	226,481	10,504	38,093
\$1 under \$1,000	* 3,715	* 2,637			* 3,672	* 11,850	* 726	* 8,690	* 3,715		* 20,540	* 6,404
\$1,000 under \$2,000	9,987	15,435			* 8,967	* 15,982					9,987	17,836
\$2,000 under \$3,000	18,985	48,111			17,934	44,725					18,955	48,299
\$3,000 under \$4,000	13,505	47,313			12,953	43,614					13,505	47,063
\$4,000 under \$5,000	17,074	76,497			13,997	58,995					17,074	92,311
\$5,000 under \$6,000	29,915	165,364			29,915	158,951					29,915	163,417
\$6,000 under \$7,000	23,028	147,140			23,020	135,738					23,028	148,359
\$7,000 under \$8,000	28,160	211,826			22,039	150,416					28,160	221,684
\$8,000 under \$9,000	33,555	284,674			30,151	251,171					33,555	321,211
\$9,000 under \$10,000	49,300	469,588			43,172	392,343					49,300	460,404
\$10,000 under \$11,000	43,884	459,136			38,627	368,834					43,864	437,031
\$11,000 under \$12,000	59,233	683,288			48,883	544,885					59,233	681,414
\$12,000 under \$13,000	85,689	1,068,035			58,170	613,852					85,699	1,057,753
\$13,000 under \$14,000	141,850	1,926,343			87,478	951,534					141,850	1,908,481
\$14,000 under \$15,000	145,945	2,112,963			95,846	927,160					145,945	2,082,522
\$15,000 under \$16,000	121,915	1,889,561			87,928	1,149,529					121,915	1,902,279
\$16,000 under \$17,000	125,051	2,058,119			95,227	1,412,562					125,051	2,022,292
\$17,000 under \$18,000	108,823	1,902,064			89,172	1,341,057					108,823	1,854,456
\$18,000 under \$19,000	113,786	2,104,702			100,646	1,726,344					113,786	2,066,405
\$19,000 under \$20,000	102,734	2,008,300			90,946	1,643,540					102,734	1,925,664
\$20,000 under \$25,000	456,851	10,315,747			404,280	8,501,745					10,006,214	456,851
\$25,000 under \$30,000	390,844	10,768,784			358,057	9,603,890					10,526,669	390,844
\$30,000 under \$35,000	358,713	11,610,854			338,476	10,240,914					10,915,567	358,713
\$35,000 under \$40,000	352,531	13,230,169			329,377	11,903,857					954,773	352,531
\$40,000 under \$45,000	278,254	11,182,7212			267,741	11,102,127					456,837	278,254
\$45,000 under \$50,000	210,860	9,963,058			201,734	9,220,163					426,660	210,860
\$50,000 and over	105,430	5,431,448			104,834	5,034,291					202,196	105,430

Footnotes at end of the table.

**Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

Size of adjusted gross income	EIC used to offset income tax before credits			Returns with three or more qualifying children—continued			EIC refundable portion	
	Number of returns	Amount	Number of returns	Total income tax	Amount	Number of returns	Amount	Number of returns
<b>Total</b>	<b>40,793</b>	<b>20,246</b>	<b>8,336</b>	<b>6,792</b>	<b>1,217,166</b>	<b>1,848,293</b>	<b>3,292,641</b>	<b>12,529,469</b>
No adjusted gross income	* 214	* 61	**	**	4,743	8,817	9,950	29,214
\$1 under \$1,000	0	0	0	0	* 726	* 1,321	* 3,715	* 5,083
\$1,000 under \$2,000	0	0	0	0	**	**	**	**
\$2,000 under \$3,000	0	0	0	0	** 2,040	** 826	** 28,942	** 28,991
\$3,000 under \$4,000	0	0	0	0	* 1,549	* 629	13,505	20,531
\$4,000 under \$5,000	0	0	0	0	* 7,110	* 5,098	17,074	35,290
\$5,000 under \$6,000	0	0	0	0	* 3,013	* 1,248	29,915	72,292
\$6,000 under \$7,000	0	0	0	0	* 7,087	* 2,614	23,028	61,965
\$7,000 under \$8,000	0	0	0	0	12,219	11,316	28,160	87,061
\$8,000 under \$9,000	0	0	0	0	* 5,444	* 6,610	33,552	117,755
\$9,000 under \$10,000	0	0	0	0	10,178	10,341	49,300	196,644
\$10,000 under \$11,000	0	0	0	0	11,634	12,136	43,864	183,362
\$11,000 under \$12,000	0	0	0	0	19,378	27,106	59,233	278,239
\$12,000 under \$13,000	0	0	0	0	42,856	67,476	84,703	399,040
\$13,000 under \$14,000	0	0	0	0	93,028	149,880	141,850	708,026
\$14,000 under \$15,000	**	0	0	0	**	**	145,945	719,662
\$15,000 under \$16,000	0	0	0	0	72,920	130,034	120,895	621,314
\$16,000 under \$17,000	0	0	0	0	57,201	105,151	125,051	667,067
\$17,000 under \$18,000	0	0	0	0	50,091	89,029	108,823	577,990
\$18,000 under \$19,000	** 6,294	** 3,804	0	0	** 418,026	** 754,094	113,488	619,890
\$19,000 under \$20,000	**	**	0	0	**	**	101,738	553,000
\$20,000 under \$25,000	**	**	0	0	**	**	454,542	2,266,878
\$25,000 under \$30,000	**	**	0	0	**	**	383,046	1,664,399
\$30,000 under \$35,000	* 6,975	* 7,127	0	0	111,757	186,759	333,102	1,162,955
\$35,000 under \$40,000	* 7,979	* 2,736	0	0	102,964	149,128	319,596	829,957
\$40,000 under \$45,000	9,995	3,940	** 1,999	** 2,144	73,276	68,045	258,276	428,055
\$45,000 under \$50,000	* 6,018	* 1,210	* 4,025	* 4,102	76,277	51,150	184,814	168,179
\$50,000 and over	* 3,319	* 1,367	* 2,312	* 546	33,648	9,484	76,533	26,630

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] For prior-year returns, EIC earned income includes nontaxable earned income.

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

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

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)

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

Age [1]		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends			
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
<b>All returns</b>	<b>44,567,263</b>	<b>6,882,016,950</b>	<b>44,567,263</b>	<b>6,793,316,561</b>	<b>36,841,550</b>	<b>4,242,736,571</b>	<b>22,750,765</b>	<b>72,778,602</b>	<b>4,032,597</b>	<b>52,468,132</b>	<b>15,744,450</b>	<b>219,148,572</b>			
Under 18	47,583	1,836,388	47,683	1,836,924	7,150	94,693	30,271	165,706	13,679	46,497	37,231	37,231	37,029		
18 under 26	699,942	39,444,234	699,942	39,752,395	671,104	34,124,839	106,613	160,334	20,959	102,792	94,866	680,536			
26 under 35	4,898,271	510,011,815	4,898,271	515,092,883	4,797,807	454,638,138	1,565,279	1,428,371	112,265	389,448	950,187	4,039,869			
35 under 45	8,639,382	1,281,056,818	8,639,382	1,297,205,564	8,379,810	1,046,161,421	3,510,608	5,304,747	274,832	2,056,931	2,051,626	12,450,966			
45 under 55	10,782,322	1,834,470,179	10,782,622	1,863,242,089	10,261,719	1,353,926,049	5,045,325	14,086,609	600,878	5,472,622	3,293,040	32,947,934			
55 under 65	10,275,846	1,658,668,193	10,275,846	1,733,143,265	9,043,031	1,063,313,328	5,816,211	19,347,774	1,059,452	12,774,762	4,058,939	55,187,399			
65 and over	9,223,516	1,326,529,322	9,223,516	1,343,043,470	3,680,928	290,418,101	6,646,459	32,285,061	1,950,532	31,615,081	5,278,561	113,466,839			
Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss					
Age [1]															
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)				
<b>All returns</b>	<b>14,870,873</b>	<b>173,107,303</b>	<b>17,982,603</b>	<b>28,296,456</b>	<b>177,709</b>	<b>6,817,574</b>	<b>8,819,159</b>	<b>198,736,078</b>	<b>14,207,082</b>	<b>604,712,975</b>	<b>1,423,319</b>	<b>16,741,083</b>			
Under 18	35,230	279,827	10,127	12,127	0	0	** 70,113	** 326,070	40,526	777,803	5,046	168			
18 under 26	90,460	531,070	126,572	118,336	0	0	808,115	10,278,470	94,450	2,133,732	7,023	32,148			
26 under 35	906,883	3,247,692	1,884,656	1,963,081	0	0	333,772	1,871,956	890,905	16,812,343	76,836	176,659			
35 under 45	1,951,139	9,596,758	3,926,366	5,920,968	15,543	76,065	2,326,120	34,798,645	1,888,619	69,195,649	184,687	1,556,952			
45 under 55	3,100,402	24,947,643	4,930,351	7,920,056	43,163,256	4,488,756	58,883	2,273,277	55,041,409	2,926,475	143,594,290	330,635	6,133,654		
55 under 65	3,801,672	4,985,086	9,134,1057	5,962,049	27,218	943,406	27,218	1,464,805	65,224,886	3,590,872	166,090,780	358,799	2,542,638		
65 and over									33,006,597	4,775,236	206,118,378	460,294	6,298,815		
Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss					
Age [1]															
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)				
<b>All returns</b>	<b>6,820,915</b>	<b>162,788,068</b>	<b>11,754,695</b>	<b>369,090,623</b>	<b>3,737,561</b>	<b>73,686,462</b>	<b>2,634,713</b>	<b>29,585,577</b>	<b>221,028</b>	<b>2,431,293</b>	<b>5,775,317</b>	<b>605,883,761</b>			
Under 18	0	**	5,091	3,326	**	9,621	** 68,748	0	0	11,751	266,644				
18 under 26	8,768	62,708	** 27,767	** 193,848	2,181	75,820	1,301,645	192,086	1,418,723	** 2,101	20,944	1,227,073			
26 under 35	108,219	1,035,229	263,552	2,425,589	149,940	4,250,677	473,197	4,929,371	8,414	** 30,787	332,401	17,821,782			
35 under 45	285,993	4,264,768	683,844	9,568,023	416,491	10,516,362	605,576	7,733,417	23,491	40,131	985,022	100,481,953			
45 under 55	603,331	10,442,399	1,288,915	26,760,134	710,138	973,800	19,856,997	718,343	8,368,254	53,930	1,520,144	189,049,055			
55 under 65	1,303,002	30,018,085	3,027,923	98,401,297	14,792,920	37,671,635	635,890	7,067,064	133,092	476,735	1,506,993	178,599,112			
65 and over	4,511,003	116,978,880	6,442,695	231,741,721					2,017,838	1,398,061	118,238,131				

Footnotes at the end of table.

**Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>All returns</b>	<b>450,370</b>	<b>23,688,926</b>	<b>661,278</b>	<b>-6,304,266</b>	<b>1,823,976</b>	<b>9,558,534</b>	<b>8,979,828</b>	<b>153,771,601</b>	<b>247,578</b>	<b>14,122,761</b>	<b>330,378</b>	<b>3,794,634</b>	* [3]
Under 18	* 4,059	* 50,387	0	0	0	0	* 15	* 137	**	**	* 6		
18 under 26	4,309	203,174	* 2,079	* 3,204	31,119	127,766	* 1,226	* 4,054	** 2,042	** 35,172	490	34	
26 under 35	22,841	1,354,974	26,186	-274,305	239,350	1,059,691	7,323	84,948	7,269	334,282	13,755	79,111	
35 under 45	24,825	1,619,120	89,010	-937,179	406,330	1,974,676	59,890	607,559	24,617	1,156,347	54,989	402,681	
45 under 55	60,356	3,965,100	155,137	-1,096,391	536,631	2,878,682	233,114	2,849,460	39,792	2,885,533	77,786	990,634	
55 under 65	106,869	6,091,742	190,253	-1,549,091	477,123	2,725,417	1,214,433	14,887,399	66,945	4,467,326	97,456	1,267,759	
65 and over	227,111	10,494,428	198,615	-1,844,096	133,422	792,303	7,463,826	135,538,025	106,912	5,244,101	85,896	1,054,405	
Age [1]		Taxable health savings account distributions		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)			
<b>All returns</b>	<b>114,587</b>	<b>182,579</b>	<b>76,548</b>	<b>5,849,082</b>	<b>1,019,820</b>	<b>28,524,765</b>	<b>3,144,452</b>	<b>27,440,383</b>	<b>14,754,589</b>	<b>101,299,611</b>			
Under 18	0	0	0	0	0	0	0	6,198	93,840	* 1,022	* 537		
18 under 26	0	0	**	**	10,069	234,019	25,153	152,196	171,294	308,131			
26 under 35	12,776	18,594	** 7,115	** 195,268	42,838	1,102,484	230,684	1,634,301	1,965,645	5,081,067			
35 under 45	30,728	37,786	15,208	1,286,647	125,993	3,207,149	534,129	3,787,615	3,379,170	16,148,746			
45 under 55	34,731	68,263	27,481	2,355,804	239,645	7,024,220	726,283	6,445,803	3,794,109	28,771,910			
55 under 65	26,413	45,834	18,641	1,495,172	311,993	8,466,313	814,017	6,873,161	3,617,531	34,475,072			
65 and over	9,939	12,101	8,103	536,192	289,281	8,490,580	807,978	8,453,467	1,825,828	16,514,148			
Age [1]		Itemized deductions in excess of limitation		Total		Medical and dental expenses deduction		Taxes paid deduction					
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)		
<b>All returns</b>	<b>1,257,437,010</b>	<b>2,930,529</b>	<b>47,830,754</b>	<b>8,776,985</b>	<b>86,931,032</b>	<b>8,776,985</b>	<b>133,785,340</b>	<b>8,773,858</b>	<b>46,854,303</b>	<b>44,191,436</b>	<b>553,015,621</b>		
Under 18	550,827	764	9,356	* 1,047	* 120,906	* 1,047	* 131,688	* 1,047	* 10,782	37,721	135,421		
18 under 26	10,441,603	6,133	120,014	68,455	633,519	68,455	876,521	68,455	243,002	660,909	2,735,864		
26 under 35	96,769,199	116,401	1,466,102	362,438	2,525,933	362,838	4,397,495	362,438	1,871,562	4,817,021	39,962,217		
35 under 45	230,106,446	553,736	6,902,042	665,168	4,562,070	665,168	9,031,296	665,168	4,469,225	8,577,443	103,625,313		
45 under 55	313,372,367	881,148	14,040,739	1,028,051	7,196,663	1,028,051	13,706,332	1,028,051	6,509,669	10,745,333	152,111,250		
55 under 65	289,615,639	789,522	13,701,143	1,703,159	12,902,396	1,703,159	23,122,285	1,703,159	10,249,889	10,233,087	143,330,042		
65 and over	306,580,928	582,824	11,501,349	4,948,266	58,989,545	4,948,266	82,519,723	4,945,140	23,550,178	9,130,723	111,15,513		

Footnotes at the end of table.

**Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]									
Itemized deductions—continued									
Taxes paid deduction									
State and local taxes									
Income tax					General sales tax				
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
<b>All returns</b>	<b>42,690,831</b>	<b>352,701,327</b>	<b>33,063,383</b>	<b>335,060,168</b>	<b>9,627,447</b>	<b>17,641,159</b>	<b>37,613,402</b>	<b>188,605,843</b>	<b>18,858,908</b>
Under 18	34,731	32,531	110,317	* 2,200	* 5,405	4,844	19,077	* 1,003	* 551
18 under 26	631,828	504,399	1,885,050	127,429	190,893	198,297	478,202	238,538	163,939
26 under 35	4,608,596	27,660,526	3,988,430	26,301,145	650,167	1,359,381	3,231,812	11,147,965	1,918,941
35 under 45	8,247,018	68,564,463	6,888,450	65,481,461	1,358,567	3,083,002	7,134,331	32,827,473	3,664,227
45 under 55	10,423,18	100,037,706	8,632,872	96,711,046	3,901,995	9,486,949	49,001,927	4,773,295	2,457,309
55 under 65	9,918,301	91,078,844	7,984,774	87,144,775	1,963,527	3,934,069	9,339,783	49,390,955	4,592,980
65 and over	8,826,438	63,168,123	5,051,927	58,001,709	3,734,512	5,166,414	8,217,385	45,740,245	3,669,924
Itemized deductions—continued									
Interest paid deduction									
Home mortgage interest									
Total					Paid to financial institutions				
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
<b>All returns</b>	<b>33,301,990</b>	<b>304,461,163</b>	<b>32,715,927</b>	<b>283,004,465</b>	<b>32,171,652</b>	<b>276,728,389</b>	<b>1,179,971</b>	<b>6,276,076</b>	<b>2,242,975</b>
Under 18	2,858	61,649	**	**	**	**	0	0	0
18 under 26	209,636	1,257,199	** 199,836	** 1,039,045	** 194,497	** 1,015,842	5,400	23,203	8,585
26 under 35	3,304,532	27,490,298	3,283,318	25,487,870	3,196,781	24,926,565	127,801	561,305	157,916
35 under 45	7,155,042	72,642,485	7,104,477	69,333,696	6,990,803	67,727,378	255,136	1,606,318	353,471
45 under 55	9,171,464	89,770,030	9,102,373	84,835,454	8,974,196	83,066,751	319,658	1,768,703	599,386
55 under 65	8,176,670	69,389,690	8,039,399	64,532,447	7,900,056	63,047,788	280,346	1,484,660	645,613
65 and over	5,281,987	43,849,813	5,006,523	37,775,953	4,915,520	36,944,066	181,631	831,888	478,004
Itemized deductions—continued									
Interest paid deduction—continued									
Investment interest expense deduction									
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns</b>	<b>1,391,195</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,361</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>
Under 18	2,857	61,626	9,452	22,800	9,452	17,936	* 2,078	* 4,864	0
18 under 26	8,837	19,074	387,937	987,116	312,626	723,758	216,616	232,644	11,002
26 under 35	56,623	212,364	3,340,636	10,466,463	2,774,339	2,749,736	2,004,057	3,714,207	34,947
35 under 45	153,469	1,081,358	6,783,378	29,940,557	5,900,830	21,135,913	4,424,155	9,041,261	49,638
45 under 55	305,192	3,258,368	9,010,420	47,050,473	8,066,515	34,563,256	5,909,080	12,839,114	69,130
55 under 65	369,579	3,829,792	8,935,232	58,310,411	8,298,917	43,191,017	5,579,507	15,279,673	109,528
65 and over	494,938	5,432,914	8,156,602	75,072,443	7,836,282	55,514,948	4,406,499	29,758,037	182,992
Itemized deductions—continued									
Contributions deduction									
Investment interest expense deduction									
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns</b>	<b>1,391,195</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,361</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>
Under 18	2,857	61,626	9,452	22,800	9,452	17,936	* 2,078	* 4,864	0
18 under 26	8,837	19,074	387,937	987,116	312,626	723,758	216,616	232,644	11,002
26 under 35	56,623	212,364	3,340,636	10,466,463	2,774,339	2,749,736	2,004,057	3,714,207	34,947
35 under 45	153,469	1,081,358	6,783,378	29,940,557	5,900,830	21,135,913	4,424,155	9,041,261	49,638
45 under 55	305,192	3,258,368	9,010,420	47,050,473	8,066,515	34,563,256	5,909,080	12,839,114	69,130
55 under 65	369,579	3,829,792	8,935,232	58,310,411	8,298,917	43,191,017	5,579,507	15,279,673	109,528
65 and over	494,938	5,432,914	8,156,602	75,072,443	7,836,282	55,514,948	4,406,499	29,758,037	182,992
Itemized deductions—continued									
Contributions deduction									
Investment interest expense deduction									
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns</b>	<b>1,391,195</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,361</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>
Under 18	2,857	61,626	9,452	22,800	9,452	17,936	* 2,078	* 4,864	0
18 under 26	8,837	19,074	387,937	987,116	312,626	723,758	216,616	232,644	11,002
26 under 35	56,623	212,364	3,340,636	10,466,463	2,774,339	2,749,736	2,004,057	3,714,207	34,947
35 under 45	153,469	1,081,358	6,783,378	29,940,557	5,900,830	21,135,913	4,424,155	9,041,261	49,638
45 under 55	305,192	3,258,368	9,010,420	47,050,473	8,066,515	34,563,256	5,909,080	12,839,114	69,130
55 under 65	369,579	3,829,792	8,935,232	58,310,411	8,298,917	43,191,017	5,579,507	15,279,673	109,528
65 and over	494,938	5,432,914	8,156,602	75,072,443	7,836,282	55,514,948	4,406,499	29,758,037	182,992
Itemized deductions—continued									
Contributions deduction									
Investment interest expense deduction									
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns</b>	<b>1,391,195</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,361</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>
Under 18	2,857	61,626	9,452	22,800	9,452	17,936	* 2,078	* 4,864	0
18 under 26	8,837	19,074	387,937	987,116	312,626	723,758	216,616	232,644	11,002
26 under 35	56,623	212,364	3,340,636	10,466,463	2,774,339	2,749,736	2,004,057	3,714,207	34,947
35 under 45	153,469	1,081,358	6,783,378	29,940,557	5,900,830	21,135,913	4,424,155	9,041,261	49,638
45 under 55	305,192	3,258,368	9,010,420	47,050,473	8,066,515	34,563,256	5,909,080	12,839,114	69,130
55 under 65	369,579	3,829,792	8,935,232	58,310,411	8,298,917	43,191,017	5,579,507	15,279,673	109,528
65 and over	494,938	5,432,914	8,156,602	75,072,443	7,836,282	55,514,948	4,406,499	29,758,037	182,992
Itemized deductions—continued									
Contributions deduction									
Investment interest expense deduction									
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
<b>All returns</b>	<b>1,391,195</b>	<b>13,895,495</b>	<b>36,623,657</b>	<b>221,850,264</b>	<b>33,198,361</b>	<b>162,566,565</b>	<b>22,541,991</b>	<b>70,869,799</b>	<b>457,237</b>
Under 18	2,857	61,626	9,452	22,800	9,452	17,936	* 2,078	* 4,864	0
18 under 26	8,837	19,074	387,937	987,116	312,626	723,758	216,616	232,644	11,002
26 under 35	56,623	212,364	3,340,636	10,466,463	2,774,339	2,749,736	2,004,057	3,714,207	34,947
35 under 45	153,469	1,081,358	6,783,378	29,940,557	5,900,830	21,135,913	4,424,155	9,041,261	49,638
45 under 55	305,192	3,258,368	9,010,420	47,050,473	8,066,515	34,563,256	5,909,080	12,839,114	69,130
55 under 65	369,579	3,829,792	8,935,232	58,310,411	8,298,917	43,191,017	5,579,507	15,279,673	

**Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Itemized deductions—continued								
Itemized deductions—continued								
Itemized deductions—continued								
Itemized deductions—continued								
Itemized deductions—continued								
Age [1]								
Total after limitation								
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
<b>All returns</b>	<b>12,775,570</b>	<b>113,175,476</b>	<b>14,603,058</b>	<b>96,134,022</b>	<b>20,634,806</b>	<b>7,934,949</b>	<b>7,954,246</b>	<b>53,858,878</b>
Under 18	36,536	214,444	* 4,009	* 56,232	18,761	13,597	31,209	165,695
18 under 26	455,230	4,779,427	455,151	4,789,632	245,289	56,703	85,671	526,595
26 under 35	1,789,623	16,927,124	2,165,706	18,213,799	1,890,972	448,224	456,103	1,835,014
35 under 45	2,627,095	23,082,034	3,568,836	25,593,929	3,818,142	1,105,270	946,677	4,309,330
45 under 55	3,030,823	25,124,897	3,977,690	25,514,881	4,963,741	1,687,702	1,497,469	9,248,171
55 under 65	2,620,725	22,229,432	3,227,816	17,023,789	4,838,246	1,914,453	1,991,817	14,608,942
65 and over	2,215,737	20,818,119	1,203,851	4,932,759	4,859,654	2,709,000	2,945,300	23,326,132
Itemized deductions—continued								
Age [1]								
Unlimited miscellaneous deductions								
Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns
(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)
<b>All returns</b>	<b>899,246</b>	<b>21,513,019</b>	<b>334,022</b>	<b>2,272,989</b>	<b>102,632,304</b>	<b>385,502,369</b>	<b>41,738,416</b>	<b>5,088,012,187</b>
Under 18	0	5,164	5,003	* 2,997	* 11,907	37,108	1,373,880	* 3,005
18 under 26	9,074	158,941	2,205	3,637	881,444	3,506,188	631,464	25,968,785
26 under 35	39,117	608,212	6,389	47,772	10,626,155	41,731,557	4,731,086	8,454
35 under 45	106,219	2,566,800	42,005	324,465	26,427,097	99,678,034	8,355,114	954,378,957
45 under 55	202,973	5,232,091	77,424	572,216	29,597,912	109,171,351	10,360,021	1,417,483,540
55 under 65	277,097	6,183,803	91,766	648,554	20,405,917	75,887,691	9,741,314	1,330,460,951
65 and over	264,765	6,763,172	99,068	671,332	14,690,782	55,515,641	7,882,308	985,372,147
Income tax before credits								
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	
<b>All returns</b>	<b>41,505,335</b>	<b>1,165,992,661</b>	<b>17,830,250</b>	<b>39,293,065</b>	<b>39,551,314</b>	<b>1,125,686,975</b>	<b>39,561,113</b>	<b>1,146,277,386</b>
Under 18	36,111	342,230	17,176	7,144	36,111	335,086	36,411	352,574
18 under 26	625,483	4,922,650	221,960	286,802	550,139	4,631,073	550,140	4,703,009
26 under 35	4,729,011	75,061,033	2,230,233	3,905,784	4,366,788	71,101,621	4,367,015	71,619,937
35 under 45	8,350,908	213,531,747	5,081,876	10,272,317	7,722,542	203,158,929	205,421,093	
45 under 55	10,340,055	338,079,314	4,801,904	12,072,147	9,829,308	325,786,259	9,830,926	330,483,438
55 under 65	9,729,316	314,029,212	3,083,092	7,691,999	9,441,448	305,817,576	9,444,926	311,451,604
65 and over	7,694,451	220,026,476	2,394,008	5,056,871	7,604,978	214,876,431	7,608,136	222,545,730
Total income tax								

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Not included in total income.

[3] Less than \$500.

NOTE: Detail may not add to totals because of rounding.  
 Source: IRS, Statistics of Income Division, Publication 1304, September 2017.

**Table 2.7 All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total premium tax credit		Advance payment of premium tax credit		Net premium tax credit		Excess advance premium tax credit repayment		Number of returns	Health care individual responsibility payment
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>150,493,263</b>	<b>10,210,310,102</b>	<b>5,002,765</b>	<b>18,081,434</b>	<b>5,718,907</b>	<b>20,155,707</b>	<b>2,343,256</b>	<b>1,544,319</b>	<b>3,292,753</b>	<b>2,689,501</b>	<b>6,691,982</b>	<b>3,109,377</b>
No adjusted gross income	2,072,066	-203,775,056	171,650	952,805	185,725	863,491	134,718	151,916	45,147	12,420	3,498	825
\$1 under \$5,000	10,134,703	26,240,797	227,054	1,072,093	245,744	1,050,154	156,626	102,064	73,448	21,145	9,229	2,218
\$5,000 under \$10,000	11,398,595	86,411,986	334,739	1,304,183	347,776	1,271,117	233,253	134,649	93,694	41,123	24,838	6,253
\$10,000 under \$15,000	12,219,481	152,752,468	644,910	2,394,121	652,322	2,288,668	426,404	229,156	185,676	65,896	594,192	162,777
\$15,000 under \$20,000	11,228,447	195,867,688	776,415	2,767,335	797,568	2,734,334	429,741	223,413	334,355	96,740	945,366	256,589
\$20,000 under \$25,000	9,981,450	224,230,854	703,847	2,250,261	708,893	2,291,969	292,234	181,109	420,106	144,410	945,924	274,170
\$25,000 under \$30,000	8,832,875	242,572,775	569,644	1,843,338	595,410	1,967,332	205,352	133,427	392,556	186,503	835,193	258,045
\$30,000 under \$35,000	7,788,560	252,828,331	414,307	1,376,299	473,515	1,598,801	142,674	79,426	330,851	197,815	674,358	251,237
\$35,000 under \$40,000	7,125,320	266,697,481	337,472	1,245,932	382,532	1,432,404	105,960	82,953	284,618	204,715	520,058	217,529
\$40,000 under \$45,000	6,144,859	260,684,609	240,854	801,600	288,247	967,943	67,582	65,200	226,292	178,204	412,638	199,865
\$45,000 under \$50,000	5,480,559	260,151,373	183,742	674,325	236,631	886,493	53,980	47,497	187,381	195,072	365,405	197,981
\$50,000 and over	58,086,347	8,445,646,798	398,132	1,398,940	804,542	2,803,001	94,743	113,569	718,630	1,355,459	1,361,286	1,282,778

NOTES: Data in the table does not reflect amended returns or errors that were corrected after initial processing. Modified adjusted gross income which is used for the premium tax credit eligibility could have been higher than adjusted gross income.

Detail may not add to totals because of rounding.

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

**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated	Tax differences due to alternative computations	Taxes from special computation		Number of returns	Number of returns	Alternative minimum tax
				Number of returns	Amount			Number of returns	Amount			
<b>Returns with regular tax computation only [2]</b>												
<b>Total</b>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Under \$5,000	91,482,057	5,618,952,399	3,762,168,428	91,474,051	643,563,411	91,482,057	643,259,142	0	d	1,549,587	5,683,349	
\$5,000 under \$10,000	94,180	-394,609	85,788	92,619	8,397	94,180	8,579	0	0	0	* 4	* 3,295
\$10,000 under \$15,000	1,754,891	13,887,545	2,961,638	1,752,874	295,716	1,754,891	296,343	0	0	0	0	0
\$15,000 under \$20,000	5,654,676	71,164,433	16,128,750	5,653,668	1,612,385	5,654,676	1,614,847	0	0	0	0	**
\$20,000 under \$25,000	6,354,028	111,748,077	40,099,407	6,351,712	4,046,352	6,354,028	4,051,970	0	0	0	** 1,002	** 109
\$25,000 under \$30,000	7,306,871	164,730,868	66,824,889	7,305,850	7,348,644	7,306,871	7,358,770	0	0	0	0	0
\$30,000 under \$40,000	7,350,151	202,042,779	90,099,042	7,350,150	10,567,580	7,350,151	10,562,890	0	0	0	0	**
\$40,000 under \$50,000	10,133,022	453,677,786	235,008,904	13,012,831	28,812,552	13,012,872	28,833,707	0	0	0	** 2,343	** 4,863
\$50,000 under \$75,000	16,339,272	1,001,730,295	653,472,871	16,339,272	34,147,185	16,339,272	34,183,857	0	d	* 1,175	* 3,403	
\$75,000 under \$100,000	9,568,989	827,526,390	579,879,992	9,568,978	88,030,569	9,568,989	88,083,964	0	d	24,474	32,201	
\$100,000 under \$200,000	11,678,569	1,546,247,283	1,163,629,512	11,678,566	203,782,929	11,678,569	204,009,102	0	d	67,748	71,458	
\$200,000 under \$500,000	2,007,473	546,123,332	447,169,165	2,007,460	103,524,871	2,007,473	103,724,560	0	d	351,777	708,922	
\$500,000 under \$1,000,000	174,987	116,163,178	102,467,513	174,988	31,549,144	174,997	31,554,255	0	d	1,043,308	4,309,391	
\$1,000,000 under \$1,500,000	28,315	33,557,730	29,730,541	28,315	10,388,774	28,315	10,323,595	0	d	55,631	474,474	
\$1,500,000 under \$2,000,000	9,557	16,392,522	14,605,846	9,557	5,338,207	9,557	5,296,877	0	d	1,327	34,578	
\$2,000,000 under \$5,000,000	11,549	33,266,808	29,394,374	11,549	11,255,325	11,549	11,053,324	0	d	288	8,027	
\$5,000,000 under \$10,000,000	1,902	12,476,577	10,826,800	1,901	4,341,619	1,902	4,191,774	0	d	403	16,273	
\$10,000,000 or more	744	14,989,914	12,436,383	744	5,371,607	744	4,888,184	0	d	68	7,168	
<b>Returns with Form 8615 tax computation [3]</b>												
<b>Total</b>	315,288	6,215,250	5,098,064	315,298	1,076,952	315,298	1,031,906	-45,046	0	0	1,633	8,151
Under \$5,000	81,379	279,371	185,741	81,379	18,593	81,379	19,174	581	0	0	0	0
\$5,000 under \$10,000	97,873	708,943	441,629	97,873	44,217	97,873	56,001	11,784	0	0	0	0
\$10,000 under \$15,000	56,941	708,256	490,453	56,941	51,731	56,941	71,825	20,094	0	0	0	0
\$15,000 under \$20,000	27,424	477,380	369,187	27,424	42,814	27,424	54,935	12,121	0	0	0	0
\$20,000 under \$25,000	13,522	297,371	233,274	13,522	28,933	13,522	39,359	10,426	0	0	0	0
\$25,000 under \$30,000	13,039	354,423	321,277	13,039	42,194	13,039	57,031	14,837	0	0	0	0
\$30,000 under \$40,000	* 8,244	* 282,528	* 235,744	* 8,244	* 31,605	* 8,244	* 27,496	* 4,109	0	0	0	0
\$40,000 under \$50,000	* 4,000	* 179,026	* 157,422	* 4,000	* 22,855	* 4,000	* 28,923	* 6,068	0	0	**	**
\$50,000 under \$75,000	* 5,036	* 324,496	* 297,385	* 5,036	* 53,176	* 5,036	* 69,488	* 16,312	0	0	0	0
\$75,000 under \$100,000	** 5,849	** 633,614	** 637,181	** 5,849	** 138,464	** 5,849	** 169,676	** 31,212	0	0	0	0
\$100,000 under \$200,000	* 1,783	* 567,187	* 452,768	* 1,783	* 122,559	* 1,783	* 108,206	* -14,153	0	0	** 1,602	** 3,425
\$200,000 under \$500,000	* 270	* 200,387	* 189,291	* 270	* 63,166	* 270	* 60,862	* -2,304	0	0	0	0
\$500,000 under \$1,000,000	* 146	* 193,265	* 185,665	* 146	* 67,144	* 146	* 42,651	* -24,483	0	0	0	0
\$1,000,000 under \$1,500,000	* 65	* 118,726	* 111,626	* 65	* 41,358	* 65	* 38,716	* -2,642	0	0	0	0
\$1,500,000 under \$2,000,000	57	173,136	149,347	57	56,639	57	43,410	-13,229	0	0	* 14	* 1,016
\$2,000,000 under \$5,000,000	27	167,015	155,508	27	60,425	27	44,748	-15,677	0	0	* 13	* 1,136
\$5,000,000 under \$10,000,000	14	500,126	484,567	14	191,280	14	99,405	-91,875	0	0	* 3	* 2,573

Footnotes at end of table.

**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated	Tax differences due to alternative computations	Taxes from special computation		Number of returns	Number of returns	Alternative minimum tax amount
				Number of returns	Amount			Number of returns	Amount			
<b>Returns with Schedule D tax computation</b>												<b>24,748,273</b>
<b>Total</b>	<b>23,060,400</b>	<b>4,426,898,106</b>	<b>3,645,320,239</b>	<b>23,046,037</b>	<b>969,795,514</b>	<b>22,071,912</b>	<b>837,868,618</b>	<b>-131,926,896</b>	<b>* 409</b>	<b>* 51</b>	<b>2,890,326</b>	
Under \$5,000	17,777	467,706	164,143	168,735	16,408	25,603	1,414	-14,994	0	0	0	**
\$5,000 under \$10,000	119,547	838,685	257,773	117,531	25,792	76,580	11,730	-14,062	0	0	0	0
\$10,000 under \$15,000	368,856	4,769,434	964,220	366,863	94,793	215,536	49,442	-45,351	0	0	0	0
\$15,000 under \$20,000	470,755	8,238,559	2,784,646	470,755	281,917	374,754	194,763	-87,154	0	0	0	0
\$20,000 under \$25,000	528,133	12,004,595	4,604,886	526,814	502,076	413,926	344,464	-157,612	0	0	0	**
\$25,000 under \$30,000	636,261	17,502,864	7,191,002	636,251	841,583	536,532	634,529	-207,054	0	0	0	**
\$30,000 under \$40,000	1,334,014	46,670,879	23,778,104	1,334,014	2,905,689	1,226,796	2,297,614	-608,075	**	**	**	**
\$40,000 under \$50,000	1,355,617	61,177,530	36,172,552	1,355,615	4,586,890	1,303,427	3,832,488	-754,402	0	0	0	0
\$50,000 under \$75,000	3,527,804	219,833,439	147,294,609	3,527,773	21,365,966	3,449,386	18,958,152	-2,507,804	0	0	4,728	9,727
\$75,000 under \$100,000	3,209,788	279,980,847	199,444,079	3,209,785	30,472,125	3,160,135	27,569,590	-2,902,535	0	0	14,488	37,147
\$100,000 under \$200,000	6,826,766	956,701,746	737,072,132	6,826,764	133,358,752	6,790,376	124,115,658	-9,243,094	** 409	* 51	261,765	745,565
\$200,000 under \$500,000	3,411,452	997,802,251	830,771,930	3,411,446	196,680,072	3,405,559	181,651,633	-15,028,439	**	2,172,680	12,105,725	
\$500,000 under \$1,000,000	707,679	480,341,923	429,495,104	707,679	131,320,107	707,407	118,616,296	-12,703,811	**	350,452	4,861,085	
\$1,000,000 under \$1,500,000	166,964	202,173,329	182,732,161	166,964	62,512,250	166,928	55,449,045	-7,063,205	0	0	36,232	1,130,942
\$1,500,000 under \$2,000,000	70,208	120,928,086	109,915,705	70,208	39,098,399	70,197	34,171,944	-4,927,455	**	14,151	650,158	
\$2,000,000 under \$5,000,000	104,837	312,604,434	286,135,357	104,837	104,993,696	104,819	89,456,007	-15,537,689	0	0	21,006	1,515,386
\$5,000,000 under \$10,000,000	26,881	182,544,934	167,269,099	26,681	62,999,092	26,681	51,167,213	-11,831,879	0	0	5,776	854,380
\$10,000,000 or more	17,271	522,256,865	479,227,739	17,271	177,738,919	17,271	129,446,635	-48,292,284	0	0	4,524	2,828,520

Footnotes at end of table.

**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated.]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax		Average income tax (dollars)		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Modified taxable income [1]	Adjusted gross income less deficit			
<b>Returns with regular tax computation only [2]</b>													
<b>Total</b>	<b>(13)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	<b>(17)</b>	<b>(18)</b>	<b>(19)</b>	<b>(20)</b>	<b>(21)</b>	<b>(22)</b>	<b>(23)</b>		
Under \$5,000	2,394,669	1,887,405	91,482,057	650,835,914	37,581,147	53,325,775	77,223,888	595,808,488	77,232,665	596,593,040	15.9	10.6	
\$5,000 under \$10,000	0	0	94,180	11,874	1,559	195	92,657	11,679	92,657	11,679	13.6	3.0	
\$10,000 under \$15,000	0	0	1,754,891	296,343	* 4,033	* 1,284	1,750,857	295,059	1,750,857	295,059	10.0	2.1	
\$15,000 under \$20,000	73,933	12,416	5,654,676	1,627,346	2,487,459	345,179	4,112,342	1,271,531	4,112,342	1,271,531	7.9	1.8	
\$20,000 under \$25,000	208,427	39,928	6,354,028	4,091,923	2,212,890	743,462	4,854,322	3,311,639	4,854,322	3,311,639	8.3	3.0	
\$25,000 under \$30,000	336,222	109,792	7,306,871	7,468,562	3,429,377	1,555,275	5,015,791	5,843,169	5,015,791	5,843,169	8.7	3.5	
\$30,000 under \$40,000	338,888	154,493	7,350,151	10,719,441	3,873,206	2,457,907	4,837,918	8,136,239	4,837,918	8,136,239	9.0	4.0	
\$40,000 under \$50,000	531,164	332,226	13,012,872	29,168,737	5,517,905	5,853,805	9,448,792	23,049,247	9,448,792	23,049,248	9.8	5.1	
\$50,000 under \$75,000	345,103	303,335	10,133,022	34,490,635	4,087,821	5,272,755	8,486,431	28,944,427	8,487,806	28,944,527	10.8	6.4	
\$75,000 under \$100,000	369,625	478,328	16,339,272	93,733,071	6,610,543	11,339,366	15,333,073	81,943,001	15,334,048	81,944,411	12.5	8.2	
\$100,000 under \$200,000	122,774	268,510	9,568,989	88,424,265	4,060,843	8,421,249	9,437,867	79,740,726	9,438,842	79,741,258	13.8	9.6	
\$200,000 under \$500,000	61,826	167,688	11,678,569	204,885,772	4,783,068	9,695,293	11,628,076	195,024,447	11,629,456	195,031,921	16.8	12.6	
\$500,000 under \$1,000,000	6,222	19,586	2,007,473	108,055,574	436,898	2,557,389	2,000,375	105,478,665	2,002,998	105,701,733	23.6	19.4	
\$1,000,000 under \$1,500,000	* 191	* 530	174,997	32,030,837	55,669	1,684,341	173,830	30,345,965	174,397	30,537,332	29.8	174,503	
\$1,500,000 under \$2,000,000	* 140	* 319	28,315	10,358,595	10,067	765,866	28,045	9,592,410	28,196	9,664,169	32.5	28.8	
\$2,000,000 under \$5,000,000	* 24	* 137	9,557	5,305,072	3,608	493,314	9,469	4,811,621	9,518	4,849,953	33.2	29.6	
\$5,000,000 under \$10,000,000	** 207	** 14,195	** 20,167,866	** 6,202	** 2,159,094	11,427	10,003,617	11,512	10,095,175	11,512	10,095,175	34.3	30.3
\$10,000,000 or more	** 107	** 191	** 319	** 24	** 24	** 24	** 24	** 24	** 24	** 24	** 24	30.3	
<b>Returns with Form 8615 tax computation [3]</b>													
<b>Total</b>	<b>0</b>	<b>0</b>	<b>315,298</b>	<b>1,040,056</b>	<b>121,970</b>	<b>118,157</b>	<b>310,249</b>	<b>921,899</b>	<b>310,249</b>	<b>970,817</b>	<b>19.0</b>	<b>15.6</b>	
Under \$5,000	0	0	81,379	19,174	31,485	582	80,321	18,593	80,321	18,593	10.0	6.7	
\$5,000 under \$10,000	0	0	97,873	56,001	36,051	1,675	97,873	54,325	97,873	54,325	12.3	7.7	
\$10,000 under \$15,000	0	0	56,941	71,825	23,040	1,695	55,882	70,130	55,882	70,130	14.3	9.9	
\$15,000 under \$20,000	0	0	27,424	54,935	10,462	783	27,424	54,153	27,424	54,153	14.7	11.3	
\$20,000 under \$25,000	0	0	** 38,435	** 153,738	** 13,466	** 3,987	13,144	37,890	13,144	37,890	16.2	12.7	
\$25,000 under \$30,000	0	0	0	0	** 13,466	** 13,466	** 13,039	56,048	13,039	56,048	17.4	15.8	
\$30,000 under \$40,000	0	0	0	0	** 2,159,094	** 2,159,094	** 8,244	* 26,398	* 26,398	* 26,398	* 11.2	* 9.3	
\$40,000 under \$50,000	0	0	0	0	** 4,000	** 4,000	* 4,000	* 29,416	* 29,416	* 29,416	* 18.7	* 16.4	
\$50,000 under \$75,000	0	0	* 5,036	* 69,488	0	0	* 5,036	* 69,488	* 5,036	* 69,488	* 23.4	* 21.4	
\$75,000 under \$100,000	0	0	** 107	** 169,676	** 5,849	** 5,849	** 96,707	** 2,925	** 96,707	** 2,925	* 11.5	* 10.7	
\$100,000 under \$200,000	0	0	* 1,783	* 110,703	* 1,044	* 3,761	* 1,783	* 106,541	* 1,783	* 114,946	* 25.4	* 20.3	
\$200,000 under \$500,000	0	0	* 270	* 60,862	* 420	* 270	* 60,442	* 270	* 66,002	* 34.9	* 32.9	* 244,452	
\$500,000 under \$1,000,000	0	0	* 146	* 42,651	* 146	* 543	* 146	* 42,108	* 146	* 46,983	* 25.1	* 24.2	
\$1,000,000 under \$1,500,000	0	0	* 65	* 38,716	* 65	* 351	* 65	* 38,366	* 65	* 40,337	* 36.6	* 34.4	
\$1,500,000 under \$2,000,000	0	0	* 57	* 44,426	* 51	* 3,023	* 57	* 41,403	* 57	* 46,487	* 31.1	* 26.8	
\$2,000,000 under \$5,000,000	0	0	27	45,884	25	4,349	27	41,535	27	46,783	30.1	28.0	
\$5,000,000 under \$10,000,000	0	0	14	101,978	14	282	14	101,997	14	119,671	24.7	23.9	
\$10,000,000 or more	0	0	** 5,849	** 169,676	** 5,849	** 5,849	** 96,707	** 2,925	** 96,707	** 2,925	* [4]	* [4]	

Footnotes at end of table.

**Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Modified taxable income [1]		As a percentage of gross income less deficit		Total income tax		
	Number of returns	Amount	Number of returns	Amount	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	
<b>Returns with Schedule D tax computation</b>																											
<b>Total</b>	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)														
363,605	577,769	22,119,943	863,241,902	10,939,457	24,349,828	21,461,306	838,341,730	21,469,114	859,507,846	23,6	19,4	37,272															
Under \$5,000	0	0	26,599	2,953	* 7,621	* 50	24,607	2,904	24,607	2,904	2,904	1,8	0,6	16													
\$5,000 under \$10,000	0	0	76,580	11,730	19,716	132	75,522	11,598	75,522	11,598	11,598	4,5	1,3	97													
\$10,000 under \$15,000	* 8,134	* 6,257	218,635	55,699	88,360	10,411	164,820	39,334	164,820	39,334	39,334	4,1	0,8	107													
\$15,000 under \$20,000	11,037	3,210	376,809	197,973	146,506	37,902	313,671	157,232	313,671	157,232	157,232	5,6	1,9	334													
\$20,000 under \$25,000	28,252	15,494	420,004	361,078	192,718	37,533	373,860	309,147	373,860	309,147	309,147	6,7	2,6	585													
\$25,000 under \$30,000	31,607	25,724	541,722	660,293	246,261	85,631	468,077	550,630	468,077	550,630	550,630	7,7	3,1	865													
\$30,000 under \$40,000	67,592	60,946	1,236,447	2,364,400	493,881	218,568	1,104,682	2,090,999	1,104,682	2,090,999	2,090,999	8,8	4,5	1,567													
\$40,000 under \$50,000	64,733	59,056	1,308,534	3,891,544	544,962	287,742	1,210,992	3,549,849	1,210,992	3,549,849	3,549,849	9,8	5,8	2,619													
\$50,000 under \$75,000	73,135	139,953	3,453,983	19,017,484	1,535,665	1,109,728	3,340,397	17,771,956	3,340,397	17,771,956	3,340,397	12,1	8,1	5,038													
\$75,000 under \$100,000	39,639	103,444	3,162,640	27,710,181	1,538,278	1,475,190	3,122,187	26,137,938	3,122,187	26,137,938	3,122,187	13,1	9,3	8,143													
\$100,000 under \$200,000	29,242	123,655	6,795,368	124,985,359	3,551,312	3,636,916	6,767,536	6,768,518	6,767,536	6,768,518	6,768,518	16,4	12,7	17,757													
\$200,000 under \$500,000	8,670	34,272	3,409,044	193,781,864	1,797,248	2,251,764	3,403,583	191,505,946	3,403,583	191,505,946	3,403,583	193,909,303	23,3	19,4	56,841												
\$500,000 under \$1,000,000	1,163	4,079	707,623	123,487,544	477,446	2,726,613	706,237	120,756,552	706,237	120,756,552	706,237	123,686,993	28,8	25,7	174,778												
\$1,000,000 under \$1,500,000	233	1,269	166,663	56,583,189	123,733	1,618,418	166,551	54,963,502	166,551	54,963,502	166,551	56,555,104	30,9	28,0	338,726												
\$1,500,000 under \$2,000,000	34	151	70,208	34,822,980	53,669	1,103,205	70,094	33,719,626	70,094	33,719,626	70,094	34,754,555	31,6	28,7	495,923												
\$2,000,000 under \$5,000,000	44	222	104,832	90,978,239	84,419	2,732,454	104,624	88,245,562	104,624	88,245,562	104,624	91,268,590	31,9	29,2	870,576												
\$5,000,000 under \$10,000,000	6	26	26,681	52,024,946	22,317	1,600,458	26,627	50,424,461	26,627	50,424,461	26,627	52,461,042	31,4	28,7	1,966,232												
\$10,000,000 or more	3	10	17,271	132,284,446	15,346	5,397,113	17,239	126,897,323	17,239	126,897,323	17,239	135,029,983	28,2	25,9	7,818,307												

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

d—Data deleted to avoid disclosure of information for specific taxpayers.

[1] See section 4 for the definition of modified taxable income.

[2] Includes returns with Schedule J, Income Averaging for Farmers and Fisherman, and foreign-earned income tax computations.

[3] See table 3.1A for more details on returns with Form 8615, Tax for Certain Children Who Have Unearned Income, tax computation.

[4] Percentage not computed.

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

Source: IRS, Statistics of Income Division, Publication 304, September 2017.

**Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2015  
(Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to with Schedule D computation vs. with regular tax computation	Tax generated with Form 8615 tax computation	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total</b>	<b>315,298</b>	<b>1,076,952</b>	<b>728,028</b>	<b>-348,924</b>	<b>1,031,906</b>	<b>303,378</b>
Under \$5,000	81,379	18,593	14,810	-3,783	19,174	4,364
\$5,000 under \$10,000	97,873	44,217	32,852	-11,365	56,001	23,149
\$10,000 under \$15,000	56,941	51,731	37,375	-14,356	71,825	34,450
\$15,000 under \$20,000	27,424	42,814	30,161	-12,653	54,935	24,774
\$20,000 under \$25,000	13,152	28,933	19,533	-9,400	39,359	19,826
\$25,000 under \$30,000	13,039	42,194	28,802	-13,392	57,031	28,229
\$30,000 under \$40,000	* 8,244	* 31,605	* 18,048	* -13,557	* 27,496	* 9,448
\$40,000 under \$50,000	* 4,000	* 22,855	* 17,394	* -5,461	* 28,923	* 11,529
\$50,000 under \$75,000	* 5,036	* 53,176	* 38,439	* -14,737	* 69,488	* 31,049
\$75,000 under \$100,000	**	**	**	**	**	**
\$100,000 under \$200,000	** 5,849	** 138,464	** 104,560	** -33,904	** 169,676	** 65,116
\$200,000 under \$500,000	* 1,783	* 122,359	* 79,079	* -43,280	* 108,206	* 29,127
\$500,000 under \$1,000,000	* 270	* 63,166	* 50,169	* -12,997	* 60,862	* 10,693
\$1,000,000 under \$1,500,000	* 146	* 67,144	* 38,100	* -29,044	* 42,651	* 4,551
\$1,500,000 under \$2,000,000	* 65	* 41,358	* 35,737	* -5,621	* 38,716	* 2,979
\$2,000,000 under \$5,000,000	57	56,639	40,674	-15,965	43,410	2,736
\$5,000,000 under \$10,000,000	27	60,425	43,380	-17,045	44,748	1,368
\$10,000,000 or more	14	191,280	98,914	-92,366	99,405	491

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] For returns that did not have Schedule D, Capital Gains and Losses worksheet, the regular tax computation was used to calculate tax generated.

NOTE: Detail may not add to totals because of rounding. Form 8615 is entitled Tax for Certain Children Who Have Unearned Income.

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

**Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income					
	Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns</b>	<b>99,040,729</b>	<b>9,550,843,480</b>	<b>1,457,891,441</b>	<b>25,509</b>	<b>929,029,647</b>	<b>26,911,766</b>
<b>Total</b>	<b>99,040,729</b>	<b>9,550,843,480</b>	<b>1,457,891,441</b>	<b>25,509</b>	<b>929,029,647</b>	<b>26,911,766</b>
Under \$5,000	206,322	-10,587,020	283,400	133,803	387,319	8,344
\$5,000 under \$10,000	1,926,254	15,192,318	368,015	1,845,746	14,605,348	302,507
\$10,000 under \$15,000	4,333,058	55,477,077	1,381,283	3,912,428	49,798,796	1,034,482
\$15,000 under \$20,000	5,195,436	90,912,494	3,523,850	4,740,550	83,088,389	2,969,483
\$20,000 under \$25,000	5,404,801	121,750,234	6,191,130	1,684,282	37,597,913	960,416
\$25,000 under \$30,000	5,319,345	146,181,190	8,752,589	1,495,601	41,063,627	917,870
\$30,000 under \$40,000	10,563,700	369,572,078	25,167,676	3,423,853	120,196,760	3,435,999
\$40,000 under \$50,000	9,702,501	435,619,765	32,530,207	2,385,007	106,107,691	3,140,499
\$50,000 under \$75,000	12,562,177	1,089,297,857	105,901,459	1,498,295	127,915,98	4,187,333
\$75,000 under \$100,000	18,402,358	2,490,230,694	316,349,637	640,818	76,752,665	2,436,137
\$100,000 under \$200,000	6,740,763	3,595,223,558	857,650,398	78,220	47,555,898	977,082

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income					
	12 under 15 percent			15 under 17 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>All returns</b>	<b>11,561,084</b>	<b>960,222,719</b>	<b>104,735,314</b>	<b>11,728,472</b>	<b>1,344,555,861</b>	<b>181,555,862</b>
<b>Total</b>	<b>11,561,084</b>	<b>960,222,719</b>	<b>104,735,314</b>	<b>11,728,472</b>	<b>1,344,555,861</b>	<b>181,555,862</b>
Under \$5,000	5,978	* 18,118	* 1,980	* 7,573	* 32,321	* 4,225
\$5,000 under \$10,000	17,868	128,194	14,150	11,271	79,837	10,926
\$10,000 under \$15,000	9,216	* 106,989	* 11,977	10,213	132,770	16,976
\$15,000 under \$20,000	4,050	* 71,471	* 8,285	* 7,164	* 131,113	* 17,674
\$20,000 under \$25,000	6,052	* 143,917	* 15,299	* 6,961	* 153,473	* 20,345
\$25,000 under \$30,000	25,917	748,750	76,775	** 14,726	** 19,565	**
\$30,000 under \$40,000	75,813	2,661,850	282,948	**	**	**
\$40,000 under \$50,000	3,565,572	160,447,343	16,892,217	14,269	666,719	84,061
\$50,000 under \$75,000	2,132,429	123,574,857	13,812,800	4,038,137	248,494,948	33,204,247
\$75,000 under \$100,000	2,123,649	190,961,202	20,269,471	107,418,143	14,609,366	1,383,893
\$100,000 under \$200,000	3,483,245	443,546,739	49,140,671	5,833,684	828,939,431	111,788,200
\$200,000 or more	107,295	37,813,289	4,208,741	541,400	158,359,381	21,780,275

Footnotes at end of table.

**Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	25 under 30 percent						30 under 50 percent						Total income tax as a percentage of adjusted gross income					
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	100 percent or more	
<b>All returns</b>	<b>987,730</b>	<b>733,380,433</b>	<b>199,139,745</b>	<b>354,568</b>	<b>764,881,014</b>	<b>259,740,835</b>	<b>4,048</b>	<b>577,153</b>	<b>373,855</b>	<b>9,129</b>	<b>-11,055,108</b>	<b>477,978</b>						
Under \$5,000	0	0	** 8	** 25	** 10	** 2,023	** 11,136	** 7,757	** 8,744	** -11,199,601	** 254,231							
\$5,000 under \$10,000	0	0	**	**	**	**	**	**	**	**	**							
\$10,000 under \$15,000	**	**	**	**	**	**	**	**	**	**	**							
\$15,000 under \$20,000	**	**	**	**	**	**	**	**	**	**	**							
\$20,000 under \$25,000	**	**	**	**	**	**	**	**	**	**	**							
\$25,000 under \$30,000	**	**	**	**	**	**	**	**	**	**	**							
\$30,000 under \$40,000	**	**	**	**	**	**	**	**	**	**	**							
\$40,000 under \$50,000	**	**	**	**	**	**	**	**	**	**	**							
\$50,000 under \$75,000	**	**	**	**	**	**	**	**	**	**	**							
\$75,000 under \$100,000	** 79,960	** 21,926	** 3,689	** 138,047	** 51,637	** 409	** 12,545	** 12,545	** 12,545	** 123	** 5,744							
\$100,000 under \$200,000	6,287	1,045,319	274,315	2,005	271,967	88,477	1,007	113,686	66,520	* 61	* 7,277	* 13,815						
\$200,000 or more	977,264	732,255,156	198,843,505	348,856	764,471,275	259,600,711	609	436,762	287,032	200	131,470	196,728						

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

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

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

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Tax credits						Nonrefundable education credit	Retirement savings contribution credit		
		Total		Foreign tax credit		Child care credit					
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
<b>All returns, total</b>	<b>150,493,263</b>	<b>48,980,703</b>	<b>77,927,281</b>	<b>7,968,489</b>	<b>22,550,125</b>	<b>6,344,325</b>	<b>3,585,379</b>	<b>9,606,011</b>	<b>10,234,109</b>		
No adjusted gross income	2,072,066	13,428	25,330	335	19	* 110	* 69	** 2,275	** 2,050		
\$1 under \$5,000	10,134,703	63,821	6,245	40,165	644	0	0	**	**		
\$5,000 under \$10,000	11,398,595	122,562	25,454	57,822	1,838	**	7,525	4,623	4,054		
\$10,000 under \$15,000	12,219,481	2,668,521	378,280	65,143	5,336	** 9,038	531,717	117,887	314,164		
\$15,000 under \$20,000	11,228,447	2,455,097	805,671	90,772	7,876	109,040	20,536	419,766	669,882		
\$20,000 under \$25,000	9,981,450	3,668,596	1,585,194	129,351	20,163	289,452	118,432	757,119	602,989		
\$25,000 under \$30,000	8,832,875	4,140,434	2,546,991	138,691	20,322	336,199	196,376	727,034	633,114		
\$30,000 under \$40,000	14,913,880	6,028,477	6,078,060	324,846	76,800	650,208	393,356	1,247,644	1,217,115		
\$40,000 under \$50,000	11,625,418	4,635,139	5,561,854	370,813	95,793	506,365	285,221	968,664	1,123,447		
\$50,000 under \$75,000	19,980,117	8,149,892	12,453,771	1,060,050	220,372	1,042,382	588,927	1,594,142	2,003,676		
\$75,000 under \$100,000	12,821,791	5,603,391	9,899,969	1,027,229	335,965	913,516	524,071	1,238,875	1,597,276		
\$100,000 under \$200,000	18,532,593	8,341,363	13,453,446	2,374,519	1,737,288	1,810,767	1,080,781	1,771,084	2,512,166		
\$200,000 under \$500,000	5,428,176	2,235,634	4,814,181	1,558,206	3,425,956	570,666	322,922	0	0		
\$500,000 under \$1,000,000	884,335	533,527	4,412,969	444,286	3,632,196	66,668	40,810	0	0		
\$1,000,000 under \$1,500,000	195,905	134,002	2,384,942	117,443	1,979,836	11,140	6,995	0	0		
\$1,500,000 under \$2,000,000	79,971	57,362	1,597,058	51,327	1,309,899	3,450	2,196	0	0		
\$2,000,000 under \$5,000,000	116,718	89,371	3,802,331	81,240	2,969,747	4,275	2,880	0	0		
\$5,000,000 under \$10,000,000	28,680	23,286	2,073,809	21,424	1,661,979	708	510	0	0		
\$10,000,000 or more	18,061	15,799	6,021,697	14,827	5,058,095	339	258	0	0		
<b>Taxable returns, total</b>	<b>99,040,729</b>	<b>33,758,205</b>	<b>61,778,365</b>	<b>7,678,014</b>	<b>20,886,617</b>	<b>4,514,950</b>	<b>2,582,981</b>	<b>5,964,188</b>	<b>6,951,769</b>		
<b>Nontaxable returns, total</b>	<b>51,452,534</b>	<b>15,222,499</b>	<b>16,147,386</b>	<b>290,474</b>	<b>1,703,508</b>	<b>1,829,375</b>	<b>1,002,398</b>	<b>3,641,823</b>	<b>3,282,341</b>		

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Tax credits—continued																			
Size of adjusted gross income	Child tax credit			Residential energy credits			General business credit			Prior-year minimum tax credit	Adoption credit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Credit for elderly and disabled	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns										
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)								
<b>22,376,889</b>	<b>27,099,975</b>	<b>2,592,967</b>	<b>2,087,749</b>	<b>334,152</b>	<b>3,616,120</b>	<b>306,716</b>	<b>972,621</b>	<b>63,960</b>	<b>251,235</b>	<b>50,569</b>	<b>6,397</b>								
All returns, total												** 732	** 379						
No adjusted gross income	6,316	4,319	2,089	1,544	** 800	** 15,943	* 13	* 7	0	0	0								
\$1 under \$5,000	* 3,994	* 1,809		**		**	0	0	0	0	0								
\$5,000 under \$10,000	11,181	3,662	** 3,060	** 668	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
\$10,000 under \$15,000	57,064	8,399	14,344	3,524	* 3,061	* 73	0	0	0	0	0	0	0	0	0	0	0	0	
\$15,000 under \$20,000	555,455	99,901	30,093	8,503	**	**	**	**	0	0	0	** 1,045	** 1,655						
\$20,000 under \$25,000	1,144,357	439,625	61,319	19,215	** 2,217	** 771	** 3,978	** 1,024	0	0	0								
\$25,000 under \$30,000	1,656,330	956,879	80,760	26,326	* 4,495	* 3,130	* 1,028	* 936	**	**	0								
\$30,000 under \$40,000	3,348,290	2,824,166	153,203	62,352	5,777	6,045	4,207	6,081	** 8,085	** 5,317	0								
\$40,000 under \$50,000	2,791,873	3,266,947	235,410	107,127	8,260	10,159	4,344	5,320	9,048	11,984	0								
\$50,000 under \$75,000	5,314,652	8,148,380	520,093	291,646	22,033	21,445	17,204	15,106	15,093	34,637	0								
\$75,000 under \$100,000	3,694,147	6,198,633	444,998	279,767	20,175	52,979	18,494	18,277	10,007	38,073	0								
\$100,000 under \$200,000	3,789,389	5,157,458	791,300	746,223	85,556	262,494	104,704	175,562	20,327	151,819	0								
\$200,000 under \$500,000	2,143	1,797	219,094	382,803	72,081	495,303	79,253	97,163	** 1,400	** 9,406	0								
\$500,000 under \$1,000,000	0	0	27,124	78,614	42,837	464,755	51,738	168,758	0	0	0								
\$1,000,000 under \$1,500,000	0	0	5,030	26,806	20,991	256,381	10,722	106,056	0	0	0								
\$1,500,000 under \$2,000,000	0	0	1,758	11,967	11,304	205,105	3,826	62,675	0	0	0								
\$2,000,000 under \$5,000,000	0	0	2,415	20,656	21,676	665,460	5,090	132,344	**	**	0								
\$5,000,000 under \$10,000,000	0	0	568	8,631	6,974	348,915	1,343	51,007	0	0	0								
\$10,000,000 or more	0	0	303	11,329	5,915	807,161	771	132,296	0	0	0								
<b>Taxable returns, total</b>	<b>13,751,850</b>	<b>19,809,548</b>	<b>2,298,322</b>	<b>1,666,871</b>	<b>309,035</b>	<b>3,501,765</b>	<b>288,458</b>	<b>922,349</b>	<b>18,171</b>	<b>92,510</b>	<b>20,452</b>	<b>2,534</b>							
<b>Nontaxable returns, total</b>	<b>8,625,940</b>	<b>7,290,427</b>	<b>294,645</b>	<b>420,879</b>	<b>25,118</b>	<b>114,355</b>	<b>18,257</b>	<b>50,272</b>	<b>45,789</b>	<b>158,725</b>	<b>30,117</b>	<b>3,863</b>							

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Tax credits—continued									
Size of adjusted gross income		Alternative motor vehicle credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>All returns, total</b>	<b>9,330</b>	<b>20,082</b>	<b>3,740</b>	<b>1,518</b>	<b>42,988</b>	<b>251,617</b>	<b>77,700</b>	<b>99,211</b>	<b>6,808</b>
No adjusted gross income	0	0	0	** 10	** 75	** 10	** 6	** 6	* 43
\$1 under \$5,000	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	0	0	0	**	**	** 2,983	** 1,200	**	**
\$20,000 under \$25,000	0	0	0	0	0	* 2,020	* 1,985	0	0
\$25,000 under \$30,000	**	0	0	0	0	* 3,013	* 2,203	0	0
\$30,000 under \$40,000	** 3,986	** 5,556	0	0	* 2,042	* 2,302	10,020	8,721	0
\$40,000 under \$50,000	0	0	0	0	0	10,992	15,059	0	0
\$50,000 under \$75,000	**	0	0	* 4,000	* 24,486	30,822	39,689	**	**
\$75,000 under \$100,000	** 3,021	** 5,423	**	* 5,585	* 26,514	11,324	19,308	** 1,032	** 1,983
\$100,000 under \$200,000	* 1,889	** 2,611	** 848	13,730	77,271	* 5,926	* 10,429	* 2,266	* 2,831
\$200,000 under \$500,000	** 912	** 780	** 497	10,901	73,166	** 600	** 608	773	1,733
\$500,000 under \$1,000,000	* 85	* 633	**	3,528	25,869	**	**	* 419	* 1,201
\$1,000,000 under \$1,500,000	* 165	* 1,241	* 225	* 107	916	6,752	0	0	90
\$1,500,000 under \$2,000,000	* 28	* 207	* 17	5	551	3,735	0	* 42	* 42
\$2,000,000 under \$5,000,000	**	**	89	51	969	6,856	0	0	110
\$5,000,000 under \$10,000,000	20	146	**	325	325	2,328	0	0	17
\$10,000,000 or more	14	115	** 17	** 11	311	2,264	0	37	9,203
<b>Taxable returns, total</b>	<b>5,335</b>	<b>14,312</b>	<b>3,740</b>	<b>1,518</b>	<b>36,106</b>	<b>213,408</b>	<b>59,663</b>	<b>77,332</b>	<b>4,828</b>
<b>Nontaxable returns, total</b>	<b>3,995</b>	<b>5,770</b>	<b>0</b>	<b>6,762</b>	<b>38,208</b>	<b>18,038</b>	<b>21,879</b>	<b>1,980</b>	<b>731</b>

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Total refundable credits—continued										Tax credits—continued				
Size of adjusted gross income	Earned income credit			Additional child tax credit			American opportunity credit			Net premium tax credit			Refundable credits used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)			
<b>All returns, total</b>	<b>28,081,708</b>	<b>68,524,975</b>	<b>19,705,356</b>	<b>26,580,109</b>	<b>9,629,945</b>	<b>8,623,424</b>	<b>2,343,256</b>	<b>1,544,319</b>	<b>10,082,239</b>	<b>5,678,145</b>	<b>4,625,738</b>	<b>1,490,048</b>		
No adjusted gross income	197,776	210,432	78,603	125,807	133,446	124,419	134,718	151,916	2,450	985	1,999	339		
\$1 under \$5,000	2,404,016	1,184,335	356,363	77,452	406,399	351,666	156,626	102,064	18,642	3,094	18,537	2,884		
\$5,000 under \$10,000	4,657,246	7,156,186	1,936,206	1,470,338	685,513	592,614	233,253	134,649	42,282	11,522	40,984	10,511		
\$10,000 under \$15,000	6,249,888	16,592,719	3,504,657	4,249,612	898,025	781,700	426,404	229,156	1,775,539	189,036	1,709,805	167,262		
\$15,000 under \$20,000	3,803,505	15,879,928	3,454,605	5,110,491	917,641	803,609	429,741	223,413	416,554	100,463	158,101	36,389		
\$20,000 under \$25,000	2,871,259	11,102,536	2,854,191	4,218,529	692,533	593,116	292,234	181,109	587,859	210,103	236,892	111,451		
\$25,000 under \$30,000	2,474,924	7,514,991	2,222,362	3,365,761	611,862	504,023	205,352	133,427	860,763	418,574	507,297	233,643		
\$30,000 under \$40,000	3,954,037	7,455,771	2,816,184	4,407,863	948,505	838,921	248,624	162,379	1,979,511	1,036,985	1,528,150	786,317		
\$40,000 under \$50,000	1,363,326	1,393,596	1,379,742	2,023,870	646,902	598,458	121,561	112,697	868,849	457,176	420,654	139,884		
\$50,000 under \$75,000	105,430	37,480	903,386	1,266,751	1,175,408	1,066,124	81,146	93,047	1,038,510	849,846	* 3,319	* 1,367		
\$75,000 under \$100,000	0	0	13,455	208,865	898,538	831,652	13,597	20,462	884,297	802,326	0	0		
\$100,000 under \$200,000	0	0	36,577	64,725	1,615,173	1,537,122	0	0	1,604,987	1,532,805	0	0		
\$200,000 under \$500,000	0	0	26	48	0	0	0	0	947	2,377	0	0		
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	286	59	0	0		
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	* 44	* 181	0	0		
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	* 49	* 40	0	0		
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	176	1,357	0	0		
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	40	249	0	0		
\$10,000,000 or more	0	0	0	0	0	0	0	0	54	962	0	0		
<b>Table returns, total</b>	<b>1,701,556</b>	<b>524,581</b>	<b>0</b>	<b>4,117,225</b>	<b>3,531,552</b>	<b>535,962</b>	<b>170,636</b>	<b>6,313,752</b>	<b>4,263,300</b>	<b>1,701,556</b>	<b>524,581</b>	<b>965,467</b>		
<b>Nontaxable returns, total</b>	<b>26,380,152</b>	<b>68,000,393</b>	<b>19,705,356</b>	<b>26,580,109</b>	<b>5,512,719</b>	<b>1,807,294</b>	<b>1,373,683</b>	<b>3,768,487</b>	<b>1,414,845</b>	<b>2,924,182</b>	<b>1,414,845</b>	<b>965,467</b>		

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax credits—continued			Net investment income tax			Total income tax			All other taxes		
	Refundable credits used to offset income tax before credits—continued		American opportunity credit used to offset income tax before credits		Number of returns		Amount		Number of returns		Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	(46)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
No adjusted gross income	<b>4,804,198</b>	<b>3,853,556</b>	<b>99,021,502</b>	<b>1,435,848,556</b>	<b>3,828,608</b>	<b>22,042,756</b>	<b>99,040,729</b>	<b>1,457,891,441</b>	<b>35,543,951</b>	<b>82,388,024</b>	<b>19,632,701</b>	<b>60,173,787</b>
\$1 under \$5,000	399	468	6,628	241,975	* 13	* 386	6,640	242,459	334,693	783,508	247,167	655,686
\$5,000 under \$10,000	**	199	682	40,941	0	0	199,682	40,941	1,282,164	605,985	1,118,138	555,370
\$10,000 under \$15,000	** 8,402	** 1,295	4,333,058	1,381,283	0	0	4,333,058	1,381,283	3,212,316	3,831,904	2,424,615	3,514,320
\$15,000 under \$20,000	83,187	13,709	5,195,436	3,523,850	0	0	5,195,436	3,523,850	2,828,668	3,300,036	1,569,044	2,822,778
\$20,000 under \$25,000	205,617	51,979	5,444,801	6,191,130	0	0	5,444,801	6,191,130	2,291,004	2,526,154	942,142	1,995,893
\$25,000 under \$30,000	259,765	143,129	5,319,345	8,752,577	** 3,900	** 130	5,319,345	8,752,577	8,752,559	1,995,889	2,396,593	759,895
\$30,000 under \$40,000	392,493	266,087	10,551,750	25,167,659	**	**	10,553,700	25,167,676	3,357,593	4,634,811	1,401,959	3,359,800
\$40,000 under \$50,000	394,574	279,418	9,701,526	32,530,107	**	**	9,702,501	32,530,207	2,462,045	3,946,895	1,062,700	2,819,948
\$50,000 under \$75,000	986,768	793,840	18,633,039	99,290,385	* 2,856	* 1,410	18,634,013	99,291,756	4,160,688	8,162,589	2,153,375	5,957,917
\$75,000 under \$100,000	870,288	781,857	12,551,202	105,900,927	* 1,632	* 532	12,552,177	105,901,459	2,701,417	6,856,283	1,598,353	5,275,110
\$100,000 under \$200,000	1,602,705	1,521,772	18,399,987	316,328,337	60,384	21,301	18,402,358	316,349,637	4,457,756	15,336,172	2,766,776	12,148,782
\$200,000 under \$500,000	0	0	5,409,762	297,192,494	2,608,329	2,639,709	5,418,598	299,332,203	3,295,343	13,118,799	1,267,363	9,686,370
\$500,000 under \$1,000,000	0	0	881,330	151,253,134	755,673	3,135,628	883,288	154,388,752	714,745	295,104	3,486,374	
\$1,000,000 under \$1,500,000	0	0	195,087	64,852,109	174,519	1,671,481	195,676	66,323,550	157,134	2,173,233	73,381	1,193,767
\$1,500,000 under \$2,000,000	0	0	79,731	38,594,091	72,201	1,077,526	79,884	39,671,617	64,367	1,195,838	30,608	643,198
\$2,000,000 under \$5,000,000	0	0	116,288	98,361,813	106,272	3,126,729	116,605	101,488,542	95,162	2,591,895	46,795	1,252,721
\$5,000,000 under \$10,000,000	0	0	28,583	54,239,522	26,300	2,094,881	28,655	56,334,403	23,700	1,147,269	12,184	469,823
\$10,000,000 or more	0	0	18,012	131,338,237	16,530	8,273,044	18,057	139,611,281	15,368	1,940,351	8,478	638,341
<b>Taxable returns, total</b>	<b>4,117,225</b>	<b>3,531,552</b>	<b>99,021,502</b>	<b>1,435,848,556</b>	<b>3,828,608</b>	<b>22,042,756</b>	<b>99,040,729</b>	<b>1,457,891,441</b>	<b>23,348,382</b>	<b>65,827,686</b>	<b>11,025,092</b>	<b>45,891,486</b>
<b>Nontaxable returns, total</b>	<b>686,973</b>	<b>322,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,195,070</b>	<b>8,607,608</b>	<b>14,282,301</b>

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income		All other taxes—continued												
		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Health care individual responsibility payment		Total additional Medicare tax		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)			
<b>All returns, total</b>	<b>102,074</b>	<b>18,751</b>	<b>5,433,565</b>	<b>5,975,801</b>	<b>190,352</b>	<b>1,134,672</b>	<b>716,735</b>	<b>422,355</b>	<b>6,691,982</b>	<b>3,109,377</b>	<b>3,486,938</b>	<b>8,019,763</b>		
No adjusted gross income	* 1,520	* 105	28,752	41,156	6,059	45,412	3,456	1,219	3,498	825	10,193	22,544		
\$1 under \$5,000	* 5,181	* 283	75,779	11,058	* 1,003	* 2,913	9,224	9,369	9,229	2,218	* 318	* 340		
\$5,000 under \$10,000	18,518	2,163	121,838	31,643	* 47	* 538	16,176	6,974	24,838	6,253	* 9	* 27		
\$10,000 under \$15,000	15,989	3,358	184,974	61,232	* 998	* 8,106	21,416	8,861	594,192	162,777	* 310	* 233		
\$15,000 under \$20,000	19,098	6,622	190,478	81,601	3,743	14,189	20,602	7,829	945,365	256,599	* 29	* 206		
\$20,000 under \$25,000	* 7,995	* 1,125	243,116	91,183	* 1,012	* 432	22,890	9,553	945,924	274,170	* 174	* 365		
\$25,000 under \$30,000	* 7,971	* 1,418	250,216	109,274	* 13	* 298	22,631	10,679	835,193	258,045	1,124	201		
\$30,000 under \$40,000	** 9,981	** 1,148	538,849	300,776	1,675	3,026	72,453	51,722	1,194,416	468,766	1,791	4,112		
\$40,000 under \$50,000	**	**	486,311	281,640	1,222	6,363	77,896	43,275	778,043	396,946	4,402	7,109		
\$50,000 under \$75,000	* 5,036	* 902	1,039,359	805,786	4,364	41,153	143,799	78,628	826,805	562,628	3,202	5,711		
\$75,000 under \$100,000	* 7,017	* 960	719,594	800,413	9,893	19,119	111,111	59,370	267,942	264,492	5,888	2,560		
\$100,000 under \$200,000	* 2,877	* 282	1,212,883	2,137,065	34,784	92,559	171,177	121,067	225,747	342,087	146,945	37,198		
\$200,000 under \$500,000	* 603	* 187	321,925	1,042,396	67,309	333,307	20,691	12,449	35,084	94,808	2,365,340	1,835,567		
\$500,000 under \$1,000,000	* 268	* 144	29,333	138,574	27,493	170,470	979	1,267	3,916	12,631	635,056	2,021,426		
\$1,000,000 under \$1,500,000	0	0	5,038	20,577	9,593	74,450	* 133	* 51	696	2,236	138,845	860,224		
\$1,500,000 under \$2,000,000	** 19	** 54	1,995	8,750	4,877	41,466	* 42	* 33	361	1,170	56,441	489,789		
\$2,000,000 under \$5,000,000	**	**	2,285	4,450	9,702	108,802	* 43	* 30	514	1,856	82,942	1,173,002		
\$5,000,000 under \$10,000,000	0	0	555	1,983	3,552	58,328	** 15	** 29	138	532	20,648	580,492		
\$10,000,000 or more	0	0	288	6,193	3,513	113,739	**	**	81	340	13,280	978,656		
<b>Taxable returns, total</b>	<b>44,792</b>	<b>5,737</b>	<b>4,348,288</b>	<b>5,421,384</b>	<b>174,261</b>	<b>1,001,648</b>	<b>526,790</b>	<b>327,165</b>	<b>4,535,161</b>	<b>2,291,816</b>	<b>3,470,624</b>	<b>7,991,030</b>		
<b>Nontaxable returns, total</b>	<b>57,282</b>	<b>13,015</b>	<b>1,105,278</b>	<b>554,417</b>	<b>16,591</b>	<b>133,025</b>	<b>189,945</b>	<b>95,220</b>	<b>2,155,322</b>	<b>817,561</b>	<b>16,313</b>	<b>28,732</b>		

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Refundable credits used to offset all other taxes						Total tax liability
	Total [1]	Earned income credit used to offset other taxes			Additional child tax credit used to offset other taxes		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(72)	(73)	(74)	(75)	(76)	(77)	(78)	(81)
<b>All returns, total</b>	<b>10,049,345</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>1,340,234</b>	<b>1,281,144</b>	<b>557,446</b>	<b>256,816</b>
No adjusted gross income	134,525	117,568	94,195	64,821	23,326	32,438	5,556
\$1 under \$5,000	571,320	180,821	541,791	156,495	11,087	3,492	4,775
\$5,000 under \$10,000	1,509,608	1,139,922	1,406,225	1,051,576	57,673	42,676	**
\$10,000 under \$15,000	2,278,602	2,670,570	2,134,445	2,536,581	70,591	69,305	** 139,813
\$15,000 under \$20,000	1,409,459	1,876,803	1,179,963	1,685,442	102,360	123,730	85,576
\$20,000 under \$25,000	869,676	1,113,577	691,858	933,557	117,392	125,959	77,551
\$25,000 under \$30,000	720,173	849,188	590,376	680,539	127,427	123,195	45,130
\$30,000 under \$40,000	1,046,443	1,282,491	881,600	904,136	290,363	315,327	61,359
\$40,000 under \$50,000	495,064	479,457	335,969	217,483	210,376	192,317	61,376
\$50,000 under \$75,000	340,433	264,552	33,648	9,484	270,870	191,656	66,563
\$75,000 under \$100,000	59,236	63,067	0	0	48,949	51,012	13,160
\$100,000 under \$200,000	10,952	11,286	0	0	9,805	10,013	1,342
\$200,000 under \$500,000	16	43	0	0	15	24	0
\$500,000 under \$1,000,000	0	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0
<b>Taxable returns, total</b>	<b>9,445,507</b>	<b>10,049,345</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>1,340,234</b>	<b>1,281,144</b>	<b>557,446</b>
<b>Nontaxable returns, total</b>							

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued

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

Size of adjusted gross income	Tax payments						Credit for Federal tax on gasoline and special fuels	
	Income tax withheld			Estimated tax payments				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(82)	(83)	(84)	(85)	(86)	(87)	(88)	(93)	
<b>All returns, total</b>	<b>135,562,323</b>	<b>1,688,472,002</b>	<b>132,257,828</b>	<b>1,197,083,155</b>	<b>9,611,498</b>	<b>372,286,086</b>	<b>1,844,872</b>	
No adjusted gross income	651,330	5,069,497	551,330	2,193,159	111,353	2,511,257	23,504	
\$1 under \$5,000	6,903,322	2,021,695	6,789,543	1,637,586	104,365	343,880	31,178	
\$5,000 under \$10,000	8,847,004	5,065,568	8,633,497	4,643,833	145,334	373,396	44,490	
\$10,000 under \$15,000	9,591,435	8,790,058	9,424,923	8,316,932	187,036	398,939	31,223	
\$15,000 under \$20,000	9,566,769	13,085,864	9,406,741	12,507,521	221,236	506,659	37,122	
\$20,000 under \$25,000	9,025,196	17,025,087	8,888,078	16,297,764	218,759	642,587	39,439	
\$25,000 under \$30,000	8,266,812	20,211,228	8,119,020	19,223,167	254,995	918,182	22,916	
\$30,000 under \$40,000	14,252,815	46,978,386	13,985,449	45,158,023	453,779	1,651,071	52,826	
\$40,000 under \$50,000	11,242,354	52,023,288	11,044,678	49,962,932	448,583	1,831,643	61,622	
\$50,000 under \$75,000	138,397,506	19,579,506	19,105,139	130,554,282	1,379,361	7,108,896	159,922	
\$75,000 under \$100,000	12,627,771	133,361,348	12,310,403	124,303,679	1,176,649	8,350,396	145,952	
\$100,000 under \$200,000	18,335,599	353,290,830	17,777,492	315,429,501	2,540,190	33,416,732	418,590	
\$200,000 under \$500,000	5,361,281	304,195,136	5,028,106	228,390,853	1,592,153	63,546,349	438,471	
\$500,000 under \$1,000,000	875,032	153,830,081	783,772	90,145,518	465,552	52,045,526	176,388	
\$1,000,000 under \$1,500,000	193,919	67,496,086	166,690	31,600,187	130,398	28,777,000	58,004	
\$1,500,000 under \$2,000,000	79,017	40,681,406	66,838	16,885,663	56,651	18,507,159	28,545	
\$2,000,000 under \$5,000,000	115,666	107,312,674	97,209	41,154,981	87,308	49,686,124	48,764	
\$5,000,000 under \$10,000,000	28,503	60,982,958	23,889	21,319,854	22,629	27,533,208	14,703	
\$10,000,000 or more	17,993	158,653,162	15,031	37,357,719	15,169	74,077,080	11,213	
<b>Table returns, total</b>	<b>96,343,551</b>	<b>1,631,191,273</b>	<b>93,885,830</b>	<b>1,147,227,525</b>	<b>8,554,507</b>	<b>365,592,136</b>	<b>1,676,067</b>	
<b>Nontaxable returns, total</b>	<b>39,218,973</b>	<b>57,280,730</b>	<b>38,311,999</b>	<b>49,855,630</b>	<b>1,056,391</b>	<b>6,693,950</b>	<b>68,805</b>	
							<b>654,383</b>	
							<b>8,518</b>	
							<b>11,187</b>	
							<b>153,173</b>	
							<b>60,460</b>	

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Total [1]			Earned income credit refundable portion			Refundable credits refundable portion			Additional child tax credit refundable portion			American opportunity credit refundable portion		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(10)	(101)	(10)	(101)	
(94)	(95)	(96)	(97)	(98)	(99)	(99)									
<b>All returns, total</b>	<b>30,417,609</b>	<b>89,614,859</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>18,984,463</b>	<b>25,308,965</b>					<b>5,256,031</b>	<b>4,513,052</b>			
No adjusted gross income	334,173	496,629	138,684	145,271	63,669	93,368					129,353	119,175			
\$1 under \$5,000	2,307,978	1,532,074	2,000,281	1,024,955	345,869	73,960					403,929	344,108			
\$5,000 under \$10,000	4,583,321	8,203,427	4,106,093	6,094,099	1,884,673	1,427,662					671,666	570,940			
\$10,000 under \$15,000	5,621,770	18,994,222	4,980,773	13,888,876	3,461,327	4,180,307					883,566	761,020			
\$15,000 under \$20,000	4,573,082	20,040,176	3,696,020	14,158,097	3,393,216	4,986,761					859,580	763,750			
\$20,000 under \$25,000	3,558,009	14,771,603	2,794,273	10,057,528	2,793,976	4,092,570					595,489	512,436			
\$25,000 under \$30,000	2,985,720	10,259,110	2,383,188	6,600,810	2,194,792	3,242,566					473,869	340,972			
\$30,000 under \$40,000	3,762,878	10,490,340	3,027,354	5,762,318	2,670,787	4,092,535					609,903	533,848			
\$40,000 under \$50,000	1,551,726	3,193,323	959,199	1,036,229	1,263,570	1,831,554					317,192	279,930			
\$50,000 under \$75,000	916,851	1,362,545	76,533	26,630	776,269	1,075,095					260,582	232,759			
\$75,000 under \$100,000	121,739	202,567	0	0	103,332	157,853					36,545	40,035			
\$100,000 under \$200,000	40,341	68,822	0	0	32,970	54,711					14,357	14,078			
\$200,000 under \$500,000	19	29	0	0	14	24					0	0			
\$500,000 under \$1,000,000	* 3	* 1	0	0	0	0					0	0			
\$1,000,000 under \$1,500,000	0	0	0	0	0	0					0	0			
\$1,500,000 under \$2,000,000	0	0	0	0	0	0					0	0			
\$2,000,000 under \$5,000,000	0	0	0	0	0	0					0	0			
\$5,000,000 under \$10,000,000	0	0	0	0	0	0					0	0			
\$10,000,000 or more	0	0	0	0	0	0					0	0			
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					<b>0</b>	<b>0</b>			
<b>Non taxable returns, total</b>	<b>30,417,609</b>	<b>89,614,859</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>18,984,463</b>	<b>25,308,965</b>					<b>5,256,031</b>	<b>4,513,052</b>			

Footnotes at end of table.

**Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Overpayment			Tax due at time of filing			Predetermined estimated tax penalty
	Refunded		Credited to 2016 estimated tax		Number of returns	Amount	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(102)	(103)	(104)	(105)	(106)	(107)	(108)	(111)
<b>All returns, total</b>	<b>116,278,024</b>	<b>408,707,508</b>	<b>113,212,358</b>	<b>329,830,398</b>	<b>4,045,015</b>	<b>78,877,110</b>	<b>29,180,466</b>
No adjusted gross income	864,677	5,059,208	814,763	3,725,774	65,496	1,373,433	441,730
\$1 under \$5,000	7,343,481	3,438,575	7,294,129	3,315,943	58,595	122,632	1,054,402
\$5,000 under \$10,000	9,510,633	12,764,167	9,458,577	12,644,068	66,914	120,059	1,066,492
\$10,000 under \$15,000	10,578,950	26,192,362	10,526,690	26,099,857	72,099	92,506	1,089,573
\$15,000 under \$20,000	9,799,934	29,451,629	9,747,238	29,326,838	81,085	124,791	1,138,596
\$20,000 under \$25,000	8,712,591	25,512,489	8,654,967	25,346,469	89,692	166,020	1,070,450
\$25,000 under \$30,000	7,653,470	21,687,300	7,571,972	21,439,298	108,586	258,002	1,098,725
\$30,000 under \$40,000	12,513,392	32,650,799	12,394,535	32,298,106	180,262	354,693	2,318,618
\$40,000 under \$50,000	9,451,235	23,124,527	9,329,433	22,790,260	177,359	334,267	2,122,939
\$50,000 under \$75,000	15,246,319	42,568,968	14,866,776	41,320,964	511,850	1,248,004	4,661,515
\$75,000 under \$100,000	9,395,832	30,780,950	9,058,726	28,446,866	455,746	1,334,084	3,382,347
\$100,000 under \$200,000	11,889,254	53,498,917	11,148,066	47,529,946	1,000,449	5,968,971	6,587,404
\$200,000 under \$500,000	2,651,073	28,517,039	2,056,462	17,575,460	742,395	10,941,580	2,750,956
\$500,000 under \$1,000,000	408,122	14,584,679	200,587	5,339,420	241,755	9,245,259	471,293
\$1,000,000 under \$1,500,000	105,501	7,537,538	40,461	2,064,934	74,118	5,472,604	89,582
\$1,500,000 under \$2,000,000	45,320	4,702,706	15,511	1,137,451	33,449	3,565,254	34,312
\$2,000,000 under \$5,000,000	73,041	13,619,593	22,933	2,925,312	56,600	10,694,281	43,189
\$5,000,000 under \$10,000,000	20,582	8,352,077	6,386	1,624,904	16,364	6,737,173	7,998
\$10,000,000 or more	14,518	24,603,984	4,149	3,880,528	12,203	20,723,456	3,506
<b>Taxable returns, total</b>	<b>73,026,371</b>	<b>264,284,231</b>	<b>70,300,898</b>	<b>188,335,903</b>	<b>3,555,537</b>	<b>25,887,328</b>	<b>155,051,526</b>
<b>Nontaxable returns, total</b>	<b>43,251,653</b>	<b>144,413,277</b>	<b>42,911,461</b>	<b>141,494,495</b>	<b>486,478</b>	<b>2,918,732</b>	<b>3,292,559</b>
							<b>3,747,019</b>
							<b>796,634</b>

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

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

Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)

(Coefficients of variation for number of returns and amount (percent))

Size of adjusted gross income Returns	Tax credits						Retirement savings contribution credit Amount (11)			
	Total		Foreign tax credit		Child care credit					
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
All returns, total	0.02	0.34	0.62	0.52	1.63	1.15	1.36	0.97	1.16	1.07
No adjusted gross income	1.59	20.37	11.83	42.01	27.35	91.25	87.46	** 50.98	** 37.08	** 38.88
\$1 under \$5,000	0.93	12.47	23.95	15.76	27.19	0.00	0.00	**	**	**
\$5,000 under \$10,000	0.87	8.97	14.85	13.07	26.53	**	**	35.58	36.25	49.57
\$10,000 under \$15,000	0.83	1.90	2.48	12.19	25.80	** 33.32	** 46.55	4.32	5.06	5.62
\$15,000 under \$20,000	0.88	1.98	2.61	10.23	27.41	9.57	11.53	3.61	4.02	3.84
\$20,000 under \$25,000	0.94	1.61	2.26	8.55	25.28	5.86	6.71	3.61	4.28	2.80
\$25,000 under \$30,000	1.01	1.51	2.07	8.23	28.81	5.27	5.84	3.69	4.40	2.39
\$30,000 under \$40,000	0.75	1.24	1.50	5.27	21.01	3.90	4.40	2.80	3.23	2.45
\$40,000 under \$50,000	0.87	1.43	1.75	4.96	21.21	4.42	5.00	3.18	3.60	2.76
\$50,000 under \$75,000	0.50	0.98	1.28	2.52	14.73	3.05	3.59	2.45	2.77	2.75
\$75,000 under \$100,000	0.77	1.25	1.69	2.78	16.19	3.27	3.85	2.78	3.20	3.12
\$100,000 under \$200,000	0.37	0.83	1.70	1.27	8.72	2.16	2.60	2.21	2.49	0.00
\$200,000 under \$500,000	0.43	0.81	4.08	0.85	5.40	2.10	2.58	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.86	1.12	4.80	1.18	5.71	3.98	4.74	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	1.11	1.35	5.88	1.42	6.95	5.69	6.66	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.93	1.10	4.54	1.16	5.43	5.50	6.06	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.50	0.57	2.32	0.59	2.85	3.50	4.10	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.59	0.66	2.48	0.68	3.01	4.59	5.27	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.16</b>	<b>0.42</b>	<b>0.71</b>	<b>0.55</b>	<b>1.65</b>	<b>1.33</b>	<b>1.57</b>	<b>1.24</b>	<b>1.44</b>	<b>1.35</b>
<b>Nontaxable returns, total</b>	<b>0.30</b>	<b>0.75</b>	<b>1.28</b>	<b>5.41</b>	<b>7.59</b>	<b>2.31</b>	<b>2.70</b>	<b>1.62</b>	<b>1.98</b>	<b>1.82</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued									
	Child tax credit			Residential energy credits			General business credit			Prior-year minimum tax credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	0.60	0.72	1.82	4.04	3.44	2.42	3.74	3.90	12.27	16.68
No adjusted gross income	33.35	32.59	67.15	38.71	** 29.04	** 15.05	* 32.51	* 27.66	0.00	0.00
\$1 under \$5,000	49.96	54.86	**	**	**	0.00	0.00	0.00	0.00	** 42.06
\$5,000 under \$10,000	29.87	33.78	** 57.70	** 77.29	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	13.17	22.62	26.21	32.01	57.70	0.00	0.00	0.00	0.00	17.03
\$15,000 under \$20,000	4.22	5.27	17.99	24.52	**	**	**	**	0.00	** 37.39
\$20,000 under \$25,000	2.93	3.47	12.75	18.07	** 64.35	** 62.73	** 49.79	** 62.60	0.00	** 42.06
\$25,000 under \$30,000	2.43	2.82	10.99	15.21	45.14	65.00	96.94	98.01	**	**
\$30,000 under \$40,000	1.69	1.87	8.03	12.54	39.50	45.48	47.33	67.09	** 35.30	** 30.96
\$40,000 under \$50,000	1.86	2.01	6.48	11.27	32.81	51.99	42.96	55.11	33.14	** 24.94
\$50,000 under \$75,000	1.27	1.41	4.34	9.22	19.04	21.60	22.92	31.06	25.80	** 24.94
\$75,000 under \$100,000	1.58	1.80	4.68	11.90	20.77	28.04	21.38	29.24	31.60	0.00
\$100,000 under \$200,000	1.45	1.80	3.31	8.31	8.77	15.24	7.71	15.62	21.40	0.00
\$200,000 under \$500,000	36.97	50.20	3.44	8.65	5.43	10.73	5.47	12.53	** 43.66	** 45.53
\$500,000 under \$1,000,000	0.00	6.14	10.93	4.07	8.79	4.13	7.41	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	8.25	14.49	3.73	8.90	5.35	11.62	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	8.08	12.37	2.50	5.86	4.71	11.67	0.00	0.00
\$2,000,000 under \$5,000,000	0.00	4.43	7.28	1.33	3.52	2.97	7.02	**	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	4.94	10.02	1.23	3.05	3.06	8.09	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.76</b>	<b>0.88</b>	<b>4.22</b>	<b>1.92</b>	<b>2.36</b>	<b>3.74</b>	<b>3.46</b>	<b>22.25</b>	<b>29.79</b>	<b>21.50</b>
<b>Nontaxable returns, total</b>	<b>1.03</b>	<b>1.35</b>	<b>5.74</b>	<b>11.03</b>	<b>16.78</b>	<b>25.27</b>	<b>21.51</b>	<b>40.96</b>	<b>14.69</b>	<b>18.15</b>
										<b>21.12</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued									
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>										<b>Total [1]</b>
30.81	<b>27.58</b>	41.53	<b>41.73</b>	<b>11.82</b>	<b>11.54</b>	<b>11.27</b>	<b>13.71</b>	<b>33.55</b>	<b>16.83</b>	<b>0.40</b>
(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(35)
No adjusted gross income	0.00	0.00	** 34.93	** 34.76	**					
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13	3.62
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.89
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.33
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 70.68	** 98.67
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
\$25,000 under \$30,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00		
\$30,000 under \$40,000	** 49.97	** 51.42	0.00	0.00	70.60	84.74	31.58	43.65	0.00	0.00
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	30.14	32.42	0.00	0.00
\$50,000 under \$75,000	**	**	0.00	0.00	49.96	50.96	17.94	20.84	**	**
\$75,000 under \$100,000	** 57.70	** 61.04	**	**	40.59	43.34	29.46	34.20	** 95.78	** 99.33
\$100,000 under \$200,000	59.00	56.50	** 56.84	** 63.52	24.78	26.26	40.80	50.44	62.61	67.33
\$200,000 under \$500,000	** 42.38	** 30.81	** 57.35	** 66.33	14.60	14.98	** 70.47	** 67.39	49.92	60.60
\$500,000 under \$1,000,000	66.58	67.32	**	**	16.17	16.43	**		49.96	78.24
\$1,000,000 under \$1,500,000	48.48	48.48	39.78	47.25	19.28	19.72	0.00	0.00	48.39	49.73
\$1,500,000 under \$2,000,000	48.94	48.94	62.44	64.42	11.22	11.53	0.00	0.00	40.90	90.15
\$2,000,000 under \$5,000,000	**	26.59	30.55	6.77	6.91	0.00	0.00	17.04	60.90	14.96
\$5,000,000 under \$10,000,000	21.63	22.46	**	**	6.27	6.31	0.00	0.00	20.87	7.40
\$10,000,000 or more	0.00	0.00	** 20.87	** 15.36	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>38.85</b>	<b>33.15</b>	<b>41.53</b>	<b>41.73</b>	<b>12.24</b>	<b>11.77</b>	<b>12.84</b>	<b>14.95</b>	<b>37.48</b>	<b>17.19</b>
<b>Non taxable returns, total</b>	<b>49.85</b>	<b>49.51</b>	<b>0.00</b>	<b>36.73</b>	<b>38.14</b>	<b>23.56</b>	<b>32.73</b>	<b>70.36</b>	<b>79.95</b>	<b>0.44</b>
										<b>0.61</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of retinms and amount (percent)]

Size of adjusted gross income		Total refundable credits—continued						Refundable credits used to offset income tax before credits	
		Earned income credit		Additional child tax credit		American opportunity credit			
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
<b>All returns, total</b>	<b>0.48</b>	<b>0.66</b>	<b>0.63</b>	<b>0.77</b>	<b>0.97</b>	<b>1.07</b>	<b>1.99</b>	<b>3.36</b>	<b>0.95</b>
No adjusted gross income	5.43	8.07	6.52	6.61	7.73	7.99	6.81	9.04	31.09
\$1 under \$5,000	2.00	3.07	5.25	7.41	4.94	5.19	7.86	11.95	22.91
\$5,000 under \$10,000	1.41	1.88	2.24	2.36	3.80	4.05	6.47	10.87	15.26
\$10,000 under \$15,000	1.20	1.56	1.63	1.68	3.31	3.63	4.80	8.24	2.34
\$15,000 under \$20,000	1.58	1.71	1.66	1.78	3.28	3.57	4.78	7.87	4.87
\$20,000 under \$25,000	1.83	1.94	1.84	2.12	3.78	4.16	5.80	10.12	4.10
\$25,000 under \$30,000	1.98	2.14	2.07	2.51	4.02	4.42	6.90	12.10	3.38
\$30,000 under \$40,000	1.55	1.83	1.85	2.27	3.22	3.52	6.19	9.73	2.22
\$40,000 under \$50,000	2.68	3.23	2.66	3.40	3.90	4.22	8.79	15.07	3.36
\$50,000 under \$75,000	9.66	11.22	3.27	4.30	2.86	3.13	10.76	18.92	3.05
\$75,000 under \$100,000	0.00	0.00	8.50	11.16	3.27	3.63	25.16	34.31	3.30
\$100,000 under \$200,000	0.00	0.00	15.23	19.43	2.31	2.58	0.00	0.00	2.32
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.51
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.78
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.35
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.26
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.96
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.56
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>2.40</b>	<b>3.55</b>	<b>0.00</b>	<b>0.00</b>	<b>1.49</b>	<b>1.65</b>	<b>4.26</b>	<b>6.89</b>	<b>1.21</b>
<b>Nontaxable returns, total</b>	<b>0.50</b>	<b>0.66</b>	<b>0.63</b>	<b>0.77</b>	<b>1.30</b>	<b>1.42</b>	<b>2.26</b>	<b>3.68</b>	<b>1.59</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax credits—continued						Total income tax	
	Refundable credits used to offset income tax before credits—continued			Income tax after credits				
	Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Number of returns	Amount		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	1.43	2.08	1.38	1.56	0.16	0.14	0.34	0.16
No adjusted gross income	36.59	33.35	52.74	46.38	19.47	14.18	47.64	1.46
\$1 under \$5,000	23.03	28.30	**	**	7.04	22.02	0.00	0.00
\$5,000 under \$10,000	15.54	18.48	**	**	2.25	3.41	0.00	0.00
\$10,000 under \$15,000	2.39	2.95	** 33.84	** 52.10	1.47	1.91	0.00	0.00
\$15,000 under \$20,000	7.94	10.94	10.93	12.14	1.34	1.46	0.00	0.00
\$20,000 under \$25,000	6.47	7.85	6.95	8.64	1.31	1.43	0.00	0.00
\$25,000 under \$30,000	4.41	5.98	6.18	6.84	1.33	1.46	** 49.94	** 78.96
\$30,000 under \$40,000	2.53	3.09	5.02	5.59	0.92	1.02	**	**
\$40,000 under \$50,000	4.84	5.91	5.01	5.47	0.97	1.06	**	0.97
\$50,000 under \$75,000	53.28	59.15	3.14	3.38	0.53	0.64	* 51.58	* 56.38
\$75,000 under \$100,000	0.00	0.00	3.33	3.65	0.78	0.87	* 64.44	* 90.18
\$100,000 under \$200,000	0.00	0.00	2.32	2.59	0.38	0.46	10.64	15.08
\$200,000 under \$500,000	0.00	0.00	0.00	0.44	0.48	0.81	1.47	0.44
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.87	0.84	0.96	1.62	0.87
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	1.12	1.17	1.20	2.11	1.12
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.94	0.95	1.00	1.69	0.93
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.50	0.47	0.53	0.86	0.50
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.60	0.57	0.63	0.88	0.59
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>2.40</b>	<b>3.55</b>	<b>1.49</b>	<b>1.65</b>	<b>0.16</b>	<b>0.14</b>	<b>0.57</b>	<b>0.34</b>
<b>Nontaxable returns, total</b>	<b>1.81</b>	<b>2.59</b>	<b>3.78</b>	<b>4.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	All other taxes						First-time homebuyer credit repayment					
	Social security taxes on tip income			Penalty tax on qualified retirement plans		Household employment tax						
	Total	Self-employment tax	Number of returns	Amount	Number of returns	Amount						
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns				
<b>All returns, total</b>	<b>0.36</b>	<b>0.57</b>	<b>0.40</b>	<b>0.71</b>	<b>9.79</b>	<b>15.76</b>	<b>1.27</b>	<b>2.24</b>	<b>4.34</b>	<b>4.78</b>	<b>3.64</b>	<b>5.85</b>
No adjusted gross income	3.76	4.61	4.09	5.14	70.13	66.33	12.03	13.45	30.17	24.41	47.64	50.05
\$1 under \$5,000	2.68	4.99	2.86	5.25	43.15	65.11	11.44	18.25	99.25	99.00	32.85	58.46
\$5,000 under \$10,000	2.04	2.46	2.16	2.51	23.06	38.51	8.98	15.28	66.01	57.51	24.79	25.68
\$10,000 under \$15,000	1.63	2.01	1.84	2.09	24.99	34.30	7.33	21.56	99.75	99.93	21.46	22.97
\$15,000 under \$20,000	1.81	2.54	2.40	2.83	22.93	31.16	7.21	14.79	48.56	54.08	21.80	24.02
\$20,000 under \$25,000	2.05	3.21	3.16	3.83	35.34	55.81	6.38	12.03	99.16	78.47	20.00	21.60
\$25,000 under \$30,000	2.20	3.67	3.52	4.53	35.34	66.44	6.29	13.59	43.95	69.32	20.83	23.44
\$30,000 under \$40,000	1.67	2.75	2.55	3.45	** 31.61	** 60.66	4.28	8.27	68.23	65.93	11.66	19.47
\$40,000 under \$50,000	1.95	3.23	2.90	4.14	**	**	4.51	7.75	82.38	68.64	11.29	16.06
\$50,000 under \$75,000	1.42	2.49	1.91	3.06	44.69	56.18	3.06	5.28	46.15	75.14	8.31	12.79
\$75,000 under \$100,000	1.79	2.95	2.27	3.49	37.78	58.31	3.68	6.22	30.65	38.45	9.44	13.14
\$100,000 under \$200,000	1.20	1.84	1.44	2.09	51.78	64.50	2.65	4.34	14.54	17.01	7.34	12.84
\$200,000 under \$500,000	0.71	1.46	1.22	1.81	70.48	96.22	2.82	5.20	5.82	9.90	11.68	18.02
\$500,000 under \$1,000,000	1.02	1.57	1.63	2.25	58.12	90.09	5.91	13.23	5.54	9.25	31.20	39.99
\$1,000,000 under \$1,500,000	1.30	2.13	1.97	2.97	0.00	0.00	8.36	25.79	5.70	8.45	51.87	55.84
\$1,500,000 under \$2,000,000	1.08	1.57	1.50	2.21	** 57.33	** 90.77	6.93	21.79	4.27	7.08	40.90	51.58
\$2,000,000 under \$5,000,000	0.58	0.97	0.90	1.41	**	**	4.50	15.53	2.04	3.64	33.94	43.85
\$5,000,000 under \$10,000,000	0.67	1.06	0.96	1.66	0.00	0.00	5.03	15.60	1.78	2.92	** 28.90	** 67.32
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**
<b>Taxable returns, total</b>	<b>0.50</b>	<b>0.67</b>	<b>0.88</b>	<b>14.71</b>	<b>23.82</b>	<b>1.41</b>	<b>2.39</b>	<b>4.35</b>	<b>4.13</b>	<b>4.22</b>	<b>6.93</b>	
<b>Nontaxable returns, total</b>	<b>0.70</b>	<b>1.20</b>	<b>0.76</b>	<b>1.29</b>	<b>13.11</b>	<b>20.14</b>	<b>2.95</b>	<b>5.82</b>	<b>20.11</b>	<b>26.34</b>	<b>7.19</b>	<b>10.25</b>

[Footnotes at end of table.]

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	All other taxes—continued				Refundable credits used to offset all other taxes				American opportunity credit used to offset other taxes
	Health care individual responsibility payment	Total additional Medicare tax	Total [1]	Earned income credit used to offset other taxes	Additional child tax credit used to offset other taxes	Number of returns	Amount	Number of returns	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
<b>All returns, total</b>	<b>1.18</b>	<b>1.49</b>	<b>0.66</b>	<b>0.40</b>	<b>0.84</b>	<b>1.26</b>	<b>0.93</b>	<b>1.34</b>	<b>2.61</b>
No adjusted gross income	47.62	58.61	6.26	3.16	5.52	6.81	7.14	10.27	8.82
\$1 under \$5,000	33.20	47.27	94.08	88.78	4.09	5.56	4.20	5.48	29.33
\$5,000 under \$10,000	19.94	28.61	39.51	71.96	2.44	2.93	2.54	3.07	13.13
\$10,000 under \$15,000	4.08	4.64	96.59	66.97	1.94	2.37	2.02	2.45	11.86
\$15,000 under \$20,000	3.23	3.62	43.76	61.17	2.59	3.32	2.84	3.56	9.77
\$20,000 under \$25,000	3.22	3.79	80.25	53.36	3.35	4.82	3.76	5.24	9.11
\$25,000 under \$30,000	3.43	3.94	89.07	66.08	3.68	5.70	4.07	6.19	8.69
\$30,000 under \$40,000	2.86	3.20	59.77	79.63	3.03	4.62	3.31	4.78	5.67
\$40,000 under \$50,000	3.55	3.87	45.48	47.53	4.38	6.64	5.36	7.09	6.67
\$50,000 under \$75,000	3.41	3.74	46.95	62.96	5.25	7.57	16.81	20.05	5.89
\$75,000 under \$100,000	5.98	6.53	35.06	30.56	12.37	16.06	0.00	0.00	13.74
\$100,000 under \$200,000	6.13	6.79	6.24	7.45	22.97	31.87	0.00	0.00	25.34
\$200,000 under \$500,000	8.50	9.58	0.88	1.04	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	15.16	16.76	1.11	1.15	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	21.89	29.79	1.41	1.67	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	16.93	18.85	1.18	1.41	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	9.54	12.21	0.65	0.77	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	9.86	12.24	0.73	0.94	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.44</b>	<b>1.83</b>	<b>0.66</b>	<b>0.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Nontaxable returns, total</b>	<b>2.12</b>	<b>2.49</b>	<b>10.41</b>	<b>12.79</b>	<b>0.84</b>	<b>1.26</b>	<b>0.93</b>	<b>1.34</b>	<b>2.61</b>
									<b>3.49</b>
									<b>4.14</b>
									<b>5.28</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Total tax liability		Income tax withheld		Tax payments		Payments with request for extension of filing time
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
<b>All returns, total</b>	<b>0.15</b>	<b>0.13</b>	<b>0.08</b>	<b>0.13</b>	<b>0.09</b>	<b>0.18</b>	<b>0.39</b>
No adjusted gross income	4.28	5.57	2.80	2.94	3.13	3.48	6.16
\$1 under \$5,000	2.74	6.17	1.14	4.98	1.15	2.99	9.48
\$5,000 under \$10,000	1.79	2.87	1.00	1.94	1.01	1.55	24.30
\$10,000 under \$15,000	1.37	2.11	0.96	1.31	0.97	1.29	8.12
\$15,000 under \$20,000	1.29	1.67	0.96	1.26	0.97	1.23	16.76
\$20,000 under \$25,000	1.28	1.51	0.99	1.20	1.00	1.18	14.83
\$25,000 under \$30,000	1.30	1.51	1.05	1.34	1.06	1.21	16.76
\$30,000 under \$40,000	0.90	1.04	0.77	0.88	0.78	0.88	17.55
\$40,000 under \$50,000	0.95	1.07	0.89	0.99	0.90	1.00	9.17
\$50,000 under \$75,000	0.53	0.65	0.51	0.60	0.52	0.61	6.16
\$75,000 under \$100,000	0.78	0.87	0.78	0.86	0.79	0.88	10.04
\$100,000 under \$200,000	0.38	0.46	0.38	0.47	0.39	0.49	10.04
\$200,000 under \$500,000	0.44	0.48	0.44	0.51	0.47	0.58	16.20
\$500,000 under \$1,000,000	0.87	0.83	0.87	0.87	0.96	1.15	22.34
\$1,000,000 under \$1,500,000	1.12	1.16	1.12	1.12	1.20	1.25	24.30
\$1,500,000 under \$2,000,000	0.93	0.94	0.94	0.97	1.07	1.54	17.66
\$2,000,000 under \$5,000,000	0.50	0.47	0.50	0.49	0.58	0.85	28.49
\$5,000,000 under \$10,000,000	0.59	0.57	0.60	0.58	0.67	1.02	18.77
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	30.83
<b>Taxable returns, total</b>	<b>0.16</b>	<b>0.13</b>	<b>0.16</b>	<b>0.14</b>	<b>0.17</b>	<b>0.19</b>	<b>0.47</b>
<b>Nontaxable returns, total</b>	<b>1.30</b>	<b>2.24</b>	<b>0.39</b>	<b>0.81</b>	<b>0.39</b>	<b>0.75</b>	<b>7.28</b>

[Footnotes at end of table.]

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**  
 [Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Tax payments—continued						Refundable credits refundable portion					
	Excess social security taxes withheld			Credit for Federal tax on gasoline and special fuels			Total [1]			Earned income credit refundable portion		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>1.78</b>	<b>1.88</b>	<b>4.95</b>	<b>7.33</b>	<b>0.47</b>	<b>0.65</b>	<b>0.54</b>	<b>0.70</b>	<b>0.64</b>	<b>0.79</b>	<b>1.34</b>	<b>1.49</b>
No adjusted gross income	15.90	14.46	14.45	14.24	4.10	5.17	6.75	9.18	7.68	8.10	7.95	8.30
\$1 under \$5,000	** 72.60	** 88.99	28.64	36.00	2.04	2.95	2.20	3.26	5.33	7.52	4.96	5.23
\$5,000 under \$10,000	**	**	18.93	23.65	1.43	1.90	1.52	1.95	2.27	2.40	3.84	4.10
\$10,000 under \$15,000	**	**	16.90	21.13	1.27	1.57	1.36	1.62	1.64	1.69	3.34	3.68
\$15,000 under \$20,000	**	**	19.89	25.59	1.43	1.68	1.60	1.75	1.68	1.80	3.39	3.68
\$20,000 under \$25,000	* 66.32	* 90.97	22.79	31.46	1.64	1.91	1.86	1.99	1.86	2.15	4.08	4.51
\$25,000 under \$30,000	** 87.45	** 70.31	26.11	33.07	1.79	2.17	2.01	2.24	2.10	2.55	4.57	5.34
\$30,000 under \$40,000	**	**	18.25	35.13	1.59	1.99	1.78	2.10	1.90	2.35	4.03	4.54
\$40,000 under \$50,000	44.27	51.21	18.83	26.42	2.51	3.17	3.21	3.80	2.79	3.56	5.58	6.47
\$50,000 under \$75,000	39.56	72.23	14.52	22.61	3.26	4.32	11.45	13.32	3.55	4.68	6.15	7.32
\$75,000 under \$100,000	49.96	51.93	16.61	21.52	8.91	12.08	0.00	0.00	9.72	13.28	16.14	21.69
\$100,000 under \$200,000	3.33	4.48	11.90	13.82	14.49	19.06	0.00	0.00	16.48	21.78	23.66	25.95
\$200,000 under \$500,000	1.95	2.64	12.29	23.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	3.04	4.01	16.17	25.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	3.81	5.13	15.52	30.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	3.25	4.39	13.37	41.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	1.81	2.38	6.11	10.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	1.87	2.51	4.88	9.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.79</b>	<b>1.88</b>	<b>6.59</b>	<b>8.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Nontaxable returns, total</b>	<b>22.29</b>	<b>14.54</b>	<b>7.44</b>	<b>11.18</b>	<b>0.47</b>	<b>0.65</b>	<b>0.54</b>	<b>0.70</b>	<b>0.64</b>	<b>0.79</b>	<b>1.34</b>	<b>1.49</b>

Footnotes at end of table.

**Table 3.3CV Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

[Coefficients of variation for number of returns and amount (percent)]

Size of adjusted gross income	Overpayment				Tax due at time of filing			Predetermined estimated tax penalty		
	Total		Refunded		Credited to 2016 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	0.13	0.29	0.13	0.32	1.22	0.64	0.47	0.54	0.84	0.92
No adjusted gross income	2.59	2.87	2.71	2.91	7.40	6.63	5.38	8.00	9.01	11.11
\$1 under \$5,000	1.11	3.20	1.11	3.13	12.65	30.05	3.00	5.68	21.45	23.86
\$5,000 under \$10,000	0.96	1.50	0.96	1.48	11.96	18.55	2.98	3.78	7.89	8.73
\$10,000 under \$15,000	0.91	1.29	0.91	1.29	11.44	19.33	2.98	4.36	5.66	9.82
\$15,000 under \$20,000	0.95	1.35	0.95	1.35	10.74	14.90	2.92	4.33	6.18	7.16
\$20,000 under \$25,000	1.01	1.43	1.02	1.44	10.23	17.33	3.01	4.61	6.01	7.23
\$25,000 under \$30,000	1.09	1.59	1.10	1.57	9.40	20.04	2.97	4.77	5.66	7.26
\$30,000 under \$40,000	0.83	1.16	0.84	1.17	7.22	10.07	2.03	3.28	3.76	5.85
\$40,000 under \$50,000	0.98	1.30	0.99	1.30	7.20	11.20	2.12	3.35	3.78	5.30
\$50,000 under \$75,000	0.63	0.95	0.64	0.95	4.21	7.37	1.37	2.22	2.39	4.12
\$75,000 under \$100,000	0.94	1.29	0.96	1.29	4.41	7.60	1.63	2.62	2.66	4.29
\$100,000 under \$200,000	0.63	1.06	0.66	1.04	2.59	4.44	0.99	1.50	1.69	2.80
\$200,000 under \$500,000	0.83	1.59	1.00	1.85	1.66	2.59	0.81	1.27	1.30	2.03
\$500,000 under \$1,000,000	1.40	1.96	2.20	3.28	1.79	2.22	1.34	1.86	1.73	2.57
\$1,000,000 under \$1,500,000	1.62	2.33	2.83	4.23	1.93	2.62	1.84	2.51	2.15	3.37
\$1,500,000 under \$2,000,000	1.28	1.88	2.51	3.95	1.44	2.01	1.61	2.23	1.72	2.77
\$2,000,000 under \$5,000,000	0.68	0.99	1.38	2.29	0.79	1.05	1.00	1.33	1.10	1.86
\$5,000,000 under \$10,000,000	0.72	0.89	1.41	2.11	0.81	0.93	1.27	1.65	1.29	2.22
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.24</b>	<b>0.35</b>	<b>0.25</b>	<b>0.42</b>	<b>1.27</b>	<b>0.64</b>	<b>0.50</b>	<b>0.56</b>	<b>0.87</b>	<b>0.94</b>
<b>Nontaxable returns, total</b>	<b>0.35</b>	<b>0.56</b>	<b>0.36</b>	<b>0.56</b>	<b>4.05</b>	<b>5.30</b>	<b>1.58</b>	<b>2.61</b>	<b>3.31</b>	<b>4.04</b>

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

**Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2015**  
**(Filing Year 2016)**

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

Classified by the highest marginal rate at which tax was computed										
Marital status and tax rate classes	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]			Tax generated			Income tax after credits	
			At all rates		At marginal rate	At all rates		At marginal rate	Total	Adjusted gross income less
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>All tax rates</b>	<b>150,494</b>	<b>271,108,811</b>	<b>7,352,216,671</b>	<b>2,541,069,252</b>	<b>1,482,757,584</b>	<b>641,020,227</b>	<b>1,436,385,719</b>	<b>14,1</b>	<b>19,5</b>	<b>4,467,806</b>
0 percent	35,634,760	157,873,825	0	0	0	695,758	0	0,4	[2]	26,206
0 percent (capital gains)	988,488	31,228,299	9,053,292	9,053,292	0	123,481	0	0,4	9,565	721,019
10 percent	27,388,292	643,191,087	172,051,761	161,168,348	16,119,726	16,116,835	8,378,255	1,3	4,9	17,957
10 percent (Form 814)	8,348	-484,136	28,804	16,557	1,654	5,486	0	0,2	19,0	49
15 percent	43,633,721	2,184,336,816	1,343,687,510	770,928,983	172,916,379	115,639,349	143,739,283	6,6	10,7	78,675
15 percent (capital gains)	7,734,073	605,948,594	403,566,160	59,067,183	46,925,763	8,860,077	44,525,302	7,3	11,0	163,406
20 percent (capital gains)	61,706	227,503,512	180,708,859	153,337,859	34,311,572	30,707,572	37,196,398	16,3	20,6	55,309
25 percent	25,858,585	2,760,160,706	2,119,271,992	404,921,664	360,341,545	101,230,416	352,304,798	12,8	16,6	600,967
25 percent (capital gains)	315,481	74,687,494	63,584,136	8,081,621	11,460,964	2,020,405	11,889,889	15,9	18,7	59,985
28 percent	5,303,948	1,069,334,645	878,811,659	78,949,762	184,940,984	22,104,533	188,967,236	17,7	21,5	1,505,910
28 percent (capital gains)	13,610	9,321,525	7,679,602	2,440,367	1,682,480	683,303	1,927,549	20,7	25,1	7,028
33 percent	2,005,840	734,055,745	631,469,388	135,403,538	154,687,424	44,683,168	162,028,661	22,1	25,7	1,586,674
35 percent	205,676	110,457,816	98,172,917	4,945,016	26,176,085	1,730,756	26,977,700	24,4	27,5	158,825
39.6 percent	1,026,445	1,597,877,634	1,439,032,486	748,098,771	472,161,104	296,247,113	456,704,023	28,6	31,7	195,720
Form 8615	315,298	6,215,250	5,098,064	4,461,281	1,031,906	995,046	921,899	14,8	18,1	3,146,878
<b>Returns of married persons filing jointly and returns of surviving spouses</b>										
<b>All tax rates</b>	<b>54,295,827</b>	<b>6,627,953,195</b>	<b>4,981,580,709</b>	<b>1,634,770,661</b>	<b>1,051,870,090</b>	<b>445,483,130</b>	<b>1,024,011,455</b>	<b>15,4</b>	<b>20,6</b>	<b>3,293,846</b>
0 percent	8,005,860	4,550,906	0	0	0	425,677	0	0,4	[2]	10,103
0 percent (capital gains)	279,999	15,554,403	4,310,303	4,310,303	0	99,854	0	0,6	2,3	5,972
10 percent	7,143,321	269,792,608	71,766,380	64,826,385	6,484,012	6,482,639	3,082,366	1,1	4,3	3,896
10 percent (Form 814)	4,125	-400,039	18,338	6,091	608	608	4,063	0	22,2	* 46
15 percent	15,956,760	1,180,665,060	722,551,232	428,536,417	93,722,411	64,280,463	75,775,612	6,4	10,5	26,073
15 percent (capital gains)	4,755,663	442,751,366	293,727,249	34,054,619	34,490,710	5,108,193	32,199,591	7,3	11,0	90,035
20 percent (capital gains)	40,583	167,213,586	134,017,074	115,159,732	25,491,730	23,031,946	27,596,221	16,5	20,6	36,104
25 percent	12,263,040	1,736,952,554	1,318,434,218	216,507,633	222,122,948	54,126,908	215,452,506	12,4	16,3	349,155
25 percent (capital gains)	206,422	56,253,911	47,821,467	5,854,680	8,585,748	1,463,670	8,906,236	0	18,6	44,577
28 percent	3,049,642	729,340,349	591,830,621	42,124,863	122,280,073	11,794,962	125,565,854	17,2	21,2	1,143,817
28 percent (capital gains)	8,204	6,204,078	5,178,742	1,393,826	1,107,098	390,271	1,284,831	0	24,4	4,701,068
33 percent	1,537,384	587,351,805	502,985,089	104,338,054	121,703,064	34,431,558	128,151,727	21,8	25,5	1,260,739
35 percent	194,043	106,466,830	94,555,241	4,97,390	25,198,578	1,679,087	26,054,733	24,5	27,6	151,860
39.6 percent	850,761	1,325,301,778	1,193,984,754	612,860,669	390,673,109	242,692,825	379,432,183	28,6	31,8	167,915
Form 8615	0	0	0	0	0	0	0	0,0	0	0

Footnotes at end of table.

**Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2015**  
**(Filing Year 2016)—Continued**

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

		Classified by the highest marginal rate at which tax was computed										Net investment income tax				
		Tax generated					Income tax after credits					Alternative minimum tax		Number of returns		
		Modified taxable income [1]		At all rates			At marginal rate		Total		As a percentage of modified taxable income less income less		Number of returns		Amount	
Marital status and tax rate classes	Number of returns	Adjusted gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Adjusted gross	Income tax after credits	Total	Adjusted gross	Modified taxable income less	Income tax	Number of returns	Amount	Net investment income tax	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(12)	(13)		
<b>Returns of married persons filing separately</b>																
<b>All tax rates</b>	<b>2,977,192</b>	<b>190,688,552</b>	<b>152,665,454</b>	<b>67,408,762</b>	<b>33,689,462</b>	<b>18,704,408</b>	<b>32,174,028</b>	<b>16.9</b>	<b>21.1</b>	<b>142,751</b>	<b>1,102,006</b>	<b>105,098</b>	<b>971,772</b>			
0 percent	413,061	-10,658,901	0	0	0	0	53,511	[2]	2,005	58,288	1,092	3,168				
0 percent (capital gains)	10,795	277,059	75,365	75,365	0	0	537	0.2	0.7	* 227	* 538	**				
10 percent	347,448	6,213,815	1,773,619	1,662,457	166,269	166,246	131,737	2.1	7.4	**	**	**				
10 percent (Form 8814)	* 57	* 21,338	* 29	* 29	* 3	* 3	* 1,401	[2]	[2]	**	**	**				
15 percent	1,153,601	41,561,472	26,036,118	15,393,218	3,373,305	2,308,983	3,074,156	7.4	11.8	** 6,086	** 15,912	** 1,966	** 86			
15 percent (capital gains)	93,644	5,613,424	3,813,154	1,109,180	441,353	166,377	470,233	8.4	12.3	5,392	51,729	7,360	14,853			
20 percent (capital gains)	2,514	14,000,580	9,845,739	9,261,972	1,927,836	1,852,394	2,155,457	15.4	21.9	2,176	327,106	24,21	359,718			
25 percent	675,859	47,059,163	35,791,892	8,099,015	6,041,525	2,024,754	5,851,361	12.4	16.3	30,847	77,496	7,702	11,288			
25 percent (capital gains)	5,017	1,313,657	1,058,764	185,426	200,865	46,357	219,399	16.7	20.7	1,735	22,830	2,025	15,397			
28 percent	172,808	19,932,006	16,350,730	1,861,098	3,375,832	521,107	3,388,779	17.0	20.7	39,950	79,889	19,648	24,480			
28 percent (capital gains)	27	568,877	461,399	314,864	117,302	88,162	126,363	22.2	27.4	25	9,544	27	19,254			
33 percent	59,828	11,152,287	9,563,947	1,906,514	2,316,015	629,150	2,283,388	20.5	23.9	38,686	162,137	32,071	35,591			
35 percent	8,333	2,388,129	2,129,318	104,705	562,665	36,647	523,184	21.9	24.6	5,795	33,162	6,250	13,249			
39.6 percent	34,150	51,277,322	45,765,580	27,434,918	15,166,492	10,864,228	13,894,523	27.1	30.4	9,826	263,566	24,525	474,088			
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0			
<b>Returns of heads of households</b>																
<b>All tax rates</b>	<b>22,134,313</b>	<b>823,331,580</b>	<b>411,218,548</b>	<b>176,280,035</b>	<b>68,756,826</b>	<b>33,749,426</b>	<b>57,230,124</b>	<b>7.0</b>	<b>13.9</b>	<b>38,1029</b>	<b>1,697,531</b>	<b>114,348</b>	<b>488,538</b>			
0 percent	8,311,069	107,133,149	0	0	0	0	21,209	[3]	3,567	26,933	121	779				
0 percent (capital gains)	28,366	1,227,766	425,785	425,785	0	0	75	[3]	51	**	**	**				
10 percent	5,729,307	153,636,980	35,621,518	35,248,812	3,525,488	3,524,881	408,950	0.3	1.1	**	**	**				
10 percent (Form 8814)	3,112	29,223	8,316	8,316	831	831	18	[2]	0.2	**	**	**				
15 percent	5,865,158	279,592,689	156,111,165	78,982,283	19,560,320	11,847,342	12,078,412	4.3	7.7	** 39,729	** 54,356	** 20	** 14			
15 percent (capital gains)	284,480	18,283,446	11,256,009	1,417,752	1,310,469	212,663	1,096,538	6.0	9.7	11,668	53,333	4,642	15,786			
20 percent (capital gains)	1,703	4,800,563	4,109,747	3,362,309	772,912	672,462	824,810	17.2	20.1	1,534	85,385	1,648	113,296			
25 percent	1,658,472	163,872,642	121,189,475	29,669,342	20,710,160	7,417,336	20,085,840	12.3	16.6	138,553	315,035	4,196	19,767			
25 percent (capital gains)	13,802	2,196,016	1,852,157	394,615	351,713	98,654	356,035	16.2	19.2	2,944	10,961	1,127	10,250			
28 percent	144,830	29,638,903	24,272,624	2,741,724	5,301,542	767,683	5,767,783	19.5	23.8	118,085	580,009	38,618	37,108			
28 percent (capital gains)	387	261,648	215,777	98,055	50,980	27,455	58,275	22.3	27.0	387	9,242	347	4,785			
33 percent	64,024	21,919,811	19,120,442	4,463,908	4,845,628	1,473,090	5,088,820	23.2	26.6	58,953	487,856	40,849	60,014			
35 percent	2,796	1,376,346	42,520	354,369	14,882	339,131	24.6	26.7	1,137	6,359	1,892	2,993				
39.6 percent	26,797	39,420,844	35,765,029	19,424,613	11,972,415	7,692,147	11,104,229	28.2	31.0	4,421	67,375	20,887	223,747			
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0			

Footnotes at end of table.

**Table 3.4 All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2015**  
**(Filing Year 2016)—Continued**

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

Marital status and tax rate classes	Number of returns	Modified taxable income [1]						Income tax after credits						Alternative minimum tax	Net investment income tax		
		Adjusted gross income less deficit		At all rates		At marginal rate		Total		Adjusted gross income less		Modified taxable income					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)				
<b>Returns of single persons</b>																	
<b>All tax rates</b>	<b>71,086,949</b>	<b>2,569,735,484</b>	<b>1,806,751,959</b>	<b>662,609,794</b>	<b>328,441,206</b>	<b>143,083,266</b>	<b>322,970,111</b>	<b>12.6</b>	<b>17.9</b>	<b>650,180</b>	<b>4,651,120</b>	<b>591,920</b>	<b>3,913,824</b>				
0 percent	18,904,770	56,868,672	0	0	0	0	195,362	0.3	[2]	10,530	187,820	1,605	9,398				
0 percent (capital gains)	669,328	14,129,070	4,241,840	4,241,840	0	0	23,015	0.2	0.5	3,316	23,027	889	1,885				
10 percent	14,168,216	213,577,683	62,890,244	55,430,694	5,943,956	5,943,069	4,755,203	2.2	7.6	4,065	4,955	**	**				
10 percent (Form 8814)	* 1,054	* -33,536	* 2,120	* 2,120	* 212	* 212	* 3	[2]	* 0.1	0	0	0	0				
15 percent	20,658,203	682,497,594	438,588,996	248,017,074	56,260,342	37,202,561	52,811,103	7.7	12.0	16,785	35,470	** 460	** 105				
15 percent (capital gains)	2,600,296	139,300,357	94,769,748	22,485,632	10,683,232	3,372,845	10,758,939	7.7	11.4	56,311	460,166	44,686	171,483				
20 percent (capital gains)	16,905	41,488,783	32,736,339	25,753,846	6,119,096	5,150,769	6,619,911	16.0	20.2	15,495	798,362	16,495	1,116,632				
25 percent	11,261,214	812,276,348	643,856,606	150,645,673	111,466,912	37,661,418	110,915,091	13.7	17.2	82,411	426,382	30,922	160,848				
25 percent (capital gains)	90,240	14,913,909	12,851,747	1,646,901	2,322,637	411,725	2,408,219	16.1	18.7	10,629	97,750	11,574	126,711				
28 percent	1,936,669	290,432,387	246,357,684	32,217,077	53,973,538	9,020,782	54,244,820	18.7	22.0	204,057	882,676	135,438	285,628				
28 percent (capital gains)	4,992	2,286,922	1,823,685	633,623	407,099	177,414	478,080	20.9	26.2	3,063	73,261	1,802	43,611				
33 percent	344,603	113,667,843	98,799,910	24,695,060	25,822,718	8,149,370	26,504,726	23.3	26.6	228,295	1,338,561	250,794	479,842				
35 percent	* 454	* 236,511	* 217,853	* 402	* 60,472	* 141	* 60,652	* 25.6	* 27.8	* 33	* 548	* 452	* 2,771				
39.6 percent	114,738	181,877,690	163,517,124	88,378,571	54,349,088	34,997,914	52,273,088	28.7	32.0	13,558	313,990	94,440	1,465,950				
Form 8615	315,298	6,215,250	5,098,064	4,461,281	1,031,906	995,046	921,899	14.8	18.1	1,633	8,151	2,355	48,918				

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] See section 4 for the definition of modified taxable income.

[2] Percentage not computed.

[3] Less than 0.05%.

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

For reference:

Form 8814, Parents' Election To Report Child's Interest and Dividends.

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

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)**

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

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income [1]	Tax generated at all rates	0 percent			Tax generated at specified rate		
					Number of returns	Number of returns	0 percent (capital gains)	Number of returns	Income taxed at rate	Income taxed at rate
<b>Total</b>	<b>150,494,271</b>	<b>7,351,666,827</b>	<b>7,352,216,671</b>	<b>1,482,757,584</b>	<b>35,634,760</b>	<b>11,020,775</b>	<b>75,986,253</b>	<b>113,596,816</b>	<b>1,342,900,043</b>	<b>134,290,004</b>
Under \$2,000	5,770,264	32,702	33,502	1,319	5,681,871	61,898	20,310	28,458	12,385	1,239
\$2,000 under \$4,000	4,286,223	271,201	272,215	16,344	4,083,949	91,942	91,439	127,404	125,549	12,555
\$4,000 under \$6,000	4,332,639	265,042	267,135	24,296	4,216,575	37,909	56,948	83,136	116,904	11,690
\$6,000 under \$8,000	4,367,270	1,114,088	1,118,292	108,317	3,306,807	61,596	82,190	1,030,012	900,779	90,078
\$8,000 under \$10,000	4,848,968	2,405,524	2,405,517	242,877	3,990,514	43,978	39,634	853,933	2,248,273	224,827
\$10,000 under \$12,000	4,852,088	4,229,803	423,074	2,650,880	90,879	77,095	2,163,978	4,012,900	401,290	
\$12,000 under \$14,000	4,888,623	7,948,805	7,968,996	786,384	2,275,435	182,496	187,557	2,528,786	7,646,125	764,613
\$14,000 under \$16,000	4,829,714	11,838,543	11,851,245	1,163,801	2,287,165	186,831	307,233	2,479,898	11,392,840	1,139,284
\$16,000 under \$18,000	4,544,229	15,702,382	15,734,523	1,553,576	1,903,997	188,809	353,993	2,592,352	15,072,290	1,507,229
\$18,000 under \$20,000	4,333,273	21,023,264	21,028,564	2,107,311	1,397,772	190,596	375,339	2,903,562	19,910,664	1,991,066
\$20,000 under \$25,000	9,981,450	71,587,937	71,651,528	7,739,931	2,133,295	528,133	1,377,288	7,730,865	56,154,556	5,615,456
\$25,000 under \$30,000	8,832,875	97,548,763	97,599,879	11,251,797	833,435	636,251	1,672,963	7,898,725	62,954,953	6,295,495
\$30,000 under \$40,000	14,913,380	258,870,165	259,004,211	31,154,041	558,750	1,334,014	4,746,632	14,244,758	139,621,702	13,962,170
\$40,000 under \$50,000	11,626,422	303,349,505	303,578,907	38,045,678	132,778	1,328,483	5,498,001	11,440,451	135,108,190	13,510,819
\$50,000 under \$75,000	19,980,117	799,874,327	800,346,107	112,148,398	108,007	2,305,795	13,597,765	19,773,146	26,982,343	
\$75,000 under \$100,000	12,822,779	778,081,748	778,321,619	115,676,717	42,040	2,218,672	14,906,979	12,711,459	19,671,569	19,671,557
\$100,000 under \$200,000	18,531,605	1,895,767,749	1,896,725,837	328,271,280	22,085	1,263,268	21,294,930	18,387,967	30,713,277	
\$200,000 under \$500,000	5,428,176	1,271,630,892	1,272,298,584	285,495,361	7,163	198,914	7,642,862	5,344,913	9,204,476	9,204,464
\$500,000 under \$1,000,000	884,335	527,614,042	527,652,842	150,243,456	1,308	38,336	1,782,243	861,032	14,855,413	1,485,541
\$1,000,000 under \$1,500,000	195,905	210,041,628	209,890,361	65,827,469	439	10,587	588,663	187,543	3,218,263	321,826
\$1,500,000 under \$2,000,000	79,971	122,829,421	122,726,829	39,510,095	132	5,371	304,988	75,570	1,294,638	129,464
\$2,000,000 under \$5,000,000	116,721	309,005,214	308,502,279	100,560,597	268	9,716	578,778	108,184	1,843,215	184,322
\$5,000,000 under \$10,000,000	28,680	173,981,577	173,595,292	55,411,855	65	3,285	205,955	25,569	435,096	43,510
\$10,000,000 or more	18,063	466,653,552	465,412,606	134,993,608	30	3,013	196,468	15,116	253,562	25,356

Footnotes at end of table.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

Size of adjusted gross income	10 percent (from Form 8814)			Tax generated at specified rate—continued					
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
<b>Total</b>	<b>(11)</b>	<b>(12)</b>	<b>(13)</b>	<b>(14)</b>	<b>(15)</b>	<b>(16)</b>	<b>(17)</b>	<b>(18)</b>	<b>(19)</b>
87,545	123,489	12,341	85,811,981	2,458,053,736	368,708,060	12,790,535	222,675,888	33,401,731	
Under \$2,000	565	807	0	0	0	0	0	0	0
\$2,000 under \$4,000	**	**	**	0	0	0	0	0	0
\$4,000 under \$6,000	**	**	**	0	0	0	0	0	0
\$6,000 under \$8,000	** 3,012	** 7,288	** 728	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	**	**	**	**	0	0	0
\$12,000 under \$14,000	**	**	**	** 6,979	** 9,621	** 1,444	0	0	0
\$14,000 under \$16,000	**	**	**	50,804	18,406	2,761	0	0	0
\$16,000 under \$18,000	** 4,021	** 6,145	** 614	170,311	242,425	36,364	0	0	0
\$18,000 under \$20,000	**	**	**	549,785	562,669	84,400	0	0	0
\$20,000 under \$25,000	** 1,320	** 3,027	** 302	4,672,472	13,927,972	2,089,196	0	0	0
\$25,000 under \$30,000	* 2,018	* 2,090	* 209	4,495,529	32,686,362	4,902,954	0	0	0
\$30,000 under \$40,000	** 2,033	** 1,961	** 197	9,682,722	114,406,134	17,160,920	0	0	0
\$40,000 under \$50,000	**	**	**	9,573,774	161,935,015	24,290,252	75,852	54,598	8,195
\$50,000 under \$75,000	8,517	19,367	1,934	19,117,362	434,870,534	65,230,580	1,562,848	5,784,133	867,847
\$75,000 under \$100,000	13,373	16,419	1,640	12,604,542	449,432,693	67,414,904	1,176,942	7,281,504	1,092,277
\$100,000 under \$200,000	26,398	33,326	3,330	18,298,805	905,289,937	135,793,476	6,294,571	57,633,832	8,645,234
\$200,000 under \$500,000	16,229	20,761	2,075	5,320,462	278,267,460	41,740,119	3,370,994	95,609,621	14,341,515
\$500,000 under \$1,000,000	5,633	5,903	590	857,778	45,040,545	6,756,082	239,102	35,405,474	5,310,838
\$1,000,000 under \$1,500,000	1,561	2,142	214	186,947	9,754,896	1,463,234	30,193	8,061,776	1,209,272
\$1,500,000 under \$2,000,000	722	1,094	109	75,281	3,923,839	588,576	12,210	3,465,573	519,839
\$2,000,000 under \$5,000,000	1,429	2,058	206	107,833	5,591,180	838,677	18,719	5,648,942	847,346
\$5,000,000 under \$10,000,000	400	621	62	25,509	1,322,486	198,373	5,173	1,723,305	258,487
\$10,000,000 or more	314	491	49	15,087	771,661	115,749	3,930	2,007,130	301,071

Footnotes at end of table.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	Tax generated at specified rate—continued					
	20 percent (capital gains)		25 percent		25 percent (capital gains)	
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
<b>Total</b>	<b>1,032,974</b>	<b>452,861,240</b>	<b>90,572,247</b>	<b>34,664,510</b>	<b>1,193,348,760</b>	<b>298,337,190</b>
Under \$2,000	0	0	(20)	(21)	(22)	(23)
\$2,000 under \$4,000	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	0	0	0	0
\$50,000 under \$75,000	0	0	0	0	0	0
\$75,000 under \$100,000	0	0	0	0	0	0
\$100,000 under \$200,000	0	0	0	0	0	0
\$200,000 under \$500,000	37,789	75,052	151,011	51,194,263	370,846,561	92,711,640
\$500,000 under \$1,000,000	612,802	31,632,624	6,326,523	839,194	61,090,739	15,272,685
\$1,000,000 under \$1,500,000	164,786	27,643,322	5,528,664	182,677	13,261,294	3,315,324
\$1,500,000 under \$2,000,000	69,574	21,385,564	4,277,113	73,664	5,341,618	1,335,405
\$2,000,000 under \$5,000,000	104,233	72,088,230	14,417,646	105,344	7,627,064	1,906,766
\$5,000,000 under \$10,000,000	26,572	57,298,239	11,459,648	24,872	1,800,287	450,072
\$10,000,000 or more	17,217	242,058,209	48,411,642	14,691	1,052,511	263,128

Footnotes at end of table.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

Size of adjusted gross income	28 percent			Tax generated at specified rate—continued			
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns
<b>Total</b>	<b>(29)</b>	<b>(30)</b>	<b>(31)</b>	<b>(32)</b>	<b>(33)</b>	<b>(34)</b>	<b>(35)</b>
8,545,744	421,381,350	117,986,778	22,122	4,501,106	1,260,309	3,237,961	(36)
Under \$2,000	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	0	0	0	0	0
\$40,000 under \$50,000	** 8,644	** 2,420	** 89,126	** 15,647,092	** 7,174	** 14,598	** 4,086
\$50,000 under \$75,000	** 704	** 2,420	** 89,126	** 211,340	** 6,262	** 59,175	** 2,009,129
\$75,000 under \$100,000	48,427	318,308	89,126	331,658	32,257	92,864	793,911
\$100,000 under \$200,000	2,586,437	55,882,472	15,647,092	382,011	1,337	106,963	174,693
\$200,000 under \$500,000	4,696,931	268,726,418	75,243,397	382,011	1,337	106,963	174,693
\$500,000 under \$1,000,000	819,254	65,020,576	18,205,761	382,011	1,337	106,963	174,693
\$1,000,000 under \$1,500,000	178,943	14,268,082	3,995,063	382,011	1,337	106,963	174,693
\$1,500,000 under \$2,000,000	72,127	5,751,965	1,610,547	965	245,567	68,759	70,883
\$2,000,000 under \$5,000,000	103,762	8,285,525	2,319,947	1,722	950,973	266,272	101,930
\$5,000,000 under \$10,000,000	24,589	1,962,234	549,426	730	898,382	251,547	24,233
\$10,000,000 or more	14,569	1,157,136	323,998	675	1,466,576	410,641	14,439

Footnotes at end of table.

**Table 3.5 All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2015 (Filing Year 2016)—Continued**

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

Size of adjusted gross income	35 percent			39.6 percent			Tax generated at specified rate—continued			Form 8615	
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	(45)	(46)
<b>Total</b>	<b>1,232,121</b>	<b>52,176,014</b>	<b>18,261,605</b>	<b>(38)</b>	<b>(39)</b>	<b>(40)</b>	<b>(41)</b>	<b>(42)</b>	<b>(43)</b>	<b>(44)</b>	<b>995,046</b>
Under \$2,000	0	0	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	**	**
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	**	**
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	** 150,463	** 276,545
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	28,790	117,610
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	**	**
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	**	**
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	**	**
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	** 73,031	** 457,936
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	**	**
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	** 24,485	** 368,576
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	**	**
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	** 25,283	** 639,904
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	**	**
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	0	**	**
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	0	**	**
\$100,000 under \$200,000	662	6,730	2,356	10	38	15	** 10,885	** 872,468	** 232,120		
\$200,000 under \$500,000	148,960	2,983,442	1,044,205	40,632	1,960,986	776,550	* 1,783	* 452,453	* 108,206		
\$500,000 under \$1,000,000	712,316	31,894,189	11,162,966	619,132	97,526,135	38,620,349	* 270	* 189,220	* 60,862		
\$1,000,000 under \$1,500,000	165,923	7,809,372	2,733,280	164,401	91,929,775	36,404,191	* 146	* 185,554	* 42,644		
\$1,500,000 under \$2,000,000	68,193	3,190,665	1,116,733	67,324	64,213,183	25,428,420	* 65	* 111,626	* 36,716		
\$2,000,000 under \$5,000,000	98,347	4,557,622	1,595,168	97,460	180,843,590	71,534,862	57	149,322	43,410		
\$5,000,000 under \$10,000,000	23,550	1,091,145	381,901	23,387	101,012,001	40,000,752	27	155,505	44,748		
\$10,000,000 or more	14,169	642,848	224,997	14,098	210,813,063	83,481,973	14	484,561	98,405		

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] See section 4 for the definition of modified taxable income.

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

For reference:

Form 8615, Tax for Certain Children Who Have Unearned Income

Form 8814, Parents' Election To Report Child's Interest and Dividends.

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

**Table 3.6 Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status, Tax Year 2015 (Filing Year 2016)**

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

Tax rate classes	All returns with modified taxable income [1]			Returns of married persons filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>All tax rates</b>	<b>114,859,512</b>	<b>7,352,216,671</b>	<b>1,482,782,552</b>	<b>46,289,967</b>	<b>4,981,580,709</b>	<b>1,051,867,207</b>	<b>2,564,131</b>	<b>152,665,454</b>	<b>33,696,451</b>
0 percent (capital gains)	11,020,775	75,986,253	0	6,199,331	48,740,325	0	126,912	865,473	0
10 percent	113,596,816	1,342,900,043	134,290,004	45,909,460	779,627,452	77,962,745	2,546,524	21,942,732	2,194,273
10 percent (Form 8814)	87,545	123,499	12,341	70,648	98,889	9,882	1,244	1,024	103
15 percent	85,811,981	2,458,053,736	368,708,060	38,713,666	1,589,752,149	238,462,822	2,196,092	43,678,894	6,551,834
15 percent (capital gains)	12,790,535	222,675,888	33,401,383	8,080,611	147,093,669	22,064,050	207,660	3,043,361	456,504
20 percent (capital gains)	1,032,974	452,861,240	90,572,248	854,945	355,721,777	71,144,355	25,418	21,292,489	4,258,498
25 percent	34,664,510	1,193,348,760	298,337,190	18,064,359	788,287,988	197,071,997	954,158	20,320,150	5,080,038
25 percent (capital gains)	583,409	15,670,088	3,917,522	408,298	12,027,481	3,006,870	8,845	405,139	101,285
28 percent	8,545,744	421,381,350	117,986,778	5,633,532	300,572,839	84,160,395	275,179	6,571,439	1,840,003
28 percent (capital gains)	22,122	4,501,106	1,260,310	15,082	3,112,207	871,418	109	337,452	94,487
33 percent	3,237,961	359,978,642	118,792,952	2,582,188	293,499,793	96,854,932	102,360	5,756,739	1,899,724
35 percent	1,232,121	52,176,014	18,261,605	1,044,804	50,185,473	17,564,916	42,532	1,015,644	355,475
39.6 percent	1,026,445	748,098,771	296,247,113	850,761	612,860,669	242,692,825	34,150	27,434,918	10,864,228
Form 8615	315,298	4,461,281	995,046	0	0	0	0	0	0
Tax rate classes	Returns of heads of households			Returns of single persons					
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	(13)	(14)	(15)
(10)	(11)	(12)	(13)	(14)	(15)				
<b>All tax rates</b>	<b>13,823,234</b>	<b>411,218,548</b>	<b>68,751,627</b>	<b>52,182,179</b>	<b>1,806,751,959</b>	<b>328,467,266</b>			
0 percent (capital gains)	400,844	2,174,935	0	4,293,688	24,205,520	0			
10 percent	13,784,764	141,155,461	14,115,546	51,356,068	400,174,398	40,017,440			
10 percent (Form 8814)	13,587	20,409	2,039	2,066	3,177	317			
15 percent	8,052,658	154,681,358	23,202,204	36,849,565	669,941,335	100,491,200			
15 percent (capital gains)	362,614	5,003,811	750,572	4,139,650	67,535,046	10,130,257			
20 percent (capital gains)	24,244	9,517,671	1,903,534	128,367	66,329,303	13,265,861			
25 percent	1,907,853	55,374,304	13,843,576	13,738,141	329,366,318	82,341,580			
25 percent (capital gains)	20,786	553,253	138,313	145,481	2,684,216	671,054			
28 percent	238,758	11,952,513	3,346,704	2,398,275	102,284,559	28,639,677			
28 percent (capital gains)	468	149,361	41,821	6,463	902,085	252,584			
33 percent	93,618	10,431,418	3,442,368	459,795	50,290,692	16,595,928			
35 percent	29,593	779,440	272,804	115,192	195,456	68,410			
39.6 percent	26,797	19,424,613	7,692,147	114,738	88,378,571	34,997,914			
Form 8615	0	0	0	315,298	4,461,281	995,046			

[1] See section 4 for the definition of modified taxable income.

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

For reference:

Form 8615, Tax for Certain Children Who Have Unearned Income

Form 8814, Parents' Election To Report Child's Interest and Dividends.

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

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)**

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

Age [1]	Number of returns	Total				Tax credits			
		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	150,493,263	48,980,703	77,927,251	7,968,489	22,560,125	6,344,325	3,585,379	9,606,011	10,234,109
Under 18	2,031,261	81,770	15,597	73,759	12,693	0	0	0	0
18 under 26	23,644,049	4,550,189	3,358,628	216,799	203,371	291,954	149,102	1,992,531	1,546,730
26 under 35	26,800,593	10,604,243	13,234,498	572,123	1,307,396	2,022,499	1,189,459	2,215,721	2,101,061
35 under 45	25,025,520	12,735,221	22,065,858	808,260	4,093,420	2,947,214	1,721,054	1,577,391	1,654,785
45 under 55	25,453,255	10,294,937	21,314,186	1,329,682	7,675,181	924,530	447,435	2,484,844	3,170,965
55 under 65	23,084,197	6,469,737	11,792,566	1,861,017	5,367,841	144,168	71,836	1,216,980	1,632,851
65 and over	24,454,366	4,244,606	6,145,918	3,106,848	3,900,222	13,960	6,492	118,544	136,718
									67,737
Tax credits—continued									
Age [1]	Child tax credit	Residential energy credits				General business credit			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns	22,376,889	27,099,975	2,592,967	2,087,749	334,152	3,616,120	306,716	972,621	63,960
Under 18	* 6,398	* 1,720	0	0	**	**	**	**	**
18 under 26	1,142,132	823,125	35,315	10,488	** 3,158	** 14,309	** 1,735	** 3,311	0
26 under 35	6,006,770	7,028,301	330,239	221,819	22,696	94,971	7,591	33,214	9,265
35 under 45	8,996,531	12,127,701	514,104	436,548	53,037	405,458	50,577	178,306	23,486
45 under 55	4,862,510	5,708,967	618,687	515,075	90,818	968,154	82,070	234,146	21,113
55 under 65	1,154,196	1,199,302	634,781	552,328	86,256	1,089,026	78,588	275,381	8,100
65 and over	207,753	210,860	459,842	351,491	78,187	1,044,202	86,144	248,264	* 1,995
									49,253
Tax credits—continued									
Age [1]	Credit for elderly and disabled—continued	Alternative motor vehicle credit				Qualified plug-in electric vehicle credit			
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns	6,397	9,330	20,082	3,740	1,518	42,868	251,617	77,700	99,211
Under 18	0	0	0	0	0	0	0	0	0
18 under 26	0	**	**	**	**	9,834	45,111	24,105	* 8,813
26 under 35	0	** 3,048	** 9,531	** 1,102	** 319	7,004	42,362	21,012	29,193
35 under 45	0	** 2,143	** 3,621	** 1,314	** 512	10,466	64,337	10,053	33,090
45 under 55	** 4,139	** 6,930	** 6,930	**	* 1,323	8,690	57,678	10,590	* 16
55 under 65	6,158	**			* 687	6,874	42,129	* 3,914	2,901
65 and over									49,253
Other tax credits									

Footnotes at end of table.

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

Age [1]										Tax credits—continued				
Total refundable credits										Refundable credits used to offset income tax before credits				
Total [2]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [2]		Number of returns		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)				
<b>All returns</b>	<b>39,347,834</b>	<b>105,342,360</b>	<b>28,081,708</b>	<b>68,524,975</b>	<b>19,705,356</b>	<b>26,590,109</b>	<b>9,629,945</b>	<b>8,623,424</b>	<b>2,343,256</b>	<b>1,544,319</b>	<b>10,082,239</b>	<b>0</b>	<b>0</b>	<b>0</b>
Under 18	26,001	95,694	23,012	70,888	26,001	24,807	0	0	0	0	0	0	0	0
18 under 26	5,676,069	14,869,631	3,599,563	9,842,308	2,861,038	3,117,195	2,259,676	1,867,470	125,238	41,574	1,032,458			
26 under 35	33,050,159	8,745,621	21,869,501	6,666,216	9,355,533	1,929,037	1,631,658	425,413	193,018	2,053,250				
35 under 45	9,561,782	30,760,294	7,120,503	19,861,744	6,251,702	9,218,374	1,559,774	1,418,260	405,895	259,274	1,916,426			
45 under 55	7,880,781	17,928,941	5,133,754	11,467,812	2,864,557	3,598,888	2,571,200	2,445,937	546,195	408,539	3,047,632			
55 under 65	4,539,204	7,320,170	2,975,836	4,461,888	859,483	1,086,671	1,208,181	1,169,455	574,283	720,314	1,840,920			
65 and over	690,890	1,311,470	483,419	950,834	176,360	188,641	102,076	90,645	120,200	67,631	191,552			
Tax credits—continued										Total income tax				
Refundable credits used to offset income tax before credits—continued										Net investment income tax				
Age [1]		Earned income credit		American opportunity credit used to offset income tax before credits		Income tax after credits		Net investment income tax		Total income tax				
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)				
<b>All returns</b>	<b>5,678,145</b>	<b>4,625,738</b>	<b>1,490,048</b>	<b>4,804,198</b>	<b>3,853,556</b>	<b>99,021,502</b>	<b>1,435,848,586</b>	<b>3,828,608</b>	<b>22,042,756</b>	<b>99,040,729</b>	<b>1,457,891,441</b>	<b>669,707</b>	<b>25,711,474</b>	
Under 18	0	0	0	0	0	489,146	643,773	1,721	25,934	489,449				
18 under 26	440,193	36,6269	100,356	612,197	327,285	12,371,558	25,618,402	10,105	93,072	12,371,559				
26 under 35	832,337	1,208,321	291,590	722,104	496,067	16,207,235	125,958,303	174,402	587,832	16,208,829				
35 under 45	984,059	1,114,793	397,093	723,868	550,340	15,819,022	252,009,437	703,703	2,487,715	15,823,221	254,467,151			
45 under 55	2,130,770	1,136,427	447,453	1,791,759	1,603,607	18,724,954	384,523,017	1,102,875	4,973,704	18,728,682	389,496,820			
55 under 65	1,174,821	709,541	222,143	890,132	817,623	18,217,577	368,301,545	997,515	5,660,194	18,222,942	373,961,739			
65 and over	115,905	90,387	31,414	64,138	58,633	17,192,008	278,794,109	838,287	8,244,306	17,196,047	287,038,415			
All other taxes										All other taxes				
Age [1]		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment				
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)				
<b>All returns</b>	<b>35,543,951</b>	<b>82,388,024</b>	<b>19,632,701</b>	<b>60,173,787</b>	<b>102,074</b>	<b>18,751</b>	<b>5,453,565</b>	<b>5,975,801</b>	<b>190,852</b>	<b>1,134,672</b>	<b>716,735</b>	<b>0</b>	<b>0</b>	
Under 18	53,361	23,877	44,385	20,248	**	**	**	**	**	**				
18 under 26	2,927,550	2,029,674	1,476,685	1,538,761	** 23,984	** 2,088	** 367,202	** 69,412	** 1,140	** 4,539				
26 under 35	6,761,270	9,092,318	3,436,023	6,728,561	32,041	7,182	1,063,943	640,773	14,822	41,234	198,150			
35 under 45	7,786,082	17,773,847	4,225,051	12,795,826	19,050	4,238	1,462,653	1,589,007	57,619	272,085	286,426			
45 under 55	8,073,971	22,434,963	4,174,085	15,371,937	13,950	3,080	1,681,064	2,445,171	33,067	187,309	156,638			
55 under 65	6,706,792	20,926,503	3,853,505	15,398,046	9,847	1,505	793,663	1,180,712	24,059	148,054	55,014			
65 and over	3,234,926	10,106,843	2,422,968	8,320,409	* 657	* 3,202	* 657	50,727	60,145	481,451	20,507			

Footnotes at end of table.

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

All other taxes—continued										Refundable credits used to offset all other taxes			
First-time homebuyer credit repayment—continued		Health care individual responsibility payment		Total additional Medicare tax		Total [2]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes			
Age [1]	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>422,385</b>	<b>6,691,982</b>	<b>3,109,377</b>	<b>3,486,938</b>	<b>8,019,763</b>	<b>9,445,507</b>	<b>10,049,345</b>	<b>7,890,071</b>	<b>8,240,113</b>	<b>1,340,234</b>	<b>1,281,144</b>	<b>76</b>	<b>77</b>
Under 18	0	* 2,989	* 885	**	70	(71)	(72)	(73)	(74)	(75)	* 5,223	**	**
18 under 26	0	949,919	287,373	** 6,371	** 22,055	931,932	758,892	735,954	681,194	** 38,150	** 25,914	301,091	344,110
26 under 35	141,009	1,913,340	759,856	208,516	354,713	2,585,942	2,562,990	2,239,879	2,211,122	640,377	597,492	291,685	255,549
35 under 45	161,006	1,482,020	799,246	851,786	1,594,649	2,682,749	3,350,108	2,181,483	2,620,354	56,865	50,240	11,933	7,973
45 under 55	82,465	1,309,181	686,791	1,238,044	2,861,720	1,983,431	2,242,338	1,671,981	1,829,100	291,685	291,685	11,933	7,973
55 under 65	26,083	894,034	482,644	924,881	2,412,997	1,088,513	978,012	764,912	165,871	135,198	128,209	128,209	128,209
65 and over	11,823	140,499	92,583	257,340	773,629	165,871	151,221	135,198	11,933	11,933	11,933	11,933	11,933
Refundable credits used to offset all other taxes													
Age [1]		American opportunity credit used to offset other taxes		Total tax liability		Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
<b>All returns</b>	<b>557,446</b>	<b>256,816</b>	<b>103,810,287</b>	<b>1,520,562,418</b>	<b>135,562,923</b>	<b>1,688,472,002</b>	<b>132,257,828</b>	<b>1,197,083,155</b>	<b>9,611,498</b>	<b>372,286,086</b>	<b>1,844,872</b>	<b>88</b>	<b>88</b>
Under 18	0	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	44,395	399,270
18 under 26	157,116	49,252	526,808	687,800	1,650,871	1,020,832	1,595,749	501,243	1,197,468	131,913	1,197,468	45,486	22,205
26 under 35	113,871	34,414	16,923,926	26,988,519	22,321,890	44,641,216	22,251,855	42,854,243	42,854,243	42,854,243	42,854,243	9,393,693	114,930
35 under 45	82,768	40,880	16,649,568	268,678,781	24,630,125	166,842,926	24,467,266	153,076,680	42,9,113	42,9,113	42,9,113	41,238,121	261,602
45 under 55	129,662	85,022	19,623,334	40,9,535,516	23,196,759	43,7,197,877	22,754,075	31,6,569,171	1,365,030	87,988,941	416,121	463,921	463,921
55 under 65	70,911	45,358	19,273,845	39,3,818,128	20,9,19,492	41,9,108,270	20,236,252	283,292,343	2,112,016	103,521,189	128,547,403	128,547,403	128,547,403
65 and over	3,119	1,889	17,936,946	296,961,895	20,185,443	317,771,062	18,557,051	156,858,377	4,697,836	128,547,403	128,547,403	128,547,403	128,547,403
Tax payments—continued													
Age [1]		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [2]		Earned income credit refundable portion		Additional child tax credit refundable portion			
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>115,820,220</b>	<b>1,567,122</b>	<b>3,082,121</b>	<b>308,753</b>	<b>108,911</b>	<b>30,417,609</b>	<b>89,614,859</b>	<b>24,172,397</b>	<b>58,794,813</b>	<b>18,984,463</b>	<b>25,308,965</b>	<b>99</b>	<b>99</b>
Under 18	120,165	**	0	0	26,001	89,910	23,012	65,665	**	65,665	**	65,665	65,665
18 under 26	572,126	** 3,582	* 3,699	28,084	12,620	5,016,612	13,670,547	3,409,563	9,060,758	** 2,874,769	** 3,116,088	** 3,116,088	** 3,116,088
26 under 35	4,051,908	207,746	299,456	45,571	20,270	9,270,094	29,654,832	7,751,094	19,366,789	6,500,404	9,054,442	9,054,442	9,054,442
35 under 45	15,759,231	456,672	933,644	53,182	20,513	7,871,476	26,426,126	6,267,552	16,844,297	5,925,497	8,577,987	8,577,987	8,577,987
45 under 55	31,540,627	501,602	1,062,861	54,449	21,664	5,065,889	13,555,833	4,160,908	9,191,259	2,653,323	3,343,339	3,343,339	3,343,339
55 under 65	31,625,195	327,380	629,325	73,416	22,005	2,668,743	5,167,337	2,161,233	3,474,833	823,342	1,036,431	1,036,431	1,036,431
65 and over	32,150,987	70,139	153,136	54,052	11,839	497,994	1,050,234	399,036	791,212	167,129	180,668	180,668	180,668

Footnotes at end of table.

**Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2015 (Filing Year 2016)—Continued**

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

Age [1]	American opportunity credit refundable portion		Overpayment				Tax due at time of filing			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
<b>All returns</b>	<b>5,256,031</b>	<b>4,513,052</b>	<b>116,278,024</b>	<b>408,707,503</b>	<b>113,212,358</b>	<b>329,830,398</b>	<b>4,045,015</b>	<b>78,877,110</b>	<b>29,180,466</b>	<b>161,798,546</b>
Under 18	0	1,597,018	603,873	1,565,226	492,287	36,288	111,586	197,568	181,828	21,460
18 under 26	1,837,565	1,490,932	21,597,174	33,218,459	21,542,898	32,895,948	67,654	321,511	1,625,816	1,886,726
26 under 35	1,348,537	1,101,176	23,261,939	74,462,696	23,131,568	72,572,215	173,748	1,890,481	3,289,881	11,072,614
35 under 45	894,525	827,039	20,385,617	87,015,173	20,133,033	79,093,066	323,859	7,922,108	4,366,668	27,741,280
45 under 55	811,219	757,307	19,156,989	82,341,682	18,740,358	64,903,315	539,940	17,438,367	5,888,321	41,531,209
55 under 65	327,322	306,475	16,106,847	70,468,361	15,423,318	47,767,744	918,315	22,700,617	6,373,512	40,346,246
65 and over	36,884	30,123	14,172,440	60,597,263	12,675,957	32,104,823	1,985,211	28,492,440	7,438,699	39,038,643
										2,759,626
										289,929

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

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

# Section 5

## Explanation of Terms

**T**he Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

Explanation of Terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables. For each title, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 2015 to reflect changes in the law.

### **Additional Child Tax Credit**

(line 67, Form 1040)

See "Child Tax Credit."

### **Additional Medicare Tax**

(line 62a, Form 1040)

Starting in 2013, a 0.9 percent Additional Medicare Tax was applied to Medicare wages, railroad retirement compensation, and self-employment income that were more than \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 for married filing jointly, or \$125,000 for married filing separately). Medicare wages and self-employment were combined to determine if a taxpayer exceeded these thresholds; however, a self-employment loss was not considered for purposes of this tax. RRTA compensation was separately compared to this threshold. A taxpayer's employer was responsible for withholding the 0.9 percent Additional Medicare Tax on Medicare wages or RRTA compensation paid in excess of \$200,000 regardless of a taxpayer's filing status. If a taxpayer was married filing jointly and either the taxpayer or spouse had wages or RRTA compensation of more than \$200,000, the taxpayer may have been able to get a refund of the tax withheld. Besides the Additional Medicare Tax, withholding reconciliation was calculated on Form 8959 and added to Form 1040, line 64, as part of income tax withheld.

### **Additional Standard Deduction**

(line 39a, and included in line 40, Form 1040)

See "Standard Deduction."

### **Additional Taxes**

(line 44b, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions*, were reported here.

### **Adjusted Gross Income Less Deficit**

(line 37, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 22, Form 1040) minus statutory adjustments (line 36, Form 1040). Total income included:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of State and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;

- Unemployment compensation;
- Taxable amounts of Social Security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends;
- Alternative trade adjustment assistance payments;
- Income from the rental of personal property engaged in for profit;
- Income from an activity not engaged in for profit;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property;
- Recapture of a charitable contribution deduction if the charitable organization disposed of the donated property within 3 years of the contribution;
- Cancelled debts; and
- Taxable part of disaster relief payments.

Some reported income was fully or partially excluded from total income for 2015. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of Social Security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns).

The following statutory adjustments (lines 23 through 36, Form 1040) were subtracted from total income to arrive at adjusted gross income (line 37, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- Deductible part of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Contributions to section 501(c)(18)(D) pension plans;
- Contributions by certain chaplains to section 403(b) plans;
- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions; and
- Attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations, but only to the amount of the award includable in gross income.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, i.e., the amount on line 36 was greater than the amount on line 22, or if line 22 was negative due to negative business or other income.

### Adjusted Gross Income or Loss

See "Adjusted Gross Income Less Deficit."

## Adjustments

See “Statutory Adjustments.”

## Adoption Credit $\Delta$

(line 54c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2014 for an adoption that was not final at the end of 2014, or for qualified expenses paid in 2015 for an adoption that was final in or before 2015. The credit could have been as much as \$13,400 for each child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of \$201,010, and was completely phased out for a modified adjusted gross income of \$241,010 or more. The adoption credit stopped being refundable at the end of 2011.

## Advance Payment of Premium Tax Credit

(line 25, Form 8962)

A taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer’s income and family size for the coverage year. If advance payments of the premium tax credit were made, taxpayers must have filed a 2015 tax return and Form 8962 to reconcile the amount paid in advance with the amount of premium tax credit for which the taxpayer is eligible, based on the taxpayer’s actual income and family size for the year.

## Alimony Paid

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

## Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

## All Other Taxes

(lines 46, 57, 58a, 58b, 59, 60a, 60b, 61, 62a, 62c, Form 1040)

In this report, this amount includes the sum of the excess advance premium tax credit repayment; self-employment tax; Social Security and Medicare taxes on tip income and wages; penalty tax on qualified retirement plans; household employment taxes; repayment of the first-time homebuyer credit; health care individual responsibility payment; Additional Medicare Tax; additional taxes on health savings accounts; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low-income housing credit,

the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit, and the qualified plug-in electric drive motor vehicle credit; recapture of Federal mortgage subsidy; COBRA premium assistance; section 72 penalty taxes; other unspecified taxes, which included uncollected FICA (or Social Security) tax on tips; excess golden parachute payments; excise tax on stock compensation from an expatriated corporation; interest on the tax due from the sale of residential lots and timeshares; interest on the deferred tax on gain from certain installment sales; additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property; look-back interest; repayment of ineligible advance payments of the health coverage tax credit; an additional tax on income or compensation from a nonqualified deferred compensation plan; any interest relating to distributions from stock of a section 1291 fund; and tax from recapture of education credits. In this report, the “other taxes” portion differs from Form 1040, which included the taxes listed above (except the excess advance premium tax credit repayment) plus tax from Form 4970, *Tax on Accumulation Distribution of Trusts*, and tax from Form 8960, *Net Investment Tax*. These are instead included in “total income tax.” (See also “Taxable and Nontaxable Returns” and “Total Income Tax.”)

## Alternative Fuel Vehicle Refueling Property Credit

(line 54c, Form 1040)

Taxpayers could have claimed this credit for any nondepreciable alternative fuel vehicle refueling property placed in service during the tax year. Qualified alternative fuel vehicle refueling property is any property used to store or dispense an alternative fuel at the point where the fuel is delivered into a fuel tank of a motor vehicle propelled by the fuel. This credit was calculated on Form 8911.

## Alternative Minimum Tax $\Delta$

(line 45, Form 1040)

The Revenue Act of 1978 established the alternative minimum tax (AMT) to ensure that a minimum amount of income tax was paid by taxpayers who might otherwise be able to legally reduce, or totally eliminate, their tax burdens. The AMT was levied on income, including benefits received in the form of deductions and exclusions, which reduced an individual’s regular effective tax rate. These benefits, known as “alternative minimum tax preferences and adjustments,” resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (AMTI) (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and

AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$83,400. The maximum amount for a single or head of household taxpayer was \$53,600, and for a married couple filing separately, \$41,700. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$119,200 and ended at \$333,600. For joint returns, the range was \$158,900 to \$492,500. For married couples filing separately, the range was \$79,450 to \$246,250.

If there was an amount remaining after subtracting the exemption, the first \$185,400 (the first \$92,700 if married filing separately) was taxed at a 26-percent rate; any excess was taxed at a 28-percent rate, except capital gains, which were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated AMT foreign tax credit and regular income tax before credits (line 47, Form 1040, minus the regular foreign tax credit, line 48, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) and certain eligible small business credits could be taken against the AMT.

### **Alternative Motor Vehicle Credit**

(included in line 54c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle put into service during the tax year. An alternative motor vehicle is a new qualified fuel-cell vehicle with at least four wheels.

### **American Opportunity Credit**

(line 68, Form 1040)

For these statistics, the American opportunity credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion. (See also "Education Credits.")

### **Archer Medical Savings Account (MSA) Deduction $\Delta$**

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$2,145 (\$4,987.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, *Archer MSAs and Long-Term Care Insurance Contracts*, was used for the medical savings accounts.

### **Basic Standard Deduction**

(included in line 40, Form 1040)

See "Standard Deduction."

### **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Starting for 2013, the IRS provided a simplified method to determine a taxpayer's expenses for business use of a home. Under the new method, taxpayers were able to multiply the area (measured in square feet) used by \$5. Proprietor compensation was included in computing net income and not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

### **Business or Profession Net Income Less Loss**

See "Business or Profession Net Income or Loss."

### **Cancellation of Debt**

(included in line 21, Form 1040)

Taxpayers had to report any nonbusiness debt that was cancelled or forgiven as income on Form 1040, line 21. Taxpayers also had to include any forgiven interest on the forgiven debt if the interest would not have been deductible. If the interest would have been deductible, taxpayers did not have to include it as income. Also, a taxpayer did not have to report forgiven debt as income if the forgiven amount was intended as a gift.

### **Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

### **Capital Construction Fund Reduction**

(included in line 43, Form 1040)

The Capital Construction Fund (CCF) is a special investment program administered by the National Marine Fisheries Service and the Internal Revenue Service. This program allows fishermen to defer paying income tax on certain income they invest in a CCF account and later use to acquire, build, or rebuild fishing vessels. This amount is subtracted from tax table income to calculate taxable income.

## Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the reduced capital gains rates including the higher 20-percent capital gains tax rate if the taxpayer's taxable income exceeded certain levels. (See also "Sales of Capital Assets, Net Gain or Loss.")

## Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

## Cash Contributions

(line 16, Schedule A)

See "Contributions Deduction."

## Casualty or Theft Loss Deduction, Nonbusiness

(line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that the nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income (claimed on Form 4684). (See also "Total Itemized Deductions.")

## Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

These losses were calculated using Form 4684, *Casualty and Thefts*, or Form 4797, *Sales of Business Property*, and then brought to Schedule A. (See "Miscellaneous Itemized Deductions.")

## Certain Business Expenses of Reservists, Performing Artists, and Fee-basis Government Officials

(line 24, Form 1040)

Qualified business expenses were deductible as an adjustment to income for reservists, performing artists, and fee-basis State or local government officials, whether or not the taxpayer itemized deductions (claimed on Form 2106 or Form 2106-EZ).

## Child Care Credit

(line 49, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age (claimed on Form 2441). Qualified expenses included those for services performed within the home by nondependent baby-sitters, maids, or cooks. Expenditures to care for children under the age of 13 or any other qualified individuals for out-of-home, noninstitutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent, the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with an adjusted gross income of \$15,000 or less. The credit was reduced by 1 percentage point for each \$2,000, or fraction thereof, of adjusted gross income in excess of \$15,000, up to \$43,000. The credit remained at 20 percent of expenses for individuals with an adjusted gross income over \$43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

## Child Tax Credit

(line 52, Form 1040)

A credit was allowed for each qualifying child under age 17. To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, grandchild, nephew, niece) for whom the taxpayer claimed a dependent exemption. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase-out guidelines. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, heads of households, or widows(ers).

An additional child tax credit was refundable if the taxpayer met both the general requirements and some additional requirements (claimed on Schedule 8812). The additional child tax credit was not included in credits but as a payment instead (line 67, Form 1040). The credit limit based on earned income

was 15 percent of the taxpayer's earned income that exceeded \$3,000. Members of the U.S. Armed Forces who served in a combat zone had their nontaxable combat pay count as earned income in figuring this credit. For the statistics, this amount was broken down into the additional child tax credit to offset other taxes and the refundable amount.

### Contributions Deduction

(lines 16-19, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required. If other than cash contributions (i.e., clothing, cars, stock, etc.) was \$500 or more, Form 8283, *Noncash Charitable Contributions*, had to be filed in order to itemize these.

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

### Contributions Carryover from Prior Year

(line 18, Schedule A)

See "Contributions Deduction."

### Credit for Federal Tax on Gasoline and Special Fuels

(line 72, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for Federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or nonhighway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or be refunded.

### Credit for the Elderly or Disabled

(line 54c, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and received taxable income from a public or private

employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of Social Security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require reporting Social Security benefits as taxable income, the taxpayer could not take the credit.

### Credit from Regulated Investment Companies

(line 73a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid. For these statistics, the credit from regulated investment companies was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

### Credit to 2016 Estimated Tax

(line 77, Form 1040)

This amount was the part of the overpayment of 2015 tax that taxpayers specifically requested to be credited to their estimated tax for 2016. (See also "Overpayment" and "Estimated Tax Payments.")

### Deductible Points

(line 12, Schedule A)

See "Interest Paid Deduction."

### Deductible Part of Self-Employment Tax

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. In 2011, the Social Security tax was reduced from 12.4 percent to 10.4 percent, and the calculation of this part of the self-employment adjustment increased from 50.0 percent to 59.6 percent. Starting in 2013, the Social Security tax increased back to 12.4 percent, and the self-employment adjustment reverted back to 50.0 percent. (See also "Self-Employment Tax.")

## Dividends

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds. If ordinary dividends exceeded \$1,500, or the taxpayer received, as a nominee, ordinary dividends that actually belonged to someone else, the taxpayer had to fill out Schedule B to supply the details.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a “qualified” foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock that was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends increased 5 percent to 20 percent in 2013. Beginning in 2008, the 5-percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10-percent or 15-percent rate) was reduced to zero. Also beginning in 2013, ordinary dividends may have also been subject to the Net Investment Income Tax of 3.8 percent.

## Domestic Production Activities Deduction

(line 35, Form 1040)

A taxpayer could have deducted the lesser of 9 percent of qualified production activities or 50 percent of wages paid with some limitations (claimed on Form 8903). Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent.

## Earned Income Credit $\Delta$

(line 66a, Form 1040)

The earned income credit (EIC) for 2015 was a maximum of \$503 for taxpayers with no qualifying children, \$3,359 for one qualifying child, \$5,548 for two qualifying children, and \$6,242 for taxpayers with three or more qualifying children.

To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year, and have had earned income and adjusted gross income each less than \$39,131 (\$44,454 if two qualifying children, and \$47,747 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$44,651 for one child, \$49,974 for two children, and \$53,267 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$14,820 (\$20,330 for married filing jointly), and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Members of the U.S. Armed Forces who served in a combat zone had certain pay excluded from their income. These taxpayers could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$3,400 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion.

## Earned Income Credit, Refundable Portion

See “Earned Income Credit.”

## Earned Income Credit Used To Offset Income Tax Before Credits

See “Earned Income Credit.”

## Earned Income Credit Used To Offset Other Taxes

See “Earned Income Credit.”

## Education Credits $\Delta$

(lines 50, 68, Form 1040)

There were two credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Lifetime Learning credits were phased out for AGI between \$55,000 and \$65,000 (\$110,000 and \$130,000 for married filing jointly). The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). A taxpayer could not take any of the credits if

they were claimed as a dependent on another return, married filing separately, or claimed a deduction for tuition and fees for the same student.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been taken for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in postsecondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return.

The American Opportunity credit could have been used for tuition and expenses for an undergraduate or other recognized education credential. The credit could only have been used for the first 4 years of postsecondary education, as long as the taxpayer or dependents were enrolled at least half time. The maximum credit per student was \$2,500 (100 percent of the first \$2,000 and 25 percent of the next \$2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40 percent of the credit (up to \$1,000) was refundable. (See also "American Opportunity Credit.") Both of these credits were calculated using Form 8863, *Education Credits*.

## Education IRA (Coverdell Education Savings Accounts)

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$190,000 and \$220,000 for taxpayers married filing jointly). (See also "Individual Retirement Arrangement Deductible Payments.")

## Educator Expenses Deduction

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2015, a deduction of \$250 (\$500 for two educators filing jointly) of qualified expenses could have been taken, even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the \$250 limit on Schedule A, line 21.

## Employee Business Expense

See "Unreimbursed Employee Business Expenses."

## Estate and Trust Net Income or Loss

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts

credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property from estate or trust income. Such income (which usually makes up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust, and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

## Estate and Trust Net Income Less Loss

See "Estate and Trust Net Income or Loss."

## Estimated Tax Payments

(line 65, Form 1040)

This figure represents the total tax payments made for 2015 using Form 1040-ES, and any overpayment from the taxpayer's 2014 return that was applied to the 2015 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2015, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2015, or (b) 100 percent of the tax shown on Form 1040 for 2014 (110 percent of the tax shown on Form 1040 for 2014 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

## Excess Advance Premium Tax Credit Repayment

(line 46, Form 1040)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer's income and family size for the coverage year. If advance payments of this credit were more than the premium tax credit a taxpayer could claim, the excess amount, subject to certain limitations based on household income and filing status, was reported here. This was calculated using Form 8962, *Premium Tax Credit*. For these statistics, this amount was excluded from "total income tax" and included instead in "all other taxes."

(See also “Advance Payment of Premium Tax Credit,” “Net Premium Tax Credit,” “Total Premium Tax Credit,” “Total Income Tax,” and “All Other Taxes.”)

### Excess Social Security Taxes Withheld $\Delta$

(line 71, Form 1040)

If a taxpayer earned more than \$118,500 in total wages from two or more employers in 2015, too much Social Security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. Excess Social Security or RRTA taxes withheld could be taken as a credit toward payment of the taxpayer’s income tax, or be refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exemptions $\Delta$

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$4,000 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2015:

- 1) The individual was related to the taxpayer (such as a son, daughter, or parent);
- 2) The individual was under age 19, or a full-time student under age 24, or any age and permanently and totally disabled;
- 3) The individual did not provide half of his or her support for 2015;
- 4) The individual lived with the taxpayer for more than half of 2015;
- 5) The individual met certain citizenship requirements; and
- 6) The individual did not file a joint return with his or her spouse.

If a taxpayer had an AGI above certain levels, then his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers the phase-out began at \$258,250 and was completed at \$380,750; for married persons filing jointly and surviving spouses, the phase-out began at \$309,900 and was completed at \$432,400; for heads of households, the phase-out began at \$284,050 and was completed at \$406,550; and for married persons filing separately, the

phase-out began at \$154,950 and was completed at \$216,200. These statistics classify exemptions as children at home, children away from home, parents, and other.

### Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 33, Schedule F) were deducted from farm gross income (line 9, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in total rent net income or loss. (See also “Farm Rental Net Income or Loss.”)

### Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. These income and expenses were reported on Form 4835, with net income less loss then reported on Schedule E. (See also “Total Rent and Royalty Income or Loss.”)

### Farm Rental Net Income Less Loss

See “Farm Rental Net Income or Loss.”

### Filing Status

See “Marital Filing Status.”

### First-time Homebuyer Credit Repayment

(line 60b, Form 1040)

Taxpayers claiming the first-time homebuyer credit for a home bought in 2008 generally had to begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for a home bought after 2008 if the taxpayer disposed of the home, or it ceased to be their main home during the 36-month period that began on the purchase date.

### Foreign-Earned Income Exclusion $\Delta$

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country (claimed on Forms 2555 or 2555-EZ). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on

nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a \$100,800 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer, but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Net Income or Net Loss.")

### Foreign Housing Deduction $\Delta$

(included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer, were eligible to deduct these expenses from total income (claimed on Form 2555). This deduction was limited to \$30,240, with exceptions based on the location of the foreign housing. This deduction, together with the foreign-earned income exclusion, was limited to the total amount of foreign-earned income for 2015.

### Foreign Tax Credit

(line 48, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2015 could be carried back 1 year and then forward 10 years. If this credit was more than \$300 (\$600 for married filing a joint return), the taxpayer had to file Form 1116 to get this credit.

### Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: Forms 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling and classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A, and 1040EZ) discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form was classified by the form on which it was actually filed.

The forms represent different levels of complexity with regard to the information reported. The Form 1040EZ, for instance, could only be used if taxable income was less than

\$100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. Form 1040A could only be used if taxable income was less than \$100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions. Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2015 Forms.)

### Form 8814

See "Parents' Election To Report Child's Interest and Dividends."

### Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Net Income or Net Loss.")

### Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemized deductions. (See also "Gambling Earnings," "Total Itemized Deductions," and "Miscellaneous Itemized Deductions.")

### General Business Credit

(line 54a, Form 1040)

The general business credit consisted of the:

- investment credit;
- research credit;
- low-income housing credit;
- disabled access credit;
- renewable electricity production credit;
- Indian employment credit;
- orphan drug credit;
- new markets credit;
- small employer pension plan startup credit;
- employer-provided child care facilities and services credit;

- biodiesel fuels credit;
- low sulfur diesel fuel production credit;
- distilled spirits credit;
- nonconventional source fuel credit;
- energy-efficient home credit;
- energy-efficient appliance credit;
- alternative motor vehicle credit;
- alternative fuel vehicle refueling property credit;
- mine rescue team training credit;
- agricultural chemicals security credit (carryforward only);
- credit for employer differential wage payments;
- carbon dioxide sequestration credit;
- qualified plug-in electric drive motor vehicle credit;
- qualified plug-in electric vehicle credit (carryforward only);
- new hire retention credit (carryforward only); and
- credit from electing large partnerships.

Taxpayers claiming more than one of these credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability, and 25 percent of the excess over \$25,000. If the current-year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

Starting in 2008, the general business credit was expanded to accommodate certain general business credits allowed against the alternative minimum tax. These credits consisted of the:

- investment credit;
- work opportunity credit;
- alcohol and cellulosic biofuel fuels credit;
- low-income housing credit;
- renewable electricity, refined coal, and Indian coal production credit;
- credit for employer Social Security and Medicare taxes paid on certain employee tips;
- qualified railroad track maintenance credit; and
- credit for small employer health insurance premiums.

Starting in 2010, the Small Business Jobs Act of 2010 allowed general business credits for eligible small businesses to

offset both the regular and alternative minimum tax (AMT). Such eligible small business credits determined for the first tax year in 2010 are carried back 5 years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship with average gross receipts (reduced by returns and allowances) of less than \$50 million for the 3-tax-year period preceding the tax year of the credits. For 2013 and forward, taxpayers could only take carryforwards of these eligible small business credits.

## General Sales Tax Deduction

See "Sales Tax Deduction."

## Health Care: Individual Responsibility

(line 61, Form 1040)

Beginning in 2014, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return. If a taxpayer had health care coverage for every month of 2015 for themselves, their spouse (if filing jointly), and anyone they could claim as a dependent, they checked the box on line 61, Form 1040, and left the entry space blank. Otherwise, taxpayers had to use Form 8965, *Health Coverage Exemptions*, to claim a coverage exemption on their tax returns, including exemptions granted by the Marketplace. If any member of the tax household had neither health care coverage nor coverage exemption for any month, taxpayers reported their shared responsibility payment on line 61, Form 1040. For 2015, the shared responsibility payment increased to \$325 per adult and \$162.50 per child (under 18) up to \$975 for a family, or 2 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater. In 2014, it was \$95 per adult and \$47.50 per child up to \$285 for a family, or 1 percent of the taxpayer's household income above the tax return filing threshold for the taxpayers filing status, whichever was greater.

## Health Coverage Tax Credit (formerly Health Insurance Credit) $\Delta$

(line 73c, Form 1040)

The health coverage tax credit, which had expired at the end of 2013, was reinstated retroactive to January 1, 2014. A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take this credit (claimed on Form 8885). A taxpayer could not take the credit if he or she was covered under any employer-sponsored health plan. The credit was equal to 72.5 percent of the amount the taxpayer paid for qualified health insurance for 2015, minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount. For these statistics, the health coverage credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

**Health Savings Account Deduction  $\Delta$** 

(line 25, Form 1040)

A deduction for contributions to a health savings account (HSA) was limited to \$3,350; \$6,650 for family coverage (claimed on Form 8889). These limits were \$1,000 higher if the taxpayer was age 55 or older. A taxpayer could not contribute to an HSA starting the first month that he or she was enrolled in Medicare. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

**Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 10, and interest paid to individuals on Schedule A, line 11. (See also "Interest Paid Deduction.")

**Home Mortgage Interest Paid to Financial Institutions**

(line 10, Schedule A)

See "Home Mortgage Interest Deduction."

**Home Mortgage Interest Paid to Individuals**

(line 11, Schedule A)

See "Home Mortgage Interest Deduction."

**Household Employment Tax**

(line 60a, Form 1040)

Taxpayers paying domestic employees more than \$1,900 annually generally had to pay Social Security, Medicare, and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes*, with their income tax return. For 2015, the Federal Unemployment Tax (FUTA) tax rate was 6.0 percent, but the taxpayer could subtract up to 5.4 percent of this if they paid State unemployment taxes. The rate for the employee and employer portion of Social Security tax was 6.2 percent each, or 12.4 percent in total. Beginning in 2013, taxpayers had to withhold a 0.9 percent Additional Medicare Tax from wages they paid to an employee in excess of \$200,000 in a calendar year. The Additional Medicare Tax was only imposed on the employee.

**Income Subject to Tax**

See "Modified Taxable Income."

**Income Tax After Credits  $\Delta$** 

(line 56 minus part or all of lines 46, 66a, 68, 69, 73a, and 73c, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 55, Form 1040) from income tax before

credits (line 47, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 46) and the portion of the earned income credit (line 66a), American opportunity credit (line 68), net premium tax credit (line 69), the regulated investment company credit (line 73), and health coverage credit (line 73) which did not result in a negative tax. These portions of the earned income credit, American opportunity credit, net premium tax credit, the regulated investment company credit, and health coverage credit were included in the total refundable credits used to offset income tax before credits. Any tax remaining after subtraction of all credits, including the credits mentioned above, was tabulated as "income tax after credits."

**Income Tax Before Credits**

(line 47, Form 1040)

In this report, this amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, foreign-earned income worksheet, Schedule J, *Income Averaging for Farmers and Fishermen*, or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), 962 election (line 44c), and the alternative minimum tax (line 45). This amount differed from Form 1040, which included the taxes listed above plus excess advance premium tax credit repayment from Form 8962 (line 46). Excess advance premium tax credit repayment was instead included in "all other taxes."

**Income Tax Withheld**

(line 64, Form 1040)

"Income tax withheld" included amounts deducted from salaries, wages, and tips, as reported on Form W-2; amounts deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and amounts withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 28 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

**Individual Retirement Arrangement (Deductible) Payments  $\Delta$** 

(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans available: the education IRA and the Roth IRA. Information on these two IRAs can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$98,000 and

\$118,000 of modified AGI for married persons filing jointly and surviving spouses; between \$61,000 and \$71,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$183,000 and \$193,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not it was deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$5,500 (\$6,500, if age 50 or older). Married couples filing a joint return could contribute up to \$5,500 (\$6,500, if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$11,000 (\$13,000, if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 70½, taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRAs if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

## Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed nondeductible IRA contributions, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 70½ when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that would have been reported in income if a withdrawal from this IRA had been made. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Starting in 2010, the \$100,000 modified AGI limit on roll-overs and conversions from eligible retirement plans to Roth IRAs was eliminated. Also, married taxpayers filing separately were allowed to roll over or convert amounts to a Roth IRA.

## Interest Paid Deduction

(line 15, Schedule A, includes all lines 10-14)

The rules for deducting home mortgage interest for 2015 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible; (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately); and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains or qualified dividends that were taxed on the capital gains tax rates. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. They also could include in interest deductible points, which were points not reported on Form 1098.

## Interest Received

See "Taxable Interest Received."

## Interest, Tax-Exempt

See "Tax-Exempt Interest."

## Investment Interest Expense Deduction

(line 14, Schedule A)

See "Interest Paid Deduction" and "Total Itemized Deductions."

## Itemized Deduction Limitation

See "Total Itemized Deductions."

## Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

## Limited Miscellaneous Deductions

(lines 21-27, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount exceeding 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

### Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior-year Schedule D that are not included in taxable income are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

### Marginal Tax Rates

"Marginal tax rate" as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, Net Investment Income Tax, or tax credits. Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example, extra income received by certain taxpayers resulted in the phase-out of deductions, exemptions, and credits (i.e., tuition and fees deduction, education credit, etc.). Therefore, an extra \$1 of income could have added more than \$1 of taxable income. While this taxpayer could face a statutory marginal tax rate of 39.6 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also "Tax Generated.")

### Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) single person (not head of household or surviving spouses);
- (2) married person filing jointly;
- (3) married person filing separately;
- (4) head of household; and
- (5) surviving spouse.

Marital filing status was usually determined as of the last day of the tax year. The exception was, if a spouse died during the tax year, the surviving spouse was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers with a qualifying dependent whose spouse died in 2013 or 2014. Starting in 2013, if a taxpayer had a same-sex spouse and had been legally married in a State (or foreign country), the taxpayer and his or her spouse generally had to use the married filing jointly or married filing separately filing status.

### Medical and Dental Expenses

(line 1, Schedule A)

See "Medical and Dental Expenses Deduction."

### Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease, or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 10.0 percent of adjusted gross income. However, if at least one of the taxpayers were age 65 or over, the threshold was 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were available by prescription only, or they were for insulin. Taxpayers could deduct costs for transportation to obtain medical care, and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. Capture of data for these lines was limited to those taxpayers that had a value on line 4, medical and dental expenses deduction. (See also "Total Itemized Deductions.")

### Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

### Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

### Minimum Tax Credit

(line 54b, Form 1040)

See "Prior-Year Minimum Tax Credit."

### Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

### Miscellaneous Deductions Subject to 2 Percent AGI Limitation

(lines 21-27, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

### Miscellaneous Itemized Deductions

(lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount exceeding 2 percent of adjusted gross income, while other deductions, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income-producing property, were fully deductible. (See also “Gambling Loss Deduction,” “Limited Miscellaneous Deductions,” and “Miscellaneous Deductions Other Than Gambling.”)

### Modified Taxable Income

“Modified taxable income” is the term used to describe “income subject to tax,” the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current-year returns, modified taxable income is identical to “taxable income.” For those returns with a Form 8814, *Parents’ Election To Report Child’s Interest and Dividends*, attached, modified taxable income includes the sum of all children’s interest and dividend income taxed at a 10-percent rate, as well as the parent’s taxable income.

For prior-year returns included in the 2015 statistics, a modified taxable income was calculated by using the tax rate schedule for 2015 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

In most cases, a person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to \$4 of taxable income but have no modified taxable income, because the tax reported would be zero. The exception is for certain taxpayers who only have income taxed at the long-term capital gains rates, and that income is less than the cutoff for the beginning of the 25-percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0 percent.

### Mortgage Interest Credit

(line 54c, Form 1040)

Taxpayers could claim this credit only if they were issued a qualified Mortgage Credit Certificate (MCC) by a State or local governmental unit. This credit was calculated by using Form 8396, *Mortgage Interest Credit*.

### Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. To qualify for this deduction, the new workplace had to be at least 50 miles farther from the former residence than the former workplace. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses

for pre-move house-hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses. This adjustment was calculated using Form 3903, *Moving Expenses*.

### Net Investment Income Tax

(lines 62b, Form 1040)

Beginning in 2013, taxpayers may have been subject to a Net Investment Income Tax (NIIT). The NIIT is 3.8 percent of the smaller of a taxpayer’s net investment income or the excess of a taxpayer’s modified adjusted gross income over \$200,000 if single or head of household (\$250,000 if married filing jointly or qualifying widow(er), or \$125,000 if married filing separately). For these statistics, the NIIT was excluded from “All Other Taxes” and instead included in “Total Income Tax.” The NIIT was calculated on Form 8960, *Net Investment Income Tax—Individuals, Estates, and Trusts*.

### Net Long-Term Adjustment

(lines 8g-10g, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss from Sales of Capital Assets.”

### Net Long-Term Capital Gain or Loss

(line 15, Schedule D)

This includes gain or loss from sales of capital assets, gain or loss from other forms, and gain or loss from a partnership/S corporation held more than 1 year, less any long-term loss carryover. (See also “Sales of Capital Assets, Net Gain or Loss.”)

### Net Long-Term Cost or Basis

(lines 8e-10e, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss from Sales of Capital Assets.”

### Net Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824.

See “Sales of Capital Assets, Net Gain or Loss.”

### Net Long-Term Gain or Loss from Partnership/S Corporation

(line 12, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss.”

## Net Long-Term Gain or Loss from Sales of Capital Assets

(lines 8a-10, Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than 1 year. Starting in 2013, taxpayers could combine certain transactions on line 8a of Schedule D without completing Form 8949. Taxpayers must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayers did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on line 8a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions' net long-term sales price, cost or basis and adjustments to gain or loss on lines on lines 8b through 10 of the Schedule D. (See "Sales of Capital Assets, Net Gain or Loss"; also "Net Long-Term Capital Gain or Loss.")

## Net Long-Term Sales Price

(lines 8d-10d, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Long-Term Capital Gain or Loss from Sales of Capital Assets."

## Net Operating Loss

(included in line 21, Form 1040)

"Net operating loss" was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also "Other Net Income or Net Loss.")

## Net Premium Tax Credit

(line 69, Form 1040)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. These calculations were made using Form 8962, *Premium Tax Credit*. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," and "Total Premium Tax Credit.")

## Net Short-Term Adjustment

(lines 1g-3g, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

## Net Short-Term Capital Gain or Loss

(line 7, Schedule D)

This included gain or loss from sales of capital assets, gain or loss from other forms, and gain or loss from a partnership/S corporation held 1 year or less, minus any short-term loss carryover. (See also "Sales of Capital Assets, Net Gain or Loss.")

## Net Short-Term Cost or Basis

(lines 1e-3e, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Short-Term Capital Gain or Loss from Sales of Capital Assets."

## Net Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252;
- Short-term gain or loss from Forms 4684, 6781, and 8824.

(See "Sales of Capital Assets, Net Gain or Loss.")

## Net Short-Term Gain or Loss from Partnership/S Corporation

(line 5, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss"; also "Net Short-Term Capital Gain or Loss."

## Net Short-Term Gain or Loss from Sales of Capital Assets

(lines 1a-3, Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held 1 year or less. Starting in 2013, taxpayers could combine certain transactions on line 1a of Schedule D without completing Form 8949. A taxpayer must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayer did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on 1a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions' net short-term sales price, cost or basis, and adjustments to gain or loss on lines 1b through 3 of

Schedule D. (See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss.”)

### Net Short-Term Sales Price

(lines 1d–3d, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss from Sales of Capital Assets.”

### Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current-year passive losses (lines 1b+2a+3b) and were limited to zero.

### Nontaxable Combat Pay Election

(line 66b, Form 1040; line 4b, Schedule 8812)

Members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer’s entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized because of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

### Nontaxable Returns

See “Taxable and Nontaxable Returns.”

### Nonrefundable Education Credits

(line 50, Form 1040)

See “Education Credits.”

### One-Half of Self-Employment Tax

See “Deductible Part of Self-Employment Tax.”

### Ordinary Dividends

(line 9a, Form 1040)

See “Dividends.”

### Other Adjustments

(included in line 36, Form 1040)

See “Statutory Adjustments.”

### Other Income Less Loss

See “Other Net Income or Net Loss.”

### Other Net Income or Net Loss

(line 21, Form 1040)

Included in “other income” were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer’s qualified higher education expenses), taxable distributions from Archer MSAs,

prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children’s interest and nonqualified dividends (including Alaska permanent fund dividends) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or “net operating loss” in an earlier year (that was carried forward and deducted for 2015) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

### Other Limited Miscellaneous Deductions

(line 23, Schedule A)

See “Limited Miscellaneous Deductions.”

### Other Payments

(line 73, Form 1040)

“Other payments” is a residual category included in the total of “tax payments,” but not shown separately. (See also “Tax Payments,” “Credit from Regulated Investment Companies,” and “Health Coverage Credit” (formally known as “Health Insurance Credit”).)

### Other Tax Credits

(included in lines 54c, 55, Form 1040)

“Other tax credits” is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

### Other Taxes

(line 62, Form 1040)

See “All Other Taxes,” “Additional Medicare Taxes,” and “Net Investment Income Tax.”

### Other Taxes Deduction

(line 8, Schedule A)

“Other taxes” consisted of any deductible tax other than State and local income taxes, real estate taxes, and personal property taxes. One example is taxes paid to a foreign country or U.S. possession. (See also “Taxes Paid Deduction.”)

### Other Than Cash Contributions

(line 17, Schedule A)

See “Contributions Deduction.”

### Overpayment

(line 75, Form 1040)

An overpayment of tax occurred when “total tax payments” exceeded “total tax.” Overpayments included the amount of any “refundable portion” of the refundable credits. An overpayment could be refunded or credited toward the estimated tax for the following year. (See also “Credit to 2015 Estimated Tax” and “Refund.”)

### Overpayment Refunded

(line 76a, Form 1040)

See “Overpayment” and “Refund.”

### Parents’ Election To Report Child’s Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 19 (or under 24 if full-time student) at the end of 2015;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2015 that was more than \$1,050 but less than \$10,500;
- did not file a joint return;
- had no estimated tax payments for 2015;
- did not have any overpayment of tax shown on his or her 2014 return applied to the 2015 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also “Modified Taxable Income” and “Other Net Income or Net Loss.”)

### Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer’s share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnerships, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added

together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited to the amount that could offset passive income.

### Partnership and S Corporation Net Income

#### Less Loss

See “Partnership and S Corporation Net Income or Loss.”

### Passive-Activity Losses

Losses generated by any “flow-through” business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not “materially participate” (i.e., was not involved regularly and substantially in the operations of the activity), qualified as passive-activity losses. (See also “Nondeductible Passive Losses.”)

### Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan and to deduct all or part of such contributions in computing adjusted gross income. The deductible amount was based on net earnings from self-employment.

### Payment with Request for Extension of Filing Time

(line 70, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The extension granted the taxpayer additional time to file a tax return, but did not extend the time for paying the expected tax. Full payment of any tax due had to be made with the application for extension.

### Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

### Penalty Tax on Qualified Retirement Plans

(line 59, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59½ or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70½ had to pay a 50-percent excise tax on the excess accumulation. Contributions to an IRA in excess of the legal limitation for the year (the lesser

of \$5,500, \$11,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution. If the taxpayer(s) were over 50, these limits were \$1,000 higher per taxpayer.

## Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer, or financed in part (a contributory plan) or in whole (a noncontributory plan) through employer contributions.

Since a noncontributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

## Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

## Predetermined Estimated Tax Penalty

(line 79, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 78 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability. Also, taxpayers could owe a penalty if they underpaid their 2014 estimated tax liability for any payment period. Form 2210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*, was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

## Prior-Year Minimum Tax Credit

(line 54b, Form 1040)

A minimum tax credit could be taken for 2015 by certain taxpayers who paid alternative minimum tax for 2014 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2015, the excess could be carried forward to later years. Beginning in 2013, a refundable credit was no longer available to taxpayers with a credit carryforward from earlier years.

## Qualified Dividends

(line 9b, Form 1040)

See "Dividends."

## Qualified Electric Vehicle Credit

(line 54c, Form 1040)

Taxpayers could have only claimed this credit if they had any qualified electric vehicle passive activity credits from prior years that were allowed for the current tax year. This credit was calculated first on Form 8582-CR and then on Form 8834.

## Qualified Mortgage Insurance Premiums

(line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). This amount was reported on Schedule A, line 13.

## Qualified Plug-In Electric Vehicle Credit

(line 54c, Form 1040)

Taxpayers could have claimed this credit for any nondepreciable qualified plug-in electric vehicle placed in service during the tax year. A qualified plug-in electric vehicle is generally any vehicle that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source. This credit was calculated by using Form 8936 and brought to Form 1040, line 54c, for personal use of a vehicle. Any credit for business use of a vehicle was brought to Form 3800, *General Business Credit*.

## Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real

estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions.")

## Recapture Taxes

(included in line 62c, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also, tax from recapture of an education credit, the low-income housing credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit and the qualified plug-in electric drive motor vehicle credit, recapture of Federal mortgage subsidy, and COBRA premium assistance were reported here.

## Refund

(line 76a, Form 1040)

A tax refund included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

## Refundable Credits

See "Total Refundable Credits."

## Refund Credited to Next Year

(line 77, Form 1040)

See "Credit to 2016 Estimated Tax."

## Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, then the returns were not considered as having regular tax computations.

## Rent Net Income or Net Loss

(line 21, Schedule E, columns A, B, C)

Rent net income or net loss was determined by deducting from gross rent the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In these statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

## Rent Net Income Less Loss

See "Rent Net Income or Net Loss."

## Residential Energy Credits

(line 53, Form 1040)

The residential energy credit consisted of the nonbusiness energy property credit and the residential energy-efficient property credit. For the nonbusiness energy property credit, taxpayers were able to take a credit of 10 percent of the costs paid or incurred in 2015 for qualified energy-efficient improvements and residential energy property. Starting in 2011, the nonbusiness credit was limited to a lifetime total of \$500. For the residential energy-efficient property credit, taxpayers could have taken a credit of 30 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property. Both of these are calculated using Form 5695, *Residential Energy Credits*.

## Retirement Savings Contribution Credit

(Saver's Credit)  $\Delta$

(line 51, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$30,500 (\$45,750 if head of household, \$61,000 if married filing jointly). This credit was calculated by using Form 8880.

## Roth IRA $\Delta$

(lines 16-25, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from a Roth IRA were tax exempt. The contribution limit for Roth IRAs was the lesser of \$5,500 (\$6,500 if age 50 or older), \$11,000, \$12,000, or \$13,000, (depending whether none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation, unless the taxpayer contributed to both Roth and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$183,000 and \$193,000, married taxpayers filing separately and living with their spouses with modified AGI

between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$116,000 and \$131,000. Roth IRA contributions could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. When a taxpayer converted an amount from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. (See also “Individual Retirement Arrangement Taxable Distributions.”)

## Royalty Net Income or Net Loss

(line 21, Schedule E, columns A, B, C)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Internal Revenue Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for “sales of capital assets” and “sales of property other than capital assets.” (See also “Total Rent and Royalty Net Income or Loss.”)

## Royalty Net Income Less Loss

See “Royalty Net Income or Net Loss.”

## S Corporations

See “Partnership and S Corporation Net Income or Loss.”

## Salaries and Wages

(line 7, Form 1040)

Salaries and wages, as reported on the tax return, were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;

- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors’ fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain nonmonetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer-provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as “other income,” are treated as salaries and wages for these statistics.

## Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples include homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also “Sales of Property Other Than Capital Assets, Net Gain or Loss.”)

The following concepts are used in the computation of net capital gain or loss for this report:

*Long term or short term:* If the holding period was 1 year or less, the asset was considered short term; otherwise, it was considered long term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long term. Short-term capital gains were taxed at ordinary rates.

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short term or long term, was included in adjusted gross income.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of

net capital loss included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years. (See “Long-Term Loss Carryover” and “Short-Term Loss Carryover.”)

The maximum rate for most long-term net capital gains was 20 percent for taxpayers in the top ordinary income bracket. For taxpayers between the 15-percent ordinary income bracket and the top ordinary income bracket of 39.6 percent, the capital gain rate was 15 percent, and for taxpayers in the 15-percent ordinary income bracket or lower, the capital gain rate was 0 percent. Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 0 percent, 15 percent, 20 percent, 25 percent, or 28 percent. Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

### **Sales of Capital Assets Reported on Schedule D**

See “Sales of Capital Assets, Net Gain or Loss.”

### **Sales of Property Other Than Capital Assets, Net Gain Less Loss**

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain “involuntary conversions,” including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

### **Sales Tax Deduction**

(line 5b, Schedule A)

Taxpayers could have elected to deduct State and local general sales taxes instead of State and local income taxes as an itemized deduction on Schedule A. The taxpayer could

have used either actual expenses or the optional State sales tax tables.

### **Saver’s Credit**

See “Retirement Savings Contribution Credit.”

### **Schedule D Capital Gain Distributions**

(line 13, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss.”

### **Self-Employed Health Insurance Deduction**

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

### **Self-Employed SEP, SIMPLE, and Qualified Plans**

See “Payments to a Keogh Plan.”

### **Self-Employment Tax $\Delta$**

(line 57, Form 1040)

All net earnings greater than \$400 (\$108.28 for church employees) were subject to the self-employment tax. The ceiling for the Social Security tax on taxable self-employment income for 2015 was \$118,500. The limit did not apply for purposes of the Medicare tax. This tax was calculated on Schedule SE.

Beginning in 2013, the self-employment tax rate reverted back to 15.3 percent from 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the Social Security portion was increased to 12.4 percent from 10.4 percent. Also beginning in 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately). (See also “Total Tax Liability.”)

### **Short-Term Loss Carryover**

(line 6, Schedule D)

These are short-term capital losses from the prior-year Schedule D that were carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

### **Size of Adjusted Gross Income**

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having “no adjusted gross

income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income-size class. (See "Adjusted Gross Income Less Deficit.")

### Social Security and Medicare Taxes $\Delta$

For 2015, the maximum wages subject to Social Security tax was \$118,500. All wages were subject to Medicare tax. Beginning in 2013, the Social Security tax reverted back to 6.2 percent from 4.2 percent. The Medicare tax portion remained at 1.45 percent. Also beginning in 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately).

### Social Security and Medicare Tax on Unreported Tip Income

(line 58a, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, Social Security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the Social Security and Medicare tax, the amount of uncollected Social Security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the Social Security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

### Social Security Benefits

(lines 20a, 20b, Form 1040)

"Social Security benefits" included any monthly benefit under Title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a Social Security benefit. Social Security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total Social Security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net Social Security benefits received. Social Security benefits received were reported on Form 1040, line 20a, and the taxable portion was reported on line 20b. Taxpayers were required to report gross Social Security benefits on line 20a even if the taxpayer had no taxable Social Security benefits.

### Standard Deduction $\Delta$

(included in line 40, Form 1040)

For 2015, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,250 or \$1,550, based on filing status. Both the basic and additional standard

deductions were determined by marital filing status, as shown below.

#### *Single*

Basic deduction of \$6,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,550 deduction each for age and blindness.

#### *Married filing jointly or surviving spouses*

Basic deduction of \$12,600;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

#### *Married, filing separately*

Basic deduction of \$6,300;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

#### *Head of Household*

Basic deduction of \$9,250;

Each taxpayer 65 or over or blind was allowed an additional \$1,550 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$1,050 or the dependent's earned income plus \$350 (but not more than the regular standard deduction amount).

In these statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind.

### State and Local Income Taxes

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had State and local income taxes withheld from their salary during 2015; had paid State and local income taxes directly during 2015 for a prior year; or had made mandatory contributions to specific State disability funds. (See also "Taxes Paid Deduction.")

### State and Local Taxes

(line 5, Schedule A)

This is the total of "State and local income taxes" or "sales tax deduction." The taxpayer could elect to use either, but not both.

### State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2015 that was paid or deducted before 2015, all or part of that amount had to be reported as income to

the extent that an itemized deduction for State and local income taxes had previously resulted in a tax benefit.

## Statutory Adjustments

(lines 23–36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2015, statutory adjustments included educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deductions; moving expenses; the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), and the self-employed health insurance deduction; penalty on early withdrawal of savings; alimony paid; payments to an IRA; student loan interest deductions; tuition and fees deductions; deduction for certain domestic production activities; Archer MSA deductions; and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deductible expenses related to income of personal property, the forestation/forestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c) (18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the “other adjustments” category in the statistics.

## Student Loan Interest Deduction

(line 33, Form 1040)

For 2015, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher-education loans. The deduction was phased out for taxpayers with modified AGI between \$65,000 to \$80,000 (\$130,000 to \$160,000 for taxpayers filing a joint return).

## Tax Credits

See “Total Tax Credits.”

## Tax Due at Time of Filing

(line 78, Form 1040)

“Tax due” was reported on returns on which total tax liability exceeded total tax payments.

## Tax from Recomputing Prior-Year Investment Credit

(included in line 62c, Form 1040)

See “Recapture Taxes.”

## Tax Generated $\Delta$

This amount was the tax computed on “modified taxable income.” The tax rates for 2015 were 10, 15, 25, 28, 33, 35, and 39.6 percent. The 10-percent bracket applied to taxable

income equal to or below \$9,225 for single filers and married persons filing separately; \$18,450 for joint filers or surviving spouses; and \$13,150 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$37,450 for single filers and married persons filing separately; \$74,900 for joint filers or surviving spouses; and \$50,200 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$90,750 for single filers; \$151,200 for joint filers or surviving spouses; \$75,600 for married persons filing separately; and \$129,600 for heads of household. The 28-percent tax rate applied to taxable income in excess of the 25-percent tax bracket ceiling and equal to or below \$189,300 for single filers; \$230,450 for joint filers or surviving spouses; \$115,225 for married persons filing separately; and \$209,850 for heads of households. The 33-percent tax rate applied to taxable income in excess of the 28-percent tax bracket ceiling and equal to or below \$411,500 for single filers, joint filers, or surviving spouses and heads of households, and \$205,750 for married persons filing separately. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 33-percent tax bracket ceiling equal to or below \$413,200 for single filers; \$464,850 for joint filers or surviving spouses; \$232,425 for married persons filing separately; and \$439,000 for heads of household. The 39.6-percent tax rate applied to taxable income in excess of the upper boundary for the 35-percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment (unearned) income that exceeded \$2,100, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$2,100 was taxed at the parents’ rate on Form 8615 (the remaining investment income was taxed at the child’s rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child’s investment income on their return, they attached a Form 8814. The investment income in excess of \$2,100 was included on either Form 1040, line 21, or in the case of capital gains distributions on either Form 1040, line 13, or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$1,050 standard deduction was taxed at the child’s rate, added to the parents’ tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, “tax generated” equaled “income tax before credits.” (See also “Modified Taxable Income.”)

## Tax Payments $\Delta$

(lines 64, 65, 70, 71, 72, 73, and 74, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2014 return);
- (3) payment with request for extension of filing time;
- (4) excess Social Security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) other payments.

Each of the above is described under a separate heading in this section.

Although the earned income credit, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit were included with tax payments on the tax return itself (lines 66a, 68, 69, 73a, and 73c, Form 1040), for the statistics they are treated partly as a credit against income tax liability and partly as a refundable amount. (See also “Earned Income Credit,” “Education Credits,” “Net Premium Tax Credit,” “Credit from Regulated Investment Companies,” and “Health Coverage Credit.”) Also, the additional child credit (line 67) was included on the tax return as a payment but not treated that way for the statistics.

## **Tax Penalty**

(line 79, Form 1040)

See “Predetermined Estimated Tax Penalty.”

## **Tax Preparation Fees**

(line 22, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2-percent-of-AGI floor. The amounts reported in the statistics are prior to this floor. (See also “Limited Miscellaneous Deductions.”)

## **Tax Rates, Tax Rate Classes**

See “Tax Generated.”

## **Tax Withheld**

(line 64, Form 1040)

See “Income Tax Withheld.”

## **Taxable and Nontaxable Returns $\Delta$**

The taxable and nontaxable classification of a return for this report is determined by the presence of “total income tax.” Some returns classified as “nontaxable” may have had a liability for other taxes, such as excess advance premium tax credit repayment, self-employment tax, uncollected employee Social Security and Medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, household

employment taxes, health care individual responsibility payment, Additional Medicare Taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification, since four of the above taxes were considered Social Security (rather than income) taxes, and the remaining ones were either based on prior year’s income or were penalty taxes. The advance premium tax credit repayment was not an income tax but a repayment of money previously advanced to taxpayers for paying for health insurance purchased on a health care exchange. Net Investment Income Tax from Form 8960 was added to income tax after credits to create income tax.

For this report, the earned income credit, American opportunity credit, premium tax credit, regulated investment company, and health coverage credit are treated first as an amount used to offset income tax before credits. Since they were refundable, they were subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the refundable credits when the refundable credits equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also “Total Income Tax.”)

## **Taxable Income**

(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See “Modified Taxable Income.”)

## **Taxable Interest (Received)**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were “dividends” on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on State or local government obligations remained tax exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer’s income for tax purposes. If taxable interest exceeded \$1,500, the taxpayer had to fill out Schedule B to supply the details for taxable interest. (See also “Tax-Exempt Interest.”)

## **Taxable IRA Distributions**

(line 15b, Form 1040)

See “Individual Retirement Arrangement Taxable Distributions.”

**Taxable Net Capital Gain**

(line 16, Schedule D, included in line 13, Form 1040)  
See "Sales of Capital Assets, Net Gain or Loss."

**Taxable Net Capital Loss**

(line 21, Schedule D, included in line 13, Form 1040)  
See "Sales of Capital Assets, Net Gain or Loss."

**Taxable Pensions and Annuities**

(line 16b, Form 1040)  
See "Pensions and Annuities."

**Taxable Social Security Benefits**

(line 20b, Form 1040)  
See "Social Security Benefits."

**Taxes from Special Computation**

(line 44, Form 1040)

Taxes from special computation are the additional taxes from lump-sum distributions on Form 4972, *Tax on Lump-Sum Distributions*.

**Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included: personal property taxes, State and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a State disability fund and employee contributions to a State unemployment fund were also included. Federal taxes were not deductible. Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

**Tax-Exempt Interest**

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of Social Security benefits.

**Total Income**

(line 22, Form 1040)

"Total income" was the sum of the individual income items (lines 7 through 21) before adjustments.

**Total Income Tax**

(line 56—any excess advance premium tax credit repayment on line 46 + any Net Investment Income Tax on line 62b + any

Form 4970 tax on line 62c - line 66a - line 68 - line 73a - line 73c, limited to zero, on Form 1040)

"Total income tax" was the sum of income tax after credits (including the subtraction of the excess advance premium tax credit repayment, earned income credit, American opportunity credit, regulated investment company credit, and health coverage credit) plus the Net Investment Income Tax from Form 8960 and the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

**Total Itemized Deductions  $\Delta$** 

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefitted for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

For 2015, if a taxpayer had AGI in excess of \$258,250 if filing single, \$284,050 if head of household or \$309,900 if married filing jointly (\$154,950 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of the filing thresholds or b) 80 percent of the non-exempt deductions. Therefore, "total itemized deductions" is the sum of the separate deductions cited above, less the itemized deduction limitation.

**Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

**Total Pensions and Annuities**

(line 16a, Form 1040)

See "Pensions and Annuities."

**Total Premium Tax Credit**

(line 24, Form 8962)

For 2015, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace.

The premium tax credit was used to help pay for this health insurance. The total premium tax credit was the amount that a taxpayer was eligible to receive. The eligible amount was calculated by using taxpayers' modified AGI, family size, and the amount of the premiums paid. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a refundable credit in the form of the net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. (See also "Advance Payment of Premium Tax Credit," "Excess Advance Premium Tax Credit Repayment," and "Net Premium Tax Credit.")

### **Total Refundable Credits $\Delta$**

Refundable credits were separated into three categories for their treatment on income tax for the statistics. The first category was the portion of the credit used to offset income tax before credits. If there was any unused credit amount after offsetting income tax, the next portion offset all other taxes. Any remaining amount, after offsetting all other taxes, was put into the last category, called the refundable portion. A taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2015, credits broken down this way included the EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit.

### **Total Refundable Credits, Refundable Portion**

See "Total Refundable Credits."

### **Total Refundable Credits Used To Offset All Other Taxes**

See "Total Refundable Credits."

### **Total Refundable Credits Used To Offset Income Tax Before Credits**

See "Total Refundable Credits."

### **Total Rental and Royalty Net Income or Loss**

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that were used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits was also included in this concept.

### **Total Social Security Benefits**

(line 20a, Form 1040)

See "Social Security Benefits."

### **Total Statutory Adjustments**

(line 36, Form 1040)

"Total statutory adjustments" was the sum of the individual adjustments to income (lines 23-36). (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36.)

### **Total Tax Credits $\Delta$**

(lines 55, 66a, 68, 69, 73a, and 73c, Form 1040)

For this report, total tax credits consist of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) education credits;
- (4) retirement savings contributions credit;
- (5) child tax credit;
- (6) mortgage interest credit;
- (7) residential energy credits;
- (8) general business credit;
- (9) minimum tax credit;
- (10) credit for the elderly and disabled;
- (11) adoption credit;
- (12) qualified plug-in electric drive motor vehicle credit;
- (13) qualified electric vehicle credit;
- (14) alternative motor vehicle credit;
- (15) alternative fuel vehicle refueling property credit;
- (16) other tax credits;
- (17) earned income credit (EIC) used to offset income tax before credits;
- (18) American opportunity credit used to offset income tax before credits;
- (19) net premium tax credit used to offset income tax before credits;
- (20) regulated investment company credit used to offset income tax before credits; and
- (21) health coverage credit used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics,

the portion of the EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit that did not result in a negative amount is tabulated as “earned income credit used to offset income tax before credits,” “American opportunity credit used to offset income tax before credits,” “net premium tax credit used to offset income tax before credits,” “regulated investment company credit used to offset income tax before credits,” and “health coverage credit used to offset income tax before credits.” Any remaining EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit amount could be refunded or applied to other taxes, and is classified separately as “earned income credit refundable portion,” “American opportunity credit refundable portion,” “net premium tax credit refundable portion,” “regulated investment company credit refundable portion,” and “health coverage credit refundable portion,” or “earned income credit used to offset other taxes,” “American opportunity credit used to offset other taxes,” “net premium tax credit used to offset other taxes,” “regulated investment company credit used to offset other taxes,” and “health coverage credit used to offset other taxes.” All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit) or used to offset any other taxes. (See “Child Tax Credit.”)

### Total Tax Liability $\Delta$

(line 63 modified by the earned income credit, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit, Form 1040)

“Total tax liability” was the sum of income tax after credits, self-employment tax, Social Security and Medicare tax on tip income and wages, penalty tax on qualified retirement plans, household employment taxes, repayment of the first-time homebuyer credit, health care individual responsibility payment, Additional Medicare Taxes, Net Investment Income Tax, additional tax on HSA and MSA distributions, additional tax on Medicare Advantage MSA distributions, tax from recapturing prior-year investment credits, low-income housing credit, Indian employment credit, new markets credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, and the qualified plug-in electric drive motor vehicle credit, tax from recapture of Federal mortgage subsidy COBRA premium assistance, Section 72 penalty taxes, other unspecified taxes which included uncollected FICA (or Social Security) tax on tips, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, additional tax on income from a nonqualified deferred compensation plan, interest on tax due on installment income from sale of residential lots and timeshares, interest on the deferred tax gain from certain installment sales, additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property, look-back interest, repayment of

ineligible advance payments of the health coverage tax credit, and the statistics included tax from recapture of education credits. These taxes were then reduced by the earned income credit used to offset all other taxes, additional child tax credit used to offset all other taxes, American opportunity credit used to offset all other taxes, net premium tax credit used to offset all other taxes, regulated investment company credit used to offset all other taxes, and health coverage credit used to offset all other taxes, limited to zero.

### Total Tax Payments

See “Tax Payments.”

### Total Taxable IRA Distributions

See “Individual Retirement Arrangement Taxable Distributions.”

### Total Unlimited Miscellaneous Deductions

(line 28, Schedule A)

See “Miscellaneous Itemized Deductions,” “Gambling Loss Deduction,” and “Miscellaneous Deductions Other Than Gambling.”

### Tuition and Fees Deduction

(line 34, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer’s modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction (calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer’s return, or if they claimed the education credit for the same student.

### Type of Tax Computation

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, foreign-earned income exclusion, and 962 election returns are included with regular tax. (See also “Regular Tax Computation.”);
- (2) Form 8615, used to compute the tax on investment income of children under 19, or under 24 if they were a student (see also Table 3.1A); and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses). These include returns with capital gain distributions reported on Form 1040 or qualified

dividends, also. This tax could be at various rates: 0, 15, 20, 25, or 28 percent.

### **Unemployment Compensation**

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

### **Unreimbursed Employee Business Expenses**

(line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI.

Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, 50 percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than 1 year. The amounts reported in the statistics were prior to the 2-percent floor. (See also “Limited Miscellaneous Itemized Deductions.”)

# Section 6

## Description of the Sample

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, the sampling variability of the estimates, the methodology of computing confidence intervals, and the table presentation.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns), filed by U.S. citizens and residents during Calendar Year 2016.

All returns processed during 2016 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information or frivolous or fraudulent income information when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2015. While most of the returns processed during Calendar Year 2016 were for Tax Year 2015, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2014 and 2015.

### Sample Design and Selection

The sample design is a stratified probability sample in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by the following characteristics:

*Valerie Testa and Tracy Haines designed the sample and prepared the text and the tables in this section under the direction of Tammy Rib, Chief, Mathematical Statistics Section, Corporation Statistics Branch.*

- (1) Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- (2) High business receipts of \$50,000,000 or more.
- (3) Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- (4) Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates [1,2]. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2016 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if the five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 [3]. (See reference 3 for details.)

### Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded onto an

online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record.

After the completion of the service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2015, about 0.02 percent of the sample returns were unavailable.

### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all of the estimates in this report.

### Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CVs for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

- (1) About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.

- (2) About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds,  $X$ , is \$31.110 billion, and its related coefficient of variation,  $CV(X)$ , is 0.65 percent. The standard error of the estimate,  $SE(X)$ , needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \square CV(X) \\ &= (\$31.110 \square 10^9) \square (0.0065) \\ &= \$0.202 \text{ billion.} \end{aligned}$$

The  $p$  percent confidence interval is calculated using the formula:

$$p = X \pm z \square SE(X),$$

where  $z$  takes the value 1, 2, or 3 when  $p$  is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$30.908 billion to \$31.312 billion, the 95 percent confidence interval is from \$30.706 billion to \$31.514 billion, and the 99 percent confidence interval is from \$30.504 billion to \$31.716 billion.

### Table Presentation

Whenever an unweighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100-percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

### Footnote

- [1] Indexing of positive and negative income is done by dividing each by the ratio of the Gross Domestic Product (GDP) Chain-Type Price Index for the third quarter of 2015 to the third quarter of the base year of 1991. The indices were calculated using the GDP Chain-Type Price Index [4].

### References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier

- for Economic Tax Modeling,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), “Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), “Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS,” *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.
- [4] U.S. Bureau of Economic Analysis, “Price Indexes for Gross Domestic Product,” [<http://www.bea.gov/>] (accessed November 25, 2014).

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2015

Description of the sample strata		Number of returns					
		Population counts [1]		Sample counts		Number of Returns	
Grand total		151,238,929		338,857			
Form 1040 returns only with adjusted gross income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total		28,321		28,321			
Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total		326		326			
Other returns, total		0		0			
Number of returns by type of form attached							
Description of the sample strata		Form 1040, with Schedule C but without Form 1116 or Form 2555	Population counts	Sample counts	Population counts	Sample counts	Population counts
Population counts	Sample counts	(1)	(2)	(3)	(4)	(5)	(6)
6,598,933	81,221	24,325,981	57,893	1,273,459	6,412	119,011,909	164,684
Total							
Indexed Negative Income [2]							
\$10,000,000 or more	407	407	1,192	1,192	155	1,421	3,175
\$5,000,000 under \$10,000,000	685	685	1,892	1,892	226	2,269	5,072
\$2,000,000 under \$5,000,000	2,893	940	7,102	2,428	978	337	5,072
\$1,000,000 under \$2,000,000	965	965	13,978	2,178	2,586	397	19,878
\$500,000 under \$1,000,000	13,864	459	31,690	1,052	6,898	215	40,676
\$250,000 under \$500,000	27,491	290	66,040	657	12,859	129	92,982
\$120,000 under \$250,000	46,975	219	125,117	627	19,515	114	193,334
\$60,000 under \$120,000	50,553	130	153,157	473	19,881	69	370,311
Under \$60,000	39,550	80	369,929	680	26,136	44	466,061
Indexed Positive Income							
Under \$30,000	570,590	539	10,051,983	9,853	163,037	190	69,131,521
\$30,000 under \$60,000	1,356,615	1,356	5,953,539	5,932	362,648	353	28,958,515
\$60,000 under \$120,000	1,941,798	1,992	4,925,709	4,892	375,401	390	15,115,180
\$120,000 under \$250,000	1,400,587	4,635	1,896,945	6,364	173,183	585	3,732,534
\$250,000 under \$500,000	652,383	4,656	52,1734	3,795	72,429	521	732,564
\$500,000 under \$1,000,000	291,519	7,172	150,054	3,787	27,480	638	179,955
\$1,000,000 under \$2,000,000	116,440	14,161	39,853	4,886	7,526	900	46,969
\$2,000,000 under \$5,000,000	55,970	18,147	12,554	3,992	2,007	635	15,594
\$5,000,000 under \$10,000,000	14,789	14,789	2,276	2,276	357	357	2,842
\$10,000,000 or more	9,599	9,599	937	937	157	157	1,219

[1] This population includes an estimated 745,666 returns that were excluded from other tables in this report because they contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.

[2] Positive and Negative Income Classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.5874 to represent a base year of 1991.

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

# Section 7

# 2015 Forms and Instructions

Form 1040, <i>U.S. Individual Income Tax Return</i> .....	210
Form 1040 Instructions .....	211
Form 1040A .....	263
Form 1040EZ .....	264
Form 1040, Schedule A, <i>Itemized Deductions</i> .....	265
Form 1040, Schedule B, <i>Interest and Ordinary Dividends</i> .....	266
Form 1040, Schedule C, <i>Profit or Loss from Business (Sole Proprietorship)</i> .....	267
Form 1040, Schedule C-EZ, <i>Net Profit from Business (Sole Proprietorship)</i> .....	268
Form 1040, Schedule D, <i>Capital Gains and Losses</i> .....	269
Form 1040, Schedule E, <i>Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's, etc.)</i> .....	270
Form 1040, Schedule EIC, <i>Earned Income Credit (Qualifying Child Information)</i> .....	271
Form 1040, Schedule F, <i>Profit or Loss from Farming</i> .....	272
Form 1040, Schedule H, <i>Household Employment Taxes</i> .....	273
Form 1040, Schedule J, <i>Income Averaging for Farmers and Fishermen</i> .....	274
Form 1040, Schedule R, <i>Credit for the Elderly or the Disabled</i> .....	275
Form 1040, Schedule SE, <i>Self-Employment Tax</i> .....	276
Form 1040, Schedule 8812, <i>Child Tax Credit</i> .....	277
Form 2106, <i>Employee Business Expenses</i> .....	278
Form 2441, <i>Child and Dependent Care Expenses</i> .....	279
Form 3800, <i>General Business Credit</i> .....	280
Form 6251, <i>Alternative Minimum Tax—Individuals</i> .....	282
Form 8582, <i>Passive Activity Loss Limitations</i> .....	283
Form 8615, <i>Tax for Certain Children Who Have Unearned Income</i> .....	284
Form 8801, <i>Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts</i> .....	285
Form 8814, <i>Parents' Election To Report Child's Interest and Dividends</i> .....	287

Page 2	
Form 1040 (2015)	
<b>2015</b> U.S. Individual Income Tax Return <span style="float: right;">OMB No. 1545-0074</span> <span style="float: right;">IRS Use Only</span>	
For the year Jan 1-Dec 31, 2015, or other tax year beginning <span style="float: right;">,20</span>	
Your first name and initial <span style="float: right;">Last name</span>	
Home address (number and street). If you have a P.O. box, see instructions. <span style="float: right;">City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).</span>	
Foreign country name <span style="float: right;">Foreign province/state/country</span>	
<b>Filing Status</b>	
1 <input type="checkbox"/> Single <span style="float: right;">4 <input type="checkbox"/> Head of household (with qualifying person). See instructions. If the qualifying person is a child but not your dependent, enter this child's name here. ▲</span>	
2 <input type="checkbox"/> Married filing jointly (even if only one had income) <span style="float: right;">5 <input type="checkbox"/> Qualifying widow(er) with dependent child</span>	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▲	
<b>Exemptions</b>	
6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. <span style="float: right;">6b <input type="checkbox"/> Spouse</span>	
<b>c Dependents:</b> <span style="float: right;">1 First name Last name</span>	
(1) Dependents' social security number <span style="float: right;">(2) Dependents' relationship to you</span>	
(3) Dependents' relationship to you <span style="float: right;">(4) If a child under age 17, qualifying for a child tax credit (see instruction 6)</span>	
(5) <input type="checkbox"/> Did not live with you <span style="float: right;">(6) <input type="checkbox"/> Did not live with you or separation (see instructions)</span>	
(7) <input type="checkbox"/> No. of children not entered above	
<b>d Total number of exemptions claimed</b>	
<b>Income</b>	
7 Wages, salaries, tips, etc. Attach Form(s) W-2.	
8a Taxable interest. Attach Schedule B if required. <span style="float: right;">8b <input type="checkbox"/> Tax-exempt interest. Do not include on the 8a.</span>	
9a Ordinary dividends. Attach Schedule B if required. <span style="float: right;">9b <input type="checkbox"/> Qualified dividends</span>	
10 Taxable refunds, credits, or offsets of state and local income taxes <span style="float: right;">11 Alimony received</span>	
12 Business income or (loss). Attach Schedule C or C-EZ. <span style="float: right;">13 Capital gain or (loss). Attach Schedule D if required. If not required, check here □</span>	
14 Other gains or (losses). Attach Form 4797. <span style="float: right;">15a IRA distributions <span style="float: right;">15b IRA distributions</span></span>	
16a Pensions and annuities <span style="float: right;">16b Pensions and annuities</span>	
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E <span style="float: right;">18 Farm income or (loss). Attach Schedule F.</span>	
19 Unemployment compensation <span style="float: right;">20a Social security benefits <span style="float: right;">20b Social security benefits</span></span>	
21 Other income. List type and amount <span style="float: right;">22 Combine the amounts in the 1st, 2nd, and 3rd columns for lines 7 through 21. This is your total income ▲</span>	
<b>Adjusted Gross Income</b>	
23 Educator expenses <span style="float: right;">24 Certain business expenses of performers, officials, and fee-basis government officials. Attach Form 2106 or 2106-EZ.</span>	
25 Health savings account deduction. Attach Form 8889. <span style="float: right;">26 Moving expenses. Attach Form 3903.</span>	
27 Deductible part of self-employment tax. Attach Schedule SE. <span style="float: right;">28 Self-employed SEP, SIMPLE, and qualified plans</span>	
29 Self-employed health insurance deduction <span style="float: right;">30 Penalty on early withdrawal of savings. <span style="float: right;">31a Alimony paid <span style="float: right;">b Recipient's SSN ▲</span></span></span>	
32 IRA deduction <span style="float: right;">33 Student loan interest deduction</span>	
34 Tuition and fees. Attach Form 8917. <span style="float: right;">35 Domestic production activities deduction. Attach Form 9803</span>	
36 Add lines 23 through 35. <span style="float: right;">37 Subtract line 36 from line 22. This is your adjusted gross income ▲</span>	
<b>For Your Tax Return</b>	
38 Amount from line 37 (adjusted gross income) <span style="float: right;">39a Check <input type="checkbox"/> You were born before January 2, 1951. <input type="checkbox"/> Blind <span style="float: right;">39b <input type="checkbox"/> Total boxes checked ▲</span></span>	
39a <input type="checkbox"/> Spouse was born before January 2, 1951. <input type="checkbox"/> Blind <span style="float: right;">39a <input type="checkbox"/> If your spouse itemizes on a separate return or you were a dual status alien, check here ▲</span>	
40 Itemized deductions from Schedule A or your standard deduction (see left margin) <span style="float: right;">41 Itemized deductions from line 40 from line 38. <span style="float: right;">42 Exemptions. If line 38 is \$15,450 or less, multiply \$600 by the number on line 6d. Otherwise, see Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form 6251.</span></span>	
43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- <span style="float: right;">44 Alternative minimum tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form 6251.</span>	
45 Excess advance premium tax credit repayment. Attach Form 8982. <span style="float: right;">46 Add lines 44, 45, and 46.</span>	
47 Foreign tax credit. Attach Form 1116 if required. <span style="float: right;">48 Credit for child and dependent care expenses. Attach Form 2441. <span style="float: right;">49 Education credits from Form 8863, line 19.</span></span>	
50 Married filing jointly or head of household filing jointly or qualifying widow(er). Attach Form 8880. <span style="float: right;">51 Retirement savings contributions credit. Attach Form 8880.</span>	
52 Child tax credit. Attach Schedule 8812, if required. <span style="float: right;">53 Residential energy credits. Attach Form 5895.</span>	
54 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 55 Add lines 48 through 54. These are your total credits. <span style="float: right;">56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-.</span>	
<b>Other Taxes</b>	
57 Self-employment tax. Attach Schedule SE. <span style="float: right;">58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8819.</span>	
59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required. <span style="float: right;">60a Household employment taxes from Schedule H.</span>	
60b First-time homebuyer credit repayment. Attach Form 3405 if required. <span style="float: right;">61 Health care personal responsibility (see instructions). Full-year coverage <input type="checkbox"/></span>	
62 Taxes from: a <input type="checkbox"/> Form 8859 b <input type="checkbox"/> Form 9800 c <input type="checkbox"/> Instructions; enter code(s). <span style="float: right;">63 Add lines 56 through 62. This is your total tax.</span>	
<b>Payments</b>	
64 Federal income tax withheld from Forms W-2 and 1099. <span style="float: right;">65 2015 estimated tax payments and amount applied from 2014 return.</span>	
66 Additional combat pay election <span style="float: right;">67 American opportunity credit. Attach Schedule 8812.</span>	
68 Net premium tax credit. Attach Form 8862. <span style="float: right;">69 Net premium tax credit. Attach Form 8862.</span>	
70 Amount paid with request for extension to file. <span style="float: right;">71 Excess social security and tier 1 RRTA tax withheld.</span>	
72 Credit for federal tax on fuels. Attach Form 1136. <span style="float: right;">73 Credit from Form: a <input type="checkbox"/> 8885 b <input type="checkbox"/> Request c <input type="checkbox"/> 8885 d <input type="checkbox"/> 74 Add lines 64, 65, 66, and 67 through 73. These are your total payments.</span>	
<b>Refund</b>	
75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid. <span style="float: right;">76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ▲</span>	
76b Direct deposit? <span style="float: right;">76c Routing number <span style="float: right;">76d Account number <span style="float: right;">76e c type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</span></span></span>	
77 Amount of line 25 you want applied to your 2016 estimated tax <span style="float: right;">78 Yes. Complete below.</span>	
<b>Third Party Designee</b>	
Do you want to allow another person to discuss your return with the IRS (see instructions)? <span style="float: right;">Phone no. ▲</span>	
<b>Sign Here</b>	
Your signature <span style="float: right;">Personal identification number (PIN) ▲</span>	
Joint return? See instructions. <span style="float: right;">Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</span>	
Spouse's signature if a joint return, both must sign. <span style="float: right;">Daytime phone number</span>	
Your occupation <span style="float: right;">If the IRS share your Identity Protection PIN, enter it here (see instructions). <span style="float: right;">PTIN</span></span>	
<b>Paid Preparer Use Only</b>	
Print/Type preparer's name <span style="float: right;">Date</span>	
Firm's name <span style="float: right;">Check if self-employed</span>	
Firm's address <span style="float: right;">Firm's EIN ▲</span>	
Phone no. <span style="float: right;">www.irs.gov/form1040</span>	

Form 1040 (2015)	
<b>1040 U.S. Individual Income Tax Return</b> <span style="float: right;">(99) OMB No. 1545-0074</span> <span style="float: right;">IRS Use Only</span>	
For the year Jan 1-Dec 31, 2015, or other tax year beginning <span style="float: right;">,20</span>	
Your first name and initial <span style="float: right;">Last name</span>	
Home address (number and street). If you have a P.O. box, see instructions. <span style="float: right;">City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).</span>	
Foreign country name <span style="float: right;">Foreign province/state/country</span>	
<b>Filing Status</b>	
1 <input type="checkbox"/> Single <span style="float: right;">4 <input type="checkbox"/> Head of household (with qualifying person). See instructions. If the qualifying person is a child but not your dependent, enter this child's name here. ▲</span>	
2 <input type="checkbox"/> Married filing jointly (even if only one had income) <span style="float: right;">5 <input type="checkbox"/> Qualifying widow(er) with dependent child</span>	
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▲	
<b>Exemptions</b>	
6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a. <span style="float: right;">6b <input type="checkbox"/> Spouse</span>	
<b>c Dependents:</b> <span style="float: right;">1 First name Last name</span>	
(1) Dependents' social security number <span style="float: right;">(2) Dependents' relationship to you</span>	
(3) Dependents' relationship to you <span style="float: right;">(4) If a child under age 17, qualifying for a child tax credit (see instruction 6)</span>	
(5) <input type="checkbox"/> Did not live with you <span style="float: right;">(6) <input type="checkbox"/> Did not live with you or separation (see instructions)</span>	
(7) <input type="checkbox"/> No. of children not entered above	
<b>d Total number of exemptions claimed</b>	
<b>Income</b>	
7 Wages, salaries, tips, etc. Attach Form(s) W-2.	
8a Taxable interest. Attach Schedule B if required. <span style="float: right;">8b <input type="checkbox"/> Tax-exempt interest. Do not include on the 8a.</span>	
9a Ordinary dividends. Attach Schedule B if required. <span style="float: right;">9b <input type="checkbox"/> Qualified dividends</span>	
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12 Business income or (loss). Attach Schedule C or C-EZ. <span style="float: right;">13 Capital gain or (loss). Attach Schedule D if required. If not required, check here □</span>	
14 Other gains or (losses). Attach Form 4797. <span style="float: right;">15a IRA distributions <span style="float: right;">15b IRA distributions</span></span>	
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17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E <span style="float: right;">18 Farm income or (loss). Attach Schedule F.</span>	
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<b>Adjusted Gross Income</b>	
23 Educator expenses <span style="float: right;">24 Certain business expenses of performers, officials, and fee-basis government officials. Attach Form 2106 or 2106-EZ.</span>	
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Do you want to allow another person to discuss your return with the IRS (see instructions)? <span style="float: right;">Phone no. ▲</span>	
<b>Sign Here</b>	
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Joint return? See instructions. <span style="float: right;">Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</span>	
Spouse's signature if a joint return, both must sign. <span style="float: right;">Daytime phone number</span>	
Your occupation <span style="float: right;">If the IRS share your Identity Protection PIN, enter it here (see instructions). <span style="float: right;">PTIN</span></span>	
<b>Paid Preparer Use Only</b>	
Print/Type preparer's name <span style="float: right;">Date</span>	
Firm's name <span style="float: right;">Check if self-employed</span>	
Firm's address <span style="float: right;">Firm's EIN ▲</span>	
Phone no. <span style="float: right;">www.irs.gov/form1040</span>	

# 1040



Department of the Treasury  
Internal Revenue Service

THIS BOOKLET DOES NOT CONTAIN INSTRUCTIONS FOR ANY FORM 1040 SCHEDULES

## INSTRUCTIONS

# 2015



**IRS** makes doing your taxes faster and easier.

**freefile** is the fast, safe, and free way to prepare and e-file your taxes. See [www.irs.gov/freefile](http://www.irs.gov/freefile).

Get a faster refund, reduce errors, and save paper. For more information on IRS e-file and Free File, see Options for e-filing your returns in these instructions or click on IRS e-file at IRS.gov.

### 2015 TAX CHANGES

See What's New in these instructions.

### FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1040](http://www.irs.gov/form1040).

### Table of Contents

Contents	Page
What's New .....	5
Filing Requirements .....	7
Do You Have To File? .....	7
When and Where Should You File? .....	7
Where To Report Certain Items From 2015 Forms W-2, 1097, 1098, and 1099 .....	11
Line Instructions for Form 1040 .....	13
Name and Address .....	13
Social Security Number (SSN) .....	13
Presidential Election Campaign Fund .....	13
Filing Status .....	13
Exemptions .....	15
Income .....	21
Adjusted Gross Income .....	31
Tax and Credits .....	38
Other Taxes .....	50
General Information .....	90
Refund Information .....	95
Tax Topics .....	96
Disclosure, Privacy Act, and Paperwork Reduction Act Notice .....	98
Order Form for Forms and Publications .....	100
Major Categories of Federal Income and Outlays for Fiscal Year 2014 .....	101
Index .....	103

## Options for e-filing your returns—safely, quickly, and easily.

### Why do 85% of Americans file their taxes electronically?

- **Security**—The IRS uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early; pay by the due date of your return (not counting extensions)—April 18, 2016, for most people.
- **Greater Accuracy**—Fewer errors, mean faster processing.
- **Quick Receipt**—Get an acknowledgement that your return was received and accepted.
- **Go Green**—Reduce the amount of paper used.
- **It's Free**—through Free File.
- **Faster Refunds**—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.



### IRS e-file: It's Safe. It's Easy. It's Time.

Joining the more than 125 million Americans who already are using e-file is easy. Just ask your paid or volunteer tax preparer, use commercial software, or use Free File. IRS e-file is the safest, most secure way to transmit your tax return to the IRS. Since 1990, the IRS has processed more than 1 billion e-filed tax returns safely and securely. There's no paper return to be lost or stolen.

Most tax return preparers are now required to use IRS e-file. If you are asked, if you want to e-file, just give it a try. IRS e-file is now the norm, not the exception. Most states also use electronic filing.

### Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low to moderate-income (generally under \$54,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *How To Get Tax Help Near the End of File* for instructions for additional information or visit IRS.gov (Keyword: VITA) for a VITA/CE site near you!

### Suggestions for Improving the IRS

#### Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers, identify taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [www.improvethetax.gov](http://www.improvethetax.gov) or 1-888-912-1227 (toll-free).

## Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and does not store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to [www.irs.gov/payments](http://www.irs.gov/payments) to see all your electronic payment options.

## The Taxpayer Advocate Service Is Here To Help You

### What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an *independent* organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### What can the Taxpayer Advocate Service do for you?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, your advocate will be with you at every turn and do everything possible. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

### How can you reach us?

We have offices in *every* state, the [District of Columbia](#), and [Puerto Rico](#). Your local advocate's number is at [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov), at [www.irs.gov/advocate](http://www.irs.gov/advocate), and in your local directory. You can also call us at 1-877-777-4778.

### How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [www.irs.gov/taxtoolkit](http://www.irs.gov/taxtoolkit) can help you understand *what these rights mean to you* and how they apply. These are *your* rights. Know them. Use them.

### How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [www.irs.gov/tans](http://www.irs.gov/tans).

### Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on [www.irs.gov/tic](http://www.irs.gov/tic) or [IRS Publication 434, Low Income Taxpayer Clinic List](http://IRS Publication 434, Low Income Taxpayer Clinic List). You can also get this publication at your local IRS office or by calling 1-800-829-3676.

## What's New

For information about any additional changes to the 2015 tax law or any other developments affecting Form 1040 or its instructions, go to [www.irs.gov/form/1040](http://www.irs.gov/form/1040).

**Information reporting about health coverage.** If you or someone in your family had health coverage in 2015, the provider of that coverage is required to send you a Form 1095-A, 1095-B, or 1095-C (with Part III completed), that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete line 61. However, you do not need to wait to receive these forms to file your return. You may have had health care coverage for some or all of 2015 even if you didn't receive a form with this information, and you may rely on other information about your coverage to complete line 61.

For more information on why your health provider might be asking for your social security number, go to [www.irs.gov/AG/SSN](http://www.irs.gov/AG/SSN).

**Information reporting about employer offer of coverage.** If you or someone in your family was an employee in 2015, the employer may be required to send you a Form 1095-C. Part II of Form 1095-C shows whether your employer offered you health insurance coverage and, if so, information about the offer. This information may be relevant if you purchased health insurance coverage for 2015 through the Health Insurance Marketplace and wish to claim the premium tax credit on line 69. However, you do not need to wait to receive this form to file your return. You may rely on other information received from your employer. If you do not wish to claim the premium tax credit for 2015, you do not need the information in Part II. For more information on who is eligible for the premium tax credit, see the instructions for Form 8962.

**Achieving a Better Life Experience (ABLE) account.** This is a new type of savings account for individuals with disabilities and their families. For 2015, you can contribute up to \$14,000. Distributions are tax-free if used to pay the beneficiary's qualified disability expenses. Do not deduct your contributions on

your tax return. For details, see Pub. 907 and the instructions for lines 21 and 59.

**Due date of return.** File Form 1040 by April 18, 2016. The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia—even if you do not live in Maine or Massachusetts, you have until April 19, 2016. That is because of the Patriots' Day holiday in those states.

**Public safety officers.** Certain amounts received because of the death of a public safety officer are nontaxable. See Pub. 525 for details.

**Certain charitable contributions.** A special rule applies to cash contributions made between January 1, 2015, and April 15, 2015, to benefit the families of slain New York detectives Wenjian Liu or Rafael Ramos. See Pub. 526 for details.

**Direct deposits of refund to a myRA® account.** You now can have your refund directly deposited to a new retirement savings program called *myRA*®. This is a starter retirement account offered by the Department of the Treasury. See the instructions for lines 76a through 76d. For more information and to open a *myRA* account online, visit [www.myRA.gov](http://www.myRA.gov).

**Health coverage tax credit.** The health coverage tax credit, which expired at the end of 2013, has been reinstated retroactive to January 1, 2014. To see if you are eligible for the credit, and to see how to claim the credit for 2014 and 2015, visit [www.irs.gov/HCTC](http://www.irs.gov/HCTC), or see Form 8885 and its instructions.

**Earned income credit.** If you didn't have a social security number (an SSN) by the due date of your 2015 return (including extensions), you can't claim the EIC on either your original or an amended 2015 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2015

return, even if that child later gets an SSN. See the instructions for lines 66a and 66b.

**Child tax credit.** If you didn't have an SSN (or ITIN) by the due date of your 2015 return (including extensions), you can't claim the child tax credit on either your original or an amended 2015 return, even if you later get an SSN (or ITIN). Also, no credit is allowed on either your original or an amended 2015 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

**American opportunity credit.** If you have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

**Additional child tax credit.** You can't claim the additional child tax credit on line 67 if you file Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion. See Schedule 8812 and its instructions.

**Health care individual responsibility payment increased.** If you or someone in your household didn't have qualifying health care coverage or qualify for a coverage exemption for one or more months of 2015, the amount of your shared responsibility payment may be much more this year than it was last year. Like last year, you must either:

• Indicate on line 61 that you,

health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach Form 8962 to your return to reconcile (compare) the advance payments with your premium tax credit for the year, which you figure on Form 8962. The Marketplace is required to send Form 1095-A by February 1, 2016, listing the advance payments and other information you need to figure your premium tax credit. Use Form 1095-A to do not have to use the code.

**Form W-2 verification code.** The IRS is testing the use of a 16-character code to verify certain Forms W-2. If you are *e-filing* and your Form W-2 includes a code in a box labeled "Verification Code," enter the code when prompted by your software; disregard the prompt if your Form W-2 doesn't have the code. If you are filing a paper Form 1040, you do not have to use the code.

Marketplace through the pre-premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach Form 8962 to your return to reconcile (compare) the advance payments with your premium tax credit for the year, which you figure on Form 8962. The Marketplace is required to send Form 1095-A by February 1, 2016, listing the advance payments and other information you need to figure your premium tax credit. Use Form 1095-A to do not have to use the code.

Marketplace through the pre-

emption from the requirement to have health care coverage, or if any month in 2015, you can or do claim as a dependent you didn't have coverage and do not qualify for a coverage exemption. For more information, see the instructions for line 61 and Form 8965.

**Requirement to reconcile advance payments of the premium tax credit.** If you or a family member enrolled in

## Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.



Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit IRS.gov for details.

### Do You Have To File?

of 2015 or was a full-time student under age 24 at the end of 2015. To do so, use Form 8814. If you make this election, your child doesn't have to file a return. For details, use [Tax Topic 553](#) or see Form 8814.

A child born on January 1, 1992, is considered to be age 24 at the end of 2015. Do not use Form 8814 for such a child.

**Resident aliens.** These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

If you e-file your return, there is no need to mail it. See the e-file page, earlier, or IRS.gov for more information. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

### What If You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

**⚠ An automatic 6-month extension to file doesn't extend the time to pay your tax.** If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

**⚠ Mine if you are a resident alien, nonresident alien, or dual-status alien.** Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

**Premium tax credit.** If advance payments of the premium tax credit were made for you, your spouse with whom you are filing a joint return, or a dependent who enrolled in coverage through the Marketplace, you must file a 2015 return and attach Form 8962.

You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments. You must attach Form 8962 even if someone else enrolled you, your spouse, or your dependent. If you are a dependent who is claimed on someone else's 2015 return, you do not have to attach Form 8962.

**Exception for certain children under age 19 or full-time students.** If certain conditions apply, you can elect to include on your return the income of a child who was under age 19 at the end

## Private Delivery Services

If you meet the requirements, if you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2016, you file Form 4868. This 4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

If you e-file your return, there is no need to mail it. See the e-file page, earlier, or IRS.gov for more information. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

### What If You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

**⚠ An automatic 6-month extension to file doesn't extend the time to pay your tax.** If you do not pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties. See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the due date of your return, you meet one of the following conditions.

• You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.

• You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing

"paying" rule for tax returns and payments. These private delivery services include only the following:

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
  - UPS Next Day Air Early AM, UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air International
- For more information, go to IRS.gov and enter "private delivery service" in the search box. The search results will direct you to the IRS mailing address to use if you are using a private delivery service. You will also find any updates to the list of designated private delivery services.

The private delivery service can tell you how to get written proof of the mailing date.

## Chart A—For Most People

IF your filing status is ...	AND at the end of 2015 you were* ...	THEN file a return if your gross income** was at least ...
Single (see the instructions for line 1)	under 65 65 or older	\$10,300 11,850
	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,600 21,850 23,100
	Married filing jointly*** (see the instructions for line 2)	\$20,600
	Married filing separately (see the instructions for line 3)	\$4,000
	Head of household (see the instructions for line 4)	\$13,250 14,800
	Qualifying widow(er) with dependent child (see the instructions for line 5)	\$16,600 17,850

\*If you were born on January 1, 1951, you are considered to be age 65 at the end of 2015. (If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see Pub. 501.)

\*\*Gross income means all income received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Do not include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2015 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 2b and 2b to figure the taxable part of social security benefits you must include in gross income.

Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, do not reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\*If you didn't live with your spouse at the end of 2015 (or on the date your spouse died) and your gross income was at least \$4,000, you must file a return regardless of your age.

## When and Where Should You File?

File Form 1040 by April 18, 2016. (The due date is April 18, instead of April 15, because of the Emancipation Day holiday in the District of Columbia – even if you do not live in the District of Columbia.) If you live in Maine or Massachusetts, you have until April 19, 2016, because of the Patriots' Day holiday in those states.) If you file after this date,

### Chart B—For Children and Other Dependents (See the Instructions for line 6c to find out if someone can claim you as a dependent)

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

**Single dependents.** Were you either age 65 or older or blind?

- No. You must file a return if **any** of the following apply.
- Your unearned income was over \$1,050.
  - Your earned income was over \$6,300.
  - Your gross income was more than the **larger of**—
    - \$1,050, or
    - Your earned income (up to \$5,950) plus \$3,250.
- Yes. You must file a return if **any** of the following apply.
- Your unearned income was over \$2,600 (\$4,150 if 65 or older and blind).
  - Your earned income was over \$7,850 (\$9,400 if 65 or older and blind).
  - Your gross income was more than the **larger of**—
    - \$2,600 (\$4,150 if 65 or older and blind), or
    - Your earned income (up to \$5,950) plus \$1,900 (\$3,450 if 65 or older and blind).

**Married dependents.** Were you either age 65 or older or blind?

- No. You must file a return if **any** of the following apply.
- Your unearned income was over \$1,050.
  - Your earned income was over \$6,300.
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the **larger of**—
    - \$1,050, or
    - Your earned income (up to \$5,950) plus \$3,250.
- Yes. You must file a return if **any** of the following apply.
- Your unearned income was over \$2,300 (\$3,550 if 65 or older and blind).
  - Your earned income was over \$7,550 (\$8,800 if 65 or older and blind).
  - Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the **larger of**—
    - \$2,300 (\$3,550 if 65 or older and blind), or
    - Your earned income (up to \$5,950) plus \$1,600 (\$2,850 if 65 or older and blind).

### Chart C—Other Situations When You Must File

You must file a return if any of the five conditions below apply for 2015.

1. You owe any special taxes, including any of the following.
  - a. Alternative minimum tax.
  - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
  - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
  - d. Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
  - e. Recapture of first-time homebuyer credit. See the instructions for line 6b.
  - f. Write-in taxes, including uncollected social security and Medicare or RRITA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 62.
  - g. Recapture taxes. See the instructions for lines 44, 60b, and line 62.
2. You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108,28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.

## Where To Report Certain Items From 2015 Forms W-2, 1097, 1098, and 1099

File electronically. You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [www.irs.gov/freetaxfile](http://www.irs.gov/freetaxfile) for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 64. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5, include the tax withheld in your deduction on that line.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Unreimbursed medical or Medicare or RRTA tax (box 12, code A, B, M, or N)	Form 1040, line 7 See <i>Wages, salaries, tips, etc.</i> Form 2441, Part III Form 8399, line 20 Form 8853, line 1 Form 8891, line 9 Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
W-2G	Gambling winnings (box 1)	Form 1040, line 7 See Form 8912 and its instructions
1097-BTC	Bond tax credit	Schedule A, line 17
1098	Mortgage interest (box 1) Points (box 2) Refund of overpaid interest (box 3) Mortgage insurance premiums (box 4)	Schedule A, line 10 (but first see the instructions on Form 1098*) Form 1040, line 21, but first see the instructions on Form 1098* See the instructions for Schedule A, line 13*
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 17
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 50, but first see the instructions on Form 1098-1*
1099-A	Acquisition or abandonment of secured property	See Form 8491
1099-B	Sale price of stocks, bonds, etc. (box 1d), cost or other basis (box 1e), and adjustments (box 1g)	Form 8949 or Schedule D, whichever applies; see the instructions for Form 8949
	Aggregate profit or (loss) on contracts (box 11)	Form 6781, line 1
	Bartering (box 13)	See Pub. 25
1099-C	Canceled debt (box 2)	See Pub. 4601
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Unrecaptured section 1259 gain (box 2b) Section 1202 gain (box 2c)	Form 1040, line 9a See the instructions for Form 1040, line 9b Form 1040, line 13, or, if required, Schedule D, line 13 See the instructions for Schedule D, line 19 See <i>Exclusion of Gain on Qualified Small Business (QSB) Stock</i> in the instructions for Schedule D
	Collectibles (28%) gain (box 2d) Nondividend distributions (box 3) Investment expenses (box 5)	See the instructions for Schedule D, line 18 See the instructions for Form 1040, line 9a Schedule A, line 23
	Foreign tax paid (box 6) Employer dividends (box 10)	Form 1040, line 48, or Schedule A, line 8, but first see the instructions for line 48 Form 1040, line 8b Form 6251, line 12
1099-G	Unemployment compensation (box 1) State or local income tax refunds, credits, or offsets (box 2) RTAA payments (box 5) Taxable grants (box 6) Agri-growth payments (box 7)	See the instructions for Form 1040, line 19 See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions Form 1040, line 21 See the instructions for Schedule F or Pub. 225*
	Market gain (box 9)	See the instructions for Schedule F

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Investment expenses (box 5) Foreign paid (box 6) Tax-exempt interest (box 8)	See the instructions on Form 1099-INT Form 1040, line 30 See the instructions on Form 1099-INT and the instructions for Form 1040, line 8 & Schedule A, line 23 Form 1040, line 48, or Schedule A, line 8, but first see the instructions for line 48 Form 1040, line 3b Form 6251, line 12 Form 1040, line 8a See the instructions on Form 1099-INT and Pub. 550
1099-K	Payment card and third-party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the instructions for Form 8853
1099-MISC	Rents (box 1) Royalties (box 2)	See the instructions for Schedule E* (for timber, coal, and iron ore royalties; see Pub. 544)* Form 1040, line 21*
	Other income (box 3) Nonemployee compensation (box 7)	Schedule C, C-EZ, F, or F, but if you were not self-employed, see the instructions on Form 1099-MISC
	Excess golden parachute payments (box 13) Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions on Form 1099-MISC
1099-OLD	Original issue discount (box 1) Other periodic interest (box 2)	Form 1040, line 30
	Early withdrawal penalty (box 3) Market discount (box 5)	See the instructions on Form 1099-OLD
	Acquisition premium (box 6)	See the instructions on Form 1099-OLD
	Original issue discount on U.S. Treasury obligations (box 8)	See the instructions on Form 1099-OLD
	Investment expenses (box 9)	Form 1040, line 8a
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, and 5)	Schedule A, line 23
	Domestic production activities deduction (box 6)	Schedule C, C-EZ, F, or F, or Form 4835, but first see the instructions on Form 1099-PATR
	Credits and other deductions (boxes 7, 8, and 10)	Form 8903, line 23
	Patron's AMT adjustment (box 9)	See the instructions on Form 1099-PATR
1099-Q	Qualified education program payments	Form 6251, line 27
1099-QA	Distributions from ABL, E accounts	See the instructions for Form 1040, line 21, Form 5329, and Pub. 907
1099-R	Distributions from IRAs**	See the instructions for Form 1040, lines 5a and 15b
	Distributions from pensions, annuities, etc.	See the instructions for Form 1040, lines 1a and 16b
	Capital gain (box 3)	See the instructions on Form 1099-R
	Disability income with code 3 in box 7	See the instructions for Form 1040, line 7
1099-S	Gross proceeds from real estate transactions (box 2)	Form 4797, Form 622, Form 8824, or Form 8949
1099-SA	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6*
	Distributions from health savings accounts (HSAs)	Form 8889, line 1a
	Distributions from MSA***	Form 8853
SSA-1099	Social security benefits	See the instructions for lines 20a and 20b
RRB-1099	Railroad retirement benefits	See the instructions for lines 20a and 20b
	*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.	**This includes distributions from Roth, SEP, and SIMPLE IRAs.
	***This includes distributions from Archer and Medicare Advance MSAs.	

Need more information or forms? Visit IRS.gov

## Line Instructions for Form 1040

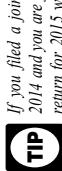
You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [www.irs.gov/efile](http://www.irs.gov/efile) for details.

Section references are to the Internal Revenue Code.

### Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.

**If you filed a joint return for 2014 and you are filing a joint return for 2015 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2014 return.**



### Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

### Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

### P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

### Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

### Death of a Taxpayer

See *Death of a Taxpayer* under *General Information*, later.

change your employment or immigration status under U.S. law.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [www.irs.gov/Individuals/Additional-ITIN-Information](http://www.irs.gov/Individuals/Additional-ITIN-Information).

### Nonresident Alien Spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

Check that both the name and SSN on your Forms 1040, W-2, and 1099 agree with your social security card. If they do not, certain deductions and credits on your Form 1040 may be reduced or disallowed and you may not receive credit for your social security earnings.

If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

### IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For more information, see Form W-7 and its instructions. It takes about 7 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

An ITIN is for tax use only. It doesn't entitle you to social security benefits or

- Married filing jointly.
  - Qualifying widow(er) with dependent child.
- For information about marital status, see Pub. 501.

**More than one filing status can apply to you. You can choose the one that will give you the lowest tax.**

**You may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 2015. See *Married persons who live apart*.**



### Line 4

#### Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2015. But if, at the end of 2015, your divorce wasn't final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2015 and you meet the other rules under *Married persons who live apart*.
- You are married to a nonresident alien at any time during the year and you do not choose to treat him or her as a resident alien.

Check the box on line 4 only if you are unmarried (or considered unmarried) and either Test 1 or Test 2 applies.

### Line 3

#### Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555, *Test 1*. You paid over half the cost of keeping up a home that was the main home for all of 2015 of your parent whom you can claim as a dependent on line 6c, except under a multiple support agreement (see the line 6c instructions).

You parent didn't have to live with you. **Test 2.** You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to line 6c* with you).

1. Any person whom you can claim as dependent on line 6c. But do not include:

- a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.
- b. Any person who is your dependent only because he or she lived with you for all of 2015, or

### Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.

tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse isn't reporting all of his or her income, or
- You do not want to be responsible for any taxes due if your spouse doesn't pay enough tax withheld or doesn't pay enough estimated tax.

See the instructions for line 3. Also see *Innocent Spouse Relief* under *General Information*, later.

### Line 1

#### Single

You can check the box on line 1 if any of the following was true on December 31, 2015.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if at the end of 2015, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box on line 1.
- You were widowed before January 1, 2015, and didn't remarry before the end of 2015. But if you have a dependent child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

### Line 2

#### Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2015, even if you didn't live with your spouse at the end of 2015.
- Your spouse died in 2015 and you didn't remarry in 2015.
- You were married at the end of 2015, and your spouse died in 2016 before filing a 2015 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

**Joint and several tax liability.** If you file a joint return, both you and your spouse are generally responsible for the

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who isn't your dependent.

3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on line 6c of someone else's 2015 return.

4. Your qualifying child who, even though you are the custodial parent, isn't your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child isn't claimed as your dependent on line 6c, enter the child's name on line 4. If you do not enter the name, it will take us longer to process your return.

**Qualifying child.** To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

**Dependent.** To find out if someone is your dependent, see the instructions for line 6c.

**Exception to time lived with you.** Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions.

*Adopted child.* An adopted child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

If the person for whom you kept up a home was born or died in 2015, you still may be able to file as head of household if the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, see Pub. 501.

**Keeping up a home.** To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you can't count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

## Line 5 Qualifying Widower(er) With Dependent Child

You can check the box on line 5 and use joint return tax rates for 2015 if all of the following apply.

1. Your spouse died in 2013 or 2014 and you didn't remarry before the end of 2015.
2. You have a child or stepchild you can claim as a dependent on line 6c. This doesn't include a foster child.
3. This child lived in your home for all of 2015. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.
4. You paid over half the cost of keeping up your home.
5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

## Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
2. You were married at the end of 2015, your filing status is married filing separately or head of household, and both of the following apply.

If your spouse died in 2015, you can't file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

**Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

**Dependent.** To find out if someone is your dependent, see the instructions for line 6c.

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2015 if the child was born or died in 2015 and your home was the child's home for the entire time he or she was alive.

**Keeping up a home.** To find out what is included in the cost of keeping up a home, see Pub. 501.

If you used payments you received under Temporary Assistance for Needy Families (TANF) or other public assistance programs to pay part of the cost of keeping up your home, you can't count them as money you paid. However, you must include them in the total cost of keeping up your home to figure if you paid over half the cost.

## Exemptions

You usually can deduct \$4,000 on line 42 for each exemption you can take.

## Line 6b

a. Your spouse had no income and isn't filing a return.

b. Your spouse can't be claimed as a dependent on another person's return.

if your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2015, you can't take an exemption for your former spouse.

**Death of your spouse.** If your spouse died in 2015 and you didn't remarry by the end of 2015, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer under General Information*, later.

## Line 6c—Dependents

### Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

#### Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...  
Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece or nephew)

AND

1. Do you have a child who meets the conditions to be your qualifying child?  
 Yes. Go to Step 2.    No. Go to Step 4.

#### Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see *Exception to citizen test*, later.)  
 Yes. Continue  No. Step 4

2. Was the child married?  
 Yes. See *Married*.    No. Continue  No. Step 4

3. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2015 tax return? See Steps 1, 2, and 4.  
 Yes. You can't claim this child as a dependent. Go to Form 1040, line 7.  
 No. You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

#### Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2015?  
 Yes. Continue  No. Step 4

- This child isn't a qualifying child for the child tax credit.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien.) If the child was adopted, see *Exception to citizen test*, later.)  
 Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4).  
 No. Step 4

Who isn't filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax? (See Pub. 501 for details and examples)

AND

Who lived with you for more than half of 2015. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.

If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2015, see Qualifying child of more than one person, later.



2015 Form 1040—Line 6c

1. Does any person meet the conditions to be your qualifying relative?  
 Yes. Continue  No. Step 4

Go to Form 1040, line 7.

#### Step 4 Is Your Qualifying Relative Your Dependent?

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship didn't violate local law. If the person didn't live with you for the required time, see *Exception to time lived with you*, later

1. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)  
 Yes. Continue  No. Step 4

Go to Form 1040, line 7.

2. Was your qualifying relative married?  
 Yes. See *Married*.    No. Continue  No. Step 4

You can't claim this person as a dependent.

3. Was your qualifying relative married?  
 Yes. See *Married*.    No. Continue  No. Step 4

You can't claim this person as a dependent.

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2015 tax return? See Steps 1, 2, and 4.  
 Yes. Step 4  
 No. You can't claim any dependents. Go to Form 1040, line 7.

You can't claim any dependents. Go to Form 1040, line 7.

5. Was your qualifying relative a U.S. citizen or resident alien? (See Pub. 519 for the definition of a U.S. citizen or resident alien.)  
 Yes. Continue  No. Step 4

You can't claim this person as a dependent.

6. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2015 tax return? See Steps 1, 2, and 4.  
 Yes. Step 4  
 No. You can't claim any dependents. Go to Form 1040, line 7.

You can't claim any dependents. Go to Form 1040, line 7.

#### Definitions and Special Rules

**Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

**Adoption taxpayer identification numbers (ATINs).** If you have a dependent who was placed with you for legal adoption and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

If you didn't have an SSN (or ITIN) by the due date of your 2015 return (including extensions), you can't claim the child tax credit on either your original or an amended 2015 return, even if you later get an SSN or ITIN. Also, no child tax credit is allowed on your original or an amended 2015 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

**Children of divorced or separated parents.** A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

1. The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times

## 2015 Form 1040—Line 6c

during the last 6 months of 2015 (whether or not they are or were married).

2. The child received over half of his or her support for 2015 from the parents (and the rules on *Multiple support agreements*, later, do not apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2015.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2015, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent must include a copy of the custodial parent's claim to release the child. For a child, and the noncustodial parent must include a copy of the form or statement with his or her return. The form or statement must release the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

**Post-2008 decree or agreement.** If the divorce or separation agreement went into effect after 2008, the noncustodial parent can't include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to a child. For a child, and the noncustodial parent must include a copy of the form or statement with his or her return. The form or statement must release the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

**Release of exemption revoked.** A custodial parent who has received his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

**Exception to citizen test.** If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

**Exception to gross income test.** If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

**Exception to time lived with you.** Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents*, earlier, or *Kidnapped child*, later.

If the person meets all other requirements to be your qualifying child but was born or died in 2015, the person is considered to have lived with you for more than half of 2015 if your home was this person's home for more than half the time he or she was alive in 2015.

Any other person is considered to have lived with you for all of 2015 if the person was born or died in 2015 and your home in this person's home for the entire time he or she was alive in 2015.

**Post-1984 and pre-2009 decree or agreement.** The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.

2. The other parent won't claim the child as a dependent.

3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

**Custodial and noncustodial parents.** The custodial parent is the parent with whom the child lived for the greater number of nights in 2015. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

**Post-1984 and pre-2009 decree or agreement.** The decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.

2. The other parent won't claim the child as a dependent.

3. The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

**Kidnapped child.** If your child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a family member, you may be able to take the child into account in determining your eligibility for head of household or

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.



*You must include the required information even if you filed it with your return in an earlier year.*

qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 506 for the EIC).

**Married person.** If the person is married and files a joint return, you can't claim that person as your dependent. However, if the person is married but doesn't file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) In that case, go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

**Multiple support agreements.** If no one person contributed over half of the support of your relative or a person who lived with you all year as a member of your household but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2015, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

**Qualifying child of more than one person.** Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents*, described earlier, applies.

1. Dependency exemption (line 6c).
2. Child tax credits (lines 52 and 67).
3. Head of household filing status (line 4d).
4. Credit for child and dependent care expenses (line 4g).
5. Exclusion for dependent care benefits (Form 2441, Part III).
6. Earned income credit (lines 66a and 66b).

No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents do not file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2015. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2015.

If you didn't have an SSN (or ITIN) by the due date of your 2015 return (including extensions), you can't claim the child tax credit on either your original or an amended 2015 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2015 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

**Student.** A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

**Foster child.** A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or order of any court of competent jurisdiction.

**Kidnapped child.** If your child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a family member, you may be able to take the child into account in determining your eligibility for head of household or

- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2015.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2015, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

**Example.** Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother can't claim any of those six tax benefits unless she has a different qualifying child. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you can't claim any benefits based on this child.

**Social security number.** You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow any exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card isn't correct or you need to get an SSN for your dependent, contact the Social Security Administration. See *Social Security Number* (SSN), earlier. If your dependent won't have a number by the date your return is due, see *What if You Can't File on Time* earlier.

If your dependent child was born and died in 2015 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you didn't have an SSN (or ITIN) by the due date of your 2015 return (including extensions), you can't claim the child tax credit on either your original or an amended 2015 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2015 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers. See the instructions for line 52.

**Student.** A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

<p><b>2015 Form 1040—Line 7</b></p> <p><b>Income</b></p> <p>Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.</p> <p><b>Foreign-Source Income</b></p> <p>You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.</p> <p>If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.</p> <p><b>Foreign retirement plans.</b> If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Revenue Procedure 2014-55, 2014-441   IRB   753, available at <a href="http://www.irs.gov/irbs/2014-44_IRB.html">www.irs.gov/irbs/2014-44_IRB.html</a>, to find out if you can elect to defer tax on the undistributed income.</p> <p><b>Report distributions from foreign pension plans on lines 16a and 16b.</b></p> <p><b>Foreign accounts and trusts.</b> You must complete Part III of Schedule B if you:       <ul style="list-style-type: none"> <li>• Had a foreign account, or</li> <li>• Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.</li> </ul> </p> <p><b>Foreign financial assets.</b> If you had foreign financial assets in 2015, you may have to file Form 8938. See Form 8938 and its instructions.</p> <p><b>Chapter 11 Bankruptcy Cases</b></p> <p>If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:       <ul style="list-style-type: none"> <li>• Earnings from services you performed after the beginning of the case (both wages and self-employment income), and</li> </ul> </p>	<p>all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.</p> <p>If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.</p> <p><b>Line 7</b></p> <p><b>Wages, Salaries, Tips, etc.</b></p> <p>Enter the total of your wages, salaries, tips, etc. If a joint income, for most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2.</p> <p>But the following types of income must also be included in the total on line 7:       <ul style="list-style-type: none"> <li>• All wages received as a household employee for which you didn't receive a Form W-2 because an employer paid you less than \$1,900 in 2015. Also, enter a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate.</li> </ul> </p> <p>For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40   IRB   596, available at <a href="http://www.irs.gov/irbs/2006-40_IRB.html">www.irs.gov/irbs/2006-40_IRB.html</a>.</p> <p><b>Community Property States</b></p> <p>Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must usually follow state law to determine separate income. For details, see Form 8938 and Pub. 555.</p> <p><b>Nevada, Washington, and California domestic partners.</b> A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Form 8938 and Pub. 555.</p> <p><b>Chapter 11 Bankruptcy Cases</b></p> <p>You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round</p>	<p>with special needs and the adoption became final in 2015.</p> <p>• Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.</p> <p>• Excess salary deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2015 under all plans was more than \$18,000 (excluding catch-up contributions as explained later), include the excess on line 7. This limit is (a) \$12,500 if you have only SIMPLE plans, or (b) \$21,000 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, do not include the excess attributable to such contributions on line 7. They are already included as income in box 1 of your Form W-2.</p> <p>A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.</p> <p>If you were age 50 or older at the end of 2015, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(11) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.</p> <p><b>Line 8a</b></p> <p><b>Taxable Interest</b></p> <p>Each payer should send you a Form 1099-INT or Form 1099-OLD. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.</p> <p>For more details about reporting taxable interest, including market discount on bonds, see Pub. 550.</p>	<p>than payments from an IRA* are reported on lines 6a and 16b. Payments from an IRA are reported on lines 15a and 15b.</p> <p>• Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.</p> <p>• Wages from Form 8919, line 6.</p> <p>*This includes Roth, SEP, or SIMPLE IRA.</p>	<p><b>Line 8b</b></p> <p><b>Tax-Exempt Interest</b></p> <p>If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.</p> <p><b>Line 9a</b></p> <p><b>Ordinary Dividends</b></p> <p>Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.</p> <p><b>Line 9b</b></p> <p><b>Nondividend Distributions</b></p> <p>Some distributions are a return of your cost (or other basis). They won't be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.</p>
<p><b>2015 Form 1040—Lines 7 Through 9a</b></p> <p><b>Income</b></p> <p>Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.</p> <p><b>Foreign-Source Income</b></p> <p>You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United States.</p> <p>If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.</p> <p><b>Foreign retirement plans.</b> If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Revenue Procedure 2014-55, 2014-441   IRB   753, available at <a href="http://www.irs.gov/irbs/2014-44_IRB.html">www.irs.gov/irbs/2014-44_IRB.html</a>, to find out if you can elect to defer tax on the undistributed income.</p> <p><b>Report distributions from foreign pension plans on lines 16a and 16b.</b></p> <p><b>Foreign accounts and trusts.</b> You must complete Part III of Schedule B if you:       <ul style="list-style-type: none"> <li>• Had a foreign account, or</li> <li>• Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.</li> </ul> </p> <p><b>Foreign financial assets.</b> If you had foreign financial assets in 2015, you may have to file Form 8938. See Form 8938 and its instructions.</p> <p><b>Chapter 11 Bankruptcy Cases</b></p> <p>If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:       <ul style="list-style-type: none"> <li>• Earnings from services you performed after the beginning of the case (both wages and self-employment income), and</li> </ul> </p>	<p>than payments from an IRA* are reported on lines 6a and 16b. Payments from an IRA are reported on lines 15a and 15b.</p> <p>• Corrective distributions from a retirement plan shown on Form 1099-R of excess salary deferrals and excess contributions (plus earnings). But do not include distributions from an IRA* on line 7. Instead, report distributions from an IRA on lines 15a and 15b.</p> <p>• Wages from Form 8919, line 6.</p> <p>*This includes Roth, SEP, or SIMPLE IRA.</p>	<p><b>Line 8b</b></p> <p><b>Tax-Exempt Interest</b></p> <p>If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.</p> <p><b>Line 9a</b></p> <p><b>Ordinary Dividends</b></p> <p>Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.</p> <p><b>Line 9b</b></p> <p><b>Nondividend Distributions</b></p> <p>Some distributions are a return of your cost (or other basis). They won't be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.</p>	<p><b>Line 8b</b></p> <p><b>Tax-Exempt Interest</b></p> <p>If you received any tax-exempt interest, such as from municipal bonds, each payer should send you a Form 1099-INT. Your tax-exempt interest should be shown in box 8 of Form 1099-INT. Enter the total on line 8b. Also include on line 8b any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.</p> <p><b>Line 9a</b></p> <p><b>Ordinary Dividends</b></p> <p>Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 9a. This amount should be shown in box 1a of Form(s) 1099-DIV.</p> <p><b>Line 9b</b></p> <p><b>Nondividend Distributions</b></p> <p>Some distributions are a return of your cost (or other basis). They won't be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.</p>	

<div style="border: 1px solid black; padding: 10px; width: 100%;"> <p><b>Line 9b</b></p> <p><b>Qualified Dividends</b></p> <p>Enter your total qualified dividends on line 9b. Qualified dividends are also included in the ordinary dividend total required to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.</p> <p><b>Exception.</b> Some dividends may be reported as qualified dividends in box 1b of Form(s) 1099-DIV but aren't qualified dividends. These include:</p> <ul style="list-style-type: none"> <li>• Dividends you received as a nominee.</li> <li>• Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details.</li> <li>• Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are sub-</li> </ul> <p><b>TIP</b> <i>Dividends on insurance policies are a partial return of the premiums you paid. Do not report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.</i></p> <p><b>Line 10</b></p> <p><b>Taxable Refunds, Credits, or Offsets of State and Local Income Taxes</b></p> <p><b>TIP</b> <i>None of your refund is taxable if, in the year you paid the tax, you either (a) didn't itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.</i></p> <p><b>Example 1.</b> You bought 5,000 shares of XYZ Corp. common stock on July 8, 2015. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2015. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2015. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2015, through August 11, 2015). The 121-day period began on May 17, 2015, 60 days before the ex-dividend date, and ended on September 14, 2015. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.</p> <p><b>Example 2.</b> The facts are the same as in Example 1 except that you bought the stock on July 15, 2015 (the day before the ex-dividend date), and you sold the stock on September 16, 2015. You held the stock for 63 days from July 16, 2015, through September 16, 2015. The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2015, through September 14, 2015).</p> <p><b>Example 3.</b> You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2015. ABC Mutual Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2015. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2015. You have no qualified</p> </div>	<p>2015 Form 1040—Lines 9a Through 10</p>	<p>2015 Form 1040—Lines 10 Through 12</p>
<p><b>State and Local Income Tax Refund Worksheet—Line 10</b></p>		
<p><i>Keep for Your Records</i></p>		
<p><b>Before you begin:</b> ✓ Be sure you have read the <b>Exception</b> in the instructions for this line to see if you can use this worksheet instead of Pub. 525, to figure if any of your refund is taxable.</p>		
<p>1. Enter the income tax refund from Form(s) 1099-G (or similar statement). But do not enter more than the amount of your state and local income taxes shown on your 2014 Schedule A, line 5 ..... 1. _____</p>		
<p>2. Enter your total itemized deductions from your 2014 Schedule A, line 29 ..... 2. _____</p>		
<p><b>Note.</b> If the filing status on your 2014 Form 1040 was married filing separately and your spouse itemized deductions in 2014, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.</p>		
<p>3. Enter the amount shown below for the filing status claimed on your 2014 Form 1040.</p>		
<p>• Single or married filing separately—\$6,200 • Married filing jointly or qualifying widow(er)—\$12,400 • Head of household—\$9,100</p>		
<p>4. Did you fill in line 3a on your 2014 Form 1040?</p>		
<p>□ No. Enter —0.</p>		
<p>□ Yes. Multiply the number in the box on line 3a of your 2014 Form 1040 by \$1,200 (\$1,550 if your 2014 filing status was single or head of household).</p>		
<p>5. Add lines 3 and 4 ..... 5. _____</p>		
<p>6. Is the amount on line 5 less than the amount on line 2?</p>		
<p>□ No.  None of your refund is taxable.</p>		
<p>□ Yes. Subtract line 5 from line 2 ..... 6. _____</p>		
<p>7. Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10 ..... 7. _____</p>		
<p>2015 of an amount deducted or credit claimed in an earlier year.</p>		
<p>3. The amount on your 2014 Form 1040, line 42, was more than the amount on your 2014 Form 1040, line 41.</p>		
<p>4. You had taxable income on your 2014 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.</p>		
<p>5. Your 2014 state and local income tax refund is more than your 2014 state and local income tax deduction minus the amount you could have deducted as your 2014 state and local general sales taxes.</p>		
<p>6. You made your last payment of 2014 estimated state or local income tax in 2015.</p>		
<p>7. You owed alternative minimum tax in 2014.</p>		
<p>8. You couldn't use the full amount of credits you were entitled to in 2014 because the total credits were more than the amount shown on your 2014 Form 1040, line 47.</p>		
<p>9. You could be claimed as a dependent by someone else in 2014.</p>		
<p>10. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2015 Form 1040 with the same person.</p>		
<p>11. You had to use the Itemized Deductions Worksheet in the 2014 Instructions for Schedule A and both of the following apply.</p>		
<p>a. You couldn't deduct all of the amount on the 2014 Itemized Deductions Worksheet, line 1.</p>		

## 2015 Form 1040—Lines 12 Through 15b

port your income and expenses on Schedule C or C-EZ.

**Line 13**

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

**Exception 1.** You do not have to file Form 8949 or Schedule D if both of the following apply.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).
2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28%) gain).

**Exception 2.** You must file Schedule D, but generally do not have to file Form 8949, if **Exception 1** doesn't apply and your only capital gains and losses are:
 

- Capital gain distributions.
- A capital loss carryover from 2014.
- A gain from Form 2439 or 6252 or Part I of Form 4797.
- A gain or loss from Form 4684, 6781, or 8824.

If **Exception 1** applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

**TIP** Schedule D, use the *Qualified Dividends and Capital Gain Tax Worksheet* in the line 44 instructions to figure your tax.

**Line 14****Other Gains or (Losses)**

If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797.

**Lines 15a and 15b****IRA Distributions**

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA (including a myRA), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

**Exception 1.** Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:
 

- IRA to another IRA of the same type (for example, from one traditional IRA to another traditional IRA).
- SEP or SIMPLE IRA to a traditional IRA, or
- IRA to a qualified plan other than an IRA.

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over in a qualified rollover, enter -0- on line 15b. If the total distribution wasn't rolled over in a qualified rollover, enter the part not rolled over on line 15b unless **Exception 2** applies to that part. Enter "QCD" next to line 15b.

If **Exception 1** applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

## 2015 Form 1040—Lines 15b Through 16b

**Exception 2.** If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2015 or an earlier year. If you made nondeductible contributions to these IRAs for 2015, also see Pub. 590-A and Pub. 590-B.
2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b:
  - A contribution deduction for any **charitable QCD not included in your income.**

**Exception 4.** If the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter -0- on line 15b. Instead, report that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

**Exception 5.** You had a 2014 or 2015 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.

**Exception 6.** You rechartered part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

**Exception 7.** You made excess contributions to your IRA for an earlier year and had them returned to you in 2015.

**Exception 8.** You rechartered part or all of a contribution to a Roth IRA as a traditional IRA contribution, or vice versa.

**Exception 9.** You made a contribution to your IRA for an earlier year and had it returned to you in 2015.

**Exception 10.** You received a distribution from your IRA before July 1, 1994, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 59 for details.

**More information.** For more information about IRAs, see Pub. 500-A and Pub. 590-B.

**Lines 16a and 16b****Pensions and Annuities**

**Need more information or forms? Visit IRS.gov.**

**-26-**

or (b) you got your entire cost back tax free before 2015. But see *Insurance Premiums for Retired Public Safety Officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 16b, do not make an entry on line 16a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RR-R (1099-R, see Pub. 575 to find out how to report your benefits.

**Partially Taxable Pensions and Annuities**

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R doesn't show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

**Insurance Premiums for Retired Public Safety Officers**

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract. You can do this only if you retired because of disability, or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by the

only **Exception 2** and one other exception apply.

**More than one distribution.** If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.

**Exception 3.** You may have to pay an additional tax if (a) you received an **early distribution from your IRA and the total wasn't rolled over, or (b) you were born before July 1, 1944, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 59 for details.**

**More information.** For more information about IRAs, see Pub. 500-A and Pub. 590-B.

**Lines 16a and 16b**

**Pensions and Annuities**

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Do not include the following payments on lines 16a and 16b. Instead, report them on line 7.
 

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess salary deferrals or excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includable in income.

**More information.** See Form 8869, Part II.
 

- The amount of an HFD reduces the amount you can contribute to your HSA for the year if you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD. You may have to report the HFD as income and pay an additional tax. See Form 8869, Part II.

**More than one exception applies.** If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example, "Line 15b - \$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if you didn't contribute to the cost (see *Cost*, later) of your pension or annuity.

**More information.** See Form 1040, Part I, line 16b, for details.

**More information.** For more information about IRAs, see Pub. 500-A and Pub. 590-B.

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**More information.** For more information about IRAs, see Pub. 500-A and Pub. 590-B.

<div style="border: 1px solid black; padding: 10px; width: 100%;"> <p><b>! If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.</b></p> <p><b>Annuity Starting Date</b></p> <p>Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.</p> <p><b>Age (or Combined Ages) at Annuity Starting Date</b></p> <p>If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.</p> <p>If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.</p> <p><b>Cost</b></p> <p>Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions. Your net investment should be shown in box 9 of Form 1099-R for the first year you received payments from the plan.</p> <p><b>Simplified Method</b></p> <p>You must use the Simplified Method if either of the following applies.</p> <ol style="list-style-type: none"> <li>1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.</li> <li>2. Your annuity starting date was after November 18, 1996, and both of the following apply:       <ol style="list-style-type: none"> <li>a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.</li> <li>b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.</li> </ol> </li> </ol> <p>If you must use the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits).</p> </div>	<p>2015 Form 1040—Lines 16b and 19</p>	<p>2015 Form 1040—Lines 16a and 16b</p>																								
<div style="border: 1px solid black; padding: 10px; width: 100%;"> <p><b>Simplified Method Worksheet—Lines 16a and 16b</b></p> <p><b>Before you begin:</b> ✓ If you are the beneficiary of a deceased employee or former employee who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.</p> <p><b>More than one pension or annuity:</b> If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2015 on Form 1040, line 16a.</p> <p>1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a . . . . . 1. . . . .</p> <p>2. Enter your cost in the plan at the annuity starting date . . . . . 2. . . . .</p> <p>Note: If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.</p> <p>3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below . . . . . 3. . . . .</p> <p>4. Divide line 2 by the number on line 3 . . . . . 4. . . . .</p> <p>5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was <b>before</b> 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6 . . . . . 5. . . . .</p> <p>6. Enter the amount, if any, received tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet . . . . . 6. . . . .</p> <p>7. Subtract line 6 from line 2 . . . . . 7. . . . .</p> <p>8. Enter the smaller of line 5 or line 7 . . . . . 8. . . . .</p> <p>9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> . . . . . 9. . . . .</p> <p>10. Was your annuity starting date before 1987? <input type="checkbox"/> Yes. <input checked="" type="checkbox"/> No. Do not complete the rest of this worksheet.</p> <p><input type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2015. You will need this number if you need to fill out this worksheet next year . . . . . 10. . . . .</p> <p>11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable . . . . . 11. . . . .</p> <p><b>Table 1 for Line 3 Above</b> AND your annuity starting date was— before November 19, 1996, enter on line 3 . . .</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">IF the age at annuity starting date was . . .</td> <td style="width: 90%;"></td> </tr> <tr> <td>55 or under</td> <td style="text-align: right;">360</td> </tr> <tr> <td>56-60</td> <td style="text-align: right;">310</td> </tr> <tr> <td>61-65</td> <td style="text-align: right;">260</td> </tr> <tr> <td>66-70</td> <td style="text-align: right;">210</td> </tr> <tr> <td>71 or older</td> <td style="text-align: right;">160</td> </tr> </table> <p><b>Table 2 for Line 3 Above</b> THEN enter on line 3 . . .</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">IF the combined ages at annuity starting date were . . .</td> <td style="width: 90%;"></td> </tr> <tr> <td>110 or under</td> <td style="text-align: right;">410</td> </tr> <tr> <td>111-120</td> <td style="text-align: right;">360</td> </tr> <tr> <td>121-130</td> <td style="text-align: right;">310</td> </tr> <tr> <td>131-140</td> <td style="text-align: right;">260</td> </tr> <tr> <td>141 or older</td> <td style="text-align: right;">210</td> </tr> </table> </div>			IF the age at annuity starting date was . . .		55 or under	360	56-60	310	61-65	260	66-70	210	71 or older	160	IF the combined ages at annuity starting date were . . .		110 or under	410	111-120	360	121-130	310	131-140	260	141 or older	210
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2015 Form 1040—Lines 19 Through 21

next to line 19. If, in 2015, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than \$3,000, see *Repayments in Pub. 525* for details on how to report the repayment.

### Lines 20a and 20b

#### Social Security Benefits

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2015. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

**Exception.** Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies:

- You made contributions to a traditional IRA for 2015 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2015 and your total repayments (box 4) were more than your total benefits for 2015 (box 3). None of your benefits are taxable for 2015. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross income in an earlier year. For more details, see Pub. 915.

- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

**Benefits for earlier year received in 2015?** If any of your benefits are taxable for 2015 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

**Social security information.** Social security beneficiaries can now get a variety of information from the SSA website including a my Social Security account, including getting a Replacement Form SSA-1099 if needed. For more information and to set up an account, go to [www.socialsecurity.gov/maccount](http://www.socialsecurity.gov/maccount).

### Line 21

#### Other Income

**⚠** **Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it isn't self-employment income, it's sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.**

**Taxable income.** Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

Examples of income to report on line 21 include the following:

- Most prizes and awards.
- Jury duty pay. Also see the instructions for line 36.
- Alaska Permanent Fund dividends.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.

- Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.
- Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) they are more than the qualified higher education expenses of the designated beneficiary in 2015, and

Social Security Benefits Worksheet—Lines 20a and 20b		Keep for Your Records
<p><b>Before you begin:</b> ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.      ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).      ✓ If you are married filing separately and you lived apart from your spouse for all of 2015, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.      ✓ Be sure you have read the Exception in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.</p>		
<p>1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099. Also, enter this amount on Form 1040, line 20a . . . . . 1. _____</p> <p>2. Multiply line 1 by 50% (0.50) . . . . . 2. _____</p> <p>3. Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21 . . . . . 3. _____</p> <p>4. Enter the amount, if any, from Form 1040, line 8b . . . . . 4. _____</p> <p>5. Combine lines 2, 3, and 4 . . . . . 5. _____</p> <p>6. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36 . . . . . 6. _____</p> <p>7. Is the amount on line 6 less than the amount on line 5?  <input type="checkbox"/> No <b>Stop</b> None of your social security benefits are taxable. Enter -0 on Form 1040, line 20b.  <input checked="" type="checkbox"/> Yes, Subtract line 6 from line 5 . . . . . 7. _____</p> <p>8. If you are:      • Married filing jointly, enter \$32,000      • Single, head of household, qualifying widow(er), or married filing separately and you <b>lived apart</b> from your spouse for all of 2015, enter \$25,000      • Married filing separately and you lived with your spouse at any time in 2015, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then go to line 7      9. Is the amount on line 8 less than the amount on line 7?  <input type="checkbox"/> No <b>Stop</b> None of your social security benefits are taxable. Enter -0 on Form 1040, line 20b. If you are married filing separately and you <b>lived apart</b> from your spouse for all of 2015, multiply line 7 by 85% (0.85) and enter the result on line 16. Then go to line 7  <input checked="" type="checkbox"/> Yes, Subtract line 8 from line 7 . . . . . 9. _____</p> <p>10. Enter \$12,000 if married filing jointly, \$9,000 if single, head of household, qualifying widow, or married filing separately from your spouse for all of 2015 . . . . . 10. _____</p> <p>11. Subtract line 10 from line 9. If zero or less, enter -0-      12. Enter the <b>smaller</b> of line 9 or line 10 . . . . . 12. _____</p> <p>13. Enter one-half of line 12 . . . . . 13. _____</p> <p>14. Enter the <b>smaller</b> of line 2 or line 13 . . . . . 14. _____</p> <p>15. Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-      16. Add lines 14 and 15 . . . . . 15. _____</p> <p>17. Multiply line 1 by 85% (0.85) . . . . . 16. _____</p> <p>18. Taxable social security benefits. Enter the <b>smaller</b> of line 16 or line 17. Also enter this amount on Form 1040, line 20b.  <b>TP</b> If any of your benefits are taxable for 2015 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.</p>		

<p>2015 Form 1040—Lines 21 Through 24</p> <p><b>Self-Employed Health Insurance Deduction Worksheet—Line 29</b></p> <p>Keep for Your Records</p>	<p><b>Before you begin:</b> ✓ If, during 2015, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension payee, do not include on line 1 of this worksheet any amounts you included on Form 8885, line 4.</p> <p>✓ Be sure you have read the <b>Exceptions</b> in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.</p> <p>1. Enter the total amount paid in 2015 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2015 for you, your spouse, and your dependents. Your insurance can also cover your child who was under age 27 at the end of 2015, even if the child wasn't your dependent. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer ..... 1. _____</p> <p>2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Do not include Conservation Reserve Program payments exempt from self-employment tax ..... 2. _____</p> <p>3. <b>Self-employed health insurance deduction.</b> Enter the smaller of line 1 or line 2 here and on Form 1040, line 29. Do not include this amount in figuring any medical expense deduction on Schedule A ..... 3. _____</p> <p>*If you used either optional method to figure your net earnings from self-employment, do not enter your net profit. Instead, enter the amount from Schedule SE, Section 2, line 4b.</p> <p>**Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income. If you were a more-than-2% shareholder in the corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.</p>
<p><b>Line 25</b></p> <p><b>Health Savings Account (HSA) Deduction</b></p>	<p><b>Deductible Part of Self-Employment Tax</b></p> <p>If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.</p>
<p><b>Line 26</b></p> <p><b>Moving Expenses</b></p>	<p><b>Self-Employed SEP, SIMPLE, and Qualified Plans</b></p> <p>If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use <a href="#">Topic 455</a> or see Form 3903.</p>
<p><b>Line 27</b></p> <p><b>Line 29</b></p>	<p><b>Self-Employed Health Insurance Deduction</b></p> <p>You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance can also cover your child who was under age 27 at the end of 2015, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6 instructions).</p> <p>One of the following statements must be true.</p> <ul style="list-style-type: none"> <li>• You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, or F.</li> <li>• You were a partner with net earnings from self-employment.</li> <li>• You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.</li> <li>• You received wages in 2015 from an S corporation in which you were a</li> </ul>

<p><b>2015 Form 1040—Lines 29 Through 32</b></p> <p><b>Line 32</b></p> <p><b>IRA Deduction</b></p> <p><b>TIP</b> <i>If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2015, you must report them on Form 8606.</i></p> <p>If you made contributions to a traditional IRA, you may be able to take an IRA deduction. But, you can still pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction. For more details, see Pub. 535.</p> <p>If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.</p> <p><b>Exceptions.</b> Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.</p> <ul style="list-style-type: none"> <li>• You had more than one source of income subject to self-employment tax.</li> <li>• You file Form 2555 or 2555-EZ.</li> <li>• You are using amounts paid for qualified long-term care insurance to figure the deduction.</li> </ul> <p>Use Pub. 974 instead of the worksheet in these instructions if the insurance plan established, or considered to be established, under your business was obtained through the Marketplace and you are claiming the premium tax credit.</p> <p><b>Line 30</b></p> <p><b>Penalty on Early Withdrawal of Savings</b></p> <p>The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.</p>	<p><b>2015 Form 1040—Line 32</b></p> <p>Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction. For more details, see Pub. 535.</p> <p>If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.</p> <p><b>Exceptions.</b> Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.</p> <ul style="list-style-type: none"> <li>• You had more than one source of income subject to self-employment tax.</li> <li>• You file Form 2555 or 2555-EZ.</li> <li>• You are using amounts paid for qualified long-term care insurance to figure the deduction.</li> </ul> <p>Use Pub. 974 instead of the worksheet in these instructions if the insurance plan established, or considered to be established, under your business was obtained through the Marketplace and you are claiming the premium tax credit.</p> <p><b>Line 31a and 31b</b></p> <p><b>Alimony Paid</b></p> <p>If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use <a href="#">Topic 452</a> or see Pub. 504.</p>	<p>take the retirement savings contributions credit. See the instructions for line 51.</p> <p>5. If you made contributions to your IRA in 2015 that you deducted for 2014, do not include them in the worksheet.</p> <p>6. If you received income from a nonqualified, deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, do not include that income on line 5 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 15b of Form 1099-MISC. If it is, contact your employer or the payer for the amount of the income.</p> <p>7. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.</p> <p>8. Do not include qualified rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.</p> <p>9. Do not include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.</p> <p><b>Were You Covered by a Retirement Plan?</b></p> <p>If you were covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2015.</p> <p><b>TIP</b> <i>You may be able to take the retirement savings contributions credit. See the line 31 instructions.</i></p> <p><b>Married persons filing separately.</b> If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2015.</p> <p>If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced.</p> <p>1. If you were age 70½ or older at the end of 2015, you can't deduct any contributions made to your traditional IRA for 2015 or treat them as nondeductible contributions.</p> <p>2. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 51.</p> <p>3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2015, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.</p> <p>4. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2. But you may be able to</p>	<p>duced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions isn't taxed until it is paid to you.</p> <p>The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you were not vested in the plan. You are also covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.</p> <p>If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590-A to figure the amount, if any, of your IRA deduction.</p> <p><b>TIP</b> <i>If you were covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2015.</i></p> <p><b>Were You Covered by a Retirement Plan?</b></p> <p>If you were covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2015.</p> <p><b>TIP</b> <i>You may be able to take the retirement savings contributions credit. See the line 31 instructions.</i></p> <p><b>Married persons filing separately.</b> If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2015.</p> <p>If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced.</p> <p>1. If you were age 70½ or older at the end of 2015, you can't deduct any contributions made to your traditional IRA for 2015 or treat them as nondeductible contributions.</p> <p>2. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 51.</p> <p>3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2015, do not use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.</p> <p>4. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2. But you may be able to</p>
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2015 Form 1040—Lines 40 and 42

**Exception 1 – dependent.** If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2015 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction. **Exception 2 – box on line 39a checked.** If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Worksheet for Dependents—Line 40.

Standard Deduction Chart for People Who Were Born Before January 2, 1951, or Were Blind

Who Were Born Before January 2, 1951, or Were Blind

**Exception 3 – box on line 39b checked.** If the amount on line 38 is over \$154,950, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.

If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Worksheet for Dependents—Line 40.

**Standard Deduction Chart for People Who Were Born Before January 2, 1951, or Were Blind**

**Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.**

Enter the number from the box on Form 1040, line 39a ..... ▲   **Do not use the number of exemptions from line 6d.**

Standard Deduction Chart for People Who Were Born Before January 2, 1951, or Were Blind	
<b>Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.</b>	
Enter the number from the box on Form 1040, line 39a ..... ▲ <input type="checkbox"/>  <b>Do not use the number of exemptions from line 6d.</b>	
<b>If your filing status is ...</b>	<b>AND the number in the box above is ...</b>
Single	1 2
	\$7,850 9,400
Married filing jointly or Qualifying widow(er)	1 2 3 4
	\$13,850 15,100 16,350 17,600
Married filing separately	1 2 3 4
	\$7,550 8,800 10,050 11,300
Head of household	1 2
	\$10,800 12,350

### Standard Deduction Worksheet for Dependents—Line 40

#### Keep for Your Records

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Is your earned income\* more than \$700?
 

<input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total	1. _____
<input type="checkbox"/> No. Enter \$1,050	2. _____
2. Enter the amount shown below for your filing status.
 

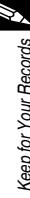
• Single or married filing separately—\$6,300	2. _____
• Married filing jointly—\$12,600	3a. _____
• Head of household—\$9,250	3b. _____
3. Standard deduction.
 

a. Enter the smaller of line 1 or line 2. If born after January 1, 1951, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b. _____	3a. _____
b. If born before January 2, 1951, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (\$1,550 if single or head of household) ..... _____	3b. _____
c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	3c. _____

\*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

<p>2015 Form 1040—Line 40</p> <p><b>Line 42</b></p> <p><b>Exemptions</b></p> <p>If the amount on line 38 is over \$154,950, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.</p> <p><b>Exception 2 – box on line 39a checked.</b> If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Worksheet for Dependents—Line 40.</p>	<p><b>Standard Deduction Chart for People Who Were Born Before January 2, 1951, or Were Blind</b></p> <p><b>Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.</b></p> <p><b>Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.</b></p> <p>Enter the number from the box on Form 1040, line 39a ..... ▲ <input type="checkbox"/>  <b>Do not use the number of exemptions from line 6d.</b></p> <p><b>If your filing status is ...</b></p> <p><b>AND the number in the box above is ...</b></p> <p><b>Then your standard deduction is ...</b></p> <p>Single 1 2 \$7,850 9,400</p> <p>Married filing jointly or Qualifying widow(er) 1 2 3 4 \$13,850 15,100 16,350 17,600</p> <p>Married filing separately 1 2 3 4 \$7,550 8,800 10,050 11,300</p> <p>Head of household 1 2 \$10,800 12,350</p>
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2015 Form 1040—Line 44

**Deduction for Exemptions Worksheet—Line 42****Keep for Your Records**

1. Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status?

 **No.** Multiply \$4,000 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.

- Yes.** **Continue.**
2. Multiply \$4,000 by the total number of exemptions claimed on Form 1040, line 6d ..... 2. \_\_\_\_\_
3. Enter the amount from Form 1040, line 38 ..... 3. \_\_\_\_\_
4. Enter the amount shown below for your filing status.
- Single — \$258,250
  - Married filing jointly or qualifying widow(er) — \$309,900
  - Married filing separately — \$154,950
  - Head of household — \$284,050
5. Subtract line 4 from line 3. If the result is more than \$122,500 Enter 0—on line 42 ..... 5. \_\_\_\_\_
6. Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result isn't a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) ..... 6. \_\_\_\_\_
7. Multiply line 6 by 2% (0.02) and enter the result as a decimal (rounded to at least three places) ..... 7. \_\_\_\_\_
8. Multiply 2 by line 7 ..... 8. \_\_\_\_\_
9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42 ..... 9. \_\_\_\_\_

2015 Form 1040—Lines 42 and 44

- You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.
  - But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.
- Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or 19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

- Qualified Dividends and Capital Gain Tax Worksheet.** Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you do not have to use the Schedule D Tax Worksheet and if any of the following applies.
- You reported qualified dividends on Form 1040, line 9b.
  - You do not have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.
- But if the child files a joint return for 2015 or if neither of the child's parents was alive at the end of 2015, do not use Form 8615 to figure the child's tax.
- A child born on January 1, 1998, is considered to be age 18 at the end of 2015; a child born on January 1, 1997, is considered to be age 19 at the end of 2015; a child born on January 1, 1992, is considered to be age 24 at the end of 2015.

**Line 44****Tax**

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
- Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
- Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
- Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check box c and enter the amount and "962" in the space next to that box. Attach a

statement showing how you figured the tax.

- Recapture of an education credit.

You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2015 for the student. See Form 8863 for more details. Check box c and enter the amount and "ECR" in the space next to that box.

- Any tax from Form 8621, line 16, relating to a section 1291 fund. Check box c and enter the amount of the tax and "1291TAX" in the space next to that box.

However, do not use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

- Form 8615.** Form 8615 generally must be used to figure the tax for any child who had more than \$2,100 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

• See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.

1. Was under age 18 at the end of 2015.

2. Was age 18 at the end of 2015 and didn't have earned income that was more than half of the child's support, or
3. Was a full-time student at least age 19 but under age 24 at the end of 2015 and didn't have earned income that was more than half of the child's support.

- But if the child files a joint return for 2015 or if neither of the child's parents was alive at the end of 2015, do not use Form 8615 to figure the child's tax.
- A child born on January 1, 1998, is considered to be age 18 at the end of 2015; a child born on January 1, 1997, is considered to be age 19 at the end of 2015; a child born on January 1, 1992, is considered to be age 24 at the end of 2015.



## Keep for Your Records

## Foreign Earned Income Tax Worksheet—Line 44

**A** CAUTION If Form 1040, line 43, is zero, do not complete this worksheet.

- Enter the amount from Form 1040, line 43 ..... 1. \_\_\_\_\_
- Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 ..... 2a. \_\_\_\_\_
- Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income ..... 2b. \_\_\_\_\_
- Subtract line 2a from line 2b. If zero or less, enter -0- ..... 2c. \_\_\_\_\_
- Add lines 1 and 2b ..... 3. \_\_\_\_\_
- Figure the tax on the amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet\*, Schedule D Tax Worksheet\*, or Form 8615, whichever applies. See the instructions for line 44 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line) ..... 4. \_\_\_\_\_
- Figure the tax on the amount on line 2c.** If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet ..... 5. \_\_\_\_\_
- Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 ..... 6. \_\_\_\_\_

\*Enter the amount from line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 2 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. Subtract line 4 from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet by any of its entries and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

- Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
- Reduce (but not below zero) the amount you would otherwise enter on line 4 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.
- Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
- Include your capital gain excess as a loss on line 16 of your Unreclaimed Section 1250 Gain Worksheet in the instructions for Schedule D (Form 1040).



## Keep for Your Records

## Qualified Dividends and Capital Gain Tax Worksheet—Line 44

**Before you begin:** ✓ See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax.

✓ Before completing this worksheet, complete Form 1040 through line 43.

✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

- Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet ..... 1. \_\_\_\_\_
- Enter the amount from Form 1040, line 9b\* ..... 2. \_\_\_\_\_
- Are you filing Schedule D?\*
  - Yes. Enter the smaller of line 15 or 16 of Schedule D if either line 15 or line 16 is blank or a loss, enter -0- ..... 3. \_\_\_\_\_
  - No. Enter the amount from Form 1040, line 13 ..... 3. \_\_\_\_\_
- Add lines 2 and 3 ..... 4. \_\_\_\_\_
- If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0- ..... 5. \_\_\_\_\_
- Subtract line 3 from line 4. If zero or less, enter -0- ..... 6. \_\_\_\_\_
- Subtract line 6 from line 1. If zero or less, enter -0- ..... 7. \_\_\_\_\_
- Enter: \$37,450 if single, \$50,200 if head of household ..... 8. \_\_\_\_\_
- Enter the smaller of line 1 or line 8 ..... 9. \_\_\_\_\_
- Enter the smaller of line 7 or line 9 ..... 10. \_\_\_\_\_
- Subtract line 10 from line 9. This amount is taxed at 0% ..... 11. \_\_\_\_\_
- Enter the smaller of line 1 or line 6 ..... 12. \_\_\_\_\_
- Enter the amount from line 11 ..... 13. \_\_\_\_\_
- Subtract line 13 from line 12 ..... 14. \_\_\_\_\_
- Enter: \$24,200 if single, \$232,425 if married filing separately, \$464,850 if married filing jointly or qualifying widow(er), \$439,000 if head of household ..... 15. \_\_\_\_\_
- Enter the smaller of line 1 or line 15 ..... 16. \_\_\_\_\_
- Add lines 7 and 11 ..... 17. \_\_\_\_\_
- Subtract line 17 from line 16. If zero or less, enter -0- ..... 18. \_\_\_\_\_
- Enter the smaller of line 14 or line 18 ..... 19. \_\_\_\_\_
- Multiply line 19 by 15% (0.15) ..... 20. \_\_\_\_\_
- Add lines 11 and 19 ..... 21. \_\_\_\_\_
- Subtract line 21 from line 12 ..... 22. \_\_\_\_\_
- Multiply line 22 by 20% (0.20) ..... 23. \_\_\_\_\_
- Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Worksheet. Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet ..... 24. \_\_\_\_\_
- Add lines 20, 23, and 24 ..... 25. \_\_\_\_\_
- Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Worksheet. Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet ..... 26. \_\_\_\_\_
- Tax on all taxable income.** Enter the smaller of line 25 or line 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet ..... 27. \_\_\_\_\_

\*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.



## Worksheet To See if You Should Fill in Form 6251—Line 45

## Keep for Your Records

**Before you begin:** ✓ Be sure you have read the **Exception** in the instructions for this line to see if you must fill in Form 6251 instead of using this worksheet.

- Line 45 Alternative Minimum Tax (AMT)**
- If you aren't sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.
- Exception. Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.
- Accelerated depreciation.
  - Tax-exempt interest from private activity bonds.
  - Intangible drilling, circulation, research, experimental, or mining costs.
  - Amortization of pollution-control facilities or depletion.
  - Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you aren't at risk.
  - Income from long-term contracts not figured using the percentage-of-completion method.
  - Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
  - Investment interest expense reported on Form 4952.
  - Net operating loss deduction.
  - Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
  - Section 122 exclusion.
  - Stock by exercising an incentive stock option and you didn't dispose of the stock in the same year.
  - Any general business credit claimed on Form 3800 if either line 6 in Part I or line 25 of Form 3800 is more than zero.
  - Qualified electric vehicle credit.
  - Alternative fuel vehicle refueling property tax.
  - Credit for prior year minimum tax.
  - Foreign tax credit.

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. If advance payments were made for coverage for you, your spouse, or your dependent, complete Form 8962. If the advance payments were more than the premium tax credit you can claim, enter the amount from Form 8962, line 29.

You may have to repay excess advance premium tax credit payments even if someone else enrolled you, your spouse, or your dependent. You may also have to repay excess advance premium tax credit payments if you enrolled someone in coverage through the Marketplace whom you do not claim as a dependent on your return. For more information, see the instructions for Form 8962.

**Line 48 Foreign Tax Credit**

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

**Exception.** You do not have to complete Form 1116 to take this credit if all of the following apply.

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).
2. The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).
3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.
4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.
5. All of your foreign taxes were:



*Form 6251 should be filled in for certain children who are under age 24 at the end of 2015. See the instructions for Form 6251 for more information.*

For help with the alternative minimum tax, go to [www.irs.gov/AMT](http://www.irs.gov/AMT).

- Your filing status is married filing separately.
- Your filing status is married filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2015 tax return.

5.

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

**Do you meet all five requirements just listed?**

- Yes. Enter on line 48 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040, lines 44 and 46.
- No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

**Line 49 Credit for Child and Dependent Care Expenses**

You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 when you claim as your dependent.
- Your disabled spouse or any other disabled person who couldn't care for himself or herself, or
- Your child whom you couldn't claim as a dependent because of the rules for *children of divorced or separated parents* in the instructions for line 6c.

For details, use *Tax Topic 602* or see Form 2441.

**Line 50 Education Credits**

If you (or your dependent) paid qualified expenses in 2015 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2015 tax return.
- Your filing status is married filing separately.

**Line 46 Excess Advance Premium Tax Credit Repayment**

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. If advance payments were made for coverage for you, your spouse, or your dependent, complete Form 8962. If the advance payments were more than the premium tax credit you can claim, enter the amount from Form 8962, line 29.

You may have to repay excess advance premium tax credit payments even if someone else enrolled you, your spouse, or your dependent. You may also have to repay excess advance premium tax credit payments if you enrolled someone in coverage through the Marketplace whom you do not claim as a dependent on your return. For more information, see the instructions for Form 8962.

**Line 48 Foreign Tax Credit**

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

**Exception.** You do not have to complete Form 1116 to take this credit if all of the following apply.

1. All of your foreign source gross income was from interest and dividends and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).
2. The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).
3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and were not obligated to pay these amounts to someone else.
4. You are not filing Form 4563 or excluding income from sources within Puerto Rico.
5. All of your foreign taxes were:

a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and

b. Paid to countries that are recognized by the United States and do not support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

**Do you meet all five requirements just listed?**

- Yes. Enter on line 48 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040, lines 44 and 46.
- No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

**Line 49 Credit for Child and Dependent Care Expenses**

You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 when you claim as your dependent.
- Your disabled spouse or any other disabled person who couldn't care for himself or herself, or
- Your child whom you couldn't claim as a dependent because of the rules for *children of divorced or separated parents* in the instructions for line 6c.

For details, use *Tax Topic 602* or see Form 2441.

**Line 50 Education Credits**

If you (or your dependent) paid qualified expenses in 2015 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies.

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2015 tax return.
- Your filing status is married filing separately.

2015 Form 1040—Lines 45 Through 50

1. Are you filing Schedule A?

- No. Skip lines 1 through 3; enter on line 4 the amount from Form 1040, line 38, and go to line 5.
- Yes. Enter the amount from Form 1040, line 41.
1. If you or your spouse was age 65 or older, enter the **smaller** of the amount on Schedule A, line 4, or 2.5% (0.025) of the amount on Form 1040, line 38. If zero or less, enter 0.
2. Enter the total of the amounts from Schedule A, lines 9 and 27.
3. Enter the total of the amounts from Schedule A, lines 5 and 6.
4. Add lines 1 through 3.
5. Enter any tax refund from Form 1040, lines 10 and 21.
6. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet.
7. Add lines 5 and 6.
8. Subtract line 7 from line 4.
9. Enter the amount shown below for your filing status.
- Single or head of household—\$53,600
  - Married filing jointly or qualifying widow(er)—\$83,400
  - Married filing separately—\$41,700
10. Is the amount on line 8 more than the amount on line 9?
- No. **Stop.** You do not need to fill in Form 6251. Do not complete the rest of this worksheet.
- Yes. Subtract line 9 from line 8.
11. Enter the amount shown below for your filing status.
- Single or head of household—\$119,200
  - Married filing jointly or qualifying widow(er)—\$158,900
  - Married filing separately—\$79,450
12. Is the amount on line 8 more than the amount on line 11?
- No. Enter 0. Skip line 13. Enter on line 14 the amount from line 10, and go to line 15.
- Yes. Subtract line 11 from line 8.
13. Multiply line 12 by 2.5% (0.025) and enter the **smaller** of the result or line 9.
14. Add lines 10 and 13.
15. Is the amount on line 14 more than \$185,400 (\$92,700 if married filing separately)?
- Yes. **Stop.** Fill in Form 6251 to see if you owe the alternative minimum tax.
- No. Multiply line 14 by 26% (0.26).
16. Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46 (if you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before including it in this calculation). Next, is the amount on line 15 more than the amount on line 16?
- Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.
- No. You do not owe alternative minimum tax and do not need to fill out Form 6251. Leave line 45 blank.

*Keep for Your Records***2015 Child Tax Credit Worksheet—Line 52**

**Caution** • The amount on Form 1040, line 38, is \$90,000 or more (\$180,000 or more if married filing jointly).

- You, or your spouse, were a non-resident alien for any part of 2015 unless your filing status is married filing jointly.

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income.

For more information, see Pub. 970, the instructions for line 68, and [www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit-%20Line-52F](http://www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit-%20Line-52F).

**Line 51****Retirement Savings Contributions Credit (Saver's Credit)**

You may be able to take this credit if you, or your spouse, if filing jointly,

- Were enrolled as a full-time student at a school, or
    - Took a full-time, on-farm training course given by a school, or a state, county, or local government agency.
  - Took a full-time, on-farm training course (including a technical, trade, or mechanical school). It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.
- However, you can't take the credit if either of the following applies.
1. The amount on Form 1040, line 38, is more than \$30,500 (\$45,750 if head of household; \$61,000 if married filing jointly).
  2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1998, (b) is claimed as a dependent on someone else's 2015 tax return, or (c) was a student (defined next).

For more information, see Pub. 970, the instructions for line 68, and [www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit-%20Line-52F](http://www.irs.gov/uac/Am-I-Eligible-to-Claim-an-Education-Credit-%20Line-52F).

You were a student if during any part of 5 calendar months of 2015 you:

- Were enrolled as a full-time student at a school, or
  - Took a full-time, on-farm training course given by a school, or a state, county, or local government agency.
- Took a full-time, on-farm training course (including a technical, trade, or mechanical school). It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

For more details, use [Tax Topics/610](http://TaxTopics/610) or see Form 8880.

1. To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2015, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.
2. If you do not have a qualifying child, you cannot claim the child tax credit.
3. Be sure to see "Social security number" in the instructions for line 6c. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.
4. Do not use this worksheet, but use Pub. 972 instead, if:
  - You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit.
  - You are excluding income from Puerto Rico, or
  - You are filing Form 2555, 2555-EZ, or 4563.

**Part 1****1**

1. Number of qualifying children: \_\_\_\_\_  $\times$  \$1,000.  
Enter the result.

**2**

2. Enter the amount from Form 1040, line 38. **2**

**3**

3. Enter the amount shown below for your filing status.

- |                                                                 |          |
|-----------------------------------------------------------------|----------|
| • Married filing jointly — \$110,000                            | <b>3</b> |
| • Single, head of household, or qualifying widow(er) — \$75,000 |          |
| • Married filing separately — \$55,000                          |          |

**4**

4. Is the amount on line 2 more than the amount on line 3?

- No.** **Stop**  
You cannot take the child tax credit on Form 1040, line 52. You also cannot take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040.
- Yes.** Subtract line 3 from line 2.  
If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.

**5**

5. Multiply the amount on line 4 by 5% (0.05). Enter the result. **5**

**6**

6. Is the amount on line 1 more than the amount on line 5?

- No.** **Stop**  
You cannot take the child tax credit on Form 1040, line 52. You also cannot take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040.
- Yes.** Subtract line 5 from line 1. Enter the result. **6**

<p><b>2015 Child Tax Credit Worksheet—Continued</b></p> <p><b>Before you begin Part 2:</b> ✓ Figure the amount of any credits you are claiming on Form 5695, Part II; Form 8910; Form 8936; or Schedule R.</p> <p><b>Part 2</b></p> <p>7. Enter the amount from Form 1040, line 47. <span style="border: 1px solid black; padding: 2px; display: inline-block;">7</span></p> <p>8. Add any amounts from: Form 1040, line 48 _____ Form 1040, line 49 + _____ Form 1040, line 50 + _____ Form 1040, line 51 + _____ Form 5695, line 30 + _____ Form 8910, line 15 + _____ Form 8936, line 23 + _____ Schedule R, line 22 + _____ <span style="border: 1px solid black; padding: 2px; display: inline-block;">8</span></p> <p>Enter the total. <span style="border: 1px solid black; padding: 2px; display: inline-block;">9</span></p> <p>9. Are the amounts on lines 7 and 8 the same?  <input type="checkbox"/> <b>Yes.</b> <span style="border: 1px solid black; padding: 2px; display: inline-block;">9</span>      You cannot take this credit because there is no tax to reduce. However, you may be able to take the <b>additional child tax credit</b>. See the <b>TIP</b> below.  <input type="checkbox"/> <b>No.</b> Subtract line 8 from line 7.</p> <p>10. Is the amount on line 6 more than the amount on line 9?  <input type="checkbox"/> <b>Yes.</b> Enter the amount from line 9.      Also you may be able to take the <b>additional child tax credit</b>. See the <b>TIP</b> below.  <input type="checkbox"/> <b>No.</b> Enter the amount from line 6.</p> <p>Enter this amount on Form 1040, line 52.  <span style="border: 1px solid black; padding: 2px; display: inline-block;">10</span></p>	<p><b>2015 Form 1040—Line 52</b></p> <p><b>Keep for Your Records</b></p> <p><b>Line 53</b></p> <p><b>Residential Energy Credits</b></p> <p>Residential energy efficient property credit. You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following use in your home located in the United States.</p> <ul style="list-style-type: none"> <li>• Qualified solar water heating property for use in your home located in the United States.</li> <li>• Qualified fuel cell property installed on or in connection with your main home located in the United States.</li> <li>• Qualified small wind energy property for use in connection with your home located in the United States.</li> <li>• Qualified geothermal heat pump property installed on or in connection with your home located in the United States.</li> </ul> <p><b>Nonbusiness energy property credit.</b> You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2015 if they are new and meet certain requirements for energy efficiency.</p> <ul style="list-style-type: none"> <li>• Any insulation material or system primarily designed to reduce heat gain or loss in your home.</li> <li>• Exterior windows (including skylights).</li> <li>• Exterior doors.</li> <li>• A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.</li> </ul> <p>You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.</p> <ul style="list-style-type: none"> <li>• Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.</li> <li>• A qualified furnace or hot water boiler that uses natural gas, propane, or oil.</li> <li>• A stove that burns biomass fuel to heat your home or to heat water for use in your home.</li> </ul> <p><b>2015 Form 1040—Lines 53 Through 58</b></p> <p><b>Line 54</b></p> <p><b>Other Credits</b></p> <p>Enter the total of the following credits on line 54 and check the appropriate box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.</p> <ul style="list-style-type: none"> <li>• General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders in S corporations, self-employed, or who have rental property. See Form 3800 or Pub. 334.</li> <li>• Credit for prior year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.</li> <li>• Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.</li> <li>• Credit for the elderly or the disabled. See Schedule R.</li> <li>• Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2015. See the Instructions for Form 8839.</li> <li>• District of Columbia first-time homeowner credit. You can't claim this credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2014. See Form 8859.</li> <li>• Qualified plug-in electric drive motor vehicle credit. See Form 8936.</li> <li>• Qualified electric vehicle credit. You can't claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit.</li> </ul> <p><b>Line 55</b></p> <p><b>Condos and co-ops</b>. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.</p> <p><b>More details.</b> For details, see Form 5695.</p> <p><b>Line 56</b></p> <p><b>Other Taxes</b></p> <p><b>Line 57</b></p> <p><b>Line 58</b></p> <p><b>Unreported Social Security and Medicare Tax from Forms 4137 and 8919</b></p> <p>Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).</p> <p><b>Form 4137</b> If you received tips of \$20 or more in any month and you didn't report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.</p> <p>Do not include the value of any non-cash tips, such as tickets or passes. You do not pay social security and Medicare taxes or RRTA tax on these noncash tips.</p> <p><b>Form 8919</b> If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 58 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.</p> <p><b>Line 59</b></p> <p><b>Keep for Your Records</b></p> <p><b>Line 60</b></p> <p><b>Line 61</b></p> <p><b>Line 62</b></p> <p><b>Line 63</b></p> <p><b>Line 64</b></p> <p><b>Line 65</b></p> <p><b>Line 66</b></p> <p><b>Line 67</b></p> <p><b>Line 68</b></p> <p><b>Line 69</b></p> <p><b>Line 70</b></p> <p><b>Line 71</b></p> <p><b>Line 72</b></p> <p><b>Line 73</b></p> <p><b>Line 74</b></p> <p><b>Line 75</b></p> <p><b>Line 76</b></p> <p><b>Line 77</b></p> <p><b>Line 78</b></p> <p><b>Line 79</b></p> <p><b>Line 80</b></p> <p><b>Line 81</b></p> <p><b>Line 82</b></p> <p><b>Line 83</b></p> <p><b>Line 84</b></p> <p><b>Line 85</b></p> <p><b>Line 86</b></p> <p><b>Line 87</b></p> <p><b>Line 88</b></p> <p><b>Line 89</b></p> <p><b>Line 90</b></p> <p><b>Line 91</b></p> <p><b>Line 92</b></p> <p><b>Line 93</b></p> <p><b>Line 94</b></p> <p><b>Line 95</b></p> <p><b>Line 96</b></p> <p><b>Line 97</b></p> <p><b>Line 98</b></p> <p><b>Line 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534</b></p> <p><b>Line 535</b></p> <p><b>Line 536</b></p> <p><b>Line 537</b></p> <p><b>Line 538</b></p> <p><b>Line 539</b></p> <p><b>Line 540</b></p> <p><b>Line 541</b></p> <p><b>Line 542</b></p> <p><b>Line 543</b></p> <p><b>Line 544</b></p> <p><b>Line 545</b></p> <p><b>Line 546</b></p> <p><b>Line 547</b></p> <p><b>Line 548</b></p> <p><b>Line 549</b></p> <p><b>Line 550</b></p> <p><b>Line 551</b></p> <p><b>Line 552</b></p> <p><b>Line 553</b></p> <p><b>Line 554</b></p> <p><b>Line 555</b></p> <p><b>Line 556</b></p> <p><b>Line 557</b></p> <p><b>Line 558</b></p> <p><b>Line 559</b></p> <p><b>Line 560</b></p> <p><b>Line 561</b></p> <p><b>Line 562</b></p> <p><b>Line 563</b></p> <p><b>Line 564</b></p> <p><b>Line 565</b></p> <p><b>Line 566</b></p> <p><b>Line 567</b></p> <p><b>Line 568</b></p> <p><b>Line 569</b></p> <p><b>Line 570</b></p> <p><b>Line 571</b></p> <p><b>Line 572</b></p> <p><b>Line 573</b></p> <p><b>Line 574</b></p> <p><b>Line 575</b></p> <p><b>Line 576</b></p> <p><b>Line 577</b></p> 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621</b></p> <p><b>Line 622</b></p> <p><b>Line 623</b></p> <p><b>Line 624</b></p> <p><b>Line 625</b></p> <p><b>Line 626</b></p> <p><b>Line 627</b></p> <p><b>Line 628</b></p> <p><b>Line 629</b></p> <p><b>Line 630</b></p> <p><b>Line 631</b></p> <p><b>Line 632</b></p> <p><b>Line 633</b></p> <p><b>Line 634</b></p> <p><b>Line 635</b></p> <p><b>Line 636</b></p> <p><b>Line 637</b></p> <p><b>Line 638</b></p> <p><b>Line 639</b></p> <p><b>Line 640</b></p> <p><b>Line 641</b></p> <p><b>Line 642</b></p> <p><b>Line 643</b></p> <p><b>Line 644</b></p> <p><b>Line 645</b></p> <p><b>Line 646</b></p> <p><b>Line 647</b></p> <p><b>Line 648</b></p> <p><b>Line 649</b></p> <p><b>Line 650</b></p> <p><b>Line 651</b></p> <p><b>Line 652</b></p> <p><b>Line 653</b></p> <p><b>Line 654</b></p> <p><b>Line 655</b></p> <p><b>Line 656</b></p> <p><b>Line 657</b></p> <p><b>Line 658</b></p> <p><b>Line 659</b></p> <p><b>Line 660</b></p> <p><b>Line 661</b></p> <p><b>Line 662</b></p> <p><b>Line 663</b></p> <p><b>Line 664</b></p> <p><b>Line 665</b></p> <p><b>Line 666</b></p> <p><b>Line 667</b></p> <p><b>Line 668</b></p> <p><b>Line 669</b></p> <p><b>Line 670</b></p> <p><b>Line 671</b></p> <p><b>Line 672</b></p> <p><b>Line 673</b></p> <p><b>Line 674</b></p> <p><b>Line 675</b></p> <p><b>Line 676</b></p> <p><b>Line 677</b></p> <p><b>Line 678</b></p> <p><b>Line 679</b></p> <p><b>Line 680</b></p> <p><b>Line 681</b></p> <p><b>Line 682</b></p> <p><b>Line 683</b></p> <p><b>Line 684</b></p> <p><b>Line 685</b></p> <p><b>Line 686</b></p> <p><b>Line 687</b></p> <p><b>Line 688</b></p> <p><b>Line 689</b></p> <p><b>Line 690</b></p> <p><b>Line 691</b></p> <p><b>Line 692</b></p> <p><b>Line 693</b></p> <p><b>Line 694</b></p> <p><b>Line 695</b></p> <p><b>Line 696</b></p> <p><b>Line 697</b></p> <p><b>Line 698</b></p> <p><b>Line 699</b></p> <p><b>Line 700</b></p> <p><b>Line 701</b></p> <p><b>Line 702</b></p> <p><b>Line 703</b></p> <p><b>Line 704</b></p> <p><b>Line 705</b></p> <p><b>Line 706</b></p> <p><b>Line 707</b></p> <p><b>Line 708</b></p> <p><b>Line 709</b></p> <p><b>Line 710</b></p> <p><b>Line 711</b></p> <p><b>Line 712</b></p> <p><b>Line 713</b></p> <p><b>Line 714</b></p> <p><b>Line 715</b></p> <p><b>Line 716</b></p> <p><b>Line 717</b></p> <p><b>Line 718</b></p> <p><b>Line 719</b></p> <p><b>Line 720</b></p> <p><b>Line 721</b></p> <p><b>Line 722</b></p> <p><b>Line 723</b></p> <p><b>Line 724</b></p> <p><b>Line 725</b></p> <p><b>Line 726&lt;/</b></p>
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<p><b>Line 59</b> <b>Additional Tax on IRAs, Other Qualified Retirement Plans, etc.</b></p> <p>If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here.</p> <ol style="list-style-type: none"> <li>1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution wasn't rolled over in a qualified rollover contribution.</li> <li>2. Excess contributions were made to your IRA, Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.</li> <li>3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.</li> <li>4. You were born before July 1, 1944, and didn't take the minimum required distribution from your IRA or other qualified retirement plan.</li> </ol> <p><b>Exception.</b> If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you do not have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 59. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or line 16b, or on Form 4972. Also, enter "No" under the heading <i>Other Taxes</i> to the left of line 59 to indicate that you do not have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.</p>	<p>2015 Form 1040—Lines 59 Through 61</p>	<p><b>Line 60a</b> <b>Household Employment Taxes</b></p> <p>Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.</p> <ol style="list-style-type: none"> <li>1. You paid any one household employee (defined below) cash wages of \$1,900 or more in 2015. Cash wages include wages paid by check, money order, etc. But do not count amounts paid to an employee who was under age 18 at any time in 2015 and was a student.</li> <li>2. You withheld federal income tax during 2015 at the request of any household employee.</li> <li>3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2014 or 2015 to household employees.</li> </ol> <p>Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, names, health aides, housekeepers, yard workers, and similar domestic workers.</p>	<p><b>Line 61</b> <b>Health Care: Individual Responsibility</b></p> <p>You must either:</p> <ul style="list-style-type: none"> <li>• Have qualifying health care coverage for every month of 2015 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent (you are treated as having coverage for any month in which you have coverage for at least 1 day of the month).</li> <li>• Qualify for an exemption from the requirement to have health care coverage, or</li> <li>• Make a shared responsibility payment with your return and enter the amount on this line.</li> </ul> <p>If you had qualifying health care coverage (called minimum essential coverage) for every month of 2015 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent, check the box on this line and leave the entry space blank.</p> <p>Otherwise, do not check the box on this line. If you, your spouse (if filing jointly), or someone you can or do claim as a dependent didn't have coverage for each month of 2015, you must either claim a coverage exemption on Form 8965 or report a shared responsibility payment on line 61. See the instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment.</p>	<p>If you or someone in your household had minimum essential coverage in 2015, the provider of that coverage is required to send you a Form 1095-A, 1095-B, or 1095-C (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage.</p> <ul style="list-style-type: none"> <li>• Individuals enrolled in health insurance coverage through the Marketplace, you may be able to claim the premium tax credit. See the instructions for line 69 and Form 8962.</li> </ul>
		<p>If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:</p> <ul style="list-style-type: none"> <li>• \$24,200 if married filing separately,</li> <li>• \$149,200 if married filing jointly or qualifying widow(er), or</li> <li>• \$99,200 if single or head of household.</li> </ul> <p>Check box b if you owe the tax.</p>	<p><b>Line 62</b> <b>Other Taxes</b></p> <p>Use line 62 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 62 the total of all of the following taxes you owe.</p> <p><b>Additional Medicare Tax.</b> See Form 8959 and its instructions if the total of your wages and any self-employment income was more than:</p> <ul style="list-style-type: none"> <li>• \$125,000 if married filing separately,</li> <li>• \$250,000 if married filing jointly, or</li> <li>• \$200,000 if single, head of household, or qualifying widow(er). Also see Form 8959 if you had railroad retirement (RRTA) compensation that was more than the amount just listed that applies to you.</li> </ul> <p>If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than \$200,000, your employer may have withheld Additional Medicare Tax even if you do not owe the tax. In that case, you may be able to get a refund of the tax withheld. See the instructions for Form 8959 to find out how to report the withheld tax on Form 8959.</p> <p>Check box a if you owe the tax.</p>	<p>If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:</p> <ul style="list-style-type: none"> <li>• \$24,200 if married filing separately,</li> <li>• \$149,200 if married filing jointly or qualifying widow(er), or</li> <li>• \$99,200 if single or head of household.</li> </ul> <p>Check box b if you owe the tax.</p> <p><b>Line 63</b> <b>Health Insurance Options</b></p> <p>If you and your family, how to buy health insurance, and how you might qualify to get financial assistance to buy health insurance.</p> <p><b>Premium tax credit.</b> If you, your spouse or a dependent enrolled in health insurance through the Marketplace, you may be able to claim the premium tax credit. See the instructions for line 69 and Form 8962.</p> <p><b>Other taxes.</b> For the following taxes, check box c and, in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.</p> <ol style="list-style-type: none"> <li>1. Additional tax on health savings account (HSA) distributions (see Form 8889, Part II). Identify as "HSA."</li> <li>2. Additional tax on an HSA because you didn't remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDPH."</li> <li>3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."</li> <li>4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "MedMSA."</li> <li>5. Recapture of the following credits:       <ol style="list-style-type: none"> <li>Investment credit (see Form 4255). Identify as "ICR."</li> <li>Low-income housing credit (see Form 8611). Identify as "LHCR."</li> <li>Indian employment credit (see Form 8845). Identify as "IECR."</li> <li>New markets credit (see Form 8874). Identify as "NMCR."</li> <li>Credit for employer-provided child care facilities (see Form 8852). Identify as "ECCFR."</li> <li>Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."</li> <li>Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."</li> </ol> </li> <li>6. Recapture of federal mortgage subsidy. If you sold your home in 2015</li> </ol>

2015 Form 1040—Lines 62 Through 65

- and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828, identify as "FMSR".
7. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)".
8. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT".
9. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP".
10. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT".
11. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC".
12. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(b)(3)".
13. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. Identify as "453A(c)".
14. Additional tax on receipt of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "FICPP".
15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866".
16. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(b)(1)(B)(ii).

See section 409A(a)(1)(B) for details.

Identify as "NQDC."

17. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would have been includable in your income in an earlier year except that the amount wasn't determinable until 2015. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."

18. Tax on noneffectively connected income for any part of the year you were a nonresident alien see the Instructions for Form 1040NR. Identify as "1040NR."

19. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291INT".

20. Any interest amount from Form 8621, line 24. Identify as "1294INT".

## Payments

### Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 64. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form W-2G or 1099-R. Attach your Form(s) W-2 to the front of your return. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2015 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 64. This should be shown in box 4 of Form 1099 box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

2015 Form 1040—Lines 66a and 66b

## Lines 66a and 66b—Earned Income Credit (EIC)

4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

 No. Continue  Yes.  You can't take the credit.

5. Were you or your spouse a nonresident alien for any part of 2015?

 Yes. See Nonresident  No. Go to Step 2.*Definitions and Special Rules.*

## Step 2 Investment Income

1. Add the amounts from Form 1040.

*If you take the EIC even though you aren't eligible and it is determined that your error is due to recklessness or intentional disregard of the EIC rules, you won't be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you won't be allowed to take the credit for 10 years. See Form 8862, who must file, later. You may also have to pay penalties.*

## Step 1 All Filers

\*If line 13 is a loss, enter -0.

1. If in 2015:

- 3 or more children lived with you, is the amount on Form 1040, line 38, less than \$4,747 (\$53,267 if married filing jointly)?
- 2 children lived with you, is the amount on Form 1040, line 38, less than \$44,454 (\$49,974 if married filing jointly)?
- 1 child lived with you, is the amount on Form 1040, line 38, less than \$39,131 (\$44,651 if married filing jointly)?
- No children lived with you, is the amount on Form 1040, line 38, less than \$14,820 (\$20,330 if married filing jointly)?

 Yes. Continue   No.  Go to question 3; go to question 4.

2. Is your investment income more than \$3,400?

Yes. Continue   No. Skip question 3; go to question 4.

3. Are you filing Form 4797 (relating to sales of business property)?

 Yes. See Form 4797  No.  You can't take the credit.*Definitions and Special Rules.*

4. Do any of the following apply for 2015?

- You are filing Schedule E.
- You are reporting income from the rental of personal property not used in a trade or business.
- You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
- You have income or loss from a passive activity.

 Yes. Continue   No.  You can't take the credit. Enter "No" on the dotted line next to line 66a.

5. Is your filing status married filing separately?

Yes.  You can't take the credit.

No. Continue  You can't take the credit.

2015 Form 1040—Lines 66a and 66b

**Step 3 Qualifying Child**

1. Do you have at least one child who meets the conditions to be your qualifying child?  
 **Yes.** The child must have a valid social security number (SSN) as defined later, unless the child was born and died in 2015, or at least one qualifying child has a valid SSN (or was born or died in 2015). Otherwise, you can't take the credit.  
**WAH...**

Under age 19 at the end of 2015 and younger than you (or your spouse, if filing jointly)  
 or  
**AND**

WAH...

Under age 24 at the end of 2015, a student (defined later), and younger than you (or your spouse, if filing jointly)

Under age 24 at the end of 2015, and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled (defined later)

Any age, or

2. Are you filing a joint return for 2015?  
 **Yes.** Skip question 3.  **No.** Continue →  
 Step 5.
3. Could you be a qualifying child of another person for 2015? (Check “No” if the other person isn’t required to file, and isn’t filing a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples))  
 **Yes.** You can't take the credit. Enter “No” on the dotted line next to line 66a.

4. Are you filing a joint return for 2015?  
 **Yes.** Skip questions 5.  **No.** Continue → and 6, go to Step 5.

5. Could you be a qualifying child of another person for 2015? (Check “No” if the other person isn’t required to file, and isn’t filing a 2015 tax return or is filing a 2015 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples))  
 **Yes.** You can't take the credit. Enter “No” on the dotted line next to line 66a.

6. Can you be claimed as a dependent on someone else’s 2015 tax return?  
 **Yes.** You can't take the credit. Enter “No” on the dotted line next to line 66a.

**Step 4 Filers Without a Qualifying Child**

1. Is the amount on Form 1040, line 38, less than \$14,820 (\$20,330 if married filing jointly)?  
 **Yes.** You can't take the credit.
- Who lived with you in the United States for more than half of 2015, or is filing a joint return for 2015 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)  
**AND**

WAH...

Who lived with you for more than half the year, even if you paid most of the child’s living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child’s address.

**TIP**  
**WAH...**  
*If the child didn’t live with you for more than half the year, even if you paid most of the child’s living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child’s address.*

1. Is the amount on Form 1040, line 7, less than \$1,131 (\$4,820 if married filing jointly)?  
 **Yes.** You can't take the credit.
2. Were you, or your spouse, if filing a joint return, at least age 25 but under age 65 at the end of 2015? (Check “Yes” if you, or your spouse, if filing a joint return, were born after December 31, 1950, and before January 2, 1991.) If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see Pub. 596 before you answer.  
 **Yes.** You can't take the credit.
3. Was your main home, and your spouse’s if filing a joint return in the United States for more than half of 2015? Members of the military stationed outside the United States, see *Members of the military*, later, before you answer.  
 **Yes.** You can't take the credit. Enter “No” on the dotted line next to line 66a.

7. Subtract line 6 from line 1.  **Yes.** *Electing to include non taxable combat pay may increase or decrease your EIC. Figure the credit with and without your non taxable combat pay before making the election.*  
 Add lines 7 and 8. This is your earned income.  **No.** Continue →
8. Enter all of your non taxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 66b. See *Combat pay; non taxable*, later.  **No.** Continue →
9. Add lines 7 and 8. This is your earned income.  **No.** Continue →
10. Were you self-employed at any time in 2015, or are you filing Schedule SE because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?  
 **Yes.** Skip question 3.  **No.** Continue → and Step 6, go to Worksheet B.
11. If you have:  
 • 3 or more qualifying children, is your earned income less than \$4,747 (\$3,267 if married filing jointly)?  
 • qualifying children, is your earned income less than \$4,454 (\$4,974 if married filing jointly)?  
 • 1 qualifying child is your earned income less than \$3,131 (\$4,651 if married filing jointly)?  
 • no qualifying children, is your earned income less than \$14,820 (\$20,330 if married filing jointly)?  
 **Yes.** Go to Step 6.  **No.** You can't take the credit.

**Step 5 Earned Income**

1. Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$108,28 (or more)?  
 **Yes.** See Clergy or Church employees, whichever applies.  
 **No.** Complete the following worksheet.
2. Enter the amount from Form 1040, line 7.  **No.** Go to Step 6.  **Yes.** Go to Step 6.  You can't take the credit.

**Step 6 How To Figure the Credit**

1. Do you want the IRS to figure the credit for you?  
 **Yes.** See Credit figured by the IRS, later.  
 **No.** Go to Worksheet A.
2. Enter any amount included on Form 1040, line 7, that is a taxable scholarship or fellowship grant not reported on a Form W-2.  **No.** Go to Step 3.
3. Enter any amount included on Form 1040, line 7, that you received for work performed while an inmate in a penal institution. (Enter “PFI” and the same amount on the dotted line next to Form 1040, line 7)  **No.** Go to Step 4.
4. Enter any amount included on Form 1040, line 7, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter “DFC” and the same amount on the dotted line next to Form 1040, line 7.) This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received.  **No.** Go to Step 5.
5. Enter any amount included on Form 1040, line 7, that is a Medicaid waiver payment you exclude from income. (See the instructions for line 21)  **No.** Go to Step 6.
6. Add lines 2, 3, 4, and 5.  **No.** Continue → You can't take the credit. Enter “No” on the dotted line next to line 66a.

**TIP**  
**WAH...**  
*If the child meets the conditions to be a qualifying child of any other person (other than your spouse) if filing a joint return for 2015, see Quantifying child of more than one person, later. If the child was married, see Married child, later.*

**Definitions and Special Rules**

- Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.
- Church employees.** Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section B, line 8a. Subtract that amount from the amount on Form 1040, line 7, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer “Yes” to question 2 in Step 5.

- Clergy.** The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040, line 7:

## 2015 Form 1040—Lines 66a and 66b

1. Enter "Clergy" on the dotted line next to Form 1040, line 6fa.

2. Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, Section A, line 2, or Section B, line 2.

3. Subtract that amount from the amount on Form 1040, line 7. Enter the result on line 1 of the worksheet in Step 5 instead of entering the actual amount from Form 1040, line 7.

4. Be sure to answer "Yes" to question 2 in Step 5.

**Combat pay, nontaxable.** If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See *Combat Zone Exclusion* in Pub. 3. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.

**Credit figured by the IRS.** To have the IRS figure your EIC:

1. Enter "EIC" on the dotted line next to Form 1040, line 6fa.

2. Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. See *Combat pay, nontaxable*, earlier.

3. If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see *Form 8862, who must file*, later.

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see *Kidnapped child* in the instructions for line 6c and *Members of the military*, later. A child is considered to have lived with you for more than half of 2015 if the child was born or died in 2015 and your home was this child's home for more than half the time he or she was alive in 2015.

**Form 4797 filers.** If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop; you can't take the EIC.

**Form 8862, who must file.** You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But do not file Form 8862 if either of the following applies:

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
  - You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC wasn't your qualifying child.
- Also, do not file Form 8862 or take the credit for the:

## 2015 Form 1040—Lines 66a and 66b

- 2 years after the most recent tax year for which there was a final determination that your EIC claim was due to recklessness or intentional disregard of the EIC rules, or
- 10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

**Foster child.** A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

**Married child.** A child who was married at the end of 2015 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* in the instructions for line 6c.

**Members of the military.** If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you do not serve more than 90 days.

**Nonresident aliens.** If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 66a.

**Permanently and totally disabled.** A person is permanently and totally disabled if, at any time in 2015, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

**Qualifying child of more than one person.** Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for *Children of divorced or separated parents* in the instructions for line 6c applies:

1. Dependency exemption (line 6c).
  2. Child tax credits (lines 52 and 67).
  3. Head of household filing status (line 4).
  4. Credit for child and dependent care expenses (line 49).
  5. Exclusion for dependent care benefits (Form 2441, Part III).
  6. Earned income credit (lines 66a and 66b).
- No other person can take any of the six tax benefits just listed unless he or she has a different qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply:
- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
  - If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

ever, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

To find out how to get an SSN, see *Social Security Number (SSN)* near the beginning of these instructions. If you won't have an SSN by the date your return is due, see *What If You Can't File on Time?*

If you didn't have an SSN by the due date of your 2015 return (including extensions), you can't claim the EIC on either your original or an amended 2015 return, even if you later get an SSN. Also, if a child didn't have an SSN by the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on either your original or an amended 2015 return, even if that child later gets an SSN.

**Student.** A student is a child who during any part of 5 calendar months of 2015 was enrolled as a full-time student at a school or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

**Welfare benefits, effect of credit on.** Any refund you receive as a result of taking the EIC can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

For more details and examples, see Pub. 596.

If you won't be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 66a. Otherwise, go to Step 3, question 1.

**Social security number (SSN).** For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit. How-



## Keep for Your Records

2015 Form 1040—Lines 66a and 66b

**Worksheet A—2015 EIC—Lines 66a and 66b**

**Before you begin:** ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

<b>Part 1</b>	1. Enter your earned income from Step 5.  1 [ ]	2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. If line 2 is zero,  You cannot take the credit. Enter "No" on the dotted line next to line 6a.  3. Enter the amount from Form 1040, line 38.  3 [ ]	4. Are the amounts on lines 3 and 1 the same? <input type="checkbox"/> Yes. Skip line 5; enter the amount from line 2 on line 6. <input type="checkbox"/> No. Go to line 5.	<b>Part 2</b> <b>Filers Who Answered "No" on Line 4</b> 5. If you have: • No qualifying children, is the amount on line 3 less than \$8,250 (\$13,750 if married filing jointly)? • 1 or more qualifying children, is the amount on line 3 less than \$18,150 (\$23,650 if married filing jointly)? <input type="checkbox"/> Yes. Leave line 5 blank; enter the amount from line 2 on line 6. <input type="checkbox"/> No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 5 and 2. Then, enter the <b>smaller</b> amount on line 6.  6. This is your earned income credit.  6 [ ]	6. Enter this amount on Form 1040, line 66a.  6 [ ]
<b>Part 3</b>	<b>Your Earned Income Credit</b> <b>Reminder—</b> <input type="checkbox"/> If you have a qualifying child, complete and attach Schedule EIC.				
<b>Part 4</b>	<b>All Filers Using Worksheet B</b> <b>Note:</b> If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.				



## Keep for Your Records

2015 Form 1040—Lines 66a and 66b

**Worksheet B—2015 EIC—Lines 66a and 66b**

**Use this worksheet if you answered "Yes" to Step 5, question 2.**

✓ Complete the parts below Parts 1 through 3 that apply to you. Then, continue to Part 4.

✓ If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<b>Part 1</b>	1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.  1a [ ]	1b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.  1b [ ]	1c. Combine lines 1a and 1b.  1c [ ]	1d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.  1d [ ]	1e. Subtract line 1d from 1c.  1e [ ]
<b>Part 2</b>	2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax. a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*. 2a [ ]				
<b>Schedule SE NOT Required To File</b>	b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*. 2b [ ]				
	c. Combine lines 2a and 2b.  <i>*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.</i>				
<b>Part 3</b>	<b>Statutory Employees Filing Schedule C or C-EZ</b> 3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.  3 [ ]				
<b>Part 4</b>	<b>All Filers Using Worksheet B</b> 4a. Enter your earned income from Step 5.  4a [ ]				
	b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.   4b [ ]				
	<p>If line 4b is zero or less,  You cannot take the credit. Enter "No" on the dotted line next to line 6a.</p> <p>5. If you have:  <input type="checkbox"/> 3 or more qualifying children, is line 4b less than \$47,747 (\$53,267 if married filing jointly)?  <input type="checkbox"/> 2 qualifying children, is line 4b less than \$44,454 (\$49,974 if married filing jointly)?  <input type="checkbox"/> 1 qualifying child, is line 4b less than \$39,131 (\$44,651 if married filing jointly)?  <input type="checkbox"/> No qualifying children, is line 4b less than \$14,820 (\$20,350 if married filing jointly)?  <input type="checkbox"/> Yes. If you want the IRS to figure your credit, see Credit figured by the IRS earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.</p> <p> No. You cannot take the credit. Enter "No" on the dotted line next to line 6a.</p>				

-59- Need more information or forms? Visit IRS.gov.

-60-

Need more information or forms? Visit IRS.gov.

**2015 Earned Income Credit (EIC) Table****Caution. This is not a tax table.****Keep for Your Records****Worksheet B—2015 EIC—Lines 66a and 66b—Continued****Part 5  
All Fliers Using  
Worksheet B**

6. Enter your total earned income from Part 4, line 4b. **[ ]** **6**
7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
- If line 7 is zero, **(stop)** You cannot take the credit. Enter "No" on the dotted line next to line 66a.

**8. Enter the amount from Form 1040, line 38. **[ ]** **8******9. Are the amounts on lines 8 and 6 the same?****□ Yes.** Skip line 10; enter the amount from line 7 on line 11.**□ No.** Go to line 10.**10. If you have:**

- No qualifying children, is the amount on line 8 less than \$8,250 (\$13,750 if married filing jointly)?
- Or more qualifying children, is the amount on line 8 less than \$18,150 (\$23,650 if married filing jointly)?

**□ Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.**□ No.** Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

Look at the amounts on lines 10 and 7.

Then, enter the smaller amount on line 11.

**11. This is your earned income credit.****Enter this amount on Form 1040, line 6ea.****[ ]** **1040****EIC****Part 6  
Filers Who  
Answered  
"No" on  
Line 9**

1. To find your credit, read down the "At least" row less than columns and the line that includes the amount you're ticked to look up from your EIC Worksheet. Worksheet is \$2,455, you would enter \$942.

**Part 7  
Your Earned  
Income Credit****Reminder—**

- If you have a qualifying child, complete and attach Schedule EIC. **[ ]** **1040**

**Caution****If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2015.****2015 Earned Income Credit (EIC) Table****Caution. This is not a tax table.**

If your filing status is—		If the amount you are looking up from the worksheet is—		If the amount you are looking up from the worksheet is—		If your filing status is—	
Single, head of household, or qualifying widow or widower and the number of children you have is—		Married filing jointly and the number of children you have is—		Married filing jointly and the number of children you have is—		Single, head of household, or qualifying widow or widower and the number of children you have is—	
0		1		2		3	
At least	Business	At least	Business	At least	Business	At least	Business
\$1	\$30	\$2	\$26	\$2	\$26	\$1	\$26
50	150	6	43	6	43	5	43
100	200	10	55	10	55	10	55
150	300	13	60	13	60	13	60
200	250	17	77	17	77	10	101
300	350	25	111	25	111	130	146
400	450	33	145	33	145	170	191
500	550	40	170	40	170	196	214
600	600	44	196	230	250	230	250
650	650	46	213	250	281	213	250
700	700	52	230	32	230	270	32
750	750	55	247	33	247	33	247
800	800	63	281	300	317	281	300
900	900	69	317	350	370	316	350
950	950	75	332	350	390	330	350
1,000	1,050	78	340	410	461	340	410
1,050	1,100	82	365	430	484	365	430
1,100	1,150	86	383	450	506	390	450
1,150	1,200	90	400	470	529	400	470
1,200	1,250	94	417	480	551	417	480
1,250	1,300	98	434	500	588	434	500
1,300	1,350	105	451	530	610	451	530
1,350	1,400	105	468	550	610	105	468
1,400	1,450	109	485	570	641	109	485
1,450	1,500	113	502	580	664	113	502
1,500	1,550	117	519	586	670	117	519
1,600	1,600	120	536	596	680	120	536
1,650	1,650	124	553	650	731	124	553
1,700	1,700	128	570	670	754	128	570
1,750	1,750	132	587	680	776	132	587
1,800	1,800	136	604	700	819	136	604
1,850	1,850	136	619	703	824	136	619
1,900	1,900	140	621	703	821	140	621
1,950	1,950	145	638	714	827	145	638
2,000	2,000	155	655	730	838	155	655
2,050	2,050	160	672	730	838	160	672
2,100	2,100	169	689	810	911	169	689
2,150	2,150	173	705	830	934	173	705
2,200	2,200	176	722	833	936	176	722
2,250	2,250	179	737	844	937	179	737
2,300	2,300	179	751	900	1,024	179	751
2,350	2,350	182	868	950	1,046	182	868
2,400	2,400	186	885	960	1,059	186	885
2,450	2,450	186	892	960	1,061	186	892
2,500	2,500	189	902	960	1,068	189	902
2,550	2,550	193	919	969	1,079	193	919
2,600	2,600	201	883	1,060	1,181	188	950
2,650	2,650	205	894	1,070	1,204	188	950
2,700	2,700	208	907	1,072	1,208	188	950
2,750	2,750	212	944	1,110	1,243	212	944

*(Continued)*

### **Earned Income Credit (EIC) Table - *Continued***

(Caution. This is not a tax table.)

(Caution. This is not a tax table.)

### **Earned Income Credit (EIC) Table - *Continued***

tion. This is **not** a tax table.)

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(Caution. This is **not** a tax table.)

And your filing status is -										And your filing status is -										
Single, head of household, or qualifying widow(er) and the number of children you have -					Married filing jointly and the number of children you have -					Single, head of household, or qualifying widow(er) and the number of children you have -					Married filing jointly and the number of children you have -					
If the amount you are looking up from the worksheet is -		Name of filer			If the amount you are looking up from the worksheet is -		Name of filer			If the amount you are looking up from the worksheet is -		Name of filer			If the amount you are looking up from the worksheet is -		Name of filer			
At least	Bonus	First	Second	Third	First	Second	Third	Fourth	Fifth	First	Second	Third	Fourth	Fifth	First	Second	Third	Fourth	Fifth	
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	
If the amount you are looking up from the worksheet is -										If the amount you are looking up from the worksheet is -										
If the amount you are looking up from the worksheet is -										If the amount you are looking up from the worksheet is -										
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	
25,600	25,600	25,600	25,600	0	2,159	3,085	4,650	5,500	6,350	0	3,400	5,128	6,801	7,573	8,245	29,250	29,250	0	1,583	3,031
25,600	25,600	25,600	25,600	0	2,150	3,055	4,648	5,500	6,352	0	3,400	5,117	6,781	7,535	8,209	29,250	29,250	0	1,575	3,037
25,600	25,600	25,600	25,600	0	2,149	3,044	4,638	5,497	6,344	0	3,400	5,107	6,760	7,529	8,197	29,250	29,250	0	1,567	3,030
25,600	25,600	25,600	25,600	0	2,148	3,034	4,627	5,497	6,334	0	3,008	5,096	6,750	7,519	8,189	29,250	29,250	0	1,559	3,025
25,600	25,600	25,600	25,600	0	2,128	3,023	4,617	5,497	6,324	0	3,008	5,086	6,739	7,510	8,180	29,250	29,250	0	1,551	3,019
25,600	25,600	25,600	25,600	0	2,118	3,012	4,598	5,497	6,314	0	3,008	5,075	6,730	7,500	8,171	29,250	29,250	0	1,543	3,014
25,600	25,600	25,600	25,600	0	2,109	3,002	4,580	5,497	6,304	0	3,008	5,065	6,720	7,489	8,162	29,250	29,250	0	1,535	3,008
25,600	25,600	25,600	25,600	0	2,086	3,000	4,571	5,497	6,294	0	2,990	5,056	6,712	7,480	8,154	29,250	29,250	0	1,527	3,000
25,600	25,600	25,600	25,600	0	2,075	3,000	4,561	5,497	6,285	0	2,980	5,046	6,700	7,479	8,146	29,250	29,250	0	1,519	2,997
25,600	25,600	25,600	25,600	0	2,070	3,000	4,551	5,497	6,276	0	2,980	5,036	6,686	7,472	8,138	29,250	29,250	0	1,511	2,991
25,600	25,600	25,600	25,600	0	2,058	3,000	4,541	5,497	6,267	0	2,980	5,026	6,676	7,467	8,129	29,250	29,250	0	1,503	2,985
25,600	25,600	25,600	25,600	0	2,057	3,000	4,531	5,497	6,258	0	2,980	5,016	6,666	7,457	8,121	29,250	29,250	0	1,495	2,979
25,600	25,600	25,600	25,600	0	2,046	3,000	4,581	5,497	6,249	0	2,970	5,006	6,656	7,447	8,113	29,250	29,250	0	1,487	2,973
25,600	25,600	25,600	25,600	0	2,044	3,000	4,571	5,497	6,240	0	2,970	5,006	6,646	7,437	8,105	29,250	29,250	0	1,479	2,967
25,600	25,600	25,600	25,600	0	2,040	3,000	4,561	5,497	6,231	0	2,970	5,006	6,636	7,427	8,097	29,250	29,250	0	1,471	2,961
25,600	25,600	25,600	25,600	0	2,036	3,000	4,551	5,497	6,222	0	2,970	5,006	6,626	7,417	8,089	29,250	29,250	0	1,463	2,955
25,600	25,600	25,600	25,600	0	2,035	3,000	4,541	5,497	6,213	0	2,970	5,006	6,616	7,407	8,081	29,250	29,250	0	1,455	2,949
25,600	25,600	25,600	25,600	0	2,034	3,000	4,531	5,497	6,204	0	2,970	5,006	6,606	7,397	8,073	29,250	29,250	0	1,447	2,943
25,600	25,600	25,600	25,600	0	2,033	3,000	4,521	5,497	6,195	0	2,970	5,006	6,596	7,387	8,065	29,250	29,250	0	1,439	2,937
25,600	25,600	25,600	25,600	0	2,032	3,000	4,511	5,497	6,186	0	2,970	5,006	6,586	7,377	8,057	29,250	29,250	0	1,431	2,931
25,600	25,600	25,600	25,600	0	2,031	3,000	4,501	5,497	6,177	0	2,970	5,006	6,576	7,367	8,049	29,250	29,250	0	1,423	2,925
25,600	25,600	25,600	25,600	0	2,030	3,000	4,491	5,497	6,168	0	2,970	5,006	6,566	7,357	8,041	29,250	29,250	0	1,415	2,919
25,600	25,600	25,600	25,600	0	2,029	3,000	4,481	5,497	6,159	0	2,970	5,006	6,556	7,347	8,033	29,250	29,250	0	1,407	2,913
25,600	25,600	25,600	25,600	0	2,028	3,000	4,471	5,497	6,150	0	2,970	5,006	6,546	7,337	8,025	29,250	29,250	0	1,400	2,907
25,600	25,600	25,600	25,600	0	2,027	3,000	4,461	5,497	6,141	0	2,970	5,006	6,536	7,327	8,017	29,250	29,250	0	1,392	2,901
25,600	25,600	25,600	25,600	0	2,026	3,000	4,451	5,497	6,132	0	2,970	5,006	6,526	7,317	8,009	29,250	29,250	0	1,384	2,895
25,600	25,600	25,600	25,600	0	2,025	3,000	4,441	5,497	6,123	0	2,970	5,006	6,516	7,307	8,001	29,250	29,250	0	1,376	2,889
25,600	25,600	25,600	25,600	0	2,024	3,000	4,431	5,497	6,114	0	2,970	5,006	6,506	7,297	7,993	29,250	29,250	0	1,368	2,883
25,600	25,600	25,600	25,600	0	2,023	3,000	4,421	5,497	6,105	0	2,970	5,006	6,496	7,287	7,985	29,250	29,250	0	1,360	2,877
25,600	25,600	25,600	25,600	0	2,022	3,000	4,411	5,497	6,096	0	2,970	5,006	6,486	7,277	7,977	29,250	29,250	0	1,352	2,871
25,600	25,600	25,600	25,600	0	2,021	3,000	4,401	5,497	6,087	0	2,970	5,006	6,476	7,267	7,969	29,250	29,250	0	1,344	2,865
25,600	25,600	25,600	25,600	0	2,020	3,000	4,391	5,497	6,078	0	2,970	5,006	6,466	7,257	7,961	29,250	29,250	0	1,336	2,859
25,600	25,600	25,600	25,600	0	2,019	3,000	4,381	5,497	6,069	0	2,970	5,006	6,456	7,247	7,953	29,250	29,250	0	1,328	2,853
25,600	25,600	25,600	25,600	0	2,018	3,000	4,371	5,497	6,060	0	2,970	5,006	6,446	7,237	7,945	29,250	29,250	0	1,320	2,847
25,600	25,600	25,600	25,600	0	2,017	3,000	4,361	5,497	6,051	0	2,970	5,006	6,436	7,227	7,937	29,250	29,250	0	1,312	2,841
25,600	25,600	25,600	25,600	0	2,016	3,000	4,351	5,497	6,042	0	2,970	5,006	6,426	7,217	7,929	29,250	29,250	0	1,304	2,835
25,600	25,600	25,600	25,600	0	2,015	3,000	4,341	5,497	6,033	0	2,970	5,006	6,416	7,207	7,921	29,250	29,250	0	1,296	2,829
25,600	25,600	25,600	25,600	0	2,014	3,000	4,331	5,497	6,024	0	2,970	5,006	6,406	7,197	7,913	29,250	29,250	0	1,288	2,823
25,600	25,600	25,600	25,600	0	2,013	3,000	4,321	5,497	6,015	0	2,970	5,006	6,396	7,187	7,905	29,250	29,250	0	1,280	2,817
25,600	25,600	25,600	25,600	0	2,012	3,000	4,311	5,497	6,006	0	2,970	5,006	6,386	7,177	7,897	29,250	29,250	0	1,272	2,811
25,600	25,600	25,600	25,600	0	2,011	3,000	4,301	5,497	5,997	0	2,970	5,006	6,376	7,167	7,889	29,250	29,250	0	1,264	2,805
25,600	25,600	25,600	25,600	0	2,010	3,000	4,291	5,497	5,988	0	2,970	5,006	6,366	7,157	7,881	29,250	29,250	0	1,256	2,809
25,600	25,600	25,600	25,600	0	2,009	3,000	4,281	5,497	5,979	0	2,970	5,006	6,356	7,147	7,873	29,250	29,250	0	1,248	2,803
25,600	25,600	25,600	25,600	0	2,008	3,000	4,271	5,497	5,970	0	2,970	5,006	6,346	7,137	7,865	29,250	29,250	0	1,240	2,997
25,600	25,600	25,600	25,600	0	2,007	3,000	4,261	5,497	5,961	0	2,970	5,006	6,336	7,127	7,857	29,250	29,250	0	1,232	2,991
25,600	25,600	25,600	25,600	0	2,006	3,000	4,251	5,497	5,952	0	2,970	5,006	6,326	7,117	7,849	29,250	29,250	0	1,224	2,985
25,600	25,600	25,600	25,600	0	2,005	3,000	4,241	5,497	5,943	0	2,970	5,006	6,316	7,107	7,841	29,250	29,250	0	1,216	2,979
25,600	25,600	25,600	25,600	0	2,004	3,000	4,231	5,497	5,934	0	2,970	5,006	6,306	7,097	7,833	29,250	29,250	0	1,208	2,973
25,600	25,600	25,600	25,600	0	2,003	3,000	4,221	5,497	5,925	0	2,970	5,006	6,296	7,087	7,825	29,250	29,250	0	1,200	2,967
25,600	25,600	25,600	25,600	0	2,002															

11

112

### **Earned Income Credit (EIC) Table - *Continued***

tion. This is **not** a tax table.)

And your filing status is-										And your filing status is-									
Single, head of household, or qualifying widow and the number of children you have- less than 13					Married filing jointly and the number of children you have- less than 13					Single, head of household, or qualifying widow and the number of children you have- less than 13					Married filing jointly and the number of children you have- less than 13				
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3
At least But less than										At least But less than									
Your credit is-					Your credit is-					Your credit is-					Your credit is-				
0					1					2					3				
If the amount you are looking up from the worksheet is-										If the amount you are looking up from the worksheet is-									
0										0									
1										1									
2										2									
3										3									

If the amount you are looking up from the worksheet is at least \$20,330 but less than \$20,330, and you have no qualifying children, your credit is \$0.

(Continued)

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Earned Income Credit (EIC) Table - Continued

(Caution: This is not a tax table)

And your filing status is-										And your filing status is-										
If the amount you are looking up from the worksheet is-					Single, head of household, or qualifying widow(er) and the number of children you have is-					Married filing jointly and the number of children you have is-					Single, head of household, or qualifying widow(er) and the number of children you have is-					
At least But less than		Your credit is-			At least But less than		Your credit is-			At least But less than		Your credit is-			At least But less than		Your credit is-			
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	0	1	2	3	0	
32,800	32,850	0	108	2,489	3,43	0	1,680	3,612	4,305	36,050	0	496	1,75	2,469	0	1,378	2,888	3,651	32,950	0
32,850	32,900	0	100	2,438	3,132	0	1,682	3,601	4,295	36,050	0	488	1,76	2,488	0	1,370	2,927	3,621	32,950	0
32,900	32,950	0	982	2,429	3,121	0	1,682	3,590	4,284	36,050	0	480	1,75	2,487	0	1,362	2,917	3,610	32,950	0
32,950	33,000	0	984	2,417	3,111	0	1,686	3,580	4,273	36,050	0	472	1,74	2,487	0	1,355	2,906	3,600	32,950	0
33,000	33,050	0	975	2,407	3,100	0	1,688	3,570	4,265	36,050	0	464	1,73	2,461	0	1,347	2,885	3,589	32,950	0
33,050	33,100	0	976	2,394	3,060	0	1,690	3,560	4,259	36,050	0	456	1,72	2,456	0	1,339	2,885	3,575	32,950	0
33,100	33,150	0	976	2,385	3,079	0	1,692	3,548	4,242	36,050	0	448	1,71	2,456	0	1,331	2,868	3,569	32,950	0
33,150	33,200	0	976	2,375	3,069	0	1,694	3,538	4,231	36,050	0	440	1,70	2,356	0	1,323	2,644	3,557	32,950	0
33,200	33,250	0	944	2,365	3,069	0	1,698	3,527	4,221	36,050	0	432	1,69	2,354	0	1,315	2,653	3,547	32,950	0
33,250	33,300	0	958	2,355	3,049	0	1,698	3,517	4,209	36,050	0	424	1,68	2,354	0	1,307	2,645	3,538	32,950	0
33,300	33,350	0	958	2,344	3,037	0	1,698	3,506	4,200	36,050	0	416	1,67	2,354	0	1,300	2,632	3,529	32,950	0
33,350	33,400	0	962	2,333	3,027	0	1,698	3,496	4,188	36,050	0	408	1,66	2,353	0	1,291	2,622	3,520	32,950	0
33,400	33,450	0	975	2,407	3,100	0	1,688	3,559	4,255	36,050	0	484	1,73	2,456	0	1,347	2,885	3,575	32,950	0
33,450	33,500	0	976	2,394	3,060	0	1,690	3,540	4,242	36,050	0	476	1,68	2,448	0	1,339	2,868	3,569	32,950	0
33,500	33,550	0	976	2,385	3,026	0	1,692	3,526	4,231	36,050	0	468	1,67	2,436	0	1,331	2,644	3,557	32,950	0
33,550	33,600	0	976	2,375	3,019	0	1,694	3,516	4,221	36,050	0	460	1,66	2,356	0	1,323	2,656	3,547	32,950	0
33,600	33,650	0	976	2,365	3,009	0	1,696	3,506	4,209	36,050	0	452	1,65	2,354	0	1,315	2,645	3,538	32,950	0
33,650	33,700	0	976	2,270	2,964	0	1,696	3,496	4,187	36,050	0	444	1,64	2,354	0	1,307	2,635	3,529	32,950	0
33,700	33,750	0	976	2,269	2,953	0	1,696	3,486	4,176	36,050	0	436	1,63	2,353	0	1,300	2,622	3,520	32,950	0
33,750	33,800	0	966	2,249	2,942	0	1,700	3,476	4,165	36,050	0	428	1,62	2,353	0	1,291	2,611	3,511	32,950	0
33,800	33,850	0	966	2,239	2,924	0	1,702	3,466	4,154	36,050	0	420	1,61	2,352	0	1,283	2,600	3,502	32,950	0
33,850	33,900	0	966	2,229	2,924	0	1,704	3,456	4,143	36,050	0	412	1,60	2,351	0	1,275	2,589	3,493	32,950	0
33,900	33,950	0	966	2,217	2,911	0	1,706	3,446	4,132	36,050	0	404	1,59	2,350	0	1,267	2,578	3,484	32,950	0
33,950	34,000	0	966	2,207	2,900	0	1,708	3,436	4,121	36,050	0	406	1,58	2,350	0	1,259	2,569	3,475	32,950	0
34,000	34,050	0	966	2,198	2,890	0	1,698	3,426	4,110	36,050	0	408	1,57	2,350	0	1,251	2,558	3,466	32,950	0
34,050	34,100	0	976	2,189	2,879	0	1,698	3,416	4,099	36,050	0	400	1,56	2,350	0	1,243	2,547	3,457	32,950	0
34,100	34,150	0	976	2,180	2,869	0	1,698	3,406	4,088	36,050	0	392	1,55	2,350	0	1,235	2,536	3,448	32,950	0
34,150	34,200	0	976	2,171	2,859	0	1,698	3,396	4,077	36,050	0	384	1,54	2,350	0	1,227	2,525	3,439	32,950	0
34,200	34,250	0	976	2,162	2,849	0	1,698	3,386	4,066	36,050	0	376	1,53	2,350	0	1,219	2,514	3,430	32,950	0
34,250	34,300	0	976	2,154	2,841	0	1,698	3,376	4,055	36,050	0	368	1,52	2,350	0	1,211	2,503	3,421	32,950	0
34,300	34,350	0	976	2,144	2,831	0	1,698	3,366	4,044	36,050	0	360	1,51	2,350	0	1,203	2,492	3,412	32,950	0
34,350	34,400	0	976	2,135	2,821	0	1,698	3,356	4,033	36,050	0	352	1,50	2,350	0	1,195	2,481	3,403	32,950	0
34,400	34,450	0	976	2,126	2,811	0	1,698	3,346	4,022	36,050	0	344	1,49	2,350	0	1,187	2,470	3,394	32,950	0
34,450	34,500	0	976	2,117	2,801	0	1,698	3,336	4,011	36,050	0	336	1,48	2,350	0	1,179	2,459	3,385	32,950	0
34,500	34,550	0	976	2,098	2,785	0	1,698	3,326	4,000	36,050	0	328	1,47	2,350	0	1,171	2,448	3,376	32,950	0
34,550	34,600	0	976	2,089	2,774	0	1,698	3,316	3,989	36,050	0	320	1,46	2,350	0	1,163	2,437	3,367	32,950	0
34,600	34,650	0	976	2,079	2,764	0	1,698	3,306	3,978	36,050	0	312	1,45	2,350	0	1,155	2,426	3,358	32,950	0
34,650	34,700	0	976	2,070	2,753	0	1,698	3,296	3,967	36,050	0	304	1,44	2,350	0	1,147	2,415	3,349	32,950	0
34,700	34,750	0	976	2,059	2,743	0	1,698	3,286	3,956	36,050	0	306	1,43	2,350	0	1,139	2,404	3,340	32,950	0
34,750	34,800	0	976	2,049	2,733	0	1,698	3,276	3,945	36,050	0	308	1,42	2,350	0	1,131	2,393	3,331	32,950	0
34,800	34,850	0	976	2,039	2,723	0	1,698	3,266	3,934	36,050	0	310	1,41	2,350	0	1,123	2,382	3,322	32,950	0
34,850	34,900	0	976	2,029	2,713	0	1,698	3,256	3,923	36,050	0	312	1,40	2,350	0	1,115	2,371	3,313	32,950	0
34,900	34,950	0	976	2,019	2,703	0	1,698	3,246	3,912	36,050	0	314	1,39	2,350	0	1,107	2,360	3,304	32,950	0
34,950	35,000	0	976	2,009	2,693	0	1,698	3,236	3,901	36,050	0	316	1,38	2,350	0	1,100	2,349	3,295	32,950	0
35,000	35,050	0	976	2,000	2,683	0	1,698	3,226	3,890	36,050	0	318	1,37	2,350	0	1,092	2,338	3,286	32,950	0
35,050	35,100	0	976	1,989	2,673	0	1,698	3,216	3,879	36,050	0	320	1,36	2,350	0	1,084	2,327	3,277	32,950	0
35,100	35,150	0	976	1,979	2,663	0	1,698	3,206	3,868	36,050	0	322	1,35	2,350	0	1,076	2,316	3,268	32,950	0
35,150	35,200	0	976	1,969	2,653	0	1,698	3,196	3,857	36,050	0	324	1,34	2,350	0	1,068	2,305	3,259	32,950	0
35,200	35,250	0	976	1,959	2,643	0	1,698	3,186	3,846	36,050	0	326	1,33	2,350	0	1,060	2,294	3,250	32,950	0
35,250	35,300	0	976	1,949	2,633	0	1,698	3,176	3,835	36,050	0	328	1,32	2,350	0	1,052	2,283	3,241	32,950	0
35,300	35,350	0	976	1,939	2,623	0	1,698	3,166	3,824	36,050	0	330	1,31	2,350	0	1,044	2,272	3,232	32,950	0
35,350	35,400	0																		

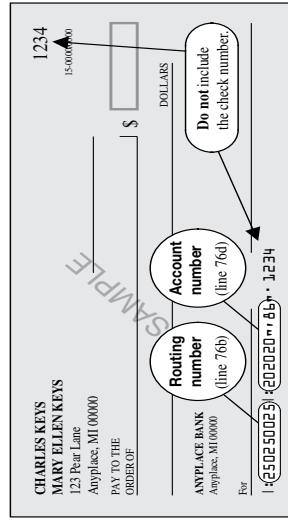
Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

And your filing status is-										And your filing status is-										
If the amount you are looking up from the worksheet is-					Single, head of household, or qualifying widow(er) and the number of children you have is-					Married filing jointly and the number of children you have is-					Single, head of household, or qualifying widow(er) and the number of children you have is-					
At least		But less than			At least		But less than			At least		But less than			At least		But less than			
0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	0	1	2	3	
46,400	46,600	0	0	278	0	0	747	1,441	49,650	0	0	0	0	0	767	52,800	52,850	0	0	
46,450	46,650	0	0	286	0	0	737	49,550	49,700	0	0	0	0	0	756	52,650	52,900	0	0	
46,500	46,700	0	0	257	0	0	726	49,450	49,700	0	0	0	0	0	746	52,500	52,950	0	0	
46,550	46,800	0	0	247	0	0	716	49,350	49,700	0	0	0	0	0	735	52,350	53,000	0	0	
46,600	46,660	0	0	236	0	0	705	1,389	49,250	49,650	0	0	0	0	0	725	52,200	53,050	0	0
46,650	46,750	0	0	225	0	0	695	1,388	49,150	49,550	0	0	0	0	0	714	52,100	53,100	0	0
46,700	46,800	0	0	215	0	0	684	1,378	49,050	49,450	0	0	0	0	0	703	52,000	53,150	0	0
46,750	46,850	0	0	205	0	0	674	1,357	48,950	49,350	0	0	0	0	0	692	51,950	53,200	0	0
46,800	46,950	0	0	194	0	0	663	1,357	50,000	50,050	0	0	0	0	0	683	50,000	50,050	0	0
46,850	46,950	0	0	184	0	0	653	1,346	50,050	50,100	0	0	0	0	0	672	50,050	50,100	0	0
46,900	46,950	0	0	173	0	0	642	1,336	50,100	50,150	0	0	0	0	0	662	50,100	50,150	0	0
46,950	47,000	0	0	163	0	0	632	1,325	50,150	50,200	0	0	0	0	0	651	50,200	50,250	0	0
47,000	47,150	0	0	152	0	0	621	1,315	50,200	50,250	0	0	0	0	0	641	50,250	50,300	0	0
47,050	47,150	0	0	141	0	0	610	1,314	50,300	50,350	0	0	0	0	0	630	50,300	50,350	0	0
47,100	47,150	0	0	131	0	0	600	1,303	50,350	50,400	0	0	0	0	0	619	50,350	50,400	0	0
47,150	47,200	0	0	120	0	0	589	1,283	50,400	50,450	0	0	0	0	0	609	50,400	50,450	0	0
47,200	47,250	0	0	110	0	0	579	1,272	50,450	50,500	0	0	0	0	0	598	50,450	50,500	0	0
47,250	47,300	0	0	100	0	0	568	1,262	50,500	50,550	0	0	0	0	0	577	50,500	50,550	0	0
47,300	47,350	0	0	90	0	0	559	1,252	50,550	50,600	0	0	0	0	0	567	50,550	50,600	0	0
47,350	47,400	0	0	80	0	0	547	1,241	50,600	50,650	0	0	0	0	0	556	50,600	50,650	0	0
47,400	47,450	0	0	70	0	0	537	1,230	50,650	50,700	0	0	0	0	0	545	50,650	50,700	0	0
47,450	47,500	0	0	60	0	0	526	1,220	50,700	50,750	0	0	0	0	0	535	50,700	50,750	0	0
47,500	47,550	0	0	50	0	0	515	1,199	50,750	50,800	0	0	0	0	0	525	50,750	50,800	0	0
47,550	47,600	0	0	36	0	0	505	1,199	50,800	50,850	0	0	0	0	0	514	50,800	50,850	0	0
47,600	47,650	0	0	26	0	0	494	1,188	50,850	50,900	0	0	0	0	0	504	50,850	50,900	0	0
47,650	47,700	0	0	15	0	0	484	1,178	50,900	50,950	0	0	0	0	0	493	50,900	50,950	0	0
47,700	47,750	0	0	10	0	0	474	1,167	50,950	50,950	0	0	0	0	0	483	50,950	50,950	0	0
47,750	47,800	0	0	5	0	0	463	1,157	50,950	50,950	0	0	0	0	0	472	50,950	50,950	0	0
47,800	47,850	0	0	0	0	0	453	1,146	51,000	51,050	0	0	0	0	0	462	51,000	51,050	0	0
47,850	47,900	0	0	0	0	0	442	1,136	51,050	51,100	0	0	0	0	0	451	51,050	51,100	0	0
47,900	47,950	0	0	0	0	0	421	1,114	51,100	51,150	0	0	0	0	0	441	51,100	51,150	0	0
47,950	48,000	0	0	0	0	0	401	1,104	51,200	51,250	0	0	0	0	0	430	51,200	51,250	0	0
48,000	48,150	0	0	0	0	0	390	1,083	51,250	51,300	0	0	0	0	0	419	51,250	51,300	0	0
48,050	48,150	0	0	0	0	0	388	1,083	51,300	51,350	0	0	0	0	0	409	51,300	51,350	0	0
48,100	48,150	0	0	0	0	0	379	1,072	51,350	51,350	0	0	0	0	0	398	51,350	51,350	0	0
48,200	48,250	0	0	0	0	0	366	1,052	51,400	51,450	0	0	0	0	0	388	51,400	51,450	0	0
48,250	48,300	0	0	0	0	0	355	1,051	51,450	51,500	0	0	0	0	0	377	51,450	51,500	0	0
48,300	48,350	0	0	0	0	0	347	1,041	51,500	51,600	0	0	0	0	0	366	51,500	51,600	0	0
48,350	48,400	0	0	0	0	0	337	1,030	51,600	51,650	0	0	0	0	0	355	51,600	51,650	0	0
48,400	48,450	0	0	0	0	0	326	1,020	51,650	51,700	0	0	0	0	0	344	51,650	51,700	0	0
48,450	48,500	0	0	0	0	0	316	1,009	51,700	51,750	0	0	0	0	0	333	51,700	51,750	0	0
48,500	48,550	0	0	0	0	0	315	999	51,750	51,800	0	0	0	0	0	323	51,750	51,800	0	0
48,550	48,600	0	0	0	0	0	295	988	51,750	51,800	0	0	0	0	0	314	51,750	51,800	0	0
48,600	48,650	0	0	0	0	0	284	978	51,800	51,850	0	0	0	0	0	304	51,800	51,850	0	0
48,650	48,700	0	0	0	0	0	274	967	51,850	51,900	0	0	0	0	0	293	51,850	51,900	0	0
48,700	48,750	0	0	0	0	0	263	956	51,900	51,950	0	0	0	0	0	282	51,900	51,950	0	0
48,750	48,800	0	0	0	0	0	242	955	52,000	52,050	0	0	0	0	0	272	52,000	52,050	0	0
48,800	48,850	0	0	0	0	0	231	944	52,050	52,100	0	0	0	0	0	261	52,050	52,100	0	0
48,850	48,900	0	0	0	0	0	221	934	52,100	52,150	0	0	0	0	0	240	52,100	52,150	0	0
48,900	48,950	0	0	0	0	0	210	904	52,150	52,200	0	0	0	0	0	230	52,150	52,200	0	0
48,950	49,000	0	0	0	0	0	200	883	52,200	52,250	0	0	0	0	0	219	52,200	52,250	0	0
49,000	49,150	0	0	0	0	0	188	863	52,250	52,300	0	0	0	0	0	208	52,250	52,300	0	0
49,150	49,200	0	0	0	0	0	168	872	52,300	52,350	0	0	0	0	0	188	52,300	52,350	0	0
49,200	49,250	0	0	0	0	0	162	862	52,350	52,400	0	0	0	0	0	187	52,350	52,400	0	0
49,250	49,300	0	0	0	0	0	155	851	52,400	52,450	0	0	0	0	0	177	52,400	52,450	0	0
49,300	49,350	0	0	0	0	0	135	831	52,450	52,500	0	0	0	0	0	153	52,450	52,500	0	0
49,350	49,400	0	0	0	0	0	124	811	52,500	52,550	0	0	0	0	0	146	52,500	52,550	0	0
49,400	49,450	0	0	0	0	0	116	809	52,550	52,600	0	0	0	0	0	135	52,550	52,600	0	0
49,450	49,500	0	0	0	0	0	105	799	52,600	52,650	0	0	0	0	0	125	52,600	52,650	0	0
49,500	49,550	0	0	0	0	0	95	788	52,650	52,700	0	0	0	0</						

<p><b>Line 67</b> <b>Additional Child Tax Credit</b></p> <p><b>What Is the Additional Child Tax Credit?</b> This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in Steps 1, 2, and 3 of the instructions for line 6c). The additional child tax credit may give you a refund even if you do not owe any tax or didn't have any tax withheld.</p> <p><b>Two Steps To Take the Additional Child Tax Credit!</b></p> <p><b>Step 1.</b> Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 52.</p> <p><b>Step 2.</b> Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if you meet the condition given in that TIP.</p> <p><b>Line 68</b> <b>American Opportunity Credit</b></p> <p>If you meet the requirements to claim an education credit (see the instructions for line 50), enter on line 68 the amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the instructions for Form 8863 for more information.</p> <p><b>Line 69</b> <b>Net Premium Tax Credit</b></p> <p>You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. The premium tax credit helps pay for this health insurance. Complete Form 8962 to determine the amount of your premium tax credit, if any. Enter the amount, if any, from Form 8962, line 26. See Pub. 974 and the instructions for Form 8962 for more information.</p> <p><b>Line 70</b> <b>Amount Paid With Request for Extension To File</b></p> <p>If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, do not include on line 70 the convenience fee you were charged. Also, include any amounts paid with Form 2350.</p> <p><b>TIP</b> You may be able to deduct any credit or debit card convenience fees on your 2016 Schedule A.</p> <p><b>Line 71</b> <b>Excess Social Security and Tier 1 RRTA Tax Withheld</b></p> <p>If you, or your spouse if filing a joint return, had more than one employer for 2015, and total wages of more than \$118,500, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$7,347. But if any one employer withheld more than \$7,347, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.</p> <p>You can't claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.</p> <p>For more details, see Pub. 505.</p> <p><b>Line 72</b> <b>Credit for Federal Tax on Fuels</b></p> <p>Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an offhighway business use). Attach Form 4136.</p> <p><b>Line 73</b> <b>Check the box(es) on line 73 to report any credit from Form 2439 or 8885.</b></p> <p>If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 73. Check box d and enter "IRC 1341" in the space next to that box. See Pub. 525 for details about this credit.</p> <p>If you made a tax payment that doesn't belong on any other line, include the payment on line 73. Check box d and enter "Tax" in the space next to that box.</p> <p>If you check more than one box, enter the total of the line 73 credits and payments.</p> <p><b>Line 74</b> <b>Refund</b></p> <p><b>Line 75</b> <b>Amount Overpaid</b></p> <p>If line 75 is under \$1, we will send a refund only on written request.</p> <p><b>TIP</b> If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay by filing a new Form W-4. See Income Tax Withholding and Estimated Tax Payments for 2016 under Central Information, later.</p> <p><b>Line 76</b> <b>Refund Offset</b></p> <p>If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal non-tax debts, such as student loans, all or part of the overpayment on line 75 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.</p> <p><b>Line 77</b> <b>Injured Spouse</b></p> <p>If you file a joint return and your spouse has not paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or federal non-tax debt, such as a student loan, part or all of the overpayment on line 75 may be used (offset) to pay the past-due amount. But your part of the overpayment may be reduced to you if certain conditions apply and you complete Form 8379. For details, use Tax Topic 203 or see Form 8379.</p> <p><b>Line 78</b> <b>Amount Refunded to You</b></p> <p>If you want to check the status of your refund, just use the IRS2Go app or go to IRS.gov and click on Where's My Refund. See Refund Information, later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return.</p> <p>If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2015 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.</p> <p><b>Where's My Refund?</b> will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.</p> <p><b>Effect of refund on benefits.</b> Any refund you receive can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (SNAP) stamps. In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.</p> <p><b>Line 79</b> <b>Net Premium Tax Credit</b></p> <p>You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. The premium tax credit helps pay for this health insurance. Complete Form 8962 to determine the amount of your premium tax credit, if any. Enter the amount, if any, from Form 8962, line 26. See Pub. 974 and the instructions for Form 8962 for more information.</p> <p><b>Line 80</b> <b>Simple, Safe, Secure.</b></p> <p><b>DIRECT DEPOSIT</b></p> <p><b>Fast Refunds!</b> Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, easy way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later.</p> <p><b>! If you file a joint return and caution attach Form 8888 or fill in lines 76b through 76d, your spouse may get at least part of the refund.</b></p> <p><b>! If you file a joint return and caution attach Form 8888 or fill in lines 76b through 76d, your spouse may get at least part of the refund.</b></p> <p><b>Line 81</b> <b>Lines 76 Through 76d</b></p> <p><b>Simple, Safe, Secure.</b></p> <p><b>Fast Refunds!</b> Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, easy way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later.</p> <p><b>! If you file a joint return and caution attach Form 8888 or fill in lines 76b through 76d, your spouse may get at least part of the refund.</b></p> <p><b>Line 82</b> <b>Amount Refunded to You</b></p> <p>If you want to check the status of your refund, just use the IRS2Go app or go to IRS.gov and click on Where's My Refund. See Refund Information, later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return.</p> <p>If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2015 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.</p> <p><b>Where's My Refund?</b> will provide an actual personalized refund date as soon as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, do not have any part of your refund deposited into the preparer's account to pay the fee.</p> <p>The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at <a href="http://IRS.gov">IRS.gov</a>.</p> <p><b>Why Use Direct Deposit?</b></p> <p><b>! You and your spouse, if filing jointly, each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2015) to a traditional IRA or Roth IRA (including a myRA), for 2015. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A. If the limits on IRA contributions change for 2016, Pub. 590-A will have the new 2016 limits.</b></p> <p>For more information on IRAs, see Pub. 590-A and Pub. 590-B.</p>	<p><b>Line 83</b> <b>Lines 75 Through 76d</b></p> <p><b>Simple, Safe, Secure.</b></p> <p><b>Fast Refunds!</b> Join the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, easy way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later.</p> <p><b>! If you file a joint return and caution attach Form 8888 or fill in lines 76b through 76d, your spouse may get at least part of the refund.</b></p> <p><b>Line 84</b> <b>Amount Refunded to You</b></p> <p>If you want to check the status of your refund, just use the IRS2Go app or go to IRS.gov and click on Where's My Refund. See Refund Information, later. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return.</p> <p>If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2015 tax return handy so you can enter your social security number, your filing status, and the exact whole dollar amount of your refund.</p> <p><b>Where's My Refund?</b> will provide an actual personalized refund date as soon as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, do not have any part of your refund deposited into the preparer's account to pay the fee.</p> <p>The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at <a href="http://IRS.gov">IRS.gov</a>.</p> <p><b>Why Use Direct Deposit?</b></p> <p><b>! You get your refund faster by direct deposit than you do by check.</b></p> <p><b>• Payment is more secure. There is no check that can get lost or stolen.</b></p> <p><b>• It is more convenient. You do not have to make a trip to the bank to deposit your check.</b></p> <p><b>Line 85</b> <b>Need more information or forms? Visit IRS.gov.</b></p>
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2015 Form 1040—Line 78

**Sample Check—Lines 76b Through 76d**

**myRA®.** If you already have a myRA® account, you can request a deposit of your refund (or part of it) to your myRA account. A myRA is a starter retirement account offered by the Department of the Treasury. For more information on myRA and to open a myRA account online, visit [www.myra.gov](http://www.myra.gov).

**Treasury Direct®.** You can request a deposit of your refund (or part of it) to a TreasuryDirect® account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to [www.treasurydirect.gov/index.htm](http://www.treasurydirect.gov/index.htm).

**Form 8888.** You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You do not need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

**Line 76a**

You can file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

**Line 76b**

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown here, the routing number is 25025025. Charles and Mary Ellen Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 76b if:

- The routing number on a deposit slip is different from the routing number on your checks.
- Your deposit is to a savings account that doesn't allow you to write checks.
- Your checks state they are payable through a financial institution different from the one at which you have your checking account, or
- Your deposit is to a myRA.

**Line 76c**

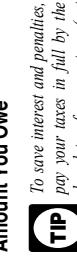
Check the appropriate box for the type of account. Do not check more than one box.

2015 Form 1040—Lines 76a Through 77

**Amount You Owe**

IRS e-file offers two electronic payment options.

With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or, you can pay using a debit or credit card. Visit [www.irs.gov/payments](http://www.irs.gov/payments) for details on both options.

**Line 78****Amount You Owe**

To save interest and penalties, pay your taxes in full by the due date of your return (not counting extensions)—April 18, 2016, for most people. You do not have to pay if line 78 is under \$1.

Include any estimated tax penalty from line 79 in the amount you enter on line 78.

You can pay online, by phone, or by check or money order. Do not include any estimated tax payment for 2016 in this payment. Instead, make the estimated tax payment separately.

**Bad check or bounced check.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This penalty also applies to other forms of payment if the IRS doesn't receive the funds. Use [Topic 2016](http://Topic_2016).

**Line 77****Applied to Your 2016****Estimated Tax**

Enter on line 77 the amount, if any, of the overpayment on line 75 you want applied to your 2016 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.

**This election to apply part or all of the amount overpaid to your 2016 estimated tax can't be changed later.**



Also see the e-file information under *Amount You Owe*, earlier, for information.

tion about the Electronic Funds Withdrawal payment option offered when e-filing your return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "§ XXX—" or "§ XXX-"). Then, complete Form 1040-V following the instructions on that form and enclose the form in the envelope with your tax return and payment.

**TIP** You may need to (a) increase the amount of income tax withheld from your pay by filing a new Form W-4, (b) increase the tax withheld from other income by filing Form W-4P or W-4V, or (c) make estimated tax payments for 2016. See *Income Tax Withholding and Estimated Tax Payments for 2016 under General Information, later.*

**What If You Can't Pay?**

If you can't pay the full amount shown on line 78 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if your request to pay in installments is granted, you will be charged interest and maybe charged a late payment penalty on the tax not paid by the due date of your return (not counting extensions) April 18, 2016, for most people. You must also pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [irs.gov/onlinepaymentplan](http://irs.gov/onlinepaymentplan).

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by the due date of your return (not counting extensions) April 18, 2016, for most people. An extension generally

return, enter the SSN shown first on your tax return.

With Electronic Funds Withdrawal, you can pay your current year balance due and also make up to four estimated tax payments. If you file early, you can schedule your payment for withdrawal from your account on a future date, up to and including the due date of the return. Or, you can pay using a debit or credit card. Visit [www.irs.gov/payments](http://www.irs.gov/payments) for details on both options.

**Pay by Phone** Paying by phone is another safe and secure method of paying electronically. Use one of the following methods.

- Direct transfer using Electronic Federal Tax Payment System (EFTPS).
- Debit or credit card.

**Direct transfer.** To use EFTPS, you must be enrolled. You can enroll online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Español). People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to [www.irs.gov/payments](http://www.irs.gov/payments).

**Debit or credit card.** To pay using a debit or credit card, you can call one of the following service providers. There is a convenience fee charged by these providers that varies by provider, card type, and payment amount.

**Official Payments Corporation** 1-888-PAY-TAX™ (1-888-872-9829) [www.officialpayments.com](http://www.officialpayments.com)

**Link2Go Corporation** 1-888-PAY-1040™ (1-888-739-1040) [www.PAY1040.com](http://www.PAY1040.com)

**WorldPay U.S. Inc.** 1-844-729-8298 (1-844-PAY-TAX-8™) [www.PAYU.S.com](http://www.PAYU.S.com)

For the latest details on how to pay by phone, go to [www.irs.gov/payments](http://www.irs.gov/payments).

**Pay by Check or Money Order**

Make your check or money order payable to "United States Treasury" for the full amount due. Do not send cash. Do not attach the payment to your return. Write "2015 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment. If you are filing a joint

2015 Form 1040—Lines 78 and 79

won't be granted for more than 6 months. If you pay after that date, you will be charged interest on the tax not paid by April 15, 2016. You must pay the tax before the extension runs out. If you do not, penalties may be imposed.

### Line 79

#### Estimated Tax Penalty

You may owe this penalty if:

- Line 78 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2015 Form 1040, line 63, minus the total of any amounts shown on lines 61, 66a, 67, 68, 69, and 72, and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 63 any:

- Tax on an excess parachute payment.
- Excise tax on insider stock compensation of an expatriated corporation.
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance; and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 63, include household employment taxes only if line 64 is more than zero or you would have owed the estimated tax penalty for 2014 even if you didn't include those taxes.

#### Figuring the Penalty

If the *Exception* just described doesn't apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 79. Add the penalty to any tax due and enter the total on line 78.

However, if you have an overpayment on line 75, subtract the penalty from the amount you would otherwise enter on line 76 or line 77. Lines 76, 77, and 79 must equal line 75.

If the penalty is more than the overpayment on line 75, enter -0- on lines 76 and 77. Then subtract line 75 from line 79 and enter the result on line 78.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

**Exception.** You won't owe the penalty if your 2014 tax return was for a tax year of 12 full months and either of the following applies:

1. You had no tax shown on your 2014 return and you were a U.S. citizen or resident for all of 2014.
2. The total of lines 64, 65, and 71 on your 2015 return is at least 100% of the tax shown on your 2014 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2014 return was more than \$150,000 (more than \$75,000 if married filing separately for 2015)). Your estimated tax payments for 2015 must have been

made on time and for the required amount. But you must file Form 2210 because the IRS can't figure your penalty under this method. See the instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

### Third Party Designee

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2015 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return.

You are also authorizing the designee to:

- Give the IRS any information that is missing from your return.
- Call the IRS for information about the processing of your return or the status of your refund or payment(s).
- Receive copies of notices or transcripts related to your return, upon request.
- Respond to certain IRS notices about math errors, offsets, and return preparation.

You aren't authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub 947.

The authorization will automatically end no later than the due date (not counting extensions) for filing your 2016 tax return. This is April 18, 2017, for most people.

Do not file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

**Because Form 2210 is compliant, you can leave line 79 blank and the IRS will figure the penalty and send you a bill.** We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your

penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method. See the instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

For more information or forms? Visit IRS.gov.

have someone prepare your return, you are still responsible for the correctness of the return. If your return is signed by a representative for you, you must have a power of attorney attached that specifically authorizes the representative to sign your return. To do this, you can use Form 2848. If you are filing a joint return as a surviving spouse, see *Death of a Taxpayer*, later.

### Court-Appointed Conservator, Guardian, or Other Fiduciary

If you are a court-appointed conservator, guardian, or other fiduciary for a mentally or physically incompetent individual who has to file Form 1040, sign your name for the individual and file Form 56.

### Child's Return

If your child can't sign his or her return, either parent can sign the child's name in the space provided. Then, enter "By [your signature], parent for minor child."

### Daytime Phone Number

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit or the credit for child and dependent care expenses. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

### Electronic Return Signatures!

**Because Form 2210 is compliant, you can leave line 79 blank and the IRS will figure the penalty and send you a bill.** We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your

time phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.

**New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2015 tax returns generally were sent in December 2015.**

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter it or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2014 federal income tax return, if applicable. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by IRS. AGI is the amount shown on your 2014 Form 1040, line 38; Form 1040A, line 22; or Form 1040Z, line 4. If you do not have your 2014 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit [www.irs.gov/Individuals/Get-Transcript](http://www.irs.gov/Individuals/Get-Transcript). (If you filed electronically last year, you may use your prior year AGI to verify your identity instead of your prior year AGI. The prior year PIN is the five digit PIN you used to electronically sign your 2014 return.) You will also be prompted to enter your date of birth (DOB).

### Child's Return

If your child can't sign his or her return, either parent can sign the child's name in the space provided. Then, enter "By [your signature], parent for minor child."

### Paid Preparer Must Sign Your Return

If you need more information, go to [www.irs.gov/Individuals/Understanding-Your-CPA-Notice](http://www.irs.gov/Individuals/Understanding-Your-CPA-Notice). If you received an IP PIN but misplaced it, call 1-800-908-4490.

### Assemble Your Return

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## 2015 Tax Table — Continued

If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—	
At least less than	But less than	Single	Married filing jointly*	At least less than	But less than	Single	Married filing jointly*	At least less than	But less than	Single	Married filing jointly*	At least less than	But less than	Single	Married filing separately
<b>3,000</b>															
<b>6,000</b>															
<b>9,000</b>															
<b>10,000</b>															
<b>7,000</b>															
<b>5,000</b>															
<b>8,000</b>															

(Continued)

If line 43 (taxable income) is—		And you are—	
At least less than	But less than	Single	Married filing jointly*
0	5	1	0
5	15	2	4
25	50	4	4
50	75	6	6
75	100	9	9
100	125	11	11
125	150	14	14
150	175	16	16
175	200	19	19
200	225	21	21
225	250	24	24
250	275	26	26
275	300	29	29
300	325	31	31
325	350	34	34
350	375	36	36
375	400	39	39
400	425	41	41
425	450	44	44
450	475	46	46
475	500	49	49
500	525	51	51
525	550	54	54
550	575	56	56
575	600	59	59
600	625	61	61
625	650	64	64
650	675	66	66
675	700	69	69
700	725	71	71
725	750	74	74
750	775	76	76
775	800	79	79
800	825	81	81
825	850	84	84
850	875	86	86
875	900	89	89
900	925	91	91
925	950	94	94
950	975	96	96
975	1,000	99	99

See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.



Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-\$25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,876. This is the tax amount they should enter on Form 1040, line 44.

## 2015 Tax Table

Use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-\$25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,876. This is the tax amount they should enter on Form 1040, line 44.

If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—	
At least less than	But less than	Single	Married filing jointly*	At least less than	But less than	Single	Married filing jointly*	At least less than	But less than	Single	Married filing jointly*	At least less than	But less than	Single	Married filing separately
<b>1,000</b>															
<b>4,000</b>															
<b>7,000</b>															
<b>5,000</b>															
<b>8,000</b>															
<b>5,000</b>															

\*This column must also be used by a qualifying widow(er).

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2015 Tax Table — *Continued*

(Continued)

\* This column must also be used by a qualifying widow or

2015 Tax Table — *Continued*

If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—	
At least less than	But less than	Single	Married filing jointly	At least less than	But less than	Single	Married filing jointly	At least less than	But less than	Single	Married filing jointly
<b>12,000</b>											
12,000	12,050	1,345	1,345	12,000	15,050	1,733	1,733	12,000	18,050	2,243	2,243
12,050	12,100	1,350	1,350	12,050	15,050	1,800	1,904	12,050	18,050	2,250	2,054
12,100	12,150	1,358	1,358	12,100	15,150	1,808	1,513	12,100	18,150	2,258	1,813
12,150	12,200	1,365	1,218	12,150	15,200	1,815	1,518	12,150	18,200	2,265	1,818
12,200	12,250	1,373	1,223	12,200	15,250	1,823	1,523	12,200	18,250	2,273	1,823
12,250	12,300	1,380	1,230	12,250	15,300	1,830	1,528	12,250	18,300	2,280	1,830
12,300	12,350	1,388	1,238	12,300	15,350	1,838	1,533	12,300	18,350	2,288	1,833
12,350	12,400	1,395	1,235	12,350	15,400	1,845	1,538	12,350	18,400	2,295	1,839
12,400	12,450	1,403	1,243	12,400	15,450	1,853	1,543	12,400	18,450	2,303	1,843
12,450	12,500	1,410	1,248	12,450	15,500	1,860	1,548	12,450	18,500	2,310	1,844
12,500	12,550	1,418	1,253	12,500	15,550	1,868	1,553	12,500	18,550	2,318	1,851
12,550	12,600	1,425	1,258	12,550	15,600	1,875	1,558	12,550	18,600	2,325	1,854
12,600	12,650	1,433	1,263	12,600	15,650	1,883	1,563	12,600	18,650	2,333	1,856
12,650	12,700	1,440	1,268	12,650	15,700	1,890	1,568	12,650	18,700	2,340	1,858
12,700	12,750	1,446	1,273	12,700	15,750	1,896	1,573	12,700	18,750	2,346	1,859
<b>13,000</b>											
13,000	13,050	1,493	1,303	13,000	16,050	1,943	1,943	13,000	19,050	2,343	1,931
13,050	13,100	1,500	1,308	13,050	16,100	1,950	1,948	13,050	19,100	2,348	1,940
13,100	13,150	1,508	1,313	13,100	16,150	1,958	1,953	13,100	19,150	2,350	1,949
13,150	13,200	1,515	1,318	13,150	16,200	1,965	1,958	13,150	19,200	2,352	1,951
13,200	13,250	1,523	1,323	13,200	16,250	1,973	1,963	13,200	19,250	2,354	1,953
13,250	13,300	1,530	1,328	13,250	16,300	1,980	1,974	13,250	19,300	2,354	1,956
13,300	13,350	1,538	1,334	13,300	16,350	1,988	1,988	13,300	19,350	2,354	1,958
13,350	13,400	1,545	1,343	13,350	16,400	1,995	1,993	13,350	19,400	2,345	1,960
13,400	13,450	1,553	1,348	13,400	16,450	2,003	1,996	13,400	19,450	2,345	1,963
13,450	13,500	1,560	1,348	13,450	16,500	2,010	1,998	13,450	19,500	2,348	1,964
13,500	13,550	1,568	1,353	13,500	16,550	2,018	1,995	13,500	19,550	2,348	1,966
13,550	13,600	1,575	1,358	13,550	16,600	2,025	1,992	13,550	19,600	2,345	1,968
13,600	13,650	1,583	1,363	13,600	16,650	2,033	1,993	13,600	19,650	2,342	1,970
13,650	13,700	1,590	1,368	13,650	16,700	2,040	1,998	13,650	19,700	2,348	1,972
13,700	13,750	1,598	1,373	13,700	16,750	2,048	1,991	13,700	19,750	2,346	1,974
13,750	13,800	1,605	1,378	13,750	16,800	2,055	1,978	13,750	19,800	2,355	1,976
13,800	13,850	1,613	1,383	13,800	16,850	2,063	1,983	13,800	19,850	2,353	1,978
13,850	13,900	1,620	1,388	13,850	16,900	2,070	1,988	13,850	19,900	2,350	1,980
13,900	13,950	1,628	1,393	13,900	16,950	2,078	1,993	13,900	19,950	2,355	1,982
13,950	14,000	1,635	1,398	13,950	17,000	2,085	1,998	13,950	20,000	2,355	1,984
<b>14,000</b>											
14,000	14,050	1,643	1,403	14,000	17,050	2,093	1,703	14,000	20,050	2,343	2,343
14,050	14,100	1,648	1,408	14,050	17,100	2,100	1,708	14,050	20,100	2,348	2,348
14,100	14,150	1,655	1,415	14,100	17,150	2,108	1,713	14,100	20,150	2,350	2,351
14,150	14,200	1,662	1,421	14,150	17,200	2,115	1,718	14,150	20,200	2,356	2,359
14,200	14,250	1,669	1,427	14,200	17,250	2,123	1,723	14,200	20,250	2,357	2,375
14,250	14,300	1,676	1,433	14,250	17,300	2,130	1,728	14,250	20,300	2,358	2,384
14,300	14,350	1,684	1,438	14,300	17,350	2,138	1,733	14,300	20,350	2,358	2,386
14,350	14,400	1,691	1,443	14,350	17,400	2,145	1,738	14,350	20,400	2,356	2,384
14,400	14,450	1,698	1,448	14,400	17,450	2,152	1,743	14,400	20,450	2,353	2,381
14,450	14,500	1,705	1,454	14,450	17,500	2,159	1,748	14,450	20,500	2,350	2,378
14,500	14,550	1,712	1,458	14,500	17,550	2,166	1,753	14,500	20,550	2,347	2,375
14,550	14,600	1,719	1,464	14,550	17,600	2,173	1,758	14,550	20,600	2,345	2,373
14,600	14,650	1,726	1,470	14,600	17,650	2,180	1,763	14,600	20,650	2,340	2,370
14,650	14,700	1,733	1,476	14,650	17,700	2,187	1,768	14,650	20,700	2,336	2,364
14,700	14,750	1,740	1,481	14,700	17,750	2,194	1,773	14,700	20,750	2,336	2,361
14,750	14,800	1,747	1,487	14,750	17,800	2,201	1,778	14,750	20,800	2,335	2,359
14,800	14,850	1,754	1,493	14,800	17,850	2,208	1,783	14,800	20,850	2,334	2,358
14,850	14,900	1,761	1,498	14,850	17,900	2,215	1,788	14,850	20,900	2,333	2,357
14,900	14,950	1,768	1,503	14,900	17,950	2,222	1,793	14,900	20,950	2,332	2,356
14,950	15,000	1,775	1,508	14,950	18,000	2,228	1,798	14,950	21,000	2,331	2,355

\* This column must also be used by a qualifying widow(er).

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2015 Tax Table — Continued

If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly*	At least	But less than	Single	Married filing jointly*	At least	But less than	Single	Married filing jointly*	At least	But less than	Single	Married filing jointly*	At least	But less than	Single	Married filing jointly*	At least	But less than	Single	Married filing jointly*	At least	But less than
<b>30,000</b>																									
30,000	30,050	4,043	4,043	3,846	3,846	3,650	3,650	3,403	3,403	4,493	4,493	4,246	4,246	3,650	3,650	4,483	4,483	4,943	4,943	4,746	4,746	4,560	4,560	4,050	4,050
30,050	30,100	4,050	4,050	3,889	3,889	3,684	3,684	4,039	4,039	4,500	4,500	4,304	4,304	3,610	3,610	4,500	4,500	4,489	4,489	4,950	4,950	4,751	4,751	4,562	4,562
30,100	30,150	4,056	4,056	3,908	3,908	3,861	3,861	3,310	3,310	4,508	4,508	4,319	4,319	3,650	3,650	4,504	4,504	4,504	4,504	4,954	4,954	4,759	4,759	4,563	4,563
30,150	30,200	4,063	4,063	3,905	3,905	3,869	3,869	3,319	3,319	4,508	4,508	4,319	4,319	3,650	3,650	4,504	4,504	4,504	4,504	4,954	4,954	4,759	4,759	4,563	4,563
30,200	30,250	4,071	4,071	3,967	3,967	3,876	3,876	3,320	3,320	4,523	4,523	4,326	4,326	3,660	3,660	4,523	4,523	4,515	4,515	4,973	4,973	4,776	4,776	4,567	4,567
30,250	30,300	4,080	4,080	3,884	3,884	3,884	3,884	3,325	3,325	4,530	4,530	4,334	4,334	3,670	3,670	4,530	4,530	4,519	4,519	4,974	4,974	4,779	4,779	4,568	4,568
30,300	30,350	4,086	4,086	3,890	3,890	3,888	3,888	3,329	3,329	4,538	4,538	4,341	4,341	3,676	3,676	4,538	4,538	4,519	4,519	4,975	4,975	4,780	4,780	4,571	4,571
30,350	30,400	4,095	4,095	3,895	3,895	3,889	3,889	3,330	3,330	4,545	4,545	4,349	4,349	3,680	3,680	4,545	4,545	4,524	4,524	4,976	4,976	4,781	4,781	4,572	4,572
30,400	30,450	4,103	4,103	3,906	3,906	3,894	3,894	3,340	3,340	4,553	4,553	4,353	4,353	3,686	3,686	4,553	4,553	4,525	4,525	4,977	4,977	4,782	4,782	4,573	4,573
30,450	30,500	4,110	4,110	3,849	3,849	3,914	3,914	3,345	3,345	4,560	4,560	4,354	4,354	3,690	3,690	4,560	4,560	4,526	4,526	4,978	4,978	4,783	4,783	4,574	4,574
30,500	30,550	4,118	4,118	3,860	3,860	3,921	3,921	3,349	3,349	4,568	4,568	4,358	4,358	3,698	3,698	4,568	4,568	4,527	4,527	4,979	4,979	4,784	4,784	4,575	4,575
30,550	30,600	4,125	4,125	3,864	3,864	3,926	3,926	3,350	3,350	4,575	4,575	4,365	4,365	3,705	3,705	4,575	4,575	4,528	4,528	4,980	4,980	4,785	4,785	4,576	4,576
30,600	30,650	4,133	4,133	3,871	3,871	3,935	3,935	3,356	3,356	4,582	4,582	4,371	4,371	3,710	3,710	4,582	4,582	4,530	4,530	4,981	4,981	4,786	4,786	4,577	4,577
30,650	30,700	4,140	4,140	3,877	3,877	3,944	3,944	3,357	3,357	4,589	4,589	4,378	4,378	3,717	3,717	4,589	4,589	4,531	4,531	4,982	4,982	4,787	4,787	4,578	4,578
30,700	30,750	4,148	4,148	3,885	3,885	3,951	3,951	3,370	3,370	4,596	4,596	4,386	4,386	3,726	3,726	4,596	4,596	4,532	4,532	4,983	4,983	4,788	4,788	4,579	4,579
30,750	30,800	4,155	4,155	3,894	3,894	3,959	3,959	3,375	3,375	4,602	4,602	4,391	4,391	3,734	3,734	4,602	4,602	4,533	4,533	4,984	4,984	4,789	4,789	4,580	4,580
30,800	30,850	4,163	4,163	3,902	3,902	3,971	3,971	3,376	3,376	4,609	4,609	4,398	4,398	3,741	3,741	4,609	4,609	4,534	4,534	4,985	4,985	4,790	4,790	4,581	4,581
30,850	30,900	4,170	4,170	3,909	3,909	3,974	3,974	3,377	3,377	4,616	4,616	4,406	4,406	3,748	3,748	4,616	4,616	4,535	4,535	4,986	4,986	4,791	4,791	4,582	4,582
30,900	30,950	4,178	4,178	3,916	3,916	3,981	3,981	3,378	3,378	4,623	4,623	4,413	4,413	3,753	3,753	4,623	4,623	4,536	4,536	4,987	4,987	4,792	4,792	4,583	4,583
30,950	31,000	4,185	4,185	3,924	3,924	3,989	3,989	3,379	3,379	4,629	4,629	4,419	4,419	3,759	3,759	4,629	4,629	4,537	4,537	4,988	4,988	4,793	4,793	4,584	4,584
<b>31,000</b>																									
31,000	31,050	4,193	4,193	3,986	3,986	3,986	3,986	3,381	3,381	4,630	4,630	4,426	4,426	3,766	3,766	4,630	4,630	4,538	4,538	4,986	4,986	4,796	4,796	4,585	4,585
31,050	31,100	4,200	4,200	3,989	3,989	3,989	3,989	3,384	3,384	4,634	4,634	4,430	4,430	3,770	3,770	4,634	4,634	4,540	4,540	4,987	4,987	4,797	4,797	4,586	4,586
31,100	31,150	4,208	4,208	3,996	3,996	3,996	3,996	3,388	3,388	4,640	4,640	4,436	4,436	3,776	3,776	4,640	4,640	4,544	4,544	4,988	4,988	4,798	4,798	4,587	4,587
31,150	31,200	4,215	4,215	3,999	3,999	3,999	3,999	3,389	3,389	4,644	4,644	4,440	4,440	3,783	3,783	4,644	4,644	4,546	4,546	4,989	4,989	4,799	4,799	4,588	4,588
31,200	31,250	4,223	4,223	4,005	4,005	4,005	4,005	3,393	3,393	4,650	4,650	4,448	4,448	3,789	3,789	4,650	4,650	4,548	4,548	4,990	4,990	4,800	4,800	4,589	4,589
31,250	31,300	4,230	4,230	4,014	4,014	4,014	4,014	3,397	3,397	4,654	4,654	4,454	4,454	3,794	3,794	4,654	4,654	4,549	4,549	4,991	4,991	4,801	4,801	4,590	4,590
31,300	31,350	4,238	4,238	4,021	4,021	4,021	4,021	3,401	3,401	4,660	4,660	4,461	4,461	3,798	3,798	4,660	4,660	4,550	4,550	4,992	4,992	4,802	4,802	4,591	4,591
31,350	31,400	4,245	4,245	4,028	4,028	4,028	4,028	3,405	3,405	4,666	4,666	4,468	4,468	3,803	3,803	4,666	4,666	4,552	4,552	4,993	4,993	4,803	4,803	4,592	4,592
31,400	31,450	4,252	4,252	4,035	4,035	4,035	4,035	3,409	3,409	4,672	4,672	4,471	4,471	3,807	3,807	4,672	4,672	4,553	4,553	4,994	4,994	4,804	4,804	4,593	4,593
31,450	31,500	4,259	4,259	4,042	4,042	4,042	4,042	3,413	3,413	4,678	4,678	4,478	4,478	3,814	3,814	4,678	4,678	4,554	4,554	4,995	4,995	4,805	4,805	4,594	4,594
31,500	31,550	4,266	4,266	4,049	4,049	4,049	4,049	3,417	3,417	4,684	4,684	4,485	4,485	3,820	3,820	4,684	4,684	4,555	4,555	4,996	4,996	4,806	4,806	4,595	4,595
31,550	31,600	4,273	4,273	4,056	4,056	4,056	4,056	3,421	3,421	4,690	4,690	4,491	4,491	3,826	3,826	4,690	4,690	4,556	4,556	4,997	4,997	4,807	4,807	4,596	4,596
31,600	31,650	4,280	4,280	4,063	4,063	4,063	4,063	3,425	3,425	4,696	4,696	4,496	4,496	3,830	3,830	4,696	4,696	4,557	4,557	4,998	4,998	4,808	4,808	4,597	4,597
31,650	31,700	4,287	4,287	4,070	4,070	4,070	4,070	3,429	3,429	4,702	4,702	4,501	4,501	3,834	3,834	4,702	4,702	4,558	4,558	4,999	4,999	4,809	4,809	4,598	4,598
31,700	31,750	4,294	4,294	4,077	4,077	4,077	4,077	3,433	3,433	4,708	4,708	4,508	4,508	3,838	3,838	4,708	4,708	4,559	4,559	4,999	4,999	4,810	4,810	4,599	4,599
31,750	31,800	4,301	4,301	4,084	4,084	4,084	4,084	3,437	3,437	4,714	4,714	4,513	4,513	3,842	3,842	4,714	4,714	4,560	4,560	4,999	4,999	4,811	4,811	4,600	4,600
31,800	31,850	4,308	4,308	4,091	4,091	4,091	4,091																		

2015 Tax Table—Continued

If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—		If line 43 (taxable income) is—		And you are—	
At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately
<b>48,000</b>		<b>And you are—</b>		<b>If line 43 (taxable income) is—</b>		<b>And you are—</b>		<b>If line 43 (taxable income) is—</b>		<b>And you are—</b>		<b>If line 43 (taxable income) is—</b>		<b>And you are—</b>		<b>If line 43 (taxable income) is—</b>		<b>And you are—</b>	
At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately
<b>48,000</b>		<b>51,000</b>		<b>54,000</b>		<b>57,000</b>		<b>60,000</b>		<b>63,000</b>		<b>66,000</b>		<b>69,000</b>		<b>72,000</b>		<b>75,000</b>	
At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately	At But least than	Single Married filing jointly, separately
48,000	48,050	51,000	54,000	57,000	60,000	63,000	66,000	69,000	72,000	75,000	78,000	81,000	84,000	87,000	90,000	93,000	96,000	99,000	102,000
48,050	48,100	51,050	54,100	57,100	60,100	63,100	66,100	69,100	72,100	75,100	78,100	81,100	84,100	87,100	90,100	93,100	96,100	99,100	102,100
48,100	48,150	51,100	54,150	57,150	60,150	63,150	66,150	69,150	72,150	75,150	78,150	81,150	84,150	87,150	90,150	93,150	96,150	99,150	102,150
48,150	48,200	51,200	54,200	57,200	60,200	63,200	66,200	69,200	72,200	75,200	78,200	81,200	84,200	87,200	90,200	93,200	96,200	99,200	102,200
48,200	48,250	51,250	54,250	57,250	60,250	63,250	66,250	69,250	72,250	75,250	78,250	81,250	84,250	87,250	90,250	93,250	96,250	99,250	102,250
48,250	48,300	51,300	54,300	57,300	60,300	63,300	66,300	69,300	72,300	75,300	78,300	81,300	84,300	87,300	90,300	93,300	96,300	99,300	102,300
48,300	48,350	51,350	54,350	57,350	60,350	63,350	66,350	69,350	72,350	75,350	78,350	81,350	84,350	87,350	90,350	93,350	96,350	99,350	102,350
48,350	48,400	51,400	54,400	57,400	60,400	63,400	66,400	69,400	72,400	75,400	78,400	81,400	84,400	87,400	90,400	93,400	96,400	99,400	102,400
48,400	48,450	51,450	54,450	57,450	60,450	63,450	66,450	69,450	72,450	75,450	78,450	81,450	84,450	87,450	90,450	93,450	96,450	99,450	102,450
48,450	48,500	51,500	54,500	57,500	60,500	63,500	66,500	69,500	72,500	75,500	78,500	81,500	84,500	87,500	90,500	93,500	96,500	99,500	102,500
48,500	48,550	51,550	54,550	57,550	60,550	63,550	66,550	69,550	72,550	75,550	78,550	81,550	84,550	87,550	90,550	93,550	96,550	99,550	102,550
48,550	48,600	51,600	54,600	57,600	60,600	63,600	66,600	69,600	72,600	75,600	78,600	81,600	84,600	87,600	90,600	93,600	96,600	99,600	102,600
48,600	48,650	51,650	54,650	57,650	60,650	63,650	66,650	69,650	72,650	75,650	78,650	81,650	84,650	87,650	90,650	93,650	96,650	99,650	102,650
48,650	48,700	51,700	54,700	57,700	60,700	63,700	66,700	69,700	72,700	75,700	78,700	81,700	84,700	87,700	90,700	93,700	96,700	99,700	102,700
48,700	48,750	51,750	54,750	57,750	60,750	63,750	66,750	69,750	72,750	75,750	78,750	81,750	84,750	87,750	90,750	93,750	96,750	99,750	102,750
48,750	48,800	51,800	54,800	57,800	60,800	63,800	66,800	69,800	72,800	75,800	78,800	81,800	84,800	87,800	90,800	93,800	96,800	99,800	102,800
48,800	48,850	51,850	54,850	57,850	60,850	63,850	66,850	69,850	72,850	75,850	78,850	81,850	84,850	87,850	90,850	93,850	96,850	99,850	102,850
48,850	48,900	51,900	54,900	57,900	60,900	63,900	66,900	69,900	72,900	75,900	78,900	81,900	84,900	87,900	90,900	93,900	96,900	99,900	102,900
48,900	48,950	51,950	54,950	57,950	60,950	63,950	66,950	69,950	72,950	75,950	78,950	81,950	84,950	87,950	90,950	93,950	96,950	99,950	102,950
48,950	49,000	52,000	55,000	58,000	61,000	64,000	67,000	70,000	73,000	76,000	79,000	82,000	85,000	88,000	91,000	94,000	97,000	100,000	103,000
49,000	49,050	52,050	55,050	58,050	61,050	64,050	67,050	70,050	73,050	76,050	79,050	82,050	85,050	88,050	91,050	94,050	97,050	100,050	103,050
49,050	49,100	52,100	55,100	58,100	61,100	64,100	67,100	70,100	73,100	76,100	79,100	82,100	85,100	88,100	91,100	94,100	97,100	100,100	103,100
49,100	49,150	52,150	55,150	58,150	61,150	64,150	67,150	70,150	73,150	76,150	79,150	82,150	85,150	88,150	91,150	94,150	97,150	100,150	103,150
49,150	49,200	52,200	55,200	58,200	61,200	64,200	67,200	70,200	73,200	76,200	79,200	82,200	85,200	88,200	91,200	94,200	97,200	100,200	103,200
49,200	49,250	52,250	55,250	58,250	61,250	64,250	67,250	70,250	73,250	76,250	79,250	82,250	85,250	88,250	91,250	94,250	97,250	100,250	103,250
49,250	49,300	52,300	55,300	58,300	61,300	64,300	67,300	70,300	73,300	76,300	79,300	82,300	85,300	88,300	91,300	94,300	97,300	100,300	103,300
49,300	49,350	52,350	55,350	58,350	61,350	64,350	67,350	70,350	73,350	76,350	79,350	82,350	85,350	88,350	91,350	94,350	97,350	100,350	103,350
49,350	49,400	52,400	55,400	58,400	61,400	64,400	67,400	70,400	73,400	76,400	79,400	82,400	85,400	88,400	91,400	94,400	97,400	100,400	103,400
49,400	49,450	52,450	55,450	58,450	61,450	64,450	67,450	70,450	73,450	76,450	79,450	82,450	85,450	88,450	91,450	94,450	97,450	100,450	103,450
49,450	49,500	52,500	55,500	58,500	61,500	64,500	67,500	70,500	73,500	76,500	79,500	82,500	85,500	88,500	91,500	94,500	97,500	100,500	103,500
49,500	49,550	52,550	55,550	58,550	61,550	64,550	67,550	70,550	73,550	76,550	79,550	82,550	85,550	88,550	91,550	94,550	97,550	100,550	103,550
49,550	49,600	52,600	55,600	58,600	61,600	64,600	67,600	70,600	73,600	76,600	79,600	82,600	85,600	88,600	91,600	94,600	97,600	100,600	103,600
49,600	49,650	52,650	55,650	58,650	61,650	64,650	67,650	70,650	73,650	76,650	79,650	82,650	85,650	88,650	91,650	94,650	97,650	100,650	103,650
49,650	49,700	52,700	55,700	58,700	61,700	64,700	67,700	70,700	73,700	76,700	79,700	82,700	85,700	88,700	91,700	94,700	97,700	100,700	103,700
49,700	49,750	52,750	55,750	58,750	61,750	64,750	67,750	70,750	73,750	76,750	79,750	82,750	85,750	88,750	91,750	94,750	97,750	100,750	103,750
49,750	49,800	52,800	55,800	58,800	61,800	64,800	67,800	70,800	73,800	76,800	79,800	82,800	85,800	88,800	91,800	94,800	97,800	100,800	103,800
49,800	49,850	52,850	55,850	58,850	61,850	64,850	67,850	70,850	73,850	76,850	79,850	82,850	85,850						

2015 Tax Table—Continued

If me #3 (table (income) is—		And you are—		If me #3 (table (income) is—		And you are—		If me #3 (table (income) is—		And you are—	
At But least less than 75,000	But less than 75,000	Single	Married filing jointly, sepa- rately	At least less than 75,000	But less than 75,000	Single	Married filing jointly, sepa- rately	At least less than 75,000	But less than 75,000	Single	Married filing jointly, sepa- rately
<b>75,000</b>											
70,000	70,050	14,550	10,344	14,550	13,079	10,054	14,813	10,054	13,029	81,000	81,050
70,050	70,100	14,553	10,356	14,563	13,091	10,050	14,810	10,050	13,027	81,000	81,050
70,100	70,150	14,556	10,359	14,569	13,104	10,053	14,813	10,053	13,027	81,000	81,050
70,150	70,200	14,559	10,362	14,572	13,107	10,056	14,816	10,056	13,027	81,000	81,050
70,200	70,250	14,562	10,365	14,575	13,115	10,058	14,818	10,058	13,027	81,000	81,050
70,250	70,300	14,565	10,368	14,578	13,118	10,061	14,820	10,061	13,027	81,000	81,050
70,300	70,350	14,568	10,371	14,581	13,121	10,064	14,823	10,064	13,027	81,000	81,050
70,350	70,400	14,571	10,374	14,584	13,124	10,067	14,826	10,067	13,027	81,000	81,050
70,400	70,450	14,574	10,377	14,587	13,127	10,070	14,829	10,070	13,027	81,000	81,050
70,450	70,500	14,577	10,380	14,590	13,130	10,073	14,832	10,073	13,027	81,000	81,050
70,500	70,550	14,580	10,383	14,593	13,133	10,076	14,835	10,076	13,027	81,000	81,050
70,550	70,600	14,583	10,386	14,596	13,136	10,079	14,838	10,079	13,027	81,000	81,050
70,600	70,650	14,586	10,389	14,599	13,139	10,082	14,841	10,082	13,027	81,000	81,050
70,650	70,700	14,589	10,392	14,602	13,142	10,085	14,844	10,085	13,027	81,000	81,050
70,700	70,750	14,592	10,395	14,605	13,145	10,088	14,847	10,088	13,027	81,000	81,050
70,750	70,800	14,595	10,398	14,608	13,148	10,091	14,850	10,091	13,027	81,000	81,050
70,800	70,850	14,598	10,401	14,611	13,151	10,094	14,853	10,094	13,027	81,000	81,050
70,850	70,900	14,601	10,404	14,614	13,154	10,097	14,856	10,097	13,027	81,000	81,050
70,900	70,950	14,604	10,407	14,617	13,157	10,100	14,859	10,100	13,027	81,000	81,050
70,950	71,000	14,607	10,410	14,620	13,160	10,103	14,862	10,103	13,027	81,000	81,050
71,000	71,050	14,610	10,413	14,623	13,163	10,106	14,865	10,106	13,027	81,000	81,050
71,050	71,100	14,613	10,416	14,626	13,166	10,109	14,868	10,109	13,027	81,000	81,050
71,100	71,150	14,616	10,419	14,629	13,169	10,112	14,871	10,112	13,027	81,000	81,050
71,150	71,200	14,619	10,422	14,632	13,172	10,115	14,874	10,115	13,027	81,000	81,050
71,200	71,250	14,622	10,425	14,635	13,175	10,118	14,877	10,118	13,027	81,000	81,050
71,250	71,300	14,625	10,428	14,638	13,178	10,121	14,880	10,121	13,027	81,000	81,050
71,300	71,350	14,628	10,431	14,641	13,181	10,124	14,883	10,124	13,027	81,000	81,050
71,350	71,400	14,631	10,434	14,644	13,184	10,127	14,886	10,127	13,027	81,000	81,050
71,400	71,450	14,634	10,437	14,647	13,187	10,130	14,889	10,130	13,027	81,000	81,050
71,450	71,500	14,637	10,440	14,650	13,190	10,133	14,892	10,133	13,027	81,000	81,050
71,500	71,550	14,640	10,443	14,653	13,193	10,136	14,895	10,136	13,027	81,000	81,050
71,550	71,600	14,643	10,446	14,656	13,196	10,139	14,898	10,139	13,027	81,000	81,050
71,600	71,650	14,646	10,449	14,659	13,199	10,142	14,901	10,142	13,027	81,000	81,050
71,650	71,700	14,649	10,452	14,662	13,202	10,145	14,904	10,145	13,027	81,000	81,050
71,700	71,750	14,652	10,455	14,665	13,205	10,148	14,907	10,148	13,027	81,000	81,050
71,750	71,800	14,655	10,458	14,668	13,208	10,151	14,910	10,151	13,027	81,000	81,050
71,800	71,850	14,658	10,461	14,671	13,211	10,154	14,913	10,154	13,027	81,000	81,050
71,850	71,900	14,661	10,464	14,674	13,214	10,157	14,916	10,157	13,027	81,000	81,050
71,900	71,950	14,664	10,467	14,677	13,217	10,160	14,919	10,160	13,027	81,000	81,050
71,950	72,000	14,667	10,470	14,680	13,220	10,163	14,922	10,163	13,027	81,000	81,050
72,000	72,050	14,670	10,473	14,683	13,223	10,166	14,925	10,166	13,027	81,000	81,050
72,050	72,100	14,673	10,476	14,686	13,226	10,169	14,928	10,169	13,027	81,000	81,050
72,100	72,150	14,676	10,479	14,689	13,229	10,172	14,931	10,172	13,027	81,000	81,050
72,150	72,200	14,679	10,482	14,692	13,232	10,175	14,934	10,175	13,027	81,000	81,050
72,200	72,250	14,682	10,485	14,695	13,235	10,178	14,937	10,178	13,027	81,000	81,050
72,250	72,300	14,685	10,488	14,698	13,238	10,181	14,940	10,181	13,027	81,000	81,050
72,300	72,350	14,688	10,491	14,701	13,241	10,184	14,943	10,184	13,027	81,000	81,050
72,350	72,400	14,691	10,494	14,704	13,244	10,187	14,946	10,187	13,027	81,000	81,050
72,400	72,450	14,694	10,497	14,707	13,247	10,190	14,949	10,190	13,027	81,000	81,050
72,450	72,500	14,697	10,500	14,710	13,250	10,193	14,952	10,193	13,027	81,000	81,050
72,500	72,550	14,700	10,503	14,713	13,253	10,196	14,955	10,196	13,027	81,000	81,050
72,550	72,600	14,703	10,506	14,716	13,256	10,199	14,958	10,199	13,027	81,000	81,050
72,600	72,650	14,706	10,509	14,719	13,259	10,202	14,961	10,202	13,027	81,000	81,050
72,650	72,700	14,709	10,512	14,722	13,262	10,205	14,964	10,205	13,027	81,000	81,050
72,700	72,750	14,712	10,515	14,725	13,265	10,208	14,967	10,208	13,027	81,000	81,050
72,750	72,800	14,715	10,518	14,728	13,268	10,211	14,970	10,211	13,027	81,000	81,050
72,800	72,850	14,718	10,521	14,731	13,271	10,214	14,973	10,214	13,027	81,000	81,050
72,850	72,900	14,721	10,524	14,734	13,274	10,217	14,976	10,217	13,027	81,000	81,050
72,900	72,950	14,724	10,527	14,737	13,277	10,220	14,979	10,220	13,027	81,000	81,050
72,950	73,000	14,727	10,530	14,740	13,280	10,223	14,982	10,223	13,027	81,000	81,050
73,000	73,050	14,730	10,533	14,743	13,283	10,226	14,985	10,226	13,027	81,000	81,050
73,050	73,100	14,733	10,536	14,746	13,286	10,229	14,988	10,229	13,027	81,000	81,050
73,100	73,150	14,736	10,539	14,749	13,289	10,232	14,991	10,232	13,027	81,000	81,050
73,150	73,200	14,739	10,542	14,752	13,292	10,235	14,994	10,235	13,027	81,000	81,050
73,200	73,250	14,742	10,545	14,755	13,295	10,238	14,997	10,238	13,027	81,000	81,050
73,250	73,300	14,745	10,548	14,758	13,298	10,241	15,000	10,241	13,027	81,000	81,050
73,300	73,350	14,748	10,551	14,761	13,301	10,244	15,003	10,244	13,027	81,000	81,050
73,350	73,400	14,751	10,554	14,764	13,304	10,247	15,006	10,247	13,027	81,000	81,050
73,400	73,450	14,754	10,557	14,767	13,307	10,250	15,009	10,250	13,027	81,000	81,050
73,450	73,500	14,757	10,560	14,770	13,310	10,253	15,012	10,253	13,027	81,000	81,050
73,500	73,550	14,760	10,563	14,773	13,313	10,256	15,015	10,256	13,027	81,000	81,050
73,550	73,600	14,763	10,566	14,776	13,316	10,259	15,018	10,259	13,027	81,000	81,050
73,600	73,650	14,766	10,569	14,779	13,319	10,262	15,021	10,262	13,027	81,000	81,050
73,650	73,700	14,769	10,572	14,782	13,322	10,265	15,024	10,265	13,027	81,000	81,050
73,700	73,750	14,772	10,575	14,785	13,325	10,268	15,027	10,268	13,027	81,000	81,050
73,750	73,800	14,775	10,578	14,788	13,328	10,271	15,030	10,271	13,027	81,000	81,050
73,800	73,850	14,778	10,581	14,791	13,331	10,274	15,033	10,274	13,027	81,000	81,050
73,850	73,900	14,781	10,584	14,794	13,334	10,277	15,036	10,277	13,027	81,000	81,050
73,900	73,950	14,784	10,587	14,797	13,337	10,280	15,039	10,280	13,027	81,000	81,050
73,950	74,000	14,787	10,590	14,800	13,340	10,283	15,042	10,283	13,027	81,000	81,050
74,000	74,050	14,790	10,593	14,803	13,343	10,286	15,045	10,286	13,027	81,000	81,050
74,050	74,100	14,793	10,596	14,806	13,346	10,289	15,048	10,289	13,027	81,000	81,050
74,100	74,150	14,796	10,599	14,809	13,349	10,292	15,051	10,292	1		

(Continued)

2015 Tax Table — *Continued*

If line 43 (taxable income) is—		And you are—		And you are—		And you are—		If line 43 (taxable income) is—		And you are—	
At	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of house- hold	Head of house- hold	Head of sepa- rately	At	But less than	Single	Married filing jointly
66,000	66,650	12,300	8,961	12,300	10,293	69,000	69,050	13,050	13,050	9,431	13,050
66,650	66,650	12,313	8,969	12,313	10,341	69,050	69,100	13,063	13,063	9,439	13,063
66,650	66,650	12,325	8,966	12,325	10,346	69,100	69,150	13,075	13,075	9,446	13,075
66,650	66,650	12,338	8,963	12,338	10,348	69,100	69,200	13,088	13,088	9,454	13,088
66,650	66,650	12,350	9,017	12,350	10,350	69,200	69,250	13,091	13,091	9,461	13,091
66,250	66,250	12,355	9,013	12,363	10,891	69,250	69,300	13,113	13,113	9,469	13,113
66,250	66,250	12,356	9,024	12,375	10,916	69,300	69,350	13,120	13,120	9,475	13,120
66,250	66,250	12,358	9,026	12,388	10,916	69,350	69,400	13,125	13,125	9,484	13,125
66,250	66,250	12,359	9,027	12,389	10,916	69,400	69,450	13,130	13,130	9,491	13,130
66,250	66,250	12,360	9,028	12,390	10,916	69,450	69,500	13,135	13,135	9,498	13,135
66,250	66,250	12,360	9,029	12,390	10,916	69,500	69,550	13,136	13,136	9,501	13,136
66,250	66,250	12,360	9,030	12,390	10,916	69,550	69,600	13,137	13,137	9,504	13,137
66,250	66,250	12,360	9,031	12,390	10,916	69,600	69,650	13,138	13,138	9,507	13,138
66,250	66,250	12,360	9,032	12,390	10,916	69,650	69,700	13,139	13,139	9,509	13,139
66,250	66,250	12,360	9,033	12,390	10,916	69,700	69,750	13,140	13,140	9,512	13,140
66,250	66,250	12,360	9,034	12,390	10,916	69,750	69,800	13,141	13,141	9,515	13,141
66,250	66,250	12,360	9,035	12,390	10,916	69,800	69,850	13,142	13,142	9,518	13,142
66,250	66,250	12,360	9,036	12,390	10,916	69,850	69,900	13,143	13,143	9,521	13,143
66,250	66,250	12,360	9,037	12,390	10,916	69,900	69,950	13,144	13,144	9,524	13,144
66,250	66,250	12,360	9,038	12,390	10,916	69,950	70,000	13,145	13,145	9,527	13,145
66,250	66,250	12,360	9,039	12,390	10,916	69,950	70,050	13,146	13,146	9,529	13,146
66,250	66,250	12,360	9,040	12,390	10,916	69,950	70,100	13,147	13,147	9,531	13,147
66,250	66,250	12,360	9,041	12,390	10,916	69,950	70,150	13,148	13,148	9,534	13,148
66,250	66,250	12,360	9,042	12,390	10,916	69,950	70,200	13,149	13,149	9,536	13,149
66,250	66,250	12,360	9,043	12,390	10,916	69,950	70,250	13,150	13,150	9,538	13,150
66,250	66,250	12,360	9,044	12,390	10,916	69,950	70,300	13,151	13,151	9,540	13,151
66,250	66,250	12,360	9,045	12,390	10,916	69,950	70,350	13,152	13,152	9,542	13,152
66,250	66,250	12,360	9,046	12,390	10,916	69,950	70,400	13,153	13,153	9,544	13,153
66,250	66,250	12,360	9,047	12,390	10,916	69,950	70,450	13,154	13,154	9,546	13,154
66,250	66,250	12,360	9,048	12,390	10,916	69,950	70,500	13,155	13,155	9,548	13,155
66,250	66,250	12,360	9,049	12,390	10,916	69,950	70,550	13,156	13,156	9,550	13,156
66,250	66,250	12,360	9,050	12,390	10,916	69,950	70,600	13,157	13,157	9,552	13,157
66,250	66,250	12,360	9,051	12,390	10,916	69,950	70,650	13,158	13,158	9,554	13,158
66,250	66,250	12,360	9,052	12,390	10,916	69,950	70,700	13,159	13,159	9,556	13,159
66,250	66,250	12,360	9,053	12,390	10,916	69,950	70,750	13,160	13,160	9,558	13,160
66,250	66,250	12,360	9,054	12,390	10,916	69,950	70,800	13,161	13,161	9,560	13,161
66,250	66,250	12,360	9,055	12,390	10,916	69,950	70,850	13,162	13,162	9,562	13,162
66,250	66,250	12,360	9,056	12,390	10,916	69,950	70,900	13,163	13,163	9,564	13,163
66,250	66,250	12,360	9,057	12,390	10,916	69,950	70,950	13,164	13,164	9,566	13,164
66,250	66,250	12,360	9,058	12,390	10,916	69,950	71,000	13,165	13,165	9,568	13,165
66,250	66,250	12,360	9,059	12,390	10,916	69,950	71,050	13,166	13,166	9,570	13,166
66,250	66,250	12,360	9,060	12,390	10,916	69,950	71,100	13,167	13,167	9,572	13,167
66,250	66,250	12,360	9,061	12,390	10,916	69,950	71,150	13,168	13,168	9,574	13,168
66,250	66,250	12,360	9,062	12,390	10,916	69,950	71,200	13,169	13,169	9,576	13,169
66,250	66,250	12,360	9,063	12,390	10,916	69,950	71,250	13,170	13,170	9,578	13,170
66,250	66,250	12,360	9,064	12,390	10,916	69,950	71,300	13,171	13,171	9,580	13,171
66,250	66,250	12,360	9,065	12,390	10,916	69,950	71,350	13,172	13,172	9,582	13,172
66,250	66,250	12,360	9,066	12,390	10,916	69,950	71,400	13,173	13,173	9,584	13,173
66,250	66,250	12,360	9,067	12,390	10,916	69,950	71,450	13,174	13,174	9,586	13,174
66,250	66,250	12,360	9,068	12,390	10,916	69,950	71,500	13,175	13,175	9,588	13,175
66,250	66,250	12,360	9,069	12,390	10,916	69,950	71,550	13,176	13,176	9,590	13,176
66,250	66,250	12,360	9,070	12,390	10,916	69,950	71,600	13,177	13,177	9,592	13,177
66,250	66,250	12,360	9,071	12,390	10,916	69,950	71,650	13,178	13,178	9,594	13,178
66,250	66,250	12,360	9,072	12,390	10,916	69,950	71,700	13,179	13,179	9,596	13,179
66,250	66,250	12,360	9,073	12,390	10,916	69,950	71,750	13,180	13,180	9,598	13,180
66,250	66,250	12,360	9,074	12,390	10,916	69,950	71,800	13,181	13,181	9,600	13,181
66,250	66,250	12,360	9,075	12,390	10,916	69,950	71,850	13,182	13,182	9,602	13,182
66,250	66,250	12,360	9,076	12,390	10,916	69,950	71,900	13,183	13,183	9,604	13,183
66,250	66,250	12,360	9,077	12,390	10,916	69,950	71,950	13,184	13,184	9,606	13,184
66,250	66,250	12,360	9,078	12,390	10,916	69,950	72,000	13,185	13,185	9,608	13,185
66,250	66,250	12,360	9,079	12,390	10,916	69,950	72,050	13,186	13,186	9,610	13,186
66,250	66,250	12,360	9,080	12,390	10,916	69,950	72,100	13,187	13,187	9,612	13,187
66,250	66,250	12,360	9,081	12,390	10,916	69,950	72,150	13,188	13,188	9,614	13,188
66,250	66,250	12,360	9,082	12,390	10,916	69,950	72,200	13,189	13,189	9,616	13,189
66,250	66,250	12,360	9,083	12,390	10,916	69,950	72,250	13,190	13,190	9,618	13,190
66,250	66,250	12,360	9,084	12,390	10,916	69,950	72,300	13,191	13,191	9,620	13,191
66,250	66,250	12,360	9,085	12,390	10,916	69,950	72,350	13,192	13,192	9,622	13,192
66,250	66,250	12,360	9,086	12,390	10,916	69,950	72,400	13,193	13,193	9,624	13,193
66,250	66,250	12,360	9,087	12,390	10,916	69,950	72,450	13,194	13,194	9,626	13,194
66,250	66,250	12,360	9,088	12,390	10,916	69,950	72,500	13,195	13,195	9,628	13,195
66,250	66,250	12,360	9,089	12,390	10,916	69,950	72,550	13,196	13,196	9,630	13,196
66,250	66,250	12,360	9,090	12,390	10,916	69,950	72,600	13,197	13,197	9,632	13,197
66,250	66,250	12,360	9,091	12,390	10,916	69,950	72,650	13,198	13,198	9,634	13,198
66,250	66,250	12,360	9,092	12,390	10,916	69,950	72,700	13,199	13,199	9,636	13,199
66,250	66,250	12,360	9,093	12,390	10,916	69,950	72,750	13,200	13,200	9,638	13,200
66,250	66,250	12,360	9,094	12,390	10,916	69,950	72,800	13,201	13,201	9,640	13,201
66,250	66,250	12,360	9,095	12,390	10,916	69,950	72,850	13,202	13,202	9,642	13,202
66,250	66,250	12,360	9,096	12,390	10,916	69,950	72,900	13,203	13,203	9,644	13,203
66,250	66,250	12,360	9,097	12,390	10,916	69,950	72,950	13,204	13,204	9,646	13,204
66,250	66,250	12,360	9,098	12,390	10,916	69,950	73,000	13,205	13,205	9,648	13,205
66,250	66,250	12,360	9,099	12,390	10,916	69,950	73,050	13,206	13,206	9,650	13,206
66,250	66,250	12,360	9,100	12,390	10,916	69,950	73,100	13,207	13,207	9,652	13,207
66,250	66,250	12,360	9,101	12,390	10,916	69,950	73,150	13,208	13,208	9,654	13,208
66,250	66,250	12,360	9,102	12,390	10,916	69,950	73,200	13,209	13,209	9,656	13,209
66,250	66,250	12,360	9,103	12,390	10,916	69,950	73,250	13,210	13,210	9,658	13,210
66,250	66,250	12,360	9,104	12,390	10,916	69,950	73,300	13,211	13,211	9,660	13,211
66,250	66,250	12,360	9,								

(Continued)

(Continued)

\* This column must also be used by a qualifying widow(er).

## 2015 Tax Table — *Continued*

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**2015 Tax Computation Worksheet—Line 44***See the instructions for line 44 to see if you must use the worksheet below to figure your tax.***General Information**

**The IRS Mission:** Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

**Section A—Use if your filing status is Single.** Complete the row below that applies to you.

Taxable income.		(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax.
At least \$100,000 but not over \$189,300	\$		× 28% (0.28)	\$	\$ 6,928.75	\$
Over \$189,300 but not over \$411,500	\$		× 33% (0.33)	\$	\$ 16,935.75	\$
Over \$411,500 but not over \$413,200	\$		× 33% (0.33)	\$	\$ 24,623.75	\$
Over \$413,200	\$		× 39.6% (0.396)	\$	\$ 16,360.95	\$

**How To Avoid Common Mistakes**

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [www.irs.gov/eofile](http://www.irs.gov/eofile) for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).

- Do not file more than one original return for the same year, even if you haven't gotten your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

**Innocent Spouse Relief**

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if: (a) there is an underpayment of tax due to your spouse's failure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.

**Section B—Use if your filing status is Married filing jointly or Qualifying widow(er).** Complete the row below that applies to you.

Taxable income.		(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax.
At least \$100,000 but not over \$151,200	\$		× 25% (0.25)	\$	\$ 34,125.00	\$
Over \$151,200 but not over \$205,450	\$		× 28% (0.28)	\$	\$ 12,948.50	\$
Over \$205,450 but not over \$411,500	\$		× 33% (0.33)	\$	\$ 24,471.00	\$
Over \$411,500 but not over \$64,850	\$		× 35% (0.35)	\$	\$ 32,701.00	\$
Over \$64,850	\$		× 39.6% (0.396)	\$	\$ 54,084.10	\$

**Section C—Use if your filing status is Married filing separately.** Complete the row below that applies to you.

Taxable income.		(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax.
At least \$100,000 but not over \$115,225	\$		× 28% (0.28)	\$	\$ 6,474.25	\$
Over \$115,225 but not over \$205,750	\$		× 33% (0.33)	\$	\$ 12,235.50	\$
Over \$205,750 but not over \$32,425	\$		× 35% (0.35)	\$	\$ 16,450.50	\$
Over \$32,425	\$		× 39.6% (0.396)	\$	\$ 27,942.05	\$

**Section D—Use if your filing status is Head of household.** Complete the row below that applies to you.

Taxable income.		(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax.
At least \$100,000 but not over \$129,600	\$		× 25% (0.25)	\$	\$ 6,777.50	\$
Over \$129,600 but not over \$169,850	\$		× 28% (0.28)	\$	\$ 5,665.50	\$
Over \$169,850 but not over \$411,500	\$		× 33% (0.33)	\$	\$ 20,688.00	\$
Over \$411,500 but not over \$439,000	\$		× 35% (0.35)	\$	\$ 28,388.00	\$
Over \$439,000	\$		× 39.6% (0.396)	\$	\$ 48,462.00	\$

but didn't file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Do not file Form 8857 with your Form 1040. For more information, see Pub 971 and Form 8857 or you can call at 1-855-545-7209.

If you live in an apartment, be sure to include your apartment number in your address.

- If you are taking the standard deduction, see the instructions for line 40 to be sure you entered the correct amount.
- If you received capital gain distributions but weren't required to file Schedule D, make sure you checked the box on line 13.
- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.
- Remember to sign and date Form 1040 and enter your occupation(s).
- Attach your Form(s) W-2 and other forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.
- If you owe tax and are paying by check or money order, be sure to include all the required information for your payment. See the instructions for line 78 for details.
- Do not file more than one original return for the same year, even if you haven't gotten your refund or haven't heard from the IRS since you filed. Filing more than one original return for the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 44.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.

- Make sure you did not file Form 1040, line 44, on Form 1040, line 44. Subtract (d) from (c). Enter the result here and on Form 1040, line 44.
- You can use the [IRS](http://irs.gov) *Withholding Calculator* instead of Pub 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you do not have to make estimated tax payments if you expect that your 2016 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2016 is \$1,000 or more, see Form 1040-ES and Pub 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub 505.



You may be able to deduct this gift on your 2016 tax return.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 4335.

If your SSN has been lost or stolen or used by an identity thief, visit [www.irs.gov/identitytheft](http://www.irs.gov/identitytheft) to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at [spam@ucec.gov](mailto:spam@ucec.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-743-4338).

People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

## Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs.

See Pub. 556 for details.

Use the *Where's My Amended Return* application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

## How Do You Make a Gift To Reduce Debt Held By the Public?

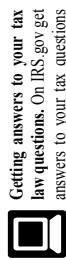
If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 78 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to [www.treasurertdirect.gov](http://www.treasurertdirect.gov) and click on "How To Make a Contribution to Reduce the Debt."

## Need a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [www.irs.gov/Individuals/Get-Transcript](http://www.irs.gov/Individuals/Get-Transcript).
- Use Form 4506-T or 4506-T-EZ, or Call us at 1-800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax re-



Getting answers to your tax law questions. On IRS.gov get answers to your tax questions anytime, anywhere.

- Go to [www.irs.gov/Help-&-Resources](http://www.irs.gov/Help-&-Resources) for a variety of tools that will help you with your taxes.
- Enter "TIA" in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter "Pub 17" in the search box on IRS.gov to get Pub 17, "Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2015 tax changes, and thousands of interactive links to help you find answers to your questions.
- Additionally, you may be able to access tax law information in your electronic filing software.

## Past Due Returns

If you or someone you know needs to file past due tax returns, use [Tax-Topic-123](http://Tax-Topic-123) or go to [www.irs.gov/Individuals](http://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2012 return in 2016, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

## How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free forms, or instructions, go to IRS.gov and find resources that can help you right away.

## Preparing and Filing Your Tax Return

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## Tax Forms and Publications

If you have questions about a tax issue, need help preparing your tax return, or want to download free forms, or instructions, go to IRS.gov and find resources that can help you right away.

## Direct Deposit

The fastest way to receive a tax refund is by combining direct deposit and IRS e-file. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The majority of refunds are received within 21 days or less.

## Getting a Transcript or Copy of a Return

- Go to [www.irs.gov/Individuals/Get-Transcript](http://www.irs.gov/Individuals/Get-Transcript).
- Call the transcript toll-free line at 1-800-908-9946.
- Mail Form 4506-T or Form 4506-T-EZ (both available on IRS.gov).

Using online tools to help prepare your return. Go to IRS.gov and click on the Tools bar to use these and other self-service options.

- The [Earned Income Tax Credit Assistant](http://Earned-Income-Tax-Credit-Assistant) determines if you are eligible for the EIC.

cards are located in a federally declared disaster area, this fee will be waived.

## Death of a Taxpayer

If a taxpayer died before filing a return for 2015, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A person, a representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

If your spouse died in 2015 and you didn't remarry in 2015, or if your spouse died in 2016 before filing a return for 2015, you can file a joint return. A joint return should show your spouse's 2015 income before death and your income for all of 2015. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the person signing the return, he or she must also sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social security number should not be used for tax years after the year of death, except for estate tax return purposes.

## Claiming a Refund for a Deceased Taxpayer

If you file a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, use [Tax-Topic-356](http://Tax-Topic-356) or see Pub. 559.

information that will be used for identity theft.

The IRS doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to [spam@ucec.gov](mailto:spam@ucec.gov). You may also report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484.

People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission at [spam@ucec.gov](mailto:spam@ucec.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-743-4338).

People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit IRS.gov and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

## Use the Where's My Amended Return

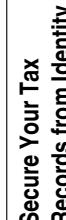
application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

## Need a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [www.irs.gov/Individuals/Get-Transcript](http://www.irs.gov/Individuals/Get-Transcript).
- Use Form 4506-T or 4506-T-EZ, or Call us at 1-800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax re-



## How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed or 2 years from the date the tax was paid, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 1 of Pub. 17.

## Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you live in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs.

See Pub. 556 for details.

Use the *Where's My Amended Return* application on IRS.gov to track the status of your amended return. It can take up to 3 weeks from the date you mailed it to show up in our system.

## How Do You Make a Gift To Reduce Debt Held By the Public?

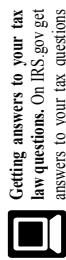
If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Do not add your gift to any tax you may owe. See the instructions for line 78 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to [www.treasurertdirect.gov](http://www.treasurertdirect.gov) and click on "How To Make a Contribution to Reduce the Debt."

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If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax re-



answers to your tax questions

- Go to [www.irs.gov/Help-&-Resources](http://www.irs.gov/Help-&-Resources) for a variety of tools that will help you with your taxes.
- Enter "TIA" in the search box on IRS.gov for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response.
- Enter "Pub 17" in the search box on IRS.gov to get Pub 17, "Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2015 tax changes, and thousands of interactive links to help you find answers to your questions.
- Additionally, you may be able to access tax law information in your electronic filing software.

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- Go to IRS.gov and click on the Filing tab to see your options.
- Enter "Free File" in the search box to see whether you can use brand-name software to prepare and e-file your federal tax return for free.

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## Past Due Returns

If you or someone you know needs to file past due tax returns, use [Tax-Topic-123](http://Tax-Topic-123) or go to [www.irs.gov/Individuals](http://www.irs.gov/Individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2012 return in 2016, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

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<ul style="list-style-type: none"> <li>The <a href="#">Online EIN Application</a> helps you get an employer identification number.</li> <li>The <a href="#">IRS Withholding Calculator</a> estimates the amount you should have withheld from your paycheck for federal income tax purposes.</li> <li>The <a href="#">Electronic Filing PIN Request</a> helps to verify your identity when you do not have your prior year AGI or prior self-selected PIN available.</li> <li>The <a href="#">First Time Homebuyer Credit Account Look-up</a> tool provides information on your repayments and account balance.</li> <li>For help with the alternative minimum tax, go to <a href="#">IRS.gov/AMT</a>.</li> </ul>	<p><b>What if I can't pay now?</b> Click on the "Pay Your Tax Bill" icon on IRS.gov for more information about these additional options.</p> <ul style="list-style-type: none"> <li>Apply for an <a href="#">online payment agreement</a> to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.</li> <li>An offer in compromise allows you to settle your tax debt for less than the full amount you owe. Use the <a href="#">Offer in Compromise Pre-Qualifier</a> to confirm your eligibility.</li> </ul> <p><b>Checking on the status of an amended return.</b> Go to IRS.gov and click on the Tools tab and then <a href="#">Where's My Amended Return?</a></p> <p><b>Understanding an IRS notice or letter.</b> Enter "Understanding your notice" in the search box on IRS.gov to find additional information about your IRS notice or letter.</p> <p><b>Visiting the IRS.</b> Locate the nearest Taxpayer Assistance Center using the Office Locator tool on IRS.gov. Enter "office locator" in the search box. Or choose the "Contact Us" option on the IRS2Go app and search Local Offices. Before you visit, use the Locator tool to check hours and services available.</p> <p><b>Watching IRS videos.</b> The IRS Video portal <a href="#">www.irsvideos.gov</a> contains video and audio presentations for individuals, small businesses, and tax professionals. You'll find video clips of tax topics, archived versions of panel discussions and Webinars, and audio archives of tax practitioner phone forums.</p> <p><b>Getting tax information in other languages.</b> For taxpayers whose native language isn't English, we have the following resources available.       <ol style="list-style-type: none"> <li>1. Taxpayers can find information on IRS.gov in the following languages.           <ol style="list-style-type: none"> <li><a href="#">Spanish</a>.</li> <li><a href="#">Chinese</a>.</li> <li><a href="#">Vietnamese</a>.</li> </ol> </li> </ol> </p>	<p>card payments through an approved payment processor. Simply download IRS2Go from Google Play, the Apple App Store, or the Amazon Appstore, and make your payments anytime, anywhere.</p> <p><b>What if I can't pay now?</b> Click on the "Pay Your Tax Bill" icon on IRS.gov for more information about these additional options.</p> <p><b>Interest and Penalties</b></p> <p>You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.</p> <p>If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Do not include interest or penalties other than the estimated tax penalty in the amount you owe on line 78.</p> <p><b>Interest</b></p> <p>We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, substantial understatements of tax, and reportable transaction understatements. Interest is charged on the penalty from the due date of the return (including extensions).</p> <p><b>Making a tax payment.</b> The IRS uses the latest encryption technology so electronic payments are safe and secure. You can make electronic payments online, by phone, or from a mobile device. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to <a href="#">www.irs.gov/payments</a> to make a payment using any of the following options.       <ul style="list-style-type: none"> <li>• <b>IRS Direct Pay</b> (for individual taxpayers who have a checking or savings account).</li> <li>• <b>Debit or credit card</b> (approved payment processors online or by phone).</li> <li>• <b>Electronic Funds Withdrawal</b> (available during efile).</li> <li>• <b>Electronic Federal Tax Payment System</b> (best option for businesses, enrollment required).</li> <li>• <b>Check or money order.</b></li> </ul> </p> <p>IRS2Go provides access to mobile-friendly payment options like IRS Direct Pay, offering you a free, secure way to pay directly from your bank account. You can also make debit or credit</p> <p>unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.</p> <p><b>Previous return.</b> In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 R.B. 609, available at <a href="#">www.irs.gov/bb/2010-17_RB/13.html</a>.</p> <p><b>Other.</b> Other penalties can be imposed for negligence, substantial understatements or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 R.B. 609, available at <a href="#">www.irs.gov/bb/2010-17_RB/13.html</a>.</p> <p><b>Taxpayer Bill of Rights</b></p> <p>All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.</p> <p><b>The right to be informed.</b> Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.</p> <p><b>The right to quality service.</b> Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.</p> <p><b>The right to pay no more than the correct amount of tax.</b> Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.</p> <p><b>The right to challenge the IRS's position and be heard.</b> Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.</p> <p><b>The right to appeal an IRS decision in an independent forum.</b> Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.</p> <p><b>The right to finality.</b> Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.</p> <p><b>The right to privacy.</b> Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.</p> <p><b>The right to confidentiality.</b> Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.</p> <p><b>The right to retain representation.</b> Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a <a href="#">Low Income Taxpayer Clinic</a> if they can't afford representation.</p> <p><b>The right to a fair and just tax system.</b> Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the <a href="#">Taxpayer Advocate Service</a> if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.</p> <p>Learn more at <a href="#">www.irs.gov/taxpayerrights</a>.</p>
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## Refund Information

### Where's my refund?

Visit IRS.gov and click on Where's My Refund, or use the free IRS2Go app, 24 hours a day, 7 days a week. Information about your return will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.



To use Where's My Refund? you have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.



Where's My Refund? will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

#### Updates to refund status are made once a day - usually at night.



If you do not have Internet access, you can call 1-800-829-1954, 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistants can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

Do not send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Where's My Refund? doesn't track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at [www.irs.gov/Spainish](http://www.irs.gov/Spainish) and 1-800-829-1954.

You can read these Tax Topics at [www.irs.gov/taxtopics](http://www.irs.gov/taxtopics).

## Tax Topics

### List of Tax Topics

All topics are available in Spanish.

Topic No.	Subject	Topic No.	Subject
306	Penalty for underpayment of estimated tax	458	Educator expense deduction
307	Backup withholding	501	Should I itemize?
308	Amended returns	502	Medical and dental expenses
309	Roth IRA contributions	503	Deductible taxes
310	Covered education savings accounts	504	Home mortgage points
311	Power of attorney information	505	Interest expense
312	Disability authorizations	506	Charitable contributions
313	Qualified union programs (QTPs)	508	Miscellaneous expenses
314	Which Forms to File	509	Business use of home
315	Business use of car	510	Business travel expenses
316	Business entertainment expenses	511	Business travel expenses
317	Work-related education expenses	512	Business entertainment expenses
318	Employee business expenses	513	Casualty, disaster, and theft losses
319	Casualty, disaster, and theft losses (including federally declared disaster areas)	514	Employee business expenses
320	Taxpayer Advocate Service—Your voice at the IRS	515	Types of income
321	Armed Forces tax information	401	Wages and salaries
322	Tax relief in disaster situations	403	Interest received
323	IRS Procedures	404	Dividends
324	Your appeal rights	407	Business income
325	Refund information	409	Capital gains and losses
326	What to do if you haven't filed your tax return	410	Pensions and annuities
327	Form W-2 and Form 1099-R (What to do if incorrect or not received)	411	Pensions—The general rule and the simplified method
328	Forms and publications—How to order	412	Lump-sum distributions
329	Copy or transcript of your tax return—How to get one	413	Rollovers from retirement plans
330	Change your address—How to notify the IRS	414	Rental income and expenses
331	Paying your taxes and ensuring proper credit of payments	415	Renting residential and vacation property
332	Prior year(s) Form W-2 (How to get a copy)	416	Farming and fishing income
333	Returning an erroneous refund—Paper check or direct deposit	417	Earnings for clergy
334	Offers in compromise	418	Unemployment compensation
335	Innocent spouse relief (including separation of liability and equitable relief)	419	Gambling income and losses
336	Dishonored payments	420	Bartending income
337	Substitute tax forms	421	Scholarships, fellowship grants, and other grants
338	How to choose a tax return preparer	423	Social security and equivalent railroad retirement benefits
339	Signing your return electronically	424	401(k) plans
340	General Information	425	Passive activities—Losses and credits
341	When, how, and where to file	427	Stock options
342	Checklist of common errors when preparing your tax return	429	Traders in securities (information for Form 1040 filers)
343	Extensions of time to file your tax return	430	Receipt of stock in a denunciation
344	Recordkeeping	431	Canceled debt—is it taxable or not?
345	Alimony paid	432	Form 1099-A (Acquisition or Abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)
346	Bad debt deduction	451	Adjustments to Income
347	Moving expenses	452	Individual retirement arrangements (IRAs)
348	Student loan interest deduction	453	Alimony paid
349	Tuition and fees deduction	454	Bad debt deduction
350		455	Moving expenses
351		456	Student loan interest deduction
352		457	Tuition and fees deduction
353		561	Notices—What to do
354		562	Notice of underreported income—CP 2000
355		563	IRS notices and bills, penalties, and interest charges
356		564	Understanding your CP75 Notice Documentation

## Disclosure, Privacy Act, and Paperwork Reduction Act Notice

### List of Tax Topics

Topic No.	Subject	Topic No.	Subject
	Tax Return—Filing and deposit requirements	857	Individual taxpayer identification number (ITIN)
	Form 943—Reporting and deposit requirements for agricultural employers	858	Alien tax clearance
	Form 945—Withholding and reporting tips		<b>Tax Information for Residents of Puerto Rico</b>
760	Independent contractor vs. employee	901	Is a person with income from Puerto Rico required to file a U.S. federal income tax return?
761	The Affordable Care Act	902	Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax
762	Electronic Media Filers—1099 Series and Related Information Returns	903	U.S. employment tax in Puerto Rico
763	Waivers and extensions	904	Tax assistance for residents of Puerto Rico
			<b>Tax Topic numbers are effective January 1, 2016.</b>
751	Social security and Medicare withholding rates	801	Who must file information returns electronically
752	Filing Forms W-2 and W-3	802	Applying to file information returns electronically
753	Form W-4—Employee's Withholding Allowance Certificate	803	Waivers and extensions
755	Employer identification number (EIN)—How to apply	804	Test files and combined federal and state filing
756	Employment taxes for household employees	805	Electronic filing of information returns
757	Forms 941 and 944—Deposit requirements		<b>Tax Information for U.S. Resident Aliens and Citizens Living Abroad</b>
758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return	851	Resident and nonresident aliens
759	Form 940—Employer's Annual Federal Unemployment (FUTA)	856	Foreign tax credit

(Continued) The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties. Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress, federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult. If you have suggestions for making these forms simpler, we would be happy

to hear from you. You can send us comments from [www.irs.gov/formpubs/](http://www.irs.gov/formpubs/).

Click on "More Information" and then on "Give us feedback." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send your return to this address. Instead, see the addresses at the end of these instructions.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

### Estimates of Taxpayer Burden

The following table shows burden estimates based on current statutory requirements as of November 2015, for taxpayers filing a 2015 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates do not include burden associated with post-filing activities, IRS operational data indicate that electronic filing of returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and do not necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 13 hours, with an average cost of \$200 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities.

The average burden for taxpayers filing Form 1040 is about 16 hours and \$270; the average burden for taxpayers filing Form 1040A is about 7 hours and \$90;

## Order Form for Forms and Publications

**TIP** You can view and download the tax forms and publications you need at [www.irs.gov/formspubs](http://www.irs.gov/formspubs). You can also place an order for forms at [www.irs.gov/orderforms](http://www.irs.gov/orderforms) to avoid having to complete and mail the order.

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

### How To Use the Order Form

**Mail Your Order Form To:**  
Internal Revenue Service  
120 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

Circle the items you need on the order form. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.  
Print or type your name and address accurately in the space provided on the address shown here. Instead, see the addresses at the end of these instructions.

▲ *Car here*

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### Order Form

Please print.

Name \_\_\_\_\_

Postal mailing address \_\_\_\_\_

Appt/Suite/Rm \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

ZIP code \_\_\_\_\_

Foreign country \_\_\_\_\_

International postal code \_\_\_\_\_

Circle the forms and publications you need. The instructions for any form you order will be included.

Use the blank spaces to order items not listed.



Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

### Estimated Average Taxpayer Burden for Individuals by Activity

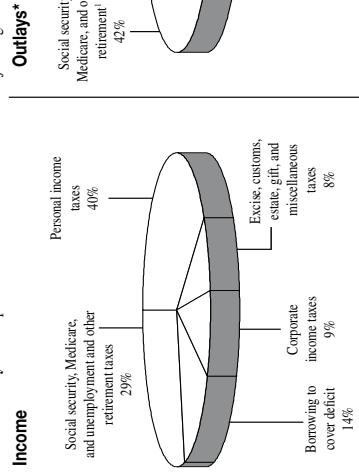
Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Burden				Average Cost (Dollars)*
		Total Time	Record Keeping	Tax Planning	Form Completion and Submission	
All taxpayers	100	13	6	2	4	1
Primary forms filed						
1040	69	16	8	2	4	1
1040A	19	7	2	1	3	1
1040EZ	12	5	1	1	2	1
Type of taxpayer						
Nonbusiness**	70	8	3	1	3	1
Business***	30	22	12	4	5	2
						410
						110
						270
						90
						40

\*Dollars rounded to the nearest \$10.

\*\*You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a "nonbusiness" filer if you do not file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.

## Major Categories of Federal Income and Outlays for Fiscal Year 2014

**Income and Outlays.** These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2014.



\* Numbers may not total to 100% due to rounding.

On or before the first Monday in February of each year the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the Federal Government. The plan includes recommendations for new legislation, as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2014 (which began on October 1, 2013, and ended on September 30, 2014), Federal income was \$3,021 trillion and outlays were \$3,506 trillion, leaving a deficit of \$485 billion.

### Footnotes for Certain Federal Outlays

1. **Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.

2. **National defense, veterans, and foreign affairs:** About 17% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign services.

3. **Physical, human, and community development:** These outlays were for agriculture, natural resources, environment, transportation, aid for elementary and secondary education and direct assistance to college students; job training, deposit insurance, commerce and housing credit, and community development; and space, energy, and general science programs.

4. **Social programs:** About 16% of total outlays were for Medicaid, food stamps, temporary assistance for needy families, supplemental security income, and related programs; and the remaining outlays were for health research and public health programs, unemployment compensation, assisted housing, and social services.

## 2015 Tax Rate Schedules

**CAUTION**  
The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Do not use them to figure your tax. Instead, see the instructions for line 44.

Schedule X—If your filing status is Single	
If your taxable income is:	The tax is:
Over—	But not over—
\$0	\$0
9,225	9,225
37,450	37,450
90,750	90,750
189,300	189,300
411,500	411,500
413,200	413,200
.....	.....
	10% of the amount over—
	\$0
9,225	\$922.50 + 15%
37,450	5,156.25 + 25%
90,750	18,481.25 + 28%
189,300	46,075.25 + 33%
411,500	119,401.25 + 35%
413,200	119,996.25 + 39.6%
.....	.....

Schedule Y-1—If your filing status is Married filing jointly or Qualifying widow(er)	
If your taxable income is:	The tax is:
Over—	But not over—
\$0	\$0
18,450	18,450
74,900	74,900
151,200	151,200
230,450	230,450
411,500	411,500
464,850	464,850
.....	.....
	10% of the amount over—
	\$0
18,450	\$1,845.00 + 15%
74,900	10,312.50 + 25%
151,200	23,387.50 + 28%
230,450	51,577.50 + 33%
411,500	111,324.00 + 35%
464,850	129,986.50 + 39.6%
.....	.....

Schedule Y-2—If your filing status is Married filing separately	
If your taxable income is:	The tax is:
Over—	But not over—
\$0	\$0
9,225	9,225
37,450	37,450
75,600	75,600
115,225	115,225
205,750	205,750
232,425	232,425
232,425	64,996.25 + 39.6%
.....	.....
	10% of the amount over—
	\$0
9,225	\$922.50 + 15%
37,450	5,156.25 + 25%
75,600	14,693.75 + 28%
115,225	25,788.75 + 33%
205,750	55,682.00 + 35%
232,425	115,371.00 + 35%
232,425	125,362.00 + 39.6%
.....	.....

Note: The percentages shown here exclude unincorporated farming receipts, which were \$89 billion in fiscal year 2014. In the budget, these receipts are offset against spending for figuring the cash totals shown above. These receipts are for the U.S. Government's share of its employee compensation programs, rents and yields on the White, Smithsonian, and post office funds, and proceeds from the sale of assets.

## Index to Instructions

<b>A</b>	Education expenses <u>31</u> Elderly person: Credit for <u>50</u> Standard deduction <u>39</u> Electric vehicles <u>50</u> Electronic filing (eFile) <u>4</u> , <u>11</u> , <u>12</u> , <u>24</u> , <u>26</u> Estimated tax <u>25</u> , <u>26</u> , <u>30</u> Excess salary deferrals <u>22</u> Excess social security and her 1 RRTA tax withheld <u>7</u> Exemptions <u>11</u> Extension of time to file <u>7</u> , <u>71</u>	Refunds, credits, or offsets of state and local income taxes <u>22</u> Reservists, expenses of <u>11</u> Resident aliens <u>7</u> Retirement energy efficient property credit <u>30</u> Retirement plan deduction, self-employed <u>42</u> Rollovers <u>25</u> , <u>27</u> Roth IRAs <u>25</u> , <u>33</u> Rounding off to whole dollars <u>21</u>
<b>B</b>	Bankruptcy cases, chapter 11 <u>21</u> Bequests <u>31</u> Blindness <u>36</u> , <u>39</u> Business income or loss <u>24</u>	
<b>C</b>	Canceled debt <u>29</u> Capital gain distributions <u>25</u> Capital gain or loss <u>25</u> Child's requirement to file <u>9</u> for <u>45</u> Child custody <u>12</u> Child support <u>12</u> Child tax credits <u>12</u> , <u>45</u> , <u>71</u> Community property states <u>21</u> Contributions to reduce debt held by the public <u>21</u> Corrective distributions <u>22</u>	
<b>D</b>	Daycare center expenses <u>45</u> Death of a taxpayer <u>92</u> Death of spouse <u>16</u> , <u>22</u> Dependent care benefits <u>21</u> Deposits: Exemptions for <u>11</u> Standard deduction <u>20</u> Direct deposit of refund <u>22</u> , <u>23</u> Disability expenses <u>11</u> Disclosure, Privacy Act, and Paperwork Reduction Act Notice <u>38</u> Dividends: Nondividend distributions <u>22</u> Qualified dividends <u>22</u> , <u>42</u> – <u>44</u> Domestic production activities deduction <u>17</u> Dual status aliens <u>7</u> , <u>14</u>	
<b>E</b>	Earned income credit (EIC) <u>54</u> – <u>70</u> Combat pay, nontaxable <u>66</u> Education: Credits <u>45</u> , <u>71</u> Expenses <u>36</u> , <u>45</u> , <u>71</u> Recapture of education credits <u>41</u> Savings accounts <u>29</u> , <u>31</u> , <u>51</u>	
<b>F</b>	Filing requirements <u>11</u> Filing status, which box to check <u>13</u> – <u>15</u> Foreign accounts and trusts <u>21</u> Foreign-source income <u>21</u> Foreign tax credit <u>45</u> Form W-2, 1098, and 1099—where to report certain items from <u>11</u> Form W-2 <u>22</u> Free tax help <u>22</u>	
<b>G</b>	Gambling <u>22</u> General business credit <u>50</u> Gifts <u>31</u> Golden parachute payments <u>53</u> Group-term life insurance, uncollected tax on <u>22</u>	
<b>H</b>	Head of household <u>14</u> Health care coverage, individual responsibility <u>11</u> Health insurance premiums, self-employed <u>22</u> Health savings accounts <u>25</u> , <u>12</u> , <u>21</u> , <u>22</u> Help, tax <u>22</u> Homebuyer credit, first-time <u>51</u> Household employment taxes <u>21</u> How to comment on forms <u>38</u> How to get tax help <u>22</u>	
<b>I</b>	Identity Protection PIN <u>26</u> Identity theft <u>91</u> Income <u>21</u> , <u>29</u> Income tax withholding (federal) <u>33</u> , <u>30</u> Individual retirement arrangements (IRAs): Contributions to (the) <u>22</u> , <u>23</u> Distributions from (times 15(a) and 15(b)) <u>25</u> Non deductible contributions to <u>25</u> , <u>13</u> , <u>15</u> Injured spouse <u>22</u> Innocent spouse relief <u>90</u> Installment payments <u>24</u> Interest income: Tax-exempt <u>22</u> Interest on taxes <u>93</u> Itemized deductions or standard deduction <u>38</u> ITINs for aliens <u>11</u>	
<b>J</b>	Jury duty pay <u>29</u> , <u>38</u>	
<b>K</b>		
<b>L</b>	Life insurance <u>31</u> Line instructions for Form 1040 <u>26</u> Living abroad, U.S. citizens and resident aliens <u>7</u> , <u>21</u> Long-term care insurance <u>22</u> Lump-sum distributions <u>27</u>	
<b>M</b>	Market discount on bonds <u>22</u> Married persons: Filing joint returns <u>14</u> Filing separate returns <u>14</u> Living apart <u>15</u> Medical, wife, payments to care provider <u>31</u> Medical insurance premiums, credit for <u>21</u> Medicare tax, additional <u>22</u> Mortgage interest credit <u>22</u> Moving expenses <u>22</u> Multiple support agreement <u>20</u> mpRKA® <u>22</u>	
<b>N</b>	Name change <u>13</u> Net investment income tax <u>22</u> Net operating loss <u>31</u> , <u>13</u> , <u>14</u> Nonresident aliens <u>22</u>	
<b>O</b>	Offices <u>71</u> Order form for forms and publications <u>100</u> Other income <u>22</u> Other taxes <u>22</u>	
<b>P</b>	Parents, divorced or separated <u>18</u> Payments <u>21</u> – <u>21</u> Other income <u>22</u> Other taxes <u>22</u>	
<b>Q</b>	Penalty: Early withdrawal of savings <u>33</u> Estimated tax <u>25</u> Others (including late filing and late payment) <u>22</u> Penalty for early withdrawal of savings <u>33</u> Pensions and annuities <u>22</u> Premium tax credit <u>71</u> Private election check-off <u>13</u> Private delivery services <u>8</u> Prizes <u>22</u> Public debt, gift to reduce the <u>21</u>	
<b>R</b>	Railroad retirement benefits: Treated as a pension <u>20</u> Records, how long to keep <u>21</u> Refund <u>21</u> Refund information <u>25</u> Refund offset <u>21</u>	

1040A U.S. Individual Income Tax Return (9)		2015	
Your first name and initial		Last name	
If a joint return, spouse's first name and initial		Last name	
Home address (number and street). If you have a P.O. box, see instructions.		Agt. no. <input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> Spouse's social security number	
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Make sure the SSN(s) above and on line 6c are correct.	
Foreign country name		Foreign province/state/country	
Foreign postal code		Presidential Election Campaign	
Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. Checking a box below will not change tax or refund.		Check here if you, or your spouse, if filing jointly, want \$3 to go to this fund. Checking a box below will not change tax or refund.	
1 <input type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ►		4 <input type="checkbox"/> Head of household (with qualifying person). See instructions. If the qualifying person is a child but not your dependent, enter this child's name here. ►	
5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)		6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a.	
6b <input type="checkbox"/> Spouse		6c <input type="checkbox"/> Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ✓ If child under age 7, qualifying for child tax credit (see instructions)	
If more than six dependents, see instructions.		If more than six dependents, see instructions.	
7 <input type="checkbox"/> If you live in...		7 <input type="checkbox"/> If you live in...	
Are requesting a refund or are not enclosing a check or money order...		Are enclosing a check or money order...	
Florida, Louisiana, Mississippi, Texas		Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214	
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Nevada, New Mexico, Oregon, Utah, Washington, Wyoming		Internal Revenue Service P.O. Box 7704 San Francisco, CA 94120-7704	
Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, Wisconsin		Internal Revenue Service P.O. Box 80230 Cincinnati, OH 45280-2501	
Alabama, Georgia, Kentucky, New Jersey, North Carolina, South Carolina, Tennessee, Virginia		Internal Revenue Service P.O. Box 93100 Louisville, KY 40293-1000	
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New York, Pennsylvania, Rhode Island, Vermont, West Virginia		Internal Revenue Service P.O. Box 37008 Hartford, CT 06176-7008	
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien		Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303	
*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570.		1099-R if tax was withheld.	
Attach Form(s) W-2 here. Also attach Form(s) W-3.		8a <input type="checkbox"/> Taxable interest. Attach Schedule B if required. b <input type="checkbox"/> Tax-exempt interest. Do not include on line 8a. g <input type="checkbox"/> Ordinary dividends. Attach Schedule B if required.	
1099-R if tax was withheld.		9a <input type="checkbox"/> Qualified dividends (see instructions). b <input type="checkbox"/> Qualified gain distributions (see instructions). 11a <input type="checkbox"/> IRA distributions. 12a <input type="checkbox"/> Pensions and annuities.	
If you did not get a W-2, see instructions.		9b <input type="checkbox"/> Capital gain distributions (see instructions). 11b <input type="checkbox"/> Taxable amount (see instructions). 12b <input type="checkbox"/> Taxable amount (see instructions). 13 <input type="checkbox"/> Unemployment compensation and Alaska Permanent Fund dividends. 14a <input type="checkbox"/> Social security benefits. 15 <input type="checkbox"/> Add lines 7 through 14b (far right column). This is your total income. ►	
Adjusted gross income		16 <input type="checkbox"/> Educator expenses (see instructions). 17 <input type="checkbox"/> IRA deduction (see instructions). 18 <input type="checkbox"/> Student loan interest deduction (see instructions). 19 <input type="checkbox"/> Tuition and fees. Attach Form 8917. 20 <input type="checkbox"/> Add lines 16 through 19. These are your total adjustments. ►	
		21 <input type="checkbox"/> Subtract line 20 from line 15. This is your adjusted gross income. ►	
		22 <input type="checkbox"/> Form 1040A (2015)	



SCHEDULE A (Form 1040)		Itemized Deductions																																									
		► Information about Schedule A and its separate instructions is at <a href="http://www.irs.gov/schedulea">www.irs.gov/schedulea</a> . ► Attach to Form 1040.																																									
Department of the Treasury Internal Revenue Service [90] Name(s) shown on Form 1040		OMB No. 1545-0074 <b>2015</b> Attachment Sequence No. 07 Your social security number																																									
<p>• Your filing status is single or married filing jointly. If you are not sure about your filing status, see instructions.</p> <p>• You and your spouse if married filing jointly were under age 65 and not blind at the end of 2015. If you were born on January 1, 1951, you are considered to be age 65 at the end of 2015.</p> <p>• You do not claim any dependents. For information on dependents, see Pub. 501.</p> <p>• Your taxable income (line 6) is less than \$100,000.</p> <p>• You do not claim any adjustments to income. For information on adjustments to income, use the Tax Topics listed under <i>Adjustments to Income</i> at <a href="http://www.irs.gov/taxtopics">www.irs.gov/taxtopics</a> (see instructions).</p> <p>• The only tax credit you can claim is the earned income credit (EIC). The credit may give you a refund even if you do not owe any tax. You do not need a qualifying child to claim the EIC. For information on credits, use the Tax Topics listed under <i>Tax Credits</i> at <a href="http://www.irs.gov/taxtopics">www.irs.gov/taxtopics</a> (see instructions). If you received a Form 1098-T or paid higher education expenses, you may be eligible for a tax credit or deduction that you must claim on Form 1040A or Form 1040. For more information on tax benefits for education, see Pub. 970. If you can claim the premium tax credit or you received any advance payment of the premium tax credit in 2015, you must use Form 1040A or Form 1040.</p> <p>• You had only wages, salaries, tips, taxable scholarship or fellowship grants, unemployment compensation, or Alaska Permanent Fund dividends, and your taxable interest was no more than \$1,500. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your Form W-2, you may not be able to use Form 1040EZ (see instructions). If you are planning to use Form 1040EZ for a child who received Alaska Permanent Fund dividends, see instructions.</p> <p><b>Filling in your return</b> If you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds, see the instructions before filing in the form. Also, see the instructions if you received a Form 1099-INT showing federal income tax withheld or if federal income tax was withheld from your unemployment compensation or Alaska Permanent Fund dividends.</p> <p>Remember, you must report all wages, salaries, and tips even if you do not get a Form W-2 from your employer. You must also report all your taxable interest, including interest from banks, savings and loans, credit unions, etc., even if you do not get a Form 1099-INT.</p> <p><b>Worksheet for Line 5 – Dependents</b> Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married filing jointly) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, see Pub. 501.</p> <p><b>Who Checked One or Both Boxes</b></p> <table border="0"> <tr> <td>A. Amount, if any, from line 1 on front</td> <td>+</td> <td>350.00</td> <td>Enter total</td> <td>►</td> </tr> <tr> <td>B. Minimum standard deduction</td> <td></td> <td></td> <td>A. <input type="text"/></td> <td></td> </tr> <tr> <td>C. Enter the larger of line A or line B here</td> <td></td> <td></td> <td>B. <input type="text"/></td> <td>1,050</td> </tr> <tr> <td>D. Maximum standard deduction. If single, enter \$6,300; if married filing jointly, enter \$12,600</td> <td></td> <td></td> <td>C. <input type="text"/></td> <td></td> </tr> <tr> <td>E. Enter the smaller of line C or line D here. This is your standard deduction</td> <td></td> <td></td> <td>D. <input type="text"/></td> <td></td> </tr> <tr> <td>F. Exemption amount</td> <td></td> <td></td> <td>E. <input type="text"/></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">{</td> <td>F. <input type="text"/></td> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">}</td> <td>G. <input type="text"/></td> <td></td> <td></td> </tr> </table> <p>If you did not check any boxes on line 5, enter on line 5 the amount shown below that applies to you.</p> <ul style="list-style-type: none"> <li>• Single, enter \$10,300. This is the total of your standard deduction (\$6,300) and your exemption (\$4,000).</li> <li>• Married filing jointly, enter \$20,600. This is the total of your standard deduction (\$12,600), your exemption (\$4,000), and your spouse's exemption (\$4,000).</li> </ul> <p><b>Mailing Return</b> Mail your return by April 18, 2016. Mail it to the address shown on the last page of the instructions.</p> <p><a href="http://www.irs.gov/form1040ez">www.irs.gov/form1040ez</a></p>				A. Amount, if any, from line 1 on front	+	350.00	Enter total	►	B. Minimum standard deduction			A. <input type="text"/>		C. Enter the larger of line A or line B here			B. <input type="text"/>	1,050	D. Maximum standard deduction. If single, enter \$6,300; if married filing jointly, enter \$12,600			C. <input type="text"/>		E. Enter the smaller of line C or line D here. This is your standard deduction			D. <input type="text"/>		F. Exemption amount			E. <input type="text"/>		{		F. <input type="text"/>			}		G. <input type="text"/>		
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}		G. <input type="text"/>																																									
<p><b>Interest You Paid</b> Add lines 5 through 8. <input type="text"/> 9</p> <p><b>Interest You Paid</b> 10 Home mortgage interest and points reported to you on Form 1098 to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address. <input type="checkbox"/> 10</p> <p><b>Note:</b> Your mortgage interest deduction may be limited (see instructions).</p> <p><b>Gifts to Charity</b> Points not reported to you on Form 1098. See instructions for special rules. <input type="checkbox"/> 11</p> <p>Mortgage insurance premiums (see instructions). <input type="checkbox"/> 12</p> <p>Investment interest. Attach Form 4952 if required. (See instructions.) <input type="checkbox"/> 13</p> <p>Gifts to Charity If you made a gift and got a benefit for it, see instructions. <input type="checkbox"/> 14</p> <p>Gifts to Charity If you made a gift or check, If you made any gift of \$250 or more, see instructions. <input type="checkbox"/> 15</p> <p>Gifts to Charity Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500. <input type="checkbox"/> 16</p> <p>Gifts to Charity Other than by cash or check. If any gift of \$250 or more, see instructions. <input type="checkbox"/> 17</p> <p>Gifts to Charity Carryover from prior year <input type="checkbox"/> 18</p> <p>Gifts to Charity Add lines 16 through 18. <input type="checkbox"/> 19</p> <p><b>Casualty and Theft Losses</b> 20 Casualty or theft losses. Attach Form 4684. (See instructions). <input type="checkbox"/> 20</p> <p><b>Job Expenses and Certain Miscellaneous Deductions</b> 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) <input type="checkbox"/> 21</p> <p>22 Tax preparation fees <input type="checkbox"/> 22</p> <p>23 Other expenses—investment, safe deposit box, etc. List type and amount. <input type="checkbox"/> 23</p> <p>24 Add lines 21 through 23 <input type="checkbox"/> 24</p> <p>25 Enter amount from Form 1040, line 38 <input type="checkbox"/> 25</p> <p>26 Multiply line 25 by 2% (02) <input type="checkbox"/> 26</p> <p>27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- <input type="checkbox"/> 27</p> <p><b>Other Miscellaneous Deductions</b> 28 Other—from list in instructions. List type and amount. <input type="checkbox"/> 28</p> <p><b>Total Itemized Deductions</b> 29 Is Form 1040, line 38, over \$154,560? <input type="checkbox"/> 29</p> <p><b>No.</b> Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter the amount on Form 1040, line 40. <input type="checkbox"/> 29</p> <p><b>Yes.</b> Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. <input type="checkbox"/> 29</p> <p>30 If you elect to itemize deductions even though they are less than your standard deduction, check here. <input type="checkbox"/> 30</p>																																											
<p><b>For Paperwork Reduction Act Notice, see Form 1040 instructions.</b></p> <p><b>Form 1040EZ</b> 2015</p> <p><b>Schedule A (Form 1040) 2015</b></p>																																											

<p><b>General Instructions</b>  Section references are to the Internal Revenue Code unless otherwise noted.</p> <p><b>Future Developments</b>  For the latest information about developments related to Schedule B (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to <a href="http://www.irs.gov/scheduleb">www.irs.gov/scheduleb</a>.</p> <p><b>Purpose of Form</b>  Use Schedule B if any of the following applies.</p> <ul style="list-style-type: none"> <li>• You have over \$1,500 of taxable interest or ordinary dividends.</li> <li>• You received interest from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address. ▶</li> <li>• You have accrued interest from a bond.</li> <li>• You are reporting original issue discount (OID) in an amount less than the amount shown on Form 1099-OID.</li> <li>• You are reducing your interest income on a bond by the amount of amortizable bond premium.</li> <li>• You are claiming the exclusion of interest from series EE or U.S. savings bonds issued after 1989.</li> <li>• You are reducing your interest or ordinary dividends as a nominee.</li> <li>• You had a financial interest in, or signature authority over, a financial account that is a foreign country or, if you received a distribution from, or were a grantor of, or transferred to, a foreign trust. Part III of the schedule has questions about foreign accounts and trusts.</li> </ul>		<p>If you received interest as a nominee, you must give the actual owner of Form 1099-INT unless the owner is your spouse. You must also file a Form 1096, Form 1098-INT and Form 1098-OID.</p> <p><b>Accrued interest.</b> When you buy bonds between interest payment dates and pay accrued interest to the seller, this is taxable to the seller. If you received a Form 1099 for interest as a purchase of a bond with accrued interest, follow the rules earlier under "Nominee" to see how to report the accrued interest. But identify the amount to be subtracted as "Accrued interest."</p> <p><b>Original issue discount (OID).</b> If you are reporting OID in an amount less than the amount shown on Form 1098-OD, follow the rules earlier under "Nominee" to see how to report the OID. But identify the amount to be subtracted as "OID Adjustment."</p> <p><b>Amortizable bond premium.</b> If you are reducing your interest income on a bond by the amount of amortizable bond premium, but identify the amount to be subtracted as "OID Adjustment."</p> <p><b>Part II. Ordinary Dividends</b></p> <p><b>TIP</b> You may have to file Form 5471 if, in 2015, you are an officer or director of a foreign corporation. You may also have to pay higher education expenses for yourself, your spouse, or your dependents. You may be able to exclude part or all of the interest on those bonds. See Form 8815 for details.</p> <p><b>TIP</b> If you are required to file Form 5471 and its instructions for FinCEN Form 114, file Form 5471 in its entirety. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.</p> <p><b>TIP</b> If you are required to file Form 5471, file Form 5471 and its instructions for FinCEN Form 114, file Form 5471 in its entirety. Check the "Yes" box if you are required to file the form; check the "No" box if you are not required to file the form.</p> <p><b>Part III. Foreign Accounts and Trusts</b></p> <p><b>TIP</b> Regardless of whether you are required to file FinCEN Form 114 (FBAR), you may be required to file Form 8838, Statement of Specified Foreign Financial Assets, with your income tax return. Failure to file Form 8838 may result in penalties and extension of the statute of limitations. See <a href="http://www.irs.gov/form8838">www.irs.gov/form8838</a> for more information.</p> <p><b>Line 7a-Question 1.</b> Check the "Yes" box if, at any time during 2015, you had a financial interest in or signature authority over a financial account located in a foreign country. See the definition that follows. Check the "Yes" box even if you are not required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</p>
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<p><b>Interest and Ordinary Dividends</b>  <b>► Attach to Form 1040A or 1040.</b>  <b>► Information about Schedule B and its instructions is at <a href="http://www.irs.gov/scheduleb">www.irs.gov/scheduleb</a>.</b></p> <p><b>Part I</b></p> <p><b>Interest</b></p> <p>(See instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.)</p> <p><b>Note:</b> If you received a Form 1099-INT, Form 1098-OD, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.</p> <p><b>Note:</b> If you received a Form 1099-INT, Form 1098-OD, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.</p> <p><b>Part II</b></p> <p><b>Ordinary Dividends</b></p> <p>(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)</p> <p><b>Note:</b> If you received a Form 1099-INT, Form 1098-OD, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.</p> <p><b>Part III</b></p> <p><b>Foreign Accounts and Trusts</b>  (See instructions on back.)</p>		<p><b>2015</b>  Attachment No. 08  Sequence No. 08</p> <p><b>Your social security number</b></p> <table border="1"> <thead> <tr> <th style="text-align: left;">Amount</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> </tr> <tr> <td style="text-align: center;">2</td> </tr> <tr> <td style="text-align: center;">3</td> </tr> <tr> <td style="text-align: center;">4</td> </tr> <tr> <td style="text-align: center;">5</td> </tr> <tr> <td style="text-align: center;">6</td> </tr> </tbody> </table> <p><b>Note:</b> If line 4 is over \$1,500, you must complete Part III.</p> <p><b>Part II</b></p> <p><b>5</b> List name of payer ▶</p> <p><b>6</b> Add the amounts on line 1 . . . . .</p> <p><b>7</b> Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ▶</p> <p><b>Note:</b> If line 4 is over \$1,500, you must complete Part III.</p> <p><b>Part II</b></p> <p><b>7</b> Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. ▶</p> <p><b>Note:</b> If line 6 is over \$1,500, you must complete Part III.</p> <p>You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends, (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.</p> <p><b>Part III</b></p> <p><b>Foreign Accounts and Trusts</b>  (See instructions on back.)</p> <p><b>7a</b> At any time during 2015, did you have a financial interest in or signature authority over a financial account such as a bank account, securities account, or brokerage account located in a foreign country? See instructions . . . . .</p> <p><b>b</b> If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located. ▶</p> <p><b>8</b> During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See the instructions on back . . . . .</p>	Amount	1	2	3	4	5	6
Amount									
1									
2									
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6									

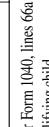
SCHEDULE C (Form 1040)		Profit or Loss From Business (Sole Proprietorship)		Part III Cost of Goods Sold (see instructions)			
Department of the Treasury Internal Revenue Service (90)		► Information about Schedule C and its separate instructions is at <a href="http://www.irs.gov/irs-schedulec">www.irs.gov/irs-schedulec</a> . ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1055.		OMB No. 1545-0074 Attachment Sequence No. 09			
Name of proprietor		Social security number (SSN)		2015			
A Principal business or profession, including product or service (see instructions)		B Enter code from instructions D Employer ID number (EIN) (see instructions)		C			
C Business name. If no separate business name, leave blank.		E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code		F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses H If you started or acquired this business during 2015, check here I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) J If "yes," did you or will you file required Forms 1099?			
Part I Income		G Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ▶ <input type="checkbox"/> 1 Returns and allowances 2 Subtract line 2 from line 1 3 Cost of goods sold (from line 42) 4 Gross profit. Subtract line 3 from line 3 5 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) 7 Gross income. Add lines 5 and 6. ▶		Part II Expenses. Enter expenses for business use of your home only on line 30.			
8 Advertising 9 Car and truck expenses (see instructions) 10 Commissions and fees 11 Contract labor (see instructions) 12 Depletion 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest: a Mortgage (paid to banks, etc.) b Other 17 Legal and professional services		8 9 10 11 12 13 14 15 16 a b 17		8 9 10 11 12 13 14 15 16 a b 17		18 Office expense (see instructions) 19 Pension and profit-sharing plans 20 Rent or lease (see instructions): a Vehicles, machinery, and equipment b Other business property 21 Repairs and maintenance 22 Supplies (not included in Part III) 23 Taxes and licenses 24 Travel, meals, and entertainment: a Travel b Deductible meals and entertainment (see instructions) 25 Utilities 26 Wages (less employment credits) 27a Other expenses (from line 48) b Reserved for future use. ▶	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a. ▶ 29 Tentative profit or (loss). Subtract line 28 from line 7. 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).		28 29 30		28 29 30		28 29 30	
Simplified method filers only. Enter the total square footage of (a) your home, and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.							
31 Net profit or (loss). Subtract line 30 from line 29.		31		31		31	
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2, if you checked the box on line 1, see the line 31 instructions, estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited. For Paperwork Reduction Act Notice, see the separate instructions.							
Page 2 Schedule C (Form 1040) 2015						48 Total other expenses. Enter here and on line 27a. ▶	
						Schedule C (Form 1040) 2015	
						Schedule C (Form 1040) 2015	

<b>SCHEDULE C-EZ</b> (Form 1040)		<b>Net Profit From Business</b>	
(Sole Proprietorship)		2015	
► Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B. ► Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.		Attachment Sequence No. 09A	
Name of proprietor		Social security number (SSN)	
<p><b>Part I General Information</b></p> <p><b>You May Use Schedule C-EZ Instead of Schedule C Only If You:</b></p> <ul style="list-style-type: none"> <li>• Had business expenses of \$5,000 or less.</li> <li>• Use the cash method of accounting.</li> <li>• Did not have an inventory at any time during the year.</li> <li>• Did not have a net loss from your business.</li> <li>• Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.</li> </ul> <p><b>And You:</b></p> <ul style="list-style-type: none"> <li>• Had no employees during the year.</li> <li>• Do not deduct expenses for business use of your home.</li> <li>• Do not have prior year unallowed passive activity losses from his business and</li> <li>• Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.</li> </ul> <p><b>A Principal business or profession, including product or service</b></p> <p><b>B Enter business code (see page 4)</b></p> <p><b>D Enter your EIN (see page 2)</b></p> <p><b>C Business name. If no separate business name, leave blank.</b></p> <p><b>E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.</b></p> <p><b>F Did you make any payments in 2015 that would require you to file Form(s) 1099? (see the instructions for Schedule C)</b></p> <p><b>G If "Yes," did you or will you file required Forms 1099? _____</b></p>			
<p><b>Part II Figure Your Net Profit</b></p> <p><b>1 Gross receipts. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see <b>Statutory employees</b> in the instructions for Schedule C, line 1, and check here <input type="checkbox"/></b></p> <p><b>2 Total expenses (see page 2). If more than \$5,000, you must use Schedule C</b></p> <p><b>3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13, and Schedule SE, line 2 (see instructions). (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3</b></p>			
<p><b>Part III Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 2.</b></p> <p><b>4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ _____</b></p> <p><b>5 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:</b></p> <p><b>a Business</b> ..... <b>b Commuting (see page 2)</b> ..... <b>c Other</b> .....</p> <p><b>6 Was your vehicle available for personal use during off-duty hours? .....</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>7 Do you (or your spouse) have another vehicle available for personal use? .....</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>8a Do you have evidence to support your deduction? .....</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>b If "Yes," is the evidence written? .....</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>9 Total. Add lines a through f. Enter here and on line 2</b> .....</p>			

Schedule C-EZ (Form 1040) 2015	
<b>Instructions</b>	
<p><b>Line F</b> Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 1 of Form 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.</p> <p><b>Line 1</b> See the instructions for line 1 in the instructions for Schedule C to help determine if you are required to file any Forms 1099.</p> <p><b>Before you begin:</b> see General Instructions in the 2015 Instructions for Schedule C.</p> <p>You can use Schedule C-EZ instead of Schedule C if:</p> <ul style="list-style-type: none"> <li>• You operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee, and</li> <li>• You have met all the requirements listed in Schedule C-EZ, Part I.</li> </ul> <p>For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see <b>Qualified Joint Venture</b> in the instructions for Schedule C. You can also go to IRS.gov and enter "qualified joint venture" in the search box.</p> <p><b>Line A</b> Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.</p> <p><b>Line B</b> Enter the six-digit code that identifies your principal business or professional activity. See the instructions for Schedule C for the list of codes.</p> <p><b>Line C</b> Enter the six-digit code (see page 4)</p> <p><b>Line D</b> Enter the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you are the sole owner of a limited liability company (LLC), do not enter on line D the EIN issued to the LLC, if any. <b>If you do not have an EIN, leave line D blank.</b></p> <p><b>Line E</b> You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the instructions for Form SS-4.</p> <p><b>Line F</b> Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the instructions for Schedule SE for information on international social security agreements.</p> <p><b>Line 5b</b> Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the instructions for Form 2106.</p> <p><b>Optional Worksheet for Line 2 (keep a copy for your records)</b></p> <p><b>a Deductible meals and entertainment (see the instructions for Schedule C, line 2ab)</b> .....</p> <p><b>b</b> .....</p> <p><b>c</b> .....</p> <p><b>d</b> .....</p> <p><b>e</b> .....</p> <p><b>f</b> .....</p> <p><b>g Total. Add lines a through f. Enter here and on line 2</b> .....</p>	

SCHEDULE D (Form 1040)		Capital Gains and Losses	
<b>► Attach to Form 1040 or Form 1040NR.</b> <b>► Information about Schedule D and its separate instructions is at <a href="http://www.irs.gov/scheduled">www.irs.gov/scheduled</a>.</b> <b>► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.</b> Name(s) shown on return		<b>2015</b> Attachment Sequence No. <b>12</b> Your social security number	
<b>Part I</b> Short-Term Capital Gains and Losses—Assets Held One Year or Less			
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.			
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B (or which basis was reported to the IRS and for which you have no adjustments see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . <b>1b</b> Totals for all transactions reported on Form(s) 8949 with <input checked="" type="checkbox"/> <b>Box A</b> checked . . . . . <b>2</b> Totals for all transactions reported on Form(s) 8949 with <input checked="" type="checkbox"/> <b>Box B</b> checked . . . . . <b>3</b> Totals for all transactions reported on Form(s) 8949 with <input checked="" type="checkbox"/> <b>Box C</b> checked . . . . .			
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . . <b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedules(s) K-1 . . . . . <b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . . <b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .			
<b>Part II</b> Long-Term Capital Gains and Losses—Assets Held More Than One Year			
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.			
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B (or which basis was reported to the IRS and for which you have no adjustments see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . <b>8b</b> Totals for all transactions reported on Form(s) 8949 with <input checked="" type="checkbox"/> <b>Box D</b> checked . . . . . <b>9</b> Totals for all transactions reported on Form(s) 8949 with <input checked="" type="checkbox"/> <b>Box E</b> checked . . . . .			
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <input checked="" type="checkbox"/> <b>Box F</b> checked . . . . .			
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			
<b>13</b> Capital gain distributions. See the instructions . . . . .			
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .			
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
<b>16</b> Combine lines 7 and 15 and enter the result . . . . .			
<b>Part III</b> Summary			
<b>16</b> If line 16 is a <b>gain</b> , enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. <b>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</b> <b>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter 0 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</b>			
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input type="checkbox"/> <b>Yes</b> . Go to line 18. <input type="checkbox"/> <b>No</b> . Skip lines 18 through 21, and go to line 22.			
<b>18</b> Enter the amount, if any, from line 7 of the <b>28% Rate Gain Worksheet</b> in the instructions . . . . .			
<b>19</b> Enter the amount, if any, from line 18 of the <b>Unrecaptured Section 1250 Gain Worksheet</b> in the instructions . . . . .			
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes</b> . Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Do not</b> complete lines 21 and 22 below.			
<b>21</b> If line 16 is a <b>loss</b> , enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <b>• The loss on line 16 or</b> <b>• (\$3,000, or if married filing separately, (\$1,500))</b>			
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.			
<b>22</b> Do you have qualified dividends on Form 1040, line 44 (or in the instructions for Form 1040NR, line 42)? <input type="checkbox"/> <b>Yes</b> . Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040 or Form 1040NR, line 10b)? <input type="checkbox"/> <b>No</b> . Complete the rest of Form 1040 or Form 1040NR.			



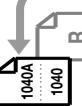
<b>SCHEDULE EIC</b> (Form 1040A or 1040)		<b>Earned Income Credit</b> Qualifying Child Information																																																							
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<p>After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).</p> <p>To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.</p> <p><b>Taking the EIC when not eligible.</b> If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.</p> <p><b>Future developments.</b> For the latest information about developments related to Schedule EIC (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to <a href="http://www.irs.gov/scheduleeic">www.irs.gov/scheduleeic</a>.</p>																																																									
<p><b>Before you begin:</b></p> <ul style="list-style-type: none"> <li>• See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.</li> <li>• Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-7213.</li> <li>• You can't claim the EIC for a child who didn't live with you for more than half of the year.</li> <li>• If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.</li> <li>• It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.</li> </ul>																																																									
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SCHEDULE F (Form 1040)		► Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B. ► Information about Schedule F and its separate instructions is at <a href="http://www.irs.gov/schedulef">www.irs.gov/schedulef</a> .		OMB No. 1545-0074 <b>2015</b> Attachment Sequence No. 14		Social security number (SSN)			
Name of proprietor		A Principal crop or activity		B Enter code from Part IV		C Accounting method:		D Employer ID number (EIN), (see instructions)	
				<input checked="" type="checkbox"/> Cash		<input type="checkbox"/> Accrual			
E Did you "materially participate" in the operation of this business during 2015? "No," see instructions for limit on passive losses		<input type="checkbox"/> Yes		<input type="checkbox"/> No					
F Did you make any payments in 2015 that would require you to file Form(s) 1099 (see instructions)?		<input type="checkbox"/> Yes		<input type="checkbox"/> No					
G If "yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes		<input type="checkbox"/> No					
<b>Part I Farm Income—Cash Method.</b> Complete Parts I and II (Accrual method). Complete Parts I and III, and Part I, line 9.									
1a	Sales of livestock and other real items (see instructions)		<input type="checkbox"/> 1a		<input checked="" type="checkbox"/> 1b				
b	Cost or other basis of livestock or other items reported on line 1a				<input type="checkbox"/> 1c				
c	Subtract line 1b from line 1a				<input type="checkbox"/> 2				
2	Sales of livestock, produce, grains, and other products you raised				<input type="checkbox"/> 3a		<input type="checkbox"/> 3b Taxable amount		
3a	Cooperative distributions (Form(s) 1099-PATR)				<input type="checkbox"/> 4a		<input type="checkbox"/> 4b Taxable amount		
4a	Agricultural program payments (see instructions)				<input type="checkbox"/> 5a				
5a	Commodity Credit Corporation (CCC) loans reported under election				<input type="checkbox"/> 5b		<input type="checkbox"/> 5c Taxable amount		
b	CCC loans forfeited				<input type="checkbox"/> 6a		<input type="checkbox"/> 6b Taxable amount		
6	Crop insurance proceeds and federal crop disaster payments (see instructions)				<input type="checkbox"/> 6d		Amount deferred from 2014		
a	Amount received in 2015						<input type="checkbox"/> 6d		
c	If election to defer to 2016 is attached, check here ►						<input type="checkbox"/> 7		
7	Custom hire (machine work) income						<input type="checkbox"/> 8		
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)						<input type="checkbox"/> 9		
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)						<input type="checkbox"/> 9		
<b>Part II Farm Expenses—Cash and Accrual Method.</b> Do not include personal or living expenses (see instructions).									
10	Car and truck expenses (see instructions). Also attach Form 4662		<input type="checkbox"/> 10		<input type="checkbox"/> 23		Pension and profit-sharing plans		
11	Chemicals		<input type="checkbox"/> 11		<input type="checkbox"/> 24		Rent or lease (see instructions)		
12	Conservation expenses (see instructions)		<input type="checkbox"/> 12		<input type="checkbox"/> 2a		a Vehicles, machinery, equipment		
13	Custom hire (machine work)		<input type="checkbox"/> 13		<input type="checkbox"/> 2b		b Other (land, animals, etc.)		
14	Depreciation and section 179 expense (see instructions)		<input type="checkbox"/> 14		<input type="checkbox"/> 25		Repairs and maintenance		
15	Employee benefit programs other than on line 23		<input type="checkbox"/> 15		<input type="checkbox"/> 26		Seeds and plants		
16	Feed		<input type="checkbox"/> 16		<input type="checkbox"/> 27		Storage and warehousing		
17	Fertilizers and lime		<input type="checkbox"/> 17		<input type="checkbox"/> 28		Supplies		
18	Freight and trucking		<input type="checkbox"/> 18		<input type="checkbox"/> 29		Taxes		
19	Gasoline, fuel, and oil		<input type="checkbox"/> 19		<input type="checkbox"/> 30		Utilities		
20	Insurance (other than health)		<input type="checkbox"/> 20		<input type="checkbox"/> 31		Veterinary, breeding, and medicine		
21	Interest		<input type="checkbox"/> 21		<input type="checkbox"/> 32		Other expenses (specify):		
a	Mortgage (paid to banks, etc.)		<input type="checkbox"/> 21a		<input type="checkbox"/> 32a				
b	Other		<input type="checkbox"/> 21b		<input type="checkbox"/> 32b				
22	Labor hired less employment credits		<input type="checkbox"/> 22		<input type="checkbox"/> 32c				
					<input type="checkbox"/> 32d				
					<input type="checkbox"/> 32e				
					<input type="checkbox"/> 32f				
33	Total expenses. Add lines 10 through 32. If line 32 is negative, see instructions				<input type="checkbox"/> 33				
34	Net farm profit or (loss). Subtract line 33 from line 9				<input type="checkbox"/> 34				
35	Did you receive an applicable subsidy in 2015? (see instructions)						<input type="checkbox"/> Yes		<input type="checkbox"/> No
36	Check the box that describes your investment in this activity and see instructions for where to report your loss.						<input type="checkbox"/> Some investment is at risk.		
a <input type="checkbox"/> All investment is at risk.									
For Paperwork Reduction Act Notice, see the separate instructions.									
Cat. No. 11346H									
Schedule F (Form 1040) 2015									

Page 2		Schedule F (Form 1040) 2015		Part III Farm Income—Accrual Method (see instructions).					
37		Sales of livestock, produce, grains, and other products (see instructions)		38a Cooperative distributions (Form(s) 1099-PATR)					
				38a Agricultural program payments					
				38a Taxable amount					
40		Commodity Credit Corporation (CCC) loans:							
		a CCC loans reported under election		40a					
b		CCC loans forfeited		40b					
				40b Taxable amount					
41		Crop insurance proceeds							
42		Custom hire (machine work) income							
43		Other income (see instructions)							
44		Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)		44					
45		Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797		45					
46		Cost of livestock, produce, grains, and other products purchased during the year		46					
47		Add lines 45 and 46							
48		Inventory of livestock, produce, grains, and other products at end of year		48					
49		Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47		49					
50		Gross income. Subtract line 49 from line 44. Enter the result here and on Part I, line 9		50					
		► If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Enter the total on line 50 and on Part I, line 9.							
<b>Part IV Principal Agricultural Activity Codes</b>									
 <b>Do not file Schedule F (Form 1040) to report the following.</b> <ul style="list-style-type: none"> <li><b>caution</b> • Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).</li> <li>• Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).</li> <li>• Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.</li> </ul>									
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SCHEDULE J (Form 1040)		OMB No. 15-0074	Page 2
Income Averaging for Farmers and Fishermen ► Attach to Form 1040 or Form 1040NR.		Attachment J Sequence No. 20	Schedule J (Form 1040) 2015
Name(s) shown on return ► Information about Schedule J and its separate instructions is at <a href="http://www.irs.gov/schedulej">www.irs.gov/schedulej</a> .		Social security number (SSN)	
<p><b>1</b> Enter the taxable income from your <b>2015</b> Form 1040, line 43, or Form 1040NR, line 41 . . . . .</p> <p><b>2a</b> Enter your <b>elected</b> farm income (see instructions). <b>Do not</b> enter more than the amount on line 1 . . . . .</p>		<b>1</b>	
<p><b>Capital gain included on line 2a:</b></p> <p><b>b</b> Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .</p> <p><b>c</b> Unrecaptured section 1250 gain . . . . .</p>		<b>2b</b>	
<p><b>3</b> Subtract line 2a from line 1 . . . . .</p>		<b>3</b>	
<p><b>4</b> Figure the tax on the amount on line 3 using the <b>2015</b> tax rates (see instructions) . . . . .</p>		<b>4</b>	
<p><b>5</b> If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2014, enter the amount from your 2014 Schedule J, line 11.</li> <li>• 2013 but not 2014, enter the amount from your 2013 Schedule J, line 15.</li> <li>• 2012 but not 2013 or 2014, enter the amount from your 2012 Schedule J, line 3.</li> </ul> <p>Otherwise, enter the taxable income from your <b>2012</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.</p>		<b>5</b>	
<p><b>6</b> Divide the amount on <b>line 2a</b> by 3.0 . . . . .</p>		<b>6</b>	
<p><b>7</b> Combine lines 5 and 6. If zero or less, enter -0- . . . . .</p>		<b>7</b>	
<p><b>8</b> Figure the tax on the amount on line 7 using the <b>2012</b> tax rates (see instructions) . . . . .</p>		<b>8</b>	
<p><b>9</b> If you used Schedule J to figure your tax for:</p> <ul style="list-style-type: none"> <li>• 2014, enter the amount from your 2014 Schedule J, line 15.</li> <li>• 2013 but not 2014, enter the amount from your 2013 Schedule J, line 3.</li> </ul> <p>Otherwise, enter the taxable income from your <b>2013</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.</p>		<b>9</b>	
<p><b>10</b> Enter the amount from line 6 . . . . .</p>		<b>10</b>	
<p><b>11</b> Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .</p>		<b>11</b>	
<p><b>12</b> Figure the tax on the amount on line 11 using the <b>2013</b> tax rates (see instructions) . . . . .</p>		<b>12</b>	
<p><b>13</b> If you used Schedule J to figure your tax for 2014, enter the amount from your 2014 Schedule J, line 3. Otherwise, enter the taxable income from your <b>2014</b> Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions . . . . .</p>		<b>13</b>	
<p><b>14</b> Enter the amount from line 6 . . . . .</p>		<b>14</b>	
<p><b>15</b> Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .</p>		<b>15</b>	
<p><b>16</b> Figure the tax on the amount on line 15 using the <b>2014</b> tax rates (see instructions) . . . . .</p>		<b>16</b>	
<p><b>17</b> Add lines 4, 8, 12, and 16 . . . . .</p>		<b>17</b>	
		Schedule J (Form 1040) 2015	
		For Paperwork Reduction Act Notice, see your tax return instructions.	
		Cat. No. 25515Y	

<b>Schedule R</b> <b>[Form 1040A or 1040]</b>		<b>Credit for the Elderly or the Disabled</b>																												
 <b>1040A</b> <b>1040</b>		<b>2015</b>																												
<b>► Complete and attach to Form 1040A or 1040.</b> <b>► Information about Schedule R and its separate instructions is at:</b> <a href="http://www.irs.gov/scheduleR">www.irs.gov/scheduleR</a> .		<b>Attachment Sequence No. 16</b> <b>Your social security number</b>																												
<b>Name(s) shown on Form 1040A or 1040</b>		<b>16</b>																												
<p>You may be able to take this credit and reduce your tax if by the end of 2015:</p> <ul style="list-style-type: none"> <li>• You were age 65 or older <b>or</b> • You were under age 65, you retired on permanent and total disability, and you received taxable disability income.</li> </ul> <p>But you must also meet other tests. See instructions.</p> <p><b>Tip:</b> In most cases, the IRS can figure the credit for you. See instructions.</p>																														
<b>Part I Check the Box for Your Filing Status and Age</b>																														
<b>If your filing status is: And by the end of 2015:</b>																														
<b>Check only one box:</b>																														
<table border="0"> <tr> <td>Single,</td> <td>1 You were 65 or older</td> <td>1 <input type="checkbox"/></td> </tr> <tr> <td>Head of household, or Qualifying widow(er)</td> <td>2 You were under 65 and you retired on permanent and total disability</td> <td>2 <input type="checkbox"/></td> </tr> <tr> <td></td> <td>3 Both spouses were 65 or older.</td> <td>3 <input type="checkbox"/></td> </tr> <tr> <td></td> <td>4 Both spouses were under 65, but only one spouse retired on permanent and total disability</td> <td>4 <input type="checkbox"/></td> </tr> <tr> <td></td> <td>5 Both spouses were under 65, and both retired on permanent and total disability</td> <td>5 <input type="checkbox"/></td> </tr> <tr> <td></td> <td>6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability</td> <td>6 <input type="checkbox"/></td> </tr> <tr> <td></td> <td>7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability</td> <td>7 <input type="checkbox"/></td> </tr> <tr> <td></td> <td>8 You were 65 or older and you lived apart from your spouse for all of 2015.</td> <td>8 <input type="checkbox"/></td> </tr> <tr> <td></td> <td>9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2015</td> <td>9 <input type="checkbox"/></td> </tr> </table>				Single,	1 You were 65 or older	1 <input type="checkbox"/>	Head of household, or Qualifying widow(er)	2 You were under 65 and you retired on permanent and total disability	2 <input type="checkbox"/>		3 Both spouses were 65 or older.	3 <input type="checkbox"/>		4 Both spouses were under 65, but only one spouse retired on permanent and total disability	4 <input type="checkbox"/>		5 Both spouses were under 65, and both retired on permanent and total disability	5 <input type="checkbox"/>		6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability	6 <input type="checkbox"/>		7 One spouse was 65 or older, and the other spouse was under 65 and not retired on permanent and total disability	7 <input type="checkbox"/>		8 You were 65 or older and you lived apart from your spouse for all of 2015.	8 <input type="checkbox"/>		9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2015	9 <input type="checkbox"/>
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<b>Part II Statement of Permanent and Total Disability</b> (Complete only if you checked box 2, 4, 5, 6 or 9 above.)																														
<b>Did you check box 1, 3, 7, or 8?</b>																														
<table border="0"> <tr> <td><b>Yes</b> <input type="checkbox"/></td> <td>→ Skip Part II and complete Part III on the back.</td> </tr> <tr> <td><b>No</b> <input type="checkbox"/></td> <td>→ Complete Parts I and III.</td> </tr> </table>				<b>Yes</b> <input type="checkbox"/>	→ Skip Part II and complete Part III on the back.	<b>No</b> <input type="checkbox"/>	→ Complete Parts I and III.																							
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Box 8 or 9	Enter: <b>\$3,750</b>																													
<b>11 If you checked [in Part I]:</b>																														
<table border="0"> <tr> <td><b>Did you check box 2, 4, 5, 6 or 9 in Part I?</b></td> <td><b>Yes</b> <input type="checkbox"/> → You must complete line 11.</td> </tr> <tr> <td></td> <td><b>No</b> <input type="checkbox"/> → Enter the amount from line 10 on line 12 and go to line 13.</td> </tr> </table>				<b>Did you check box 2, 4, 5, 6 or 9 in Part I?</b>	<b>Yes</b> <input type="checkbox"/> → You must complete line 11.		<b>No</b> <input type="checkbox"/> → Enter the amount from line 10 on line 12 and go to line 13.																							
<b>Did you check box 2, 4, 5, 6 or 9 in Part I?</b>	<b>Yes</b> <input type="checkbox"/> → You must complete line 11.																													
	<b>No</b> <input type="checkbox"/> → Enter the amount from line 10 on line 12 and go to line 13.																													
<b>12 If you completed line 11, enter the smaller of line 10 or line 11. All others, enter the amount from line 10.</b>																														
<b>13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2015.</b>																														
<table border="0"> <tr> <td><b>a</b> Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).</td> <td><b>13a</b></td> </tr> <tr> <td><b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).</td> <td><b>13b</b></td> </tr> <tr> <td><b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 3c.</td> <td><b>13c</b></td> </tr> <tr> <td>Enter the amount from Form 1040A, line 22, or Form 1040, line 38.</td> <td><b>14</b></td> </tr> </table>				<b>a</b> Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions).	<b>13a</b>	<b>b</b> Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions).	<b>13b</b>	<b>c</b> Add lines 13a and 13b. (Even though these income items are not taxable, they <b>must</b> be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 3c.	<b>13c</b>	Enter the amount from Form 1040A, line 22, or Form 1040, line 38.	<b>14</b>																			
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<b>15 If you checked [in Part I]:</b>																														
<table border="0"> <tr> <td>Box 1 or 2</td> <td>Enter: <b>\$7,500</b></td> </tr> <tr> <td>Box 3, 4, 5, 6, or 7</td> <td>Enter: <b>\$10,000</b></td> </tr> <tr> <td>Box 8 or 9</td> <td>Enter: <b>\$5,000</b></td> </tr> </table>				Box 1 or 2	Enter: <b>\$7,500</b>	Box 3, 4, 5, 6, or 7	Enter: <b>\$10,000</b>	Box 8 or 9	Enter: <b>\$5,000</b>																					
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Box 8 or 9	Enter: <b>\$5,000</b>																													
<b>16 Subtract line 15 from line 14. If zero or less, enter -0-.</b>																														
<table border="0"> <tr> <td><b>16</b></td> <td><b>17</b></td> </tr> </table>				<b>16</b>	<b>17</b>																									
<b>16</b>	<b>17</b>																													
<b>17 Enter one-half of line 16.</b>																														
<b>18 Add lines 13c and 17.</b>																														
<b>19 Subtract line 18 from line 12. If zero or less, stop; you cannot take the credit. Otherwise, go to line 20.</b>																														
<b>20 Multiply line 19 by 15% (.15).</b>																														
<b>21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.</b>																														
<b>22 Credit for the elderly or the disabled.</b> Enter the smaller of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box C and enter "Sch R" on the line next to that box).																														

<b>SCHEDULE SE (Form 1040)</b>		OMB No. 1545-0074	<b>2015</b>	Attachment No. <b>17</b>	Page <b>2</b>
► Information about Schedule SE and its separate instructions is at <a href="http://www.irs.gov/schedulese">www.irs.gov/schedulese</a> . ► Attach to Form 1040 or Form 1040NR.				Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)	
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)		Social security number of person with self-employment income		Social security number of person with self-employment income	
<b>Section B—Long Schedule SE</b>					
<b>Part I Self-Employment Tax</b>					
<p><b>Note.</b> If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.</p> <p><b>A</b> If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of <b>other</b> net earnings from self-employment, check here and continue with Part I . . . ▲</p> <p><b>1a</b> Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. <b>Note.</b> Skip lines 1a and 1b if you use the farm optional method (see instructions) Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z</p> <p><b>1b</b> ( )</p> <p><b>b</b> If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 14, code A, (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions)</p> <p><b>2</b> Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. <b>Note.</b> Skip this line if you use the nonfarm optional method (see instructions)</p> <p><b>3</b> Combine lines 1a, 1b, and 2. . . . .</p> <p><b>4a</b> If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3 . . . . .</p> <p><b>Note.</b> If line 1a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.</p> <p><b>4b</b> . . . . .</p> <p><b>c</b> Combine lines 2a and 4b. If less than \$400, <b>stop</b>; you do not owe self-employment tax.</p> <p><b>Exception.</b> If less than \$400 and you had church employee income, enter -0 and continue ▲</p> <p><b>5a</b> Enter your church employee income from Form W-2. See</p> <p><b>5b</b> Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0- . . . . .</p> <p><b>6</b> Add lines 4c and 5b . . . . .</p> <p><b>7</b> Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2015 . . . . .</p> <p><b>8a</b> Total social security wages and tips (total of boxes 3 and 7 on Forms W-2) and railroad retirement (tier 1) compensation, if \$118,500 or more, skip lines 8b through 10, and go to line 11 . . . . .</p> <p><b>8b</b> Unreported tips subject to social security tax (from Form 4137, line 10) . . . . .</p> <p><b>8c</b> Wages subject to social security tax (from Form 8919, line 10) . . . . .</p> <p><b>8d</b> Add lines 8a, 8b, and 8c . . . . .</p> <p><b>9</b> Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▲</p> <p><b>10</b> Multiply the <b>smaller</b> of line 6 or line 9 by 12.4% (.124) . . . . .</p> <p><b>11</b> Multiply line 6 by 2.8% (.029) . . . . .</p> <p><b>12</b> Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55 . . . . .</p> <p><b>13</b> Deduction for one-half of self-employment tax.</p> <p>Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27 . . . . .</p> <p><b>14</b> . . . . .</p> <p><b>15</b> . . . . .</p> <p><b>Part II Optional Methods To Figure Net Earnings (see instructions)</b></p> <p><b>Farm Optional Method.</b> You may use this method only if <b>(a)</b> your gross farm income<sup>1</sup> was not more than \$7,320, or <b>(b)</b> your net farm profits<sup>2</sup> were less than \$5,284.</p> <p><b>14</b> Maximum income for optional methods . . . . .</p> <p><b>15</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross farm income (not less than zero) <b>or</b> \$4,880. Also include this amount on line 4b above . . . . .</p> <p><b>Nonfarm Optional Method.</b> You may use this method only if <b>(a)</b> your net nonfarm profits<sup>3</sup> were less than \$5,284 and also less than 72.85% of your gross nonfarm income,<sup>4</sup> and <b>(b)</b> you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. <b>Caution.</b> You may use this method no more than five times.</p> <p><b>16</b> Subtract line 15 from line 14 . . . . .</p> <p><b>17</b> Enter the <b>smaller</b> of: two-thirds (2/3) of gross nonfarm income<sup>4</sup> (not less than zero) <b>or</b> the amount on line 16. Also include this amount on line 4b above . . . . .</p> <p><sup>1</sup> From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.</p> <p><sup>2</sup> From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional C, and Sch. K-1 (Form 1065-B), box 9, code J1.</p> <p><sup>3</sup> From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A, and Sch. K-1 (Form 1065-B), box 9, code J1.</p> <p><sup>4</sup> From Sch. C, line 7; Sch. C-EZ, line 7; Sch. K-1 (Form 1065), box 14, code C, and Sch. K-1 (Form 1065-B), box 9, code J1.</p>					

**SCHEDULE 8812** (Form 1040A or 1040) **Child Tax Credit** **2015** OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (98)  
Name(s) shown on return

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
► Information about Schedule 8812 and its separate instructions is at [www.irs.gov/schedule8812](http://www.irs.gov/schedule8812).

**Part I** **Filets Who Have Certain Child Dependent(s) with an ITIN (Individual Taxpayer Identification Number)**

**CAUTION**  
Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 4c; Form 1040A, line 4c; or Form 1040NR, line 7c, who has an ITIN (Individual Taxpayer Identification Number) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

A For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

B For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

C For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

D For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.

Yes  No

**Note:** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here. ▶

**Part II** **Additional Child Tax Credit Filers**

1 If you file Form 2555 or 2555EZ stop here, you cannot claim the additional child tax credit.

If you are required to use the worksheet in Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

1040 filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52).

1040A filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35).

1040NR filers: Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).

2 Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49.

3 Subtract line 2 from line 1. If zero, stop; you cannot take this credit.

4a Earned income (see separate instructions) . . . . .

b Non taxable combat pay (see separate instructions) . . . . .

5 Is the amount on line 4a more than \$3,000?

No. Leave line 5 blank and enter -0- on line 6.

Yes. Subtract \$3,000 from the amount on line 4a. Enter the result . . . . .

6 Multiply the amount on line 5 by 15% (.15) and enter the result . . . . .

Next. Do you have three or more qualifying children?

No. If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.

Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13.

Otherwise, go to line 7.

**Part III** **Certain Filers Who Have Three or More Qualifying Children**

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions. . . . .

8 **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 02.

**1040A filers:** Enter -0.

**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.

9 Add lines 7 and 8 . . . . .

10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71.

**1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).

**1040NR filers:** Enter the amount from Form 1040NR, line 67.

11 Subtract line 10 from line 9. If zero or less, enter -0- . . . . .

12 Enter the larger of line 6 or line 11 . . . . .

Next, enter the smaller of line 3 or line 12 on line 13.

**Part IV** **Additional Child Tax Credit**

13 This is your additional child tax credit . . . . .

**Part V** **Additional Child Tax Credit**

13 Enter this amount  
Form 1040, line 6;  
Form 1040A, line 43; or  
Form 1040NR line 64.

**Schedule 8812 (Form 1040A or 1040) 2015**

**For Paperwork Reduction Act Notice, see your tax return instructions.** Cat. No. 58781M Schedule 8812 (Form 1040A or 1040) 2015

<b>2106</b>		Employee Business Expenses	
<small>Department of the Treasury Internal Revenue Service (89)</small>		<small>► Attach to Form 1040 or Form 2106. ► Information about Form 2106 and its separate instructions is available at <a href="http://www.irs.gov/form2106">www.irs.gov/form2106</a>.</small>	
Your name  <b>Part I</b> Employee Business Expenses and Reimbursements		OMB No. 155-0074 <b>2015</b> Attachment Sequence No. <b>120</b>	
<b>Step 1 Enter Your Expenses</b>		<b>Column A</b>	<b>Column B</b>
		Other Than Meals and Entertainment	Meals and Entertainment
1 Vehicle expense from line 22 or line 29. (Rural mail carriers: See instructions.) 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work. 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment. 4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment.			
5 Meals and entertainment expenses (see instructions) 6 Total expenses. In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5.		5	6
<small>Note. If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.</small>			
<b>Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1</b>			
7 Enter reimbursements received from your employer that were not reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions).		7	
<b>Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)</b>			
8 Subtract line 7 from line 6. If zero or less, enter 0. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 (or on Form 1040NR, line 8).		8	
<small>Note. If both columns of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.</small>			
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (80) instead of 50%. For details, see instructions.)		9	
10 Add the amounts on line 9 of both columns and enter the total on <b>Schedule A (Form 1040, line 21 (or on Schedule A (Form 1040NR, line 7). (Armed Forces reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total)</b> .		10	
<small>For Paperwork Reduction Act Notice, see your tax return instructions.</small>			

<b>Part II</b> Vehicle Expenses	
<b>Section A—General Information</b> (You must complete this section if you are claiming vehicle expenses.)	
11 Enter the date the vehicle was placed in service 12 Total miles the vehicle was driven during 2015 13 Business miles included on line 12 14 Percent of business use. Divide line 13 by line 12 15 Average daily roundtrip commuting distance 16 Commuting miles included on line 12 17 Other miles. Add lines 13 and 16 and subtract the total from line 12 18 Was your vehicle available for personal use during off-duty hours? 19 Do you (or your spouse) have another vehicle available for personal use? 20 Do you have evidence to support your deduction? 21 If "yes," is the evidence written?	
22 Multiply line 13 by 57.5¢ (.575). Enter the result here and on line 1	
<b>Section C—Actual Expenses</b>	
23 Gasoline, oil, repairs, vehicle insurance, etc. 24a Vehicle rentals b Inclusion amount (see instructions) c Subtract line 24a from line 24a	
25 Value of employer-provided vehicle applies only if 100% of annual lease value was included on Form W-2—see instructions	
26 Add lines 23, 24c, and 25.	
27 Multiply line 26 by the percentage on line 14	
28 Depreciation (see instructions)	
29 Add lines 27 and 28. Enter total here and on line 1	
<b>Section D—Depreciation of Vehicles</b> (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)	
30 Enter cost or other basis (see instructions)	
31 Enter section 179 deduction and special allowance (see instructions)	
32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance)	
33 Enter depreciation method and percentage (see instructions)	
34 Multiply line 32 by the percentage on line 33 (see instructions)	
35 Add lines 31 and 34	
36 Enter the applicable limit explained in the line 36 instructions	
37 Multiply line 36 by the percentage on line 14	
38 Enter the smaller of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above	

Form 2441 (2015) Page 2

**2441** **Child and Dependent Care Expenses**

► Attach to Form 1040, Form 1040A, or Form 1040NR.

► Information about Form 2441 and its separate instructions is at [www.irs.gov/form2441](http://www.irs.gov/form2441).

Department of the Treasury  
Internal Revenue Service [9]  
Name(s) shown on return

**2015**

Attachment  
Sequence No. **21**

Your social security number

**Part I** **Persons or Organizations Who Provided the Care – You must complete this part.**

(If you have more than two care providers, see the instructions.)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive  
dependent care benefits?  
Yes → Complete Part II below.  
No → Complete Part III on the back next.

**Caution.** If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 6(a), or Form 1040NR, line 5(a).

**Part II** **Credit for Child and Dependent Care Expenses**

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name First	(b) Qualifying person's social security number

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31.

4 Enter your **earned income**. See instructions

5 If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4

6 Enter the **smallest** of line 3, or 5

7 Enter the amount from Form 1040, line 36; Form 1040A, line 22, or Form 1040NR, line 37.

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over over	Decimal amount is	But not over	Decimal amount is	Over over	But not over	Decimal amount is	
\$0–15,000	.35	\$29,000–31,000	.27	\$29,000–31,000	.27	X.	
15,000–17,000	.34	31,000–33,000	.26	31,000–33,000	.26		
17,000–19,000	.33	33,000–35,000	.25	33,000–35,000	.25		
19,000–21,000	.32	35,000–37,000	.24	35,000–37,000	.24		
21,000–23,000	.31	37,000–39,000	.23	37,000–39,000	.23		
23,000–25,000	.30	39,000–41,000	.22	39,000–41,000	.22		
25,000–27,000	.29	41,000–43,000	.21	41,000–43,000	.21		
27,000–29,000	.28	43,000–No limit	.20	43,000–No limit	.20		
9	Multiply line 6 by the decimal amount on line 8. If you paid 2014 expenses in 2015, see the instructions.	10	Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.	11	Credit for child and dependent care expenses. Enter the <b>smaller</b> of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47.	11	For Paperwork Reduction Act Notice, see your tax return instructions.

**Part III** **Dependent Care Benefits**

12 Enter the total amount of **dependent care benefits** you received in 2015. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. **Do not** include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.

13 Enter the amount, if any, you carried over from 2014 and used in 2015 during the grace period. See instructions.

14 Enter the amount, if any, you forfeited or carried forward to 2016. See instructions.

15 Combine lines 12 through 14. See instructions.

16 Enter the total amount of **qualified expenses** incurred in 2015 for the care of the qualifying person(s).

17 Enter the **smaller** of line 15 or 16.

18 Enter your **earned income**. See instructions.

19 Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if your or your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see instructions.

20 All others, enter the amount from line 18.

21 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19).

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25.)

- No. Enter -0.
- Yes. Enter the amount here.

23 Subtract line 22 from line 15.

24 **Deductible benefits.** Enter the **smallest** of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.

25 **Excluded benefits.** Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0. **Form 1040A filers:** Enter the **smaller** of line 20 or line 21.

26 **Taxable benefits.** Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." **Form 1040A filers:** Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".

27 Enter \$3,000 (\$6,000 if two or more qualifying persons).

28 **Form 1040 and 1040NR filers:** Add lines 24 and 25. **Form 1040A filers:** Enter the amount from line 25.

29 Subtract line 28 from line 27. If zero or less, **stop**. You cannot take the credit. **Exception:** If you paid 2014 expenses in 2015, see the instructions for line 9.

30 Complete line 2 on the front of this form. **Do not** include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.

31 Enter the **smaller** of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11.

Cat. No. 11822M Form 2441 (2015)

Form 2441 (2015)

General Business Credit		OMB No. 1545-0895	Page 2
<b>3800</b> <span style="float: right;">► Information about Form 3800 and its separate instructions is at <a href="http://www.irs.gov/form3800">www.irs.gov/form3800</a>. ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.</span>		<b>2015</b> Attachment Sequence No. 22	Form 3800 (2015)
<b>Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)</b> <span style="font-size: small;">(See instructions and complete Part(s) III before Parts I and II)</span>			<b>Part II Allowable Credit (Continued)</b>
<b>1</b> General business credit from line 2 of all Parts III with box A checked <b>2</b> Passive activity credits from line 2 of all Parts III with box B checked <b>3</b> Enter the applicable passive activity credits allowed for 2015 (see instructions) <b>4</b> Carryforward of general business credit to 2015. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach <b>5</b> Carryback of general business credit from 2016. Enter the amount from line 2 of Part III with box D checked (see instructions) <b>6</b> Add lines 1, 3, 4, and 5		<b>18</b> Multiply line 14 by 75% (.75) (see instructions) <b>19</b> Enter the greater of line 13 or line 18 <b>20</b> Subtract line 19 from line 11. If zero or less, enter -0-	<b>18</b> <b>19</b> <b>20</b>
<b>7</b> Regular tax before credits: <ul style="list-style-type: none"> <li>• Individuals. Enter the sum of the amounts from Form 1040, lines 44 and 46, or the sum of the amounts from Form 1040NR, lines 42 and 44.</li> <li>• Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2, or the applicable line of your return.</li> <li>• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return</li> <li>• Alternative minimum tax:  <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 35</li> <li>• Corporations. Enter the amount from Form 4626, line 14</li> <li>• Estates and trusts. Enter the amount from Schedule J (Form 1041), line 56</li> </ul> </li> </ul>		<b>21</b> Subtract line 17 from line 20. If zero or less, enter -0-	<b>21</b>
<b>8</b> Add lines 7 and 8		<b>22</b> Combine the amounts from line 3 of all Parts III with box A, C, or D checked	<b>22</b>
<b>9</b> Add lines 7 and 8		<b>23</b> Passive activity credit from line 3 of all Parts III with box B checked <b>24</b> Enter the applicable passive activity credit allowed for 2015 (see instructions)	<b>23</b> <b>24</b>
<b>10a</b> Foreign tax credit <b>b</b> Certain allowable credits (see instructions) <b>c</b> Add lines 10a and 10b		<b>25</b> Add lines 22 and 24	<b>25</b>
<b>11</b> Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		<b>26</b> Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	<b>26</b>
<b>12</b> Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-		<b>27</b> Subtract line 13 from line 11. If zero or less, enter -0-	<b>27</b>
<b>13</b> Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)		<b>28</b> Add lines 17 and 26	<b>28</b>
<b>14</b> Tentative minimum tax: <ul style="list-style-type: none"> <li>• Individuals. Enter the amount from Form 6251, line 33</li> <li>• Corporations. Enter the amount from Form 4626, line 12</li> <li>• Estates and trusts. Enter the amount from Schedule J (Form 1041), line 54</li> </ul>		<b>29</b> Subtract line 28 from line 27. If zero or less, enter -0-	<b>29</b>
<b>15</b> Enter the greater of line 13 or line 14		<b>30</b> Enter the general business credit from line 5 of all Parts III with box A checked	<b>30</b>
<b>16</b> Subtract line 15 from line 11. If zero or less, enter -0-		<b>31</b> Reserved	<b>31</b>
<b>17</b> Enter the smaller of line 6 or line 16		<b>32</b> Passive activity credits from line 5 of all Parts III with box B checked <b>33</b> Enter the applicable passive activity credits allowed for 2015 (see instructions)	<b>32</b> <b>33</b>
<b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		<b>34</b> Carryforward of business credit to 2015. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	<b>34</b>
<b>18</b> Credit allowed for the current year. Add lines 28 and 37.		<b>35</b> Carryback of business credit from 2016. Enter the amount from line 5 of Part III with box D checked (see instructions)	<b>35</b>
<b>19</b> Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return:		<b>36</b> Add lines 30, 33, 34, and 35	<b>36</b>
<b>20</b> Individuals. Form 1040, line 54, or Form 1040NR, line 51		<b>37</b> Enter the smaller of line 29 or line 36	<b>37</b>
<b>21</b> Corporations. Form 1120, Schedule J, Part I, line 5c			
<b>22</b> Estates and trusts. Form 1041, Schedule G, line 2b			<b>38</b> Form 3800 (2015)

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 2392F

Form 3800 (2015)

Name(s) shown on return	Identifying number
<b>Part III General Business Credits or Eligible Small Business Credits (see instructions)</b>	
Complete a separate Part III for each box checked below. (see instructions)	
<input type="checkbox"/> A General Business Credit From a Non-Passive Activity	<input type="checkbox"/> E Reserved
<input type="checkbox"/> B General Business Credit From a Passive Activity	<input type="checkbox"/> F Reserved
<input type="checkbox"/> C General Business Credit Carryforwards	<input type="checkbox"/> G Eligible Small Business Credit Carryforwards
<input type="checkbox"/> D General Business Credit Carrybacks	<input type="checkbox"/> H Reserved
I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III. <input type="checkbox"/>	
►	
(a) Description of credit	
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.	
	(b) Description of credit If claiming the credit from a pass-through entity, enter the EIN
	(c) Enter the appropriate amount
1a Investment (Form 3468, Part II only) (attach Form 3468) . . . . .	1a
b Reserved . . . . .	1b
c Increasing research activities (Form 6765) . . . . .	1c
d Low-income housing (Form 6586, Part I only) . . . . .	1d
e Disabled access (Form 8826) (see instructions for limitation) . . . . .	1e
f Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	1f
g Indian employment (Form 8845) . . . . .	1g
h Orphan drug (Form 8820) . . . . .	1h
i New markets (Form 8874) . . . . .	1i
j Small employer pension plan startup costs (Form 8881) (see instructions for limitation) . . . . .	1j
k Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) . . . . .	1k
l Biodiesel and renewable diesel fuels (attach Form 8864) . . . . .	1l
m Low sulfur diesel fuel production (Form 8896) . . . . .	1m
n Distilled spirits (Form 8909) . . . . .	1n
o Nonconventional source fuel . . . . .	1o
p Energy efficient home (Form 8908) . . . . .	1p
q Energy efficient appliance . . . . .	1q
r Alternative motor vehicle (Form 8910) . . . . .	1r
s Alternative fuel vehicle refueling property (Form 8911) . . . . .	1s
t Reserved . . . . .	1t
u Mine rescue team training (Form 8923) . . . . .	1u
v Agricultural chemicals security (carryforward only) . . . . .	1v
w Employer differential wage payments (Form 8932) . . . . .	1w
x Carbon dioxide sequestration (Form 8933) . . . . .	1x
y Qualified plug-in electric drive motor vehicle (Form 8936) . . . . .	1y
z Qualified plug-in electric vehicle carryforward only) . . . . .	1z
aa New hire retention (carryforward only) . . . . .	1aa
bb General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) . . . . .	1bb
zz Other . . . . .	1zz
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2
3 Enter the amount from Form 8944 here and on the applicable line of Part II.	3
4a Investment (Form 3468, Part III) (attach Form 3468) . . . . .	4a
b Work opportunity (Form 5884) . . . . .	4b
c Biofuel producer (Form 6478) . . . . .	4c
d Low-income housing (Form 6586, Part II) . . . . .	4d
e Renewable electricity, refined coal, and Indian coal production (Form 8835) . . . . .	4e
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846) . . . . .	4f
g Qualified railroad track maintenance (Form 8900) . . . . .	4g
h Small employer health insurance premiums (Form 8941) . . . . .	4h
i Reserved . . . . .	4i
j Reserved . . . . .	4j
z Other . . . . .	4z
5 Add lines 4a through 4z and enter here and on the applicable line of Part II.	5
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II . . . . .	6

**6251** **Alternative Minimum Tax—Individuals**

Form 6251 (2015) Cat. No. 13800G

Department of the Treasury  
Internal Revenue Service [§9]

► Information about Form 6251 and its separate instructions is at [www.irs.gov/form6251](http://www.irs.gov/form6251).  
► Attach to Form 1040 or Form 1040NR.

<p><b>Part I Alternative Minimum Taxable Income</b> (See instructions for how to complete each line.)</p> <ol style="list-style-type: none"> <li>1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. If less than zero, enter as a negative amount.)</li> <li>2 Medical and dental. If you or your spouse was 65 or older, enter the <b>smaller</b> of Schedule A (Form 1040, line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-.)</li> <li>3 Taxes from Schedule A (Form 1040), line 9.</li> <li>4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line.</li> <li>5 Miscellaneous deductions from Schedule A (Form 1040), line 27.</li> <li>6 If Form 1040, line 38, is \$154,950 or less, enter -0-. Otherwise, see instructions.</li> <li>7 Tax refund from Form 1040, line 10 or line 21.</li> <li>8 Investment interest expense (difference between regular tax and AMT).</li> <li>9 Depletion (difference between regular tax and AMT).</li> <li>10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.</li> <li>11 Alternative tax net operating loss deduction.</li> <li>12 Interest from specified private activity bonds exempt from the regular tax.</li> <li>13 Qualified small business stock, see instructions.</li> <li>14 Exercise of incentive stock options (excess of AMT income over regular tax income).</li> <li>15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A).</li> <li>16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6).</li> <li>17 Disposition of property difference between AMT and regular tax gain or loss.)</li> <li>18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)</li> <li>19 Passive activities (difference between AMT and regular tax, income or loss)</li> <li>20 Loss limitations difference between AMT and regular tax income or loss.)</li> <li>21 Circulation costs (difference between regular tax and AMT)</li> <li>22 Long-term contracts (difference between AMT and regular tax income)</li> <li>23 Mining costs (difference between regular tax and AMT)</li> <li>24 Research and experimental costs (difference between regular tax and AMT)</li> <li>25 Income from certain installment sales before January 1, 1987</li> <li>26 Intangible drilling costs preference.</li> <li>27 Other adjustments, including income-based related adjustments</li> <li>28 Alternative minimum taxable income. Combine lines 1 through 27 (if married filing separately and line 28 is more than \$246,250, see instructions).</li> </ol>	<p>OMB No. 15-05-0074 <b>2015</b> Attachment No. <b>32</b> Sequence No. <b>32</b></p> <p>Your social security number</p> <p><b>Part II Alternative Minimum Tax (AMT)</b></p> <ol style="list-style-type: none"> <li>29 Exemption. If you were under age 24 at the end of 2015, see instructions.)</li> <li>30 If your filing status is ... THEN enter on line 29 ... AND line 28 is not over ...</li> <li>31 If line 28 is over the amount shown above for your filing status, see instructions.</li> <li>32 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.</li> <li>33 If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>34 If you reported capital gain distributions directly on Form 1040, line 13, you reported qualified dividends on Form 1040, line 9b, or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part II on the back and enter the amount from line 64 here.</li> <li>35 All others: If line 30 is \$125,400 or less, \$92,700 or less if married filing separately, multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,708 (\$1,884 if married filing separately) from the result.</li> <li>36 Enter the amount from line 31 or by line 31 if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions for Form 6251 (2015).</li> <li>37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>40 Enter the <b>smaller</b> of line 36 or line 39.</li> <li>41 Subtract line 40 from line 36.</li> <li>42 If line 41 is \$125,400 or less, \$92,700 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,708 (\$1,884 if married filing separately) from the result.</li> <li>43 Enter: <ul style="list-style-type: none"> <li>• \$74,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,450 if single or married filing separately, or</li> <li>• \$50,200 if head of household.</li> </ul> </li> <li>44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>45 Subtract line 44 from line 43. If zero or less, enter -0-.</li> <li>46 Enter the <b>smaller</b> of line 36 or line 37.</li> <li>47 Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0%.</li> <li>48 Subtract line 47 from line 46.</li> <li>49 Enter: <ul style="list-style-type: none"> <li>• \$4,13,200 if single</li> <li>• \$23,425 if married filing separately</li> <li>• \$4,64,850 if married filing jointly or qualifying widow(er)</li> <li>• \$4,39,00 if head of household</li> </ul> </li> <li>50 Enter the amount from line 45.</li> <li>51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter.</li> <li>52 Add lines 50 and line 51.</li> <li>53 Subtract line 52 from line 49. If zero or less, enter -0-.</li> <li>54 Enter the <b>smaller</b> of line 48 or line 53.</li> <li>55 Multiply line 54 by 15% (.15).</li> <li>56 Add lines 47 and 54.</li> <li>57 If lines 56 and 58 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</li> <li>58 Multiply line 57 by 20% (.20).</li> <li>59 If line 58 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</li> <li>60 Subtract line 59 from line 36.</li> <li>61 Multiply line 60 by 25% (.25).</li> <li>62 Add lines 42, 55, 58, and 61.</li> <li>63 If line 36 is \$185,400 or less, \$92,700 or less if married filing separately), multiply line 36 by 25% (.25). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,708 (\$1,884 if married filing separately) from the result.</li> <li>64 Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31.</li> </ol>
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<p><b>Part II Tax Computation Using Maximum Capital Gains Rates</b></p> <p>Complete Part III only if you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31.</p> <p>36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31.</p> <p>37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</p> <p>38 Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</p> <p>39 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</p> <p>40 Enter the <b>smaller</b> of line 36 or line 39.</p> <p>41 Subtract line 40 from line 36.</p> <p>42 If line 41 is \$125,400 or less, \$92,700 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,708 (\$1,884 if married filing separately) from the result.</p> <p>43 Enter: <ul style="list-style-type: none"> <li>• \$74,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,450 if single or married filing separately, or</li> <li>• \$50,200 if head of household.</li> </ul> </p> <p>44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.</p> <p>45 Subtract line 44 from line 43. If zero or less, enter -0-.</p> <p>46 Enter the <b>smaller</b> of line 36 or line 37.</p> <p>47 Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0%.</p> <p>48 Subtract line 47 from line 46.</p> <p>49 Enter: <ul style="list-style-type: none"> <li>• \$4,13,200 if single</li> <li>• \$23,425 if married filing separately</li> <li>• \$4,64,850 if married filing jointly or qualifying widow(er)</li> <li>• \$4,39,00 if head of household</li> </ul> </p> <p>50 Enter the amount from line 45.</p> <p>51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter.</p> <p>52 Add lines 50 and line 51.</p> <p>53 Subtract line 52 from line 49. If zero or less, enter -0-.</p> <p>54 Enter the <b>smaller</b> of line 48 or line 53.</p> <p>55 Multiply line 54 by 15% (.15).</p> <p>56 Add lines 47 and 54.</p> <p>57 If lines 56 and 58 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.</p> <p>58 Multiply line 57 by 20% (.20).</p> <p>59 If line 58 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.</p> <p>60 Subtract line 59 from line 36.</p> <p>61 Multiply line 60 by 25% (.25).</p> <p>62 Add lines 42, 55, 58, and 61.</p> <p>63 If line 36 is \$185,400 or less, \$92,700 or less if married filing separately), multiply line 36 by 25% (.25). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,708 (\$1,884 if married filing separately) from the result.</p> <p>64 Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31.</p>	<p>Page 2</p>
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**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)**

**Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)**

**Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)**

**Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)**

**Worksheet 5—Allocation of Unallowed Losses (See instructions.)**

**Part I 2015 Passive Activity Loss**

► See separate instructions.

► Attach to Form 1040 or Form 1041.

► Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

Name(s) shown on return  
Attachment Sequence No. 88  
Identifying number

## 8582 Passive Activity Loss Limitations

OMB No. 1545-1008  
**2015**

Attachment Sequence No. 88

### Part I 2015 Passive Activity Loss

► See separate instructions.

► Attach to Form 1040 or Form 1041.

► Information about Form 8582 and its instructions is available at [www.irs.gov/form8582](http://www.irs.gov/form8582).

Name(s) shown on return  
Attachment Sequence No. 88  
Identifying number

### Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

**a** Activities with net income (enter the amount from Worksheet 1, column (a))

**b** Activities with net loss (enter the amount from Worksheet 1, column (b))

**c** Prior years unallowed losses (enter the amount from Worksheet 1, column (c))

**d** Combine lines 1a, 1b, and 1c

**2a** Commercial revitalization deductions from Worksheet 2, column (a).

**b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)

**c** Add lines 2a and 2b

**3a** Activities with net income (enter the amount from Worksheet 3, column (a))

**b** Activities with net loss (enter the amount from Worksheet 3, column (b))

**c** Prior years unallowed losses (enter the amount from Worksheet 3, column (c))

**d** Combine lines 3a, 3b, and 3c

**4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

If line 4 is a loss and:

• Line 1d is a loss, go to Part II.

• Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.

• Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**5** Enter the smaller of the loss on line 1d or the loss on line 4

**6** Enter \$150,000. If married filing separately, see instructions

**7** Enter modified adjusted gross income, but not less than zero (see instructions)

**Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0 on line 10. Otherwise, go to line 8.

**8** Subtract line 7 from line 6

**9** Multiply line 8 by 30% (5%). Do not enter more than \$25,000. If married filing separately, see instructions

**10** Enter the smaller of line 5 or line 9

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

5	6	7	8	9	10

**5** Enter the smaller of the loss on line 1d or the loss on line 4

**6** Enter \$150,000. If married filing separately, see instructions

**7** Enter modified adjusted gross income, but not less than zero (see instructions)

**Note:** If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0 on line 10. Otherwise, go to line 8.

**8** Subtract line 7 from line 6

**9** Multiply line 8 by 30% (5%). Do not enter more than \$25,000. If married filing separately, see instructions

**10** Enter the smaller of line 5 or line 9

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

**11** Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions

**12** Enter the loss from line 4

**13** Reduce line 12 by the amount on line 10

**14** Enter the smallest of line 2c (treated as a positive amount), line 11 or line 13

**15** Add the income, if any, on lines 1a and 3a and enter the total

**16** Total losses allowed from all passive activities for 2015. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return

**Part IV Total Losses Allowed**

**Note:** Enter all numbers in Part IV as positive amounts. See instructions.

**Total** Form 8582 (2015)

Tax for Certain Children Who Have Unearned Income					
Form 8615 (2015)					
<b>8615</b> <span style="float: right;">Page 3</span>					
<b>Worksheet 6—Allowed Losses (See Instructions.)</b>					
Name of activity		Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total					
<b>Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See Instructions.)</b>					
Name of activity:		(a)	(b)	(c) Ratio	(d) Unallowed loss
Form or schedule and line number to be reported on (see instructions):					(e) Allowed loss
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . . .					
<b>b</b> Net income from form or schedule . . . . .					
<b>c</b> Subtract line 1a from line 1a. If zero or less, enter -0. ▶					
Form or schedule and line number to be reported on (see instructions):					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . . .					
<b>b</b> Net income from form or schedule . . . . .					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0. ▶					
Form or schedule and line number to be reported on (see instructions):					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule . . . . .					
<b>b</b> Net income from form or schedule . . . . .					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0. ▶					
<b>Part I Child's Net Unearned Income</b>					
<b>1</b> Enter the child's unearned income (see instructions) . . . . .					
<b>2</b> If the child did not itemize deductions on <b>Schedule A</b> (Form 1040 or Form 1040NR), enter \$2,100. Otherwise, see instructions . . . . .					
<b>3</b> Subtract line 2 from line 1. If zero or less, stop; do not complete the rest of this form but do attach it to the child's return . . . . .					
<b>4</b> Enter the child's <b>taxable income</b> from Form 1040, line 13; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .					
<b>5</b> Enter the smaller of line 3 or line 4. If zero, stop; do not complete the rest of this form but do attach it to the child's return . . . . .					
<b>Part II Tentative Tax Based on the Tax Rate of the Parent</b>					
<b>6</b> Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 11; or Form 1040NR-EZ, line 14. If zero or less, enter -0. If the parent files Form 2555 or 2555-EZ, see the instructions . . . . .					
<b>7</b> Enter the total, if any, from Forms 8615, line 5, of <b>all other children</b> of the parent named above. <b>Do not include</b> the amount from line 5 above . . . . .					
<b>8</b> Add lines 5, 6, and 7 (see instructions) . . . . .					
<b>9</b> Enter the tax on the amount on line 8 based on the parent's filing status above (see Instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . ▶					
<b>10</b> Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not include</b> any tax from <b>Form 4972</b> or <b>8814</b> or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here . . . . ▶					
<b>11</b> Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .					
<b>12a</b> Add lines 5 and 7 . . . . .					
<b>b</b> Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .					
<b>13</b> Multiply line 11 by line 12b . . . . .					
<b>Part III Child's Tax</b> —If lines 4 and 5 above are the same, enter -0 on line 15 and go to line 16.					
<b>14</b> Subtract line 5 from line 4 . . . . .					
<b>15</b> Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . ▶					
<b>16</b> Add lines 13 and 15 . . . . .					
<b>17</b> Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here . . . . ▶					
<b>18</b> Enter the <b>larger</b> of line 16 or line 17 here and on the child's Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions . . .					
<b>Total</b> . . . . . <b>1.00</b> . . . . .					

8801 Credit for Prior Year Minimum Tax—Individuals, Estates, and Trusts		Form 8801 (2015)
► Information about Form 8801 and its separate instructions is at <a href="http://www.irs.gov/form8801">www.irs.gov/form8801</a> . ► Attach to Form 1040, 1040NR, or 1041.		OMB No. 1545-1073
Name(s) shown on return		Attachment No. 74 <b>2015</b>
<b>Part I Net Minimum Tax on Exclusion Items</b>		
1	Combine lines 1, 6, and 10 of your 2014 Form 6251. Estates and trusts, see instructions . . .	1
2	Enter adjustments and preferences treated as exclusion items (see instructions) . . .	2
3	Minimum tax credit net operating loss deduction (see instructions) . . .	3 ( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$24,450 and you were married filing separately for 2014, see instructions . . .	4
5	Enter \$82,100 if married filing jointly or qualifying widow(er) for 2014; \$52,800 if single or head of household for 2014; or \$41,050 if married filing separately for 2014. Estates and trusts, enter \$23,500	5
6	Enter \$156,500 if married filing jointly or qualifying widow(er) for 2014; \$117,300 if single or head of household for 2014; or \$78,250 if married filing separately for 2014. Estates and trusts, enter \$78,250	6
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . .	7
8	Multiply line 7 by 25% (0.25) . . .	8
9	Subtract line 8 from line 5. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . .	9
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . .	10
11	<ul style="list-style-type: none"> <li>If for 2014 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>If for 2014 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 3b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.</li> <li><b>All others:</b> If line 10 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 10 by 28% (0.28). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions.</li> </ul>	11
12	Minimum tax foreign tax credit on exclusion items (see instructions) . . .	12
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . .	13
14	Enter the amount from your 2014 Form 6251, line 34, or 2014 Form 1041, Schedule I, line 55 . . .	14
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0- . . .	15

Form 8801 (2015)

Page 2

Part II Minimum Tax Credit and Carryforward to 2016	
16	Enter the amount from your 2014 Form 6251, line 35, or 2014 Form 1041, Schedule I, line 56 . . .
17	Enter the amount from line 15 . . .
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . .
19	<b>2014 credit carryforward.</b> Enter the amount from your 2014 Form 8801, line 26 . . .
20	Enter your 2014 unallowed qualified electric vehicle credit (see instructions) . . .
21	Combine lines 8 through 20. If zero or less, stop here and see the instructions . . .
22	Enter your 2015 regular income tax liability minus allowable credits (see instructions) . . .
23	Enter the amount from your 2015 Form 6251, line 33, or 2015 Form 1041, Schedule I, line 54 . . .
24	Subtract line 23 from line 22. If zero or less, enter -0- . . .
25	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2015 Form 1040, line 54 (check box <b>b</b> ); Form 1040NR, line 51 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . .
26	<b>Credit carryforward to 2016.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . .

Form 8801 (2015)

Page 2



<b>8814</b>		<b>Parents' Election To Report Child's Interest and Dividends</b>																																																													
► Information about Form 8814 and its instructions is at <a href="http://www.irs.gov/form8814">www.irs.gov/form8814</a> .		► Attach to parents Form 1040 or Form 1040NR.																																																													
Name(s) shown on your return		OMB No. 1545-0074 <b>2015</b> Attachment Sequence No. 40																																																													
A Child's name [first, initial, and last]		B Child's social security number  C If more than one Form 8814 is attached, check here <input type="checkbox"/>																																																													
<b>Part I Child's Interest and Dividends To Report on Your Return</b>																																																															
<p><b>Caution.</b> The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see <b>Tax benefits you cannot take in the instructions.</b></p>																																																															
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">1a</td> <td>Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OLD, see the instructions</td> <td style="width: 10%;">1a</td> <td></td> </tr> <tr> <td>b</td> <td>Enter your child's tax-exempt interest. <b>Do not</b> include this amount on line 1a</td> <td>1b</td> <td></td> </tr> <tr> <td>2a</td> <td>Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions</td> <td>2a</td> <td></td> </tr> <tr> <td>b</td> <td>Enter your child's qualified dividends included on line 2a. See the instructions</td> <td>2b</td> <td></td> </tr> <tr> <td>3</td> <td>Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions</td> <td>3</td> <td></td> </tr> <tr> <td>4</td> <td>Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income</td> <td>4</td> <td></td> </tr> <tr> <td>5</td> <td>Base amount</td> <td>5</td> <td>2,100.00</td> </tr> <tr> <td>6</td> <td>Subtract line 5 from line 4</td> <td>6</td> <td></td> </tr> <tr> <td colspan="4"> <p>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter 0 on line 11, and go to line 12. Otherwise, go to line 7.</p> </td> </tr> <tr> <td>7</td> <td>Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)</td> <td>7</td> <td></td> </tr> <tr> <td>8</td> <td>Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)</td> <td>8</td> <td></td> </tr> <tr> <td>9</td> <td>Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return</td> <td>9</td> <td></td> </tr> <tr> <td>10</td> <td>Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return</td> <td>10</td> <td></td> </tr> <tr> <td>11</td> <td>Add lines 9 and 10</td> <td>11</td> <td></td> </tr> <tr> <td>12</td> <td>Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below</td> <td>12</td> <td></td> </tr> </table>				1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OLD, see the instructions	1a		b	Enter your child's tax-exempt interest. <b>Do not</b> include this amount on line 1a	1b		2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a		b	Enter your child's qualified dividends included on line 2a. See the instructions	2b		3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		4	Add lines 1a, 2a, and 3. If the total is \$2,000 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, <b>do not</b> file this form. Your child <b>must</b> file his or her own return to report the income	4		5	Base amount	5	2,100.00	6	Subtract line 5 from line 4	6		<p>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter 0 on line 11, and go to line 12. Otherwise, go to line 7.</p>				7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7		8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8		9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9		10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10		11	Add lines 9 and 10	11		12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12	
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<p>For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 10750U Form 8814 2015</p>																																																															

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**General Instructions****Future Developments**

For the latest information about developments related to Form 8814 and its instructions, such as legislation enacted after they were published, go to [www.rs.gov/form8814](http://rs.gov/form8814).

**Purpose of Form**

Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 19, or under age 24 if a full-time student at the end of 2015. "Student" is defined below.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2015 was less than \$10,500.
- The child is required to file a 2015 return.
- The child does not file a joint return for 2015.

• There were no estimated tax payments for the child for 2015 (including any overpayment of tax from his or her 2014 return applied to 2015 estimated tax).

- There was no federal income tax withheld from the child's income.

You must also qualify. See *Parents who qualify to make the election* below.

**Student.** A student is a child who for some part of each of 5 calendar months during the year was enrolled as a full-time student at a school, or took a full-time on-the-job training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the internet.

**Certain January 1 birthdays.** A child born on January 1, 1997, is considered to be age 19 at the end of 2015. You cannot make this election for such a child unless the child was a full-time student. A child born on January 1, 1982, is considered to be age 24 at the end of 2015. You cannot make this election for such a child.

**How to make the election.** To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

**Parents who qualify to make the election.** You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.

- You are filing a joint return for 2015 with the child's other parent.
- You and the child's other parent were married to each other but file separate returns for 2015 and you had the higher taxable income.
- You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

**Note.** If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.

**Tax benefits you cannot take.** If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:

- Additional standard deduction of \$1,550 if the child is blind.
- Penalty on early withdrawal of child's savings, and
- Itemized deductions such as the child's investment expenses or charitable contributions.

If your child received qualified dividends or capital gain distributions, you may pay up to \$1,050 more tax if you make this election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between \$1,050 and \$2,000 is 10% if you make this election. However, if you file a separate return for the child, the tax rate may be as low as 0% (zero percent), because of the preferential tax and capital gain distributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to determine which results in the lower tax.

**Alternative minimum tax.** If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6221, Alternative Minimum Tax—Individuals, and its instructions for details.

**Net Investment Income Tax.** For purposes of figuring any Net Investment Income Tax liability of the parents on Form 8860, the following rules apply.

1. All income reported on line 12 is included in the parents' modified adjusted gross income, and

2. All net investment income included on line 12 (except for Alaska Permanent Fund dividends) is included in the parents' net investment income.

For more information on Net Investment Income Tax, go to [www.rs.gov](http://www.rs.gov) and enter "Net Investment Income Tax" in the search box.

**Investment interest expense.** Your child's income (other than qualified dividends), Alaska Permanent Fund dividends, and capital gain distributions (if you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, Investment Income and Expenses, to figure the amount you can treat as your investment income.

**Foreign accounts and trusts.** You must complete Schedule B (Form 1040), Part III, and file it with your tax return if your child:

1. Had a foreign financial account, or
2. Received a distribution from, or was the grantor of, or transferred to, a foreign trust.

Enter Form 8814 on the dotted line next to line 7 or line 8, whichever applies. Complete line 7b if applicable.

**Note.** If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8838, Statement of Specified Foreign Financial Assets. Check [www.rs.gov/iform8838](http://www.rs.gov/iform8838) for details.

**Change of address.** If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, Change of Address.

**Additional information.** See Pub. 929, Tax Rules for Children and Dependents, for more details.

**Line Instructions**

**Name and social security number.** If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.

**Line 1a.** Enter all taxable interest income your child received in 2015. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

# Section 8

# Index

References in the index are either to table or page numbers. Table references appear in the form "X.X" (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters "pg."

## A

### **Additional child tax credit**

Refundable portion:

Classified by:

Age.....	3.7
Size of adjusted gross income .....	3.3

Time Series, 2011–2015 ..... A

Total:

Classified by:

Age.....	3.7
Size of adjusted gross income .....	3.3

### **Additional medicare tax**

Classified by:

Age .....	3.7
-----------	-----

Size of adjusted gross income .....	3.3
-------------------------------------	-----

Definition ..... pg 176

### **Additional standard deduction**

(See also basic and standard deductions)

Classified by:

Age .....	1.5
-----------	-----

Marital status .....	1.3
----------------------	-----

Size of adjusted gross income .....	1.4
-------------------------------------	-----

Time Series, 2011–2015 ..... A

### **Additional taxes**

Definition ..... pg 176

Time Series, 2011–2015 ..... A

### **Adjusted gross income less deductions**

Time Series, 2011–2015 ..... A

### **Adjusted gross income less deficit**

Classified by:

Accumulated size of AGI.....	1.1
------------------------------	-----

Age .....	1.5
-----------	-----

Marital status ..... 1.2, 1.3

Size of adjusted gross income... 1.1, 1.2, 1.4, 1.7, 2.7

Type and number of exemptions..... 2.3, 2.4

Definition ..... pg 176

Reported on:

Dependent returns

Classified by:

Size of adjusted gross income ..... 1.7

Returns with earned income credit..... 2.5

Returns with itemized deductions ..... 2.1

Classified by:

Age..... 2.6

Marital status..... 2.2

Returns with modified taxable income ..... 3.1

Classified by marginal tax rate..... 3.4

Returns with total income tax..... 3.2

Time Series, 2011–2015 ..... A

### **Adjustments**

(See Statutory adjustments)

### **Adoption credit**

Classified by:

Age .....

Marital status..... 1.3

Size of adjusted gross income..... 3.3

Definition..... pg 178

Reported on:

Returns with itemized deductions classified

by marital status..... 2.2

Time Series, 2011–2015 ..... A

### **Advance payment of Premium Tax Credit**

Classified by:

Size of adjusted gross income..... 2.7

Definition ..... pg 178

### **Alimony paid**

Classified by:

Age .....

Marital status..... 1.3

Size of adjusted gross income..... 1.4

Definition .....	pg 178
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015.....	A
<b>Alimony received</b>	
Classified by:	
Age .....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 178
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015.....	A
<b>All other taxes</b>	
Classified by:	
Age .....	3.7
Size of adjusted gross income.....	3.3
Definition .....	pg 178
<b>Alternative fuel vehicle refueling property credit</b>	
Classified by:	
Age .....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition.....	pg 178
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015.....	A
<b>Alternative minimum tax</b>	
Changes in law.....	pg 17
Classified by:	
Age .....	1.5
Marital status .....	1.3
Marginal tax rate.....	3.4
Size of adjusted gross income.....	1.4
Definition .....	pg 178
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
Returns with modified taxable income.....	3.1
Time Series, 2011–2015.....	A
<b>Alternative minimum taxable income</b>	
(See Alternative minimum tax)	
<b>Alternative motor vehicle credit</b>	
Classified by:	
Age .....	3.7

Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 179
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
<b>American opportunity credit</b>	
Definition .....	pg 179
Refundable portion:	
Classified by:	
Age.....	3.7
Size of adjusted gross income.....	3.3
Time Series, 2011–2015 .....	A
Total:	
Classified by:	
Age.....	3.7
Size of adjusted gross income .....	3.3
Used to offset income tax before credits:	
Classified by:	
Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income .....	3.3
Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
Used to offset other taxes:	
Classified by:	
Age.....	3.7
Size of adjusted gross income .....	3.3
<b>Archer medical savings account deduction</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 179
Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A
<b>B</b>	
<b>Basic standard deduction</b>	
(See also Additional and standard deductions)	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Time Series, 2011–2015 .....	A
<b>Business or profession net income or loss</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4

Definition .....	pg 179
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A

**C****Cancellation of debt**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 179
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A

**Capital assets**

(See sales of capital assets, net gain or loss)

**Capital construction fund reduction**

Classified by:	
Age .....	1.5
Size of adjusted gross income.....	1.4
Definition .....	pg 179
Time Series, 2011–2015 .....	A

**Capital gain distributions reported on Form 1040**

Classified by:	
Age .....	1.5
Size of adjusted gross income.....	1.4
Definition.....	pg 180
Time Series, 2011–2015.....	A

**Capital gains and losses**

(See sales of capital assets, net gain or loss)

**Cash contribution deduction**

(See Contributions deduction)

**Casualty or theft loss deduction, nonbusiness**

Classified by:	
Marital status .....	1.3
Definition .....	pg 180
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2

**Certain business expenses of reservist, performing artist, etc.**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 180
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**Child care credit**

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 180
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**Child tax credit**

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 180
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**Children at home exemption**

(See Exemptions)

**Children away from home exemption**

(See Exemptions)

**Coefficient of variation**

All returns.....	1.4CV and 3.3CV
Reported on:	
Returns with itemized deductions .....	2.1CV

**Contributions deduction**

Carryover from prior years.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	1.3
Definition .....	pg 181
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Type of contribution.....	2.1

**Contributions carryover from prior year**

(See Contributions deduction)

**Credit for Federal tax on gasoline and special fuels**

Classified by:

Age .....	3.7
Size of adjusted gross income.....	3.3
Definition .....	pg 181
Time Series, 2011–2015 .....	A

**Credit for the elderly or disabled**

Classified by:

Age .....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 181

Reported on:

Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**Credit from regulated investment companies**

Definition .....	pg 181
Time Series, 2011–2015 .....	A

**Credit to 2016 estimated tax**

(See also Overpayment refunded)

Definition .....	pg 181
------------------	--------

**D****Deductible points**

(See also Interest paid deduction)

Reported on:

Returns with itemized deductions .....	2.1
Classified by age.....	2.6

**Deductible part of self-employment tax**

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4

Definition .....	pg 181
------------------	--------

Reported on:

Returns with itemized deductions .....	2.1
Classified by:	

Age.....	2.6
Marital status.....	2.2

Time Series, 2011–2015 .....	A
------------------------------	---

**Dependent exemptions**

(See Exemptions)

**Description of the sample**

Data capture and cleaning.....	pg 205
Domain of study.....	pg 205
Method of estimation.....	pg 206
Sample design and selection.....	pg 205
Sampling variability and confidence intervals ...	pg 206

Table presentation ..... pg 206

**Dividends**

(See Ordinary dividend and Qualified dividend)

**Domestic production activities deduction**

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4

Definition .....	pg 182
------------------	--------

Reported on:

Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**E****Earned income credit**

Changes in law.....	pg 17
---------------------	-------

Definition .....	pg 182
------------------	--------

Income items and credits .....

2.5

Refundable portion:

Classified by:

Age.....	3.7
Size of adjusted gross income .....	2.5, 3.3

Time Series, 2011–2015 .....	A
------------------------------	---

Total:

Classified by:

Age.....	3.7
Size of adjusted gross income .....	2.5, 3.3

Reported on:

Returns with earned income credit .....	2.5
-----------------------------------------	-----

Used to offset income tax before credits:

Classified by:

Age.....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	2.5, 3.3

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
------------------------------------------------------------------------	-----

Used to offset other taxes:

Classified by:

Age.....	3.7
Size of adjusted gross income .....	2.5, 3.3

**Education credits**

Changes in law.....	pg 18
---------------------	-------

Classified by:

Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	3.3

Definition .....	pg 182
------------------	--------

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

292

**Education IRA**

Definition ..... pg 183

**Educator expenses deduction**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 183

Reported on:

Returns with itemized deductions classified by marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Electronically filed returns**

Time Series, 2011–2015 ..... A

**Employee business expense**

(See Unreimbursed employee business expenses)

**Estate and trust net income or loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 183

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

**Estimated tax payments**

Classified by:

Age ..... 3.7

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 183

Reported on:

Returns with itemized deductions classified by marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Excess advance premium tax credit repayment**

Classified by:

Age ..... 1.5

Size of adjusted gross income ..... 1.4, 2.7

Definition ..... pg 183

Time Series, 2011–2015 ..... A

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Returns with modified taxable income ..... 3.1

Time Series, 2011–2015 ..... A

**Excess social security taxes withheld**

Classified by:

Age ..... 3.7

Size of adjusted gross income ..... 3.3

Definition ..... pg 184

Time Series, 2011–2015 ..... A

**Exemption amount**

Changes in law ..... pg 18

Classified by:

Size of adjusted gross income and marital status ..... 1.2

Time Series, 2011–2015 ..... A

**Exemptions**

Classified by:

Age ..... 1.5

Marital status ..... 2.4

Size of adjusted gross income ..... 1.4

Type of exemption ..... 2.3

Definition ..... pg 184

Reported on:

Returns with itemized deductions ..... 2.1

Classified by age ..... 2.6

Time Series, 2011–2015 ..... A

**F****Farm net income or loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 184

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Farm rental net income or loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 184

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

**Filing requirements**

Description ..... pg 16

For children and other dependents ..... pg 17

For most people ..... pg 16

**Filing status**

(See also Marital filing status)

**First-time homebuyer credit repayment**

Classified by:	
Age .....	3.7
Size of adjusted gross income.....	3.3
Definition .....	pg 184
Time Series, 2011–2015 .....	A

**Foreign-earned income exclusion**

Changes in law.....	pg 18
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 184
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A

**Foreign housing deduction**

Changes in law.....	pg. 18
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg. 185
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**Foreign tax credit**

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg. 185
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**Form 1040A returns**

Description.....	pg 185
Time Series, 2011–2015 .....	A

**Form 1040EZ returns**

Description.....	pg 185
Time Series, 2011–2015 .....	A

**Form 1040 returns**

Description.....	pg 185
Time Series, 2011–2015 .....	A

**Forms and instructions**

Form 1040.....	pg 218
Form 1040 Instructions.....	pg 219

Form 1040A .....	pg 263
Form 1040EZ .....	pg 264
Schedule A .....	pg 265
Schedule B .....	pg 266
Schedule C .....	pg 267
Schedule C-EZ .....	pg 268
Schedule D .....	pg 269
Schedule E .....	pg 270
Schedule EIC .....	pg 271
Schedule F .....	pg 272
Schedule H .....	pg 273
Schedule J .....	pg 274
Schedule R .....	pg 275
Schedule SE .....	pg 276
Schedule 8812 .....	pg 277
Form 2106 .....	pg 278
Form 2441 .....	pg 279
Form 3800 .....	pg 280
Form 6251 .....	pg 282
Form 8582 .....	pg 283
Form 8615 .....	pg 284
Form 8801 .....	pg 285
Form 8814 .....	pg 287

**G****Gambling earnings**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 185

Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
Time Series, 2011–2015 .....	A

**Gambling loss deduction**

Definition .....	pg 185
Returns with itemized deductions .....	2.1
Classified by age .....	2.6

**General business credit**

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 185

Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**General sales tax deduction**

(See Sales tax deduction)

**H****Heads of household, returns of**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .....	3.4
Size of adjusted gross income .....	1.2
Sources of income .....	1.3
Type of exemption .....	2.4

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

**Health Care: Individual responsibility**

Changes in law .....

pg 18

Classified by:

Age .....	3.7
Size of adjusted gross income .....	2.7, 3.3

Definition .....

pg 186

Time Series, 2011–2015 .....

A

**Health savings account deduction**

Changes in law .....

pg 18

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4

Definition .....

pg 187

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

**Home mortgage interest deduction**

(See also Interest paid deduction)

Definition .....

pg 187

Reported on:

Returns with itemized deductions .....

2.1

Classified by age .....

2.6

**Home mortgage interest paid to financial institutions**

(See Home mortgage interest deduction)

**Home mortgage interest paid to individuals**

(See Home mortgage interest deduction)

**Household employment tax**

Classified by:

Age .....	3.7
Size of adjusted gross income .....	3.3

Definition .....

pg 187

Time Series, 2011–2015 .....

A

**I****Income subject to tax**

(See Modified taxable income)

**Income tax after credits**

As a percentage of adjusted gross income and modified taxable income .....

3.4

Classified by:

Accumulated size of AGI .....

1.1

Age .....

3.7

Marginal tax rate .....

3.4

Marital status .....

1.2, 1.3

Size of adjusted gross income .....

1.2, 3.3

Definition .....

pg 187

Reported on:

Returns with itemized deductions .....

2.1

Classified by:

Age .....

2.6

Marital status .....

2.2

Returns with modified taxable income .....

3.1

Time Series, 2011–2015 .....

A

**Income tax before credits**

Classified by:

Age .....

1.5

Size of adjusted gross income .....

1.4

Definition .....

pg 187

Reported on:

Returns with itemized deductions .....

2.1

Classified by age .....

2.6

Returns with modified taxable income .....

3.1

Time Series, 2011–2015 .....

A

**Income tax less credits**

Time Series, 2011–2015 .....

A

**Income tax withheld**

Classified by:

Age .....

3.7

Marital status .....

1.3

Size of adjusted gross income .....

3.3

Definition .....

pg 187

Reported on:

Returns with itemized deductions classified by marital status .....

2.2

Time Series, 2011–2015 .....

A

**Individual retirement arrangement (IRA) (deductible) payments, deduction**

(See also Primary and secondary IRA payments)

Changes in law .....

pg 18

Classified by:

Age .....

1.5

Marital status .....

1.3

Size of adjusted gross income .....

1.4

Definition .....

pg 187

Reported on:

Returns with itemized deductions classified by marital status .....

2.2

Time Series, 2011–2015 .....

A

**Individual retirement arrangement (IRA) taxable distributions**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 188
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A

**Interest paid deduction**

Classified by:	
Marital status .....	1.3
Definition .....	pg 188
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Type of interest paid deduction.....	2.1

**Interest received**

(See Taxable interest received)

**Interest, tax-exempt**

(See Tax-exempt interest)

**Investment interest expense deduction**

(See Interest paid deduction)

**Itemized deduction limitation**

Classified by:	
Marital status. ....	2.2
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age .....	2.6

**Itemized deductions**

(See Total itemized deductions and also specific type)

**J****Joint returns of married persons**

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate.....	3.4
Size of adjusted gross income.....	1.2, 1.6
Sources of income.....	1.3
Type of exemption.....	2.4
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2

Returns with total income tax.....	3.2
------------------------------------	-----

**K****Keogh retirement plan**

(See Payments to a Keogh plan)

Time Series, 2011–2015 .....	A
------------------------------	---

**L****Limited miscellaneous deductions**

Definition .....	pg 188
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age.....	2.6

**Long-term loss carryover**

(See also Sales of capital assets, net gain or loss)

Classified by:	
Size of adjusted gross income.....	1.4A

**M****Marginal tax rates**

(See also Tax generated)

Definition .....	pg 189
Reported on:	
Returns with modified taxable income .....	3.4, 3.6

**Marital filing status**

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate.....	3.4
Size of adjusted gross income.....	1.2, 1.6
Sources of income .....	1.3
Definition .....	pg 189
Reported on:	
Returns with itemized deductions .....	2.2
Type of exemption .....	2.4

**Medical and dental expenses deduction**

Classified by:	
Marital status .....	1.3
Definition .....	pg 189
Limitation .....	2.1
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2

**Minimum tax credit**

(See Prior-year minimum tax credit)

**Miscellaneous deductions other than gambling**

Definition .....	pg 189
Returns with itemized deductions .....	2.1
Classified by age .....	2.6

**Miscellaneous itemized deductions**

Classified by:	
Marital status .....	1.3
Definition .....	pg 189
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2

**Modified taxable income**

Classified by:	
Marginal tax rate.....	3.4
Size of adjusted gross income.....	3.1, 3.5
Tax generated at each rate.....	3.6
Tax generated at specific rate.....	3.5
Definition .....	pg 190

**Mortgage interest credit**

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 190
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A

**Moving expenses adjustment**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 190
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2

**N****Net investment income tax**

Classified by:	
Age .....	3.7
Marginal tax rate .....	3.4
Size of adjusted gross income.....	3.3
Definition .....	pg 190

**Net long-term adjustment**

Classified by:	
Size of adjusted gross income.....	1.4A

**Net long-term capital gain or loss**

Classified by:	
Size of adjusted gross income.....	1.4A
Definition .....	pg 190

**Net long-term cost or basis**

Classified by:	
Size of adjusted gross income.....	1.4A

**Net long-term gain or loss from other forms**

Classified by:	
Size of adjusted gross income.....	1.4A
Definition .....	pg 190

**Net long-term gain or loss from partnership/S corporation**

Classified by:	
Size of adjusted gross income.....	1.4A

**Net long-term gain or loss from sales of capital assets**

Classified by:	
Size of adjusted gross income.....	1.4A
Definition .....	pg 191

**Net long-term sales price**

Classified by:	
Size of adjusted gross income.....	1.4A

**Net operating loss**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 191
Reported on:	

Returns with itemized deductions .....	2.1
----------------------------------------	-----

Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A

**Net premium tax credit**

Classified by:	
Age .....	3.7
Size of adjusted gross income.....	2.7, 3.3
Definition .....	pg 191
Time Series, 2011–2015 .....	A

**Net short-term adjustment**

Classified by:	
Size of adjusted gross income.....	1.4A

**Net short-term capital gain or loss**

Classified by:	
Size of adjusted gross income.....	1.4A
Definition .....	pg 191

**Net short-term cost or basis**

Classified by:	
Size of adjusted gross income.....	1.4A

**Net short-term gain or loss from other forms**

Classified by:	
Size of adjusted gross income.....	1.4A
Definition .....	pg 191

<b>Net short-term gain or loss from partnership/S corporation</b>	
Classified by:	
Size of adjusted gross income.....	1.4A
<b>Net short-term gain or loss from sales of capital assets</b>	
Classified by:	
Size of adjusted gross income.....	1.4A
Definition .....	pg 191
<b>Net short-term sales price</b>	
Classified by:	
Size of adjusted gross income.....	1.4A
<b>Nondeductible passive losses</b>	
(See also Rent and royalty net income or loss)	
Definition .....	pg 192
<b>Nontaxable combat pay election</b>	
Definition .....	pg 192
<b>Nontaxable returns</b>	
(See also Taxable returns)	
Classified by:	
Size of AGI.....	1.2, 1.4, 2.3, 3.3
Reported on:	
Returns with itemized deductions. ....	2.1
<b>Number of exemptions</b>	
Classified by:	
Age .....	1.5
Size of adjusted gross income.....	1.4
Type of exemption and marital status.....	2.4
Type of exemption and size of AGI.....	2.3
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age.....	2.6
Time Series, 2011–2015 .....	A
<b>O</b>	
<b>Ordinary dividends</b>	
Classified by:	
Age .....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 192
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A
<b>Other adjustments</b>	
(See also Statutory adjustments)	

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Time Series, 2011–2015 .....	A
<b>Other contributions</b>	
(See Contributions deduction)	
<b>Other dependents</b>	
(See Exemptions)	
<b>Other net income or net loss</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 192
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
Time Series, 2011–2015 .....	A
<b>Other payments</b>	
Definition .....	pg 192
Time Series, 2011–2015 .....	A
<b>Other tax credits</b>	
Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 192
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
<b>Other taxes</b>	
(See All other taxes)	
<b>Other taxes deduction</b>	
(See also Taxes paid deduction)	
Definition .....	pg 192
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age.....	2.6
<b>Other than cash contributions deduction</b>	
(See Contributions deduction)	
<b>Overpayment</b>	
(See also Credit to 2014 estimated tax)	
Credited to 2014 estimated tax:	
Classified by:	
Age.....	3.7

Size of adjusted gross income .....	3.3
Definition .....	pg 192
Refunded:	
Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A
Total .....	3.3, 3.7

**P****Parent exemptions**

(See Exemptions)

**Parents' election to report child's interest and dividends**

Classified by:	
Marital status .....	3.4, 3.6
Size of adjusted gross income .....	3.5
Definition .....	pg 193
Reported on:	
Returns with modified taxable income .....	3.4, 3.5, 3.6

**Partnership and S corporation net income or loss**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 193
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2

**Passive-activity losses**

Definition .....	pg 193
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**Payments to a Keogh plan**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 193
Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

**Payment with request for extension of filing time**

Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 193

Time Series, 2011–2015 .....	A
------------------------------	---

**Penalty on early withdrawal of savings**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 193

Reported on:	
Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

**Penalty tax on qualified retirement plans**

Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 193
Time Series, 2011–2015 .....	A

**Pensions and annuities**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 194
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
Time Series, 2011–2015 .....	A

**Personal exemption**

(See Exemptions)

**Personal interest deductions**

(See Interest paid deduction)

**Personal interest paid**

(See Interest paid deduction)

**Personal property taxes deduction**

(See also Taxes paid deduction)

Definition .....	pg 194
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age .....	2.6

**Population and sample**

Reported on:	
Forms 1040, 1040A, and 1040EZ .....	B

**Predetermined estimated tax penalty**

Classified by:	
Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 194
Time Series, 2011–2015 .....	A

**Prior-year minimum tax credit**

Classified by:

Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3

Definition ..... pg 194

Reported on:

Returns with itemized deductions ..... 2.2

Time Series, 2011–2015 ..... A

**Prescription medicine and drug expenses**

(See Medical and dental expenses deduction)

**Primary IRA payments**

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4

Reported on:

Returns with itemized deductions classified  
by marital status..... 2.2

Time Series, 2011–2015 ..... A

**Q****Qualified dividends**

Changes in law..... 1.7

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4

Definition ..... pg 194

Reported on:

Dependent returns

Classified by:

Size of adjusted gross income ..... 1.7

Returns with itemized deductions ..... 2.1

Classified by:

Age..... 2.6

Marital status..... 2.2

Time Series, 2011–2015 ..... A

**Qualified electric vehicle credit**

Time Series, 2011–2015 ..... A

**Qualified mortgage insurance premiums**

Definition ..... pg 194

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age..... 2.6

**Qualified plug-in electric vehicle credit**

Classified by:

Age ..... 3.7

Marital status ..... 1.3

Size of adjusted gross income..... 3.3

Definition ..... pg 194

Reported on:

Returns with itemized deductions classified

by marital status..... 2.2

Time Series, 2011–2015 ..... A

**R****Real estate taxes**

(See also Taxes paid deduction)

Definition ..... pg 194

Reported on:

Returns with itemized deductions ..... 2.1

Classified by age ..... 2.6

**Recapture taxes**

Definition ..... pg 195

Time Series, 2011–2015 ..... A

**Refund**

(See also Overpayment refunded)

Definition ..... pg 195

**Refundable credits**

Definition ..... pg 195

Refundable portion:

Classified by:

Age..... 3.7

Size of adjusted gross income..... 3.3

Used to offset income tax before credits:

Classified by:

Age..... 3.7

Marital status..... 1.3

Size of adjusted gross income..... 3.3

Reported on:

Returns with itemized deductions classified

by marital status ..... 2.2

Used to offset other taxes:

Classified by:

Age..... 3.7

Size of adjusted gross income ..... 3.3

**Refund credited to next year**

(See also Credit to 2015 estimated tax)

Time Series, 2011–2015 ..... A

**Regular tax computation**

Classified by:

Size of adjusted gross income..... 3.1

Definition ..... pg 195

**Rent net income or net loss**

Classified by:

Age ..... 1.5

Size of adjusted gross income..... 1.4

Definition ..... pg 195

**Requirements for filing**

Description ..... pg 16

**Residential energy credits**

Classified by:

Age ..... 3.7

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 195

Reported on:

Returns with itemized deductions classified

by marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Retirement savings contribution credit**

(Saver's credit)

Changes in law ..... pg 18

Classified by:

Age ..... 3.7

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 195

Reported on:

Returns with itemized deductions

Classified by marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Roth IRA**

Definition ..... pg 195

**Royalty net income or loss**

Classified by:

Age ..... 1.5

Size of adjusted gross income ..... 1.4

Definition ..... pg 195

**S****S Corporations**

(See Partnership and S Corporation net income or loss)

**Salaries and wages**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 196

Reported on:

Dependent returns

Classified by:

Size of adjusted gross income ..... 1.7

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Sales of capital assets, net gain or loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Size of adjusted gross income ..... 1.4A

Definition ..... pg 196

Reported on:

Dependent returns

Classified by:

Size of adjusted gross income ..... 1.7

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

**Sales of capital assets reported on Schedule D**

Classified by:

Size of adjusted gross income ..... 1.4A

**Sales of property other than capital assets, net gain less loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 197

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Sales tax deduction**

Definition ..... pg 197

Reported on:

Returns with itemized deductions ..... 2.1

Classified by age ..... 2.6

**Schedule D gain subject to 28% tax rate**

Classified by:

Size of adjusted gross income ..... 1.4A

**Secondary IRA payments**

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Reported on:

Returns with itemized deduction classified

by marital status ..... 2.2

Time Series, 2011–2015 ..... A

**Self-employed health insurance deduction**

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 197
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A
<b>Self-employment tax</b>	
(See also Deduction of self-employment tax)	
Classified by:	
Age .....	3.7
Size of adjusted gross income.....	3.3
Definition .....	pg 197
Time Series, 2011–2015 .....	A
<b>Separate returns of married persons</b>	
(See also Marital filing status)	
Classified by:	
Each rate at which tax was computed.....	3.6
Marginal tax rate.....	3.4
Size of adjusted gross income.....	1.2, 1.6
Sources of income.....	1.3
Type of exemption.....	2.4
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
<b>Short-term loss carryover</b>	
(See also Sales of capital assets, net gain or loss)	
Classified by:	
Size of adjusted gross income.....	1.4A
Definition .....	pg 197
<b>Single persons, returns of</b>	
(See also Marital filing status)	
Classified by:	
Each rate at which tax was computed.....	3.6
Marginal tax rate.....	3.4
Size of adjusted gross income.....	1.2, 1.6
Sources of income.....	1.3
Type of exemption.....	2.4
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
<b>Size of adjusted gross income</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.2, 1.6
Selected income and tax items.....	1.1
Size of adjusted gross income.....	3.3
Sources of income.....	1.4
Type of tax computation .....	3.1
Definition .....	pg 197
Reported on:	

Dependent returns.....	1.7
Returns with earned income credit.....	2.5
Returns with itemized deductions .....	2.1
Classified by age.....	2.6
Returns with modified taxable income .....	3.1, 3.6
Returns with total income tax.....	3.2
Type of exemption.....	2.3
<b>Social security and Medicare tax on unreported tip income</b>	
Classified by:	
Age .....	3.7
Size of adjusted gross income.....	3.3
Definition .....	pg 198
Time Series, 2011–2015 .....	A
<b>Social security benefits</b>	
Benefits in adjusted gross income:	
Classified by:	
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 198
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
Time Series, 2011–2015 .....	A
<b>Sources of data</b>	
(See Description of the sample)	
<b>Sources of income</b>	
(See also specific type)	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
Times Series, 2011–2015 .....	A
<b>Spouse IRA</b>	
Times Series, 2011–2015 .....	A
<b>Standard deduction</b>	
(See also Basic and additional standard deductions)	
Changes in law .....	pg 19
Classified by:	
Age .....	1.5
Marital status .....	1.2
Size of adjusted gross income .....	1.4

Definition .....	pg 198
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Time Series, 2011–2015 .....	A
<b>State and local income taxes</b>	
Definition .....	pg 198
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age.....	2.6
<b>State income tax refund</b>	
(See Taxes paid deduction)	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 198
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A
<b>Statutory adjustments</b>	
(See also specific type)	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 199
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A
Type of adjustment.....	1.4, 1.5
<b>Student loan interest deduction</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 199
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A
<b>Surviving spouses, returns of</b>	
(See also Marital filing status)	

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate.....	3.4
Size of adjusted gross income.....	1.2, 1.6
Sources of income.....	1.3
Type of exemption.....	2.4

Reported on:	
Returns with itemized deductions classified by marital status.....	2.2

## T

### **Tax credits**

(See also specific type)

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3

Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
Returns with modified taxable income .....	3.1
Time Series, 2011–2015 .....	A
Type of credit .....	3.3, 3.7

### **Tax due at time of filing**

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3

Definition .....	pg 199
Reported on:	
Returns with itemized deductions	
Classified by marital status .....	2.2
Time Series, 2011–2015 .....	A

### **Tax generated**

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate.....	3.4
Marital status .....	3.4
Size of adjusted gross income.....	3.5
Tax generated at specified rate.....	3.5

Definition .....	pg 199
Reported on:	
Returns with modified taxable income .....	3.1

### **Tax items**

(See also specific type)

Classified by:	
Accumulated size of AGI.....	1.1
Age .....	1.5, 3.7

Marital status .....	1.3	Marital status .....	2.2
Size of AGI.....	1.2, 1.4, 3.3	Time Series, 2011–2015 .....	A
Reported on:			
Returns with itemized deductions .....	2.1	<b>Taxable interest (received)</b>	
Classified by:		Classified by:	
Age.....	2.6	Age .....	1.5
Marital status.....	2.2	Marital status .....	1.3
Returns with modified taxable income....	3.1	Size of adjusted gross income.....	1.4
Time Series, 2011–2015 .....	A	Definition .....	pg 200
<b>Tax liability</b>		Reported on:	
Classified by:		Dependent returns	
Age .....	3.7	Classified by:	
Marital status .....	1.3	Size of adjusted gross income .....	1.7
Size of adjusted gross income.....	3.3	Returns with itemized deductions .....	2.1
Reported on:		Classified by:	
Returns with itemized deductions classified		Age .....	2.6
by marital status.....	2.2	Marital status .....	2.2
Time Series, 2011–2015 .....	A	Time Series, 2011–2015 .....	A
<b>Tax payments</b>		<b>Taxable net capital gain or loss</b>	
(See also specific type)		(See also Sales of capital assets, net gain or loss)	
Classified by:		Classified by:	
Age .....	3.7	Age .....	1.5
Marital status.....	1.3	Size of adjusted gross income.....	1.4, 1.4A
Size of adjusted gross income.....	3.3	Reported on:	
Definition .....	pg 199	Dependent returns	
Reported on:		Classified by:	
Returns with itemized deductions classified		Size of adjusted gross income .....	1.7
by marital status.....	2.2	Time Series, 2011–2015 .....	A
Time Series, 2011–2015 .....	A		
<b>Tax penalty</b>		<b>Taxable pensions and annuities</b>	
(See also Predetermined estimated tax penalty)		Time Series, 2011–2015 .....	A
Definition .....	pg 200		
Time Series, 2011–2015 .....	A	<b>Taxable returns</b>	
<b>Tax preperation fees</b>		(See also Nontaxable returns)	
(See also Miscellaneous itemized deductions)		Classified by:	
Definition .....	pg 200	Accumulated size of AGI.....	1.1
<b>Tax rates</b>		Size of AGI.....	1.1, 1.2, 1.4, 2.3, 3.3
(See Tax generated)		Definition .....	pg 200
<b>Tax withheld</b>		Reported on:	
(See Income tax withheld)		Returns with itemized deductions .....	2.1
<b>Taxable income</b>		<b>Taxable social security</b>	
Classified by:		Time Series, 2011–2015 .....	A
Accumulated size of AGI .....	1.1		
Age .....	1.5	<b>Taxes paid deduction</b>	
Marital status .....	1.2, 1.3	Classified by:	
Size of AGI.....	1.1, 1.2, 1.4, 3.5	Marital status .....	1.3
Tax generated at specific rate.....	3.5	Definition .....	pg 201
Definition .....	pg 200	Reported on:	
Reported on:		Returns with itemized deductions .....	2.1
Returns with itemized deductions .....	2.1	Classified by:	
Classified by:		Age .....	2.6
Age.....	2.6	Marital status .....	2.2
		Type of taxes paid deduction .....	2.1
		<b>Tax-exempt interest</b>	
		Classified by:	
		Age .....	1.5

Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 201
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A
<b>Total credits</b>	
(See also Tax credits and total tax credits)	
Time Series, 2011–2015 .....	A
<b>Total income</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 201
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2011–2015 .....	A
<b>Total income tax</b>	
As percentage of AGI .....	3.2
Type of tax computation .....	3.1
As percentage of taxable income.....	1.1
Average.....	1.1
Type of tax computation .....	3.1
Classified by:	
Accumulated size of AGI .....	1.1
Age .....	2.6, 3.7
Each rate at which tax was computed.....	3.6
Marital status .....	1.2, 1.3
Number of exemptions.....	2.4
Size of AGI.....	1.1, 1.2, 2.1, 3.2, 3.3
Type of exemption.....	2.3
Definition .....	pg 201
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with earned income credit.....	2.5
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Returns with modified taxable income .....	3.1
<b>Total itemized deductions</b>	
Changes in law.....	pg 18
Classified by:	
Age .....	1.5
Marital status .....	1.2, 1.3
Size of adjusted gross income.....	1.2, 1.4
Definition .....	pg 201
Limitation reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income .....	1.7
Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
Time Series, 2011–2015 .....	A
Type of deduction .....	2.1, 2.6
<b>Total miscellaneous deductions</b>	
(See Miscellaneous itemized deductions)	
<b>Total payments</b>	
Time Series, 2011–2015 .....	A
<b>Total premium tax credit</b>	
Classified by:	
Size of adjusted gross income.....	2.7
Definition .....	pg 201
<b>Total rental and royalty net income or loss</b>	
Classified by:	
Age .....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 202
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
<b>Total standard deduction</b>	
(See Standard deduction)	
Time Series, 2011–2015 .....	A
<b>Total statutory adjustments</b>	
(See Statutory adjustments)	
Time Series, 2011–2015 .....	A
<b>Total tax credits</b>	
(See Tax credits)	
Definition .....	pg 202

<b>Total tax liability</b> (See Tax liability)	
Definition .....	pg 202
<b>Tuition and fees deduction</b>	
Classified by:	
Age .....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition. ....	pg 203
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2011–2015 .....	A
<b>Type of tax computation</b>	
Classified by:	
Size of adjusted gross income.....	3.1
Definition .....	pg 203

<b>U</b>	
<b>Unemployment compensation</b>	
Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 204
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status .....	2.2
Time Series, 2011–2015 .....	A
<b>Unreimbursed employee business expenses</b>	
(See also Miscellaneous itemized deductions and employee business expense)	
Definition .....	pg 204
Reported on:	
Returns with itemized deductions .....	2.1
Classified by age.....	2.6

