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# Section 1

## Introduction and Changes in Law

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**T**his report contains complete individual income tax data for Tax Year 2013. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 147.4 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2013.

Table A presents selected income and tax items for Tax Years 2009 through 2013 as they appear on the forms and provides the percentage change between 2012 and 2013 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These 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).

For Tax Year 2013, the number of individual tax returns filed increased by 2.4 million, or 1.7 percent. Adjusted gross income (AGI) fell \$6.5 billion or 0.1 percent from 2012 to 2013, compared to an 8.7-percent increase from 2011 to 2012. A major factor in the decrease in AGI was the 22.1-percent decrease in net capital gain less loss (from Schedule D). Similar to AGI, taxable income decreased 0.1 percent from 2012 to 2013. While AGI and taxable income both decreased, total tax liability increased 4.8 percent. This increase was due to new tax rates, a new net investment income tax, and additional Medicare taxes.

This report is divided into six sections. Section 1 explains the requirements for filing and changes in the law for 2013. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

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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 Weber, Chief, Individual Research Section, Individual Statistics Branch.*

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013**

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns</b>	<b>140,494,127</b>	<b>142,892,051</b>	<b>145,370,240</b>	<b>144,928,472</b>	<b>147,351,299</b>	<b>1.7</b>
Electronically filed returns	98,358,434	111,559,553	118,920,586	121,314,249	125,317,980	3.3
Form 1040 returns	84,144,965	84,071,480	84,189,061	83,631,395	84,654,613	1.2
Electronically filed returns	54,252,971	62,427,066	66,003,531	67,402,503	69,350,524	2.9
Form 1040A returns	39,563,588	40,810,489	38,598,005	38,243,922	39,406,366	3.0
Electronically filed returns	32,862,236	35,419,288	34,207,257	34,305,758	35,890,253	4.6
Form 1040EZ returns	16,785,574	18,010,081	22,583,173	23,053,156	23,290,320	1.0
Electronically filed returns	11,243,227	13,713,200	18,709,798	19,605,988	20,077,203	2.4
Salaries and wages:						
Number of returns	116,668,680	117,820,074	119,559,706	119,851,043	122,189,100	2.0
Amount	5,707,088,487	5,837,350,365	6,055,389,434	6,301,357,591	6,475,380,882	2.8
Taxable interest:						
Number of returns	57,811,427	55,130,125	52,067,484	47,972,509	44,920,763	-6.4
Amount	168,001,234	139,611,242	120,111,673	111,789,613	100,648,711	-10.0
Tax-exempt interest [2]:						
Number of returns	6,255,546	6,103,182	5,988,308	5,954,819	5,987,263	0.5
Amount	73,574,105	75,163,368	72,995,406	71,066,052	68,099,984	-4.2
Ordinary dividends:						
Number of returns	29,287,816	28,007,627	27,762,355	27,974,976	27,688,374	-1.0
Amount	163,458,846	183,539,268	194,609,806	260,393,306	214,972,683	-17.4
Qualified dividends [2]:						
Number of returns	25,412,544	25,049,470	25,154,875	25,490,820	25,493,503	[3]
Amount	123,570,203	136,483,398	142,015,345	204,401,524	158,069,115	-22.7
State income tax refunds:						
Number of returns	23,444,210	21,828,587	22,115,674	22,005,269	21,309,106	-3.2
Amount	30,314,607	27,454,568	27,532,751	27,462,015	27,850,899	1.4
Alimony received:						
Number of returns	438,103	439,196	436,725	440,401	436,667	-0.8
Amount	8,821,395	8,795,589	8,777,349	8,936,487	9,229,979	3.3
Business or profession net income less loss:						
Number of returns	22,111,784	22,505,698	22,917,874	23,034,725	23,529,912	2.1
Amount	244,982,827	267,265,585	282,969,817	304,191,539	302,072,545	-0.7
Net capital gain less loss:						
Number of returns	19,539,842	20,159,535	20,271,888	20,241,430	20,539,234	1.5
Amount	231,187,309	363,808,623	375,259,556	620,670,288	483,413,657	-22.1
Capital gain distributions reported on Form 1040:						
Number of returns	750,663	1,155,754	1,882,192	2,479,539	3,454,143	39.3
Amount	360,637	601,335	1,777,581	2,216,531	6,207,123	180.0
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,787,663	1,977,152	1,976,199	2,039,106	2,138,829	4.9
Amount	-18,027,483	-18,076,040	-14,450,438	-9,357,957	1,029,266	111.0
Total IRA distributions [2]:						
Number of returns	10,523,386	13,498,285	13,729,093	13,882,102	14,051,217	1.2
Amount	179,131,646	290,619,093	263,218,671	272,043,736	260,594,003	-4.2
Taxable IRA distributions:						
Number of returns	9,659,133	12,517,280	13,008,887	13,195,644	13,331,179	1.0
Amount	135,202,708	194,332,950	217,319,190	230,783,461	213,602,353	-7.4
Total pensions and annuities [2]:						
Number of returns	28,408,058	28,889,557	28,981,205	29,516,878	30,013,724	1.7
Amount	822,742,643	881,195,991	910,731,872	975,274,407	1,048,215,251	7.5
Taxable pensions and annuities:						
Number of returns	26,020,252	26,596,737	26,757,165	27,289,708	27,755,892	1.7
Amount	523,295,800	558,540,932	581,180,358	612,544,219	638,659,076	4.3

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,432,633	16,503,383	16,767,784	17,208,948	17,408,198	1.2
Amount	384,952,758	445,734,486	486,015,955	613,258,347	613,541,466	[3]
Farm net income less loss:						
Number of returns	1,924,214	1,909,242	1,867,209	1,835,687	1,812,920	-1.2
Amount	-14,095,257	-11,732,278	-9,602,223	-5,531,686	-7,798,270	-41.0
Unemployment compensation:						
Number of returns	11,298,837	14,936,508	13,170,985	11,342,361	9,287,183	-18.1
Amount	83,538,098	120,249,961	92,383,693	71,234,134	51,923,279	-27.1
Total social security benefits [2]:						
Number of returns	24,589,713	25,422,847	25,837,226	26,480,552	27,070,833	2.2
Amount	457,087,273	477,855,868	490,699,539	526,514,454	553,542,772	5.1
Taxable social security benefits:						
Number of returns	15,320,332	16,180,397	16,785,141	17,772,267	18,507,324	4.1
Amount	174,649,879	190,745,678	201,612,206	223,597,024	243,327,448	8.8
Foreign-earned income exclusion [4]:						
Number of returns	396,405	415,519	445,276	475,386	470,341	-1.1
Amount	24,461,966	25,823,350	28,061,251	29,633,268	29,022,294	-2.1
Net operating loss [4]:						
Number of returns	1,119,575	1,147,033	1,229,118	1,294,259	1,211,607	-6.4
Amount	124,079,065	144,553,116	169,083,520	189,072,930	189,041,342	[3]
Cancellation of debt [4]:						
Number of returns	490,846	634,797	699,605	769,859	770,756	0.1
Amount	9,115,329	10,327,231	13,796,728	12,424,870	10,013,641	-19.4
Taxable health savings account distributions [4]:						
Number of returns	N/A	266,188	317,328	213,243	267,565	25.5
Amount	N/A	450,790	380,299	244,759	349,147	42.6
Gambling earnings [4]:						
Number of returns	1,768,442	1,841,697	1,903,153	1,925,505	1,918,174	-0.4
Amount	23,775,855	25,187,996	26,515,292	29,235,562	29,978,207	2.5
Other income less loss [4]:						
Number of returns	6,487,936	6,666,372	6,508,046	6,635,318	6,809,924	2.6
Amount	31,315,947	34,629,333	34,051,971	37,415,382	37,172,318	-0.6
Total income:						
Number of returns	140,040,871	142,244,789	144,763,632	144,519,302	146,879,226	1.6
Amount	7,739,397,945	8,208,441,150	8,498,486,227	9,234,159,288	9,233,510,773	[3]
Educator expenses:						
Number of returns	3,841,466	3,614,291	3,824,221	3,790,352	3,837,716	1.2
Amount	970,392	915,028	962,429	957,868	964,331	0.7
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	142,530	131,619	147,661	143,148	156,555	9.4
Amount	558,144	472,960	518,417	520,781	587,084	12.7
Health savings account deduction:						
Number of returns	946,436	1,004,561	1,019,297	1,083,379	1,194,511	10.3
Amount	2,589,379	2,912,661	3,078,052	3,355,278	3,716,404	10.8
Moving expenses:						
Number of returns	856,242	1,002,314	1,028,503	1,136,801	1,244,377	9.5
Amount	2,099,707	2,674,311	2,930,988	3,087,642	3,560,922	15.3
Deductible part of self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	23,833,849	24,174,249	26,022,975	27,535,555	27,911,733	1.4
Payments to a Keogh plan:						
Number of returns	922,981	909,977	917,136	923,165	954,877	3.4
Amount	18,857,129	18,906,400	19,483,818	20,849,020	22,407,806	7.5

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance:						
Number of returns	3,625,543	3,830,684	3,847,203	3,902,030	3,995,573	2.4
Amount	21,819,844	23,335,953	24,543,691	25,677,807	27,139,425	5.7
Penalty on early withdrawal of savings:						
Number of returns	1,204,856	1,102,394	944,285	769,136	690,780	-10.2
Amount	339,005	356,207	461,169	456,333	221,210	-51.5
Alimony paid adjustment:						
Number of returns	570,110	596,538	583,411	623,082	651,544	4.6
Amount	9,844,186	10,416,420	10,665,311	11,156,210	11,761,438	5.4
Total taxpayer IRA adjustment:						
Number of returns	2,587,823	2,583,178	2,562,814	2,575,337	2,713,320	5.4
Amount	11,215,140	11,443,203	11,043,873	11,795,245	12,972,665	10.0
Student loan interest deduction:						
Number of returns	9,718,995	10,119,216	10,051,849	10,764,802	11,460,120	6.5
Amount	8,339,817	9,093,467	9,673,065	10,693,660	11,617,865	8.6
Tuition and fees deduction:						
Number of returns	2,422,642	1,997,005	1,933,121	2,112,590	1,892,785	-10.4
Amount	5,453,156	4,364,960	4,310,353	4,686,828	4,340,736	-7.4
Domestic production activities deduction:						
Number of returns	490,677	615,952	637,859	659,401	717,374	8.8
Amount	5,697,897	8,674,889	8,994,778	11,158,127	11,228,603	0.6
Archer medical savings account deduction:						
Number of returns	8,464	6,276	7,460	4,740	3,391	-28.5
Amount	13,056	10,664	11,644	6,932	5,821	-16.0
Foreign housing deductions:						
Number of returns	7,945	2,761	5,531	8,055	4,344	-46.1
Amount	135,791	74,227	99,010	136,044	82,738	-39.2
Other adjustments:						
Number of returns	161,638	144,127	153,280	148,885	141,877	-4.7
Amount	1,200,729	1,473,458	1,543,678	1,954,575	1,363,291	-30.3
Total statutory adjustments:						
Number of returns	34,764,363	35,260,684	35,683,176	36,623,399	37,665,545	2.8
Amount	112,967,222	119,299,058	124,343,250	134,027,907	139,882,070	4.4
Adjusted gross income or loss (AGI): Amount	7,626,430,723	8,089,142,092	8,374,142,977	9,100,131,381	9,093,628,703	-0.1
Total itemized deductions:						
Number of returns	45,695,736	46,644,509	46,293,834	45,581,697	44,330,496	-2.7
Amount	1,203,808,276	1,216,667,246	1,218,496,717	1,238,693,453	1,188,594,808	-4.0
Total standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	747,779,539	738,538,671	768,668,235	797,425,658	848,649,935	6.4
Basic standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	709,396,730	717,074,903	745,870,904	773,692,650	823,062,803	6.4
Additional standard deduction:						
Number of returns	12,740,860	12,679,683	13,211,438	13,701,861	14,286,968	4.3
Amount	21,255,341	21,011,499	22,763,284	23,709,341	25,583,178	7.9
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	20,532,964	400,690	[5] 23,790	[5] 19,148	N/A	[6]
Amount	17,324,744	452,268	[5] 16,986	[5] 15,586	N/A	[6]
AGI less deductions:						
Number of returns	121,635,282	124,962,697	126,697,521	126,736,118	128,744,167	1.6
Amount	5,946,879,328	6,386,817,688	6,648,195,824	7,321,226,807	7,322,508,136	[3]
Number of exemptions	284,239,508	287,678,582	289,305,821	287,733,123	289,929,032	0.8
Exemption amount	1,029,070,478	1,049,271,708	1,069,958,084	1,092,429,351	1,107,723,027	1.4

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income:						
Number of returns	104,160,741	107,304,398	108,649,479	108,995,860	110,502,800	1.4
Amount	5,088,387,918	5,502,000,658	5,746,218,265	6,394,527,773	6,387,828,476	-0.1
Capital construction fund reduction:						
Number of returns	2,400	2,597	170	157	142	-9.6
Amount	50,659	37,073	50,333	108,841	101,730	-6.5
Tax from table, rate schedules, etc.:						
Number of returns	103,467,697	106,601,255	107,626,808	108,081,852	109,535,332	1.3
Amount	953,412,098	1,037,759,795	1,088,572,999	1,228,072,309	1,265,680,238	3.1
Additional taxes:						
Number of returns	11,396	17,718	9,895	7,695	7,449	-3.2
Amount	32,714	29,926	41,683	11,117	13,473	21.2
Alternative minimum tax:						
Number of returns	3,827,562	4,019,538	4,248,183	4,224,741	3,940,304	-6.7
Amount	22,579,779	27,460,515	30,479,041	32,770,139	27,426,374	-16.3
Income tax before credits:						
Number of returns	103,502,636	106,631,729	107,660,923	108,117,666	109,571,667	1.3
Amount	976,024,591	1,065,250,236	1,119,093,724	1,260,955,131	1,293,164,218	2.6
Child care credit:						
Number of returns	6,286,241	6,338,315	6,332,814	6,339,717	6,315,706	-0.4
Amount	3,317,379	3,397,639	3,425,529	3,411,987	3,458,946	1.4
Credit for elderly or disabled:						
Number of returns	63,526	98,345	111,863	67,430	76,856	14.0
Amount	8,235	15,627	16,165	9,406	9,493	0.9
Education credits:						
Number of returns	10,598,706	11,922,884	12,054,606	10,079,053	10,196,811	1.2
Amount	10,836,636	12,353,964	12,366,511	10,522,539	10,645,809	1.2
Residential energy credit:						
Number of returns	6,711,683	7,155,888	3,642,988	2,225,307	3,036,039	36.4
Amount	5,822,875	6,173,494	1,676,001	1,266,559	1,613,800	27.4
Foreign tax credit:						
Number of returns	6,309,847	6,661,896	6,904,440	7,096,246	7,487,567	5.5
Amount	13,060,099	15,223,190	16,451,128	19,115,247	20,237,697	5.9
Child tax credit:						
Number of returns	23,563,012	23,579,773	23,136,250	22,889,677	22,563,277	-1.4
Amount	28,416,808	28,503,646	28,088,766	27,726,578	27,233,304	-1.8
Retirement savings contributions credit:						
Number of returns	6,253,195	6,130,006	6,394,950	6,925,814	7,411,730	7.0
Amount	1,039,726	1,029,595	1,117,627	1,202,908	1,316,999	9.5
Mortgage interest credit:						
Number of returns	44,686	41,733	45,763	46,653	58,410	25.2
Amount	44,182	51,199	54,872	65,306	73,709	12.9
Adoption credit:						
Number of returns	80,676	97,084	47,956	31,786	55,036	73.1
Amount	278,451	1,206,776	610,434	179,194	229,567	28.1
General business credit:						
Number of returns	292,508	462,320	487,030	466,097	462,100	-0.9
Amount	1,601,155	2,168,205	2,406,661	2,580,523	3,064,587	18.8
Prior-year minimum tax credit:						
Number of returns	319,646	259,546	256,192	262,061	322,422	23.0
Amount	758,965	663,274	565,220	683,888	1,004,548	46.9
Alternative motor vehicle credit:						
Number of returns	75,752	66,503	7,391	7,241	3,994	-44.8
Amount	137,329	93,449	14,252	20,177	12,568	-37.7

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit:						
Number of returns	3,241	3,136	906	1,958	308	-84.3
Amount	2,521	2,945	1,004	4,872	760	-84.4
Alternative fuel vehicle refueling property credit:						
Number of returns	1,006	984	3,456	8,104	13,389	65.2
Amount	1,820	1,156	2,601	8,183	6,583	-19.6
Qualified plug-in electric vehicle credit:						
Number of returns	22,571	211	12,248	25,061	43,009	71.6
Amount	129,372	1,135	76,262	139,027	231,050	66.2
Total credits [7]:						
Number of returns	46,444,316	48,092,456	46,290,170	44,569,999	45,659,219	2.4
Amount	65,472,703	69,621,344	66,285,657	66,962,192	69,158,711	3.3
Income tax after credits:						
Number of returns	90,699,226	93,480,314	95,020,390	96,302,736	97,731,379	1.5
Amount	910,551,888	995,628,892	1,052,808,067	1,193,992,939	1,224,005,507	2.5
Self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	47,659,080	48,339,745	46,282,362	48,773,186	55,533,464	13.9
Social security, Medicare tax on tip income not reported:						
Number of returns	164,103	132,436	111,713	111,916	128,848	15.1
Amount	22,743	23,288	17,586	18,590	30,440	63.7
Uncollected social security tax:						
Number of returns	83,076	29,849	40,721	39,328	42,198	7.3
Amount	36,273	12,840	15,020	17,127	19,565	14.2
Tax on qualified retirement plans:						
Number of returns	5,874,254	5,921,264	5,706,635	5,613,766	5,726,292	2.0
Amount	5,312,413	5,817,684	5,699,151	5,583,667	5,873,596	5.2
Advanced earned income credit payments:						
Number of returns	123,251	119,541	[5] 11,066	[5] 1,998	N/A	[6]
Amount	75,501	71,619	[5] 13,070	[5] 1,753	N/A	[6]
Household employment taxes:						
Number of returns	207,338	201,661	206,322	198,535	202,119	1.8
Amount	1,039,678	968,164	943,171	921,268	1,075,702	16.8
First-time homebuyer credit repayment:						
Number of returns	4,029	958,589	716,559	877,513	830,760	-5.3
Amount	18,715	562,439	447,098	540,455	444,923	-17.7
Recapture taxes:						
Number of returns	16,492	21,336	5,018	2,527	24,106	853.9
Amount	189,944	243,717	14,218	2,551	50,246	1,869.7
COBRA premium assistance recapture:						
Number of returns	3,005	902	4,534	4,393	1,318	-70.0
Amount	6,348	4,327	1,941	6,059	1,929	-68.2
Total tax liability [8]:						
Number of returns	100,148,024	102,899,991	104,361,703	105,651,541	107,288,652	1.5
Amount	965,374,801	1,051,971,188	1,106,695,572	1,250,332,103	1,310,217,474	4.8
Income tax withheld:						
Number of returns	120,134,277	121,393,087	126,350,376	126,606,913	129,050,127	1.9
Amount	827,302,476	875,470,232	970,608,529	1,023,112,148	1,058,455,303	3.5
Estimated tax payments:						
Number of returns	10,139,259	9,547,968	9,259,317	9,275,669	9,274,202	[3]
Amount	224,536,503	221,801,067	232,953,108	261,962,988	289,350,412	10.5
Making work pay credit:						
Number of returns	100,994,053	105,809,553	[5] 2,521,153	[5] 904,213	N/A	[6]
Amount	50,687,027	54,328,950	[5] 1,140,527	[5] 397,174	N/A	[6]

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Current dollars					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit:						
Number of returns	27,041,498	27,367,757	27,911,726	27,848,264	28,821,785	3.5
Amount	59,239,462	59,562,031	62,906,161	64,128,627	68,081,720	6.2
Nontaxable combat pay election:						
Number of returns	22,029	23,958	17,029	15,457	9,967	-35.5
Amount	341,179	339,350	189,123	184,518	152,284	-17.5
Additional child tax credit:						
Number of returns	21,290,682	20,979,862	21,151,049	20,533,173	20,727,634	0.9
Amount	27,499,364	27,754,241	28,584,836	27,717,367	27,855,164	0.5
American opportunity credit:						
Number of returns	8,836,029	11,979,099	12,823,967	9,972,160	10,399,178	4.3
Amount	7,612,351	10,620,383	11,516,924	8,805,984	9,252,951	5.1
Payment with an extension request:						
Number of returns	1,304,953	1,457,793	1,572,291	1,851,870	1,867,825	0.9
Amount	49,625,940	68,878,004	64,241,359	104,569,724	100,656,094	-3.7
Excess social security tax withheld:						
Number of returns	1,105,071	1,204,270	1,347,372	1,384,900	1,357,741	-2.0
Amount	1,930,124	2,098,214	1,618,095	1,697,065	2,520,819	48.5
Form 4136 - Fuels tax credit:						
Number of returns	323,330	354,848	481,731	282,904	351,572	24.3
Amount	93,907	158,669	354,812	138,483	167,708	21.1
Other payments: Form 2439 - Regulated investment company credit:						
Number of returns	8,658	8,671	153,422	31,824	8,724	-72.6
Amount	35,695	98,333	1,315,490	137,497	63,529	-53.8
Form 8885 - Health insurance credit:						
Number of returns	11,836	16,174	19,943	11,754	13,693	16.5
Amount	36,989	31,149	53,721	24,548	52,281	113.0
Form 8801 - Refundable prior-year minimum tax credit:						
Number of returns	240,844	263,847	223,829	220,916	3,289	-98.5
Amount	2,557,056	812,206	643,317	553,130	7,832	-98.6
First-time homebuyer credit:						
Number of returns	1,380,392	334,422	16,209	N/A	N/A	[6]
Amount	9,763,743	2,285,948	117,834	N/A	N/A	[6]
Total payments:						
Number of returns	132,753,706	135,487,961	136,966,083	136,561,943	138,827,397	1.7
Amount	1,261,563,761	1,325,416,423	1,376,712,517	1,493,291,607	1,556,654,116	4.2
Overpayment, total:						
Number of returns	112,382,258	113,568,220	116,360,446	114,811,407	115,557,210	0.6
Amount	381,458,887	373,431,750	375,640,365	367,984,216	383,862,380	4.3
Overpayment refunded:						
Number of returns	109,402,781	110,706,225	113,472,680	111,861,777	112,747,598	0.8
Amount	333,096,000	326,054,483	325,837,815	314,028,757	320,596,496	2.1
Refund credited to next year:						
Number of returns	4,612,597	4,114,885	4,041,409	3,926,808	3,812,435	-2.9
Amount	48,362,887	47,377,267	49,802,539	53,955,460	63,265,884	17.3
Tax due at time of filing:						
Number of returns	22,356,865	23,889,539	23,664,786	24,915,734	26,480,680	6.3
Amount	86,129,753	100,792,322	105,520,550	125,864,771	138,444,235	10.0
Predetermined estimated tax penalty:						
Number of returns	6,548,380	6,670,019	6,702,687	7,619,267	8,543,611	12.1
Amount	859,826	805,807	768,147	840,059	1,018,498	21.2

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>140,494,127</b>	<b>142,892,051</b>	<b>145,370,240</b>	<b>144,928,472</b>	<b>147,351,299</b>	<b>1.7</b>
Electronically filed returns	98,358,434	111,559,553	118,920,586	121,314,249	125,317,980	3.3
Form 1040 returns	84,144,965	84,071,480	84,189,061	83,631,395	84,654,613	1.2
Electronically filed returns	54,252,971	62,427,066	66,003,531	67,402,503	69,350,524	2.9
Form 1040A returns	39,563,588	40,810,489	38,598,005	38,243,922	39,406,366	3.0
Electronically filed returns	32,862,236	35,419,288	34,207,257	34,305,758	35,890,253	4.6
Form 1040EZ returns	16,785,574	18,010,081	22,583,173	23,053,156	23,290,320	1.0
Electronically filed returns	11,243,227	13,713,200	18,709,798	19,605,988	20,077,203	2.4
Salaries and wages:						
Number of returns	116,668,680	117,820,074	119,559,706	119,851,043	122,189,100	2.0
Amount	3,477,811,388	3,499,610,531	3,518,529,596	3,586,430,046	3,633,771,539	1.3
Taxable interest:						
Number of returns	57,811,427	55,130,125	52,067,484	47,972,509	44,920,763	-6.4
Amount	102,377,352	83,699,785	69,791,791	63,625,278	56,480,758	-11.2
Tax-exempt interest [2]:						
Number of returns	6,255,546	6,103,182	5,988,308	5,954,819	5,987,263	0.5
Amount	44,834,921	45,061,971	42,414,530	40,447,383	38,215,479	-5.5
Ordinary dividends:						
Number of returns	29,287,816	28,007,627	27,762,355	27,974,976	27,688,374	-1.0
Amount	99,609,291	110,035,532	113,079,492	148,203,361	120,635,625	-18.6
Qualified dividends [2]:						
Number of returns	25,412,544	25,049,470	25,154,875	25,490,820	25,493,503	[3]
Amount	75,301,769	81,824,579	82,519,085	116,335,529	88,703,207	-23.8
State income tax refunds:						
Number of returns	23,444,210	21,828,587	22,115,674	22,005,269	21,309,106	-3.2
Amount	18,473,252	16,459,573	15,998,112	15,630,060	15,629,012	[3]
Alimony received:						
Number of returns	438,103	439,196	436,725	440,401	436,667	-0.8
Amount	5,375,622	5,273,135	5,100,145	5,086,219	5,179,562	1.8
Business or profession net income less loss:						
Number of returns	22,111,784	22,505,698	22,917,874	23,034,725	23,529,912	2.1
Amount	149,288,743	160,231,166	164,421,741	173,131,212	169,513,213	-2.1
Net capital gain less loss:						
Number of returns	19,539,842	20,159,535	20,271,888	20,241,430	20,539,234	1.5
Amount	140,881,968	218,110,685	218,047,389	353,255,713	271,275,902	-23.2
Capital gain distributions reported on Form 1040:						
Number of returns	750,663	1,155,754	1,882,192	2,479,539	3,454,143	39.3
Amount	219,767	360,513	1,032,877	1,261,543	3,483,234	176.1
Sales of property other than capital assets, net gain less loss:						
Number of returns	1,787,663	1,977,152	1,976,199	2,039,106	2,138,829	4.9
Amount	-10,985,669	-10,836,954	-8,396,536	-5,326,100	577,590	-110.8
Total IRA distributions [2]:						
Number of returns	10,523,386	13,498,285	13,729,093	13,882,102	14,051,217	1.2
Amount	109,160,052	174,232,070	152,945,189	154,834,227	146,236,814	-5.6
Taxable IRA distributions:						
Number of returns	9,659,133	12,517,280	13,008,887	13,195,644	13,331,179	1.0
Amount	82,390,438	116,506,565	126,274,951	131,350,860	119,866,640	-8.7
Total pensions and annuities [2]:						
Number of returns	28,408,058	28,889,557	28,981,205	29,516,878	30,013,724	1.7
Amount	501,366,632	528,294,959	529,187,607	555,079,344	588,224,047	6.0
Taxable pensions and annuities:						
Number of returns	26,020,252	26,596,737	26,757,165	27,289,708	27,755,892	1.7
Amount	318,888,361	334,856,674	337,699,220	348,630,745	358,394,543	2.8

Footnotes at end of table.



**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.:						
Number of returns	16,432,633	16,503,383	16,767,784	17,208,948	17,408,198	1.2
Amount	234,584,252	267,226,910	282,403,228	349,037,192	344,299,364	-1.4
Farm net income less loss:						
Number of returns	1,924,214	1,909,242	1,867,209	1,835,687	1,812,920	-1.2
Amount	-8,589,431	-7,033,740	-5,579,444	-3,148,370	-4,376,134	39.0
Unemployment compensation:						
Number of returns	11,298,837	14,936,508	13,170,985	11,342,361	9,287,183	-18.1
Amount	50,906,824	72,092,303	53,680,240	40,543,047	29,137,643	-28.1
Total social security benefits [2]:						
Number of returns	24,589,713	25,422,847	25,837,226	26,480,552	27,070,833	2.2
Amount	278,541,909	286,484,333	285,124,660	299,666,735	310,630,063	3.7
Taxable social security benefits:						
Number of returns	15,320,332	16,180,397	16,785,141	17,772,267	18,507,324	4.1
Amount	106,428,933	114,355,922	117,148,289	127,260,685	136,547,389	7.3
Foreign-earned income exclusion [4]:						
Number of returns	396,405	415,519	445,276	475,386	470,341	-1.1
Amount	14,906,743	15,481,625	16,305,201	16,865,833	16,286,360	-3.4
Net operating loss [4]:						
Number of returns	1,119,575	1,147,033	1,229,118	1,294,259	1,211,607	-6.4
Amount	75,611,862	86,662,540	98,247,252	107,611,229	106,083,806	-1.4
Cancellation of debt [4]:						
Number of returns	490,846	634,797	699,605	769,859	770,756	0.1
Amount	5,554,740	6,191,385	8,016,693	7,071,639	5,619,327	-20.5
Taxable health savings account distributions [4]:						
Number of returns	N/A	266,188	317,328	213,243	267,570	25.5
Amount	N/A	270,258	220,976	139,305	195,935	40.7
Gambling earnings [4]:						
Number of returns	1,768,442	1,841,697	1,903,153	1,925,505	1,918,174	-0.4
Amount	14,488,638	15,100,717	15,406,910	16,639,478	16,822,787	1.1
Other income less loss [4]:						
Number of returns	6,487,936	6,666,372	6,508,046	6,635,318	6,809,924	2.6
Amount	19,083,453	20,760,991	19,786,154	21,295,038	20,859,887	-2.0
Total income:						
Number of returns	140,040,871	142,244,789	144,763,632	144,519,302	146,879,226	1.6
Amount	4,716,269,314	4,921,127,788	4,938,109,371	5,255,639,891	5,181,543,644	-1.4
Educator expenses:						
Number of returns	3,841,466	3,614,291	3,824,221	3,790,352	3,837,716	1.2
Amount	591,342	548,578	559,227	545,172	541,151	-0.7
Certain business expenses of reservists, performing artists, etc.:						
Number of returns	142,530	131,619	147,661	143,148	156,555	9.4
Amount	340,124	283,549	301,230	296,404	329,452	11.1
Health savings account deduction:						
Number of returns	946,436	1,004,561	1,019,297	1,083,379	1,194,511	10.3
Amount	1,577,927	1,746,200	1,788,525	1,909,663	2,085,524	9.2
Moving expenses:						
Number of returns	856,242	1,002,314	1,028,503	1,136,801	1,244,377	9.5
Amount	1,279,529	1,603,304	1,703,073	1,757,338	1,998,273	13.7
Deductible part of self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	14,523,979	14,492,955	15,120,845	15,671,915	15,663,150	-0.1
Payments to a Keogh plan:						
Number of returns	922,981	909,977	917,136	923,165	954,877	3.4
Amount	11,491,243	11,334,772	11,321,219	11,866,261	12,574,526	6.0

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance:						
Number of returns	3,625,543	3,830,684	3,847,203	3,902,030	3,995,573	2.4
Amount	13,296,675	13,990,379	14,261,296	14,614,574	15,229,756	4.2
Penalty on early withdrawal of savings:						
Number of returns	1,204,856	1,102,394	944,285	769,136	690,780	-10.2
Amount	206,584	213,553	267,966	259,723	124,136	-52.2
Alimony paid adjustment:						
Number of returns	570,110	596,538	583,411	623,082	651,544	4.6
Amount	5,998,895	6,244,856	6,197,159	6,349,579	6,600,134	3.9
Total taxpayer IRA adjustment:						
Number of returns	2,587,823	2,583,178	2,562,814	2,575,337	2,713,320	5.4
Amount	6,834,333	6,860,433	6,417,126	6,713,287	7,279,834	8.4
Student loan interest deduction:						
Number of returns	9,718,995	10,119,216	10,051,849	10,764,802	11,460,120	6.5
Amount	5,082,155	5,451,719	5,620,607	6,086,318	6,519,565	7.1
Tuition and fees deduction:						
Number of returns	2,422,642	1,997,005	1,933,121	2,112,590	1,892,785	-10.4
Amount	3,323,069	2,616,882	2,504,563	2,667,517	2,435,879	-8.7
Domestic production activities deduction:						
Number of returns	490,677	615,952	637,859	659,401	717,374	8.8
Amount	3,472,210	5,200,773	5,226,483	6,350,670	6,301,124	-0.8
Archer medical savings account deduction:						
Number of returns	8,464	6,276	7,460	4,740	3,391	-28.5
Amount	7,956	6,393	6,766	3,945	3,267	-17.2
Foreign housing deductions:						
Number of returns	7,945	2,761	5,531	8,055	4,344	-46.1
Amount	82,749	44,501	57,531	77,430	46,430	-40.0
Other adjustments:						
Number of returns	161,638	144,127	153,280	148,885	141,877	-4.7
Amount	731,706	883,368	896,966	1,112,450	765,034	-31.2
Total statutory adjustments:						
Number of returns	34,764,363	35,260,684	35,683,176	36,623,399	37,665,545	2.8
Amount	68,840,477	71,522,217	72,250,581	76,282,246	78,497,233	2.9
Adjusted gross income or loss (AGI): Amount	4,647,428,838	4,849,605,571	4,865,858,790	5,179,357,644	5,103,046,410	-1.5
Total itemized deductions:						
Number of returns	45,695,736	46,644,509	46,293,834	45,581,697	44,330,496	-2.7
Amount	733,582,130	729,416,814	708,016,686	705,004,811	667,000,453	-5.4
Total standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	455,685,277	442,768,987	446,640,462	453,856,379	476,234,531	4.9
Basic standard deduction:						
Number of returns	92,268,979	93,678,175	96,619,312	97,208,513	100,898,698	3.8
Amount	432,295,387	429,901,021	433,393,901	440,348,691	461,875,871	4.9
Additional standard deduction:						
Number of returns	12,740,860	12,679,683	13,211,438	13,701,861	14,286,968	4.3
Amount	12,952,676	12,596,822	13,226,777	13,494,218	14,356,441	6.4
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	20,532,964	400,690	[5] 23,790	[5] 19,148	N/A	[6]
Amount	10,557,431	271,144	[5] 9,870	[5] 8,871	N/A	[6]
AGI less deductions:						
Number of returns	121,635,282	124,962,697	126,697,521	126,736,118	128,744,167	1.6
Amount	3,623,936,215	3,829,027,391	3,862,984,209	4,166,890,613	4,109,151,591	-1.4
Number of exemptions	284,239,508	287,678,582	289,305,821	287,733,123	289,929,032	0.8
Exemption amount	627,099,621	629,059,777	621,707,196	621,758,310	621,617,860	[3]

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income:						
Number of returns	104,160,741	107,304,398	108,649,479	108,995,860	110,502,800	1.4
Amount	3,100,784,837	3,298,561,546	3,338,883,361	3,639,458,038	3,584,639,998	-1.5
Capital construction fund reduction:						
Number of returns	2,400	2,597	170	157	142	-9.6
Amount	30,871	22,226	29,246	61,947	57,088	-7.8
Tax from table, rate schedules, etc.:						
Number of returns	103,467,697	106,601,255	107,626,808	108,081,852	109,535,332	1.3
Amount	580,994,575	622,158,150	632,523,532	698,959,766	710,258,270	1.6
Additional taxes:						
Number of returns	11,396	17,718	9,895	7,695	7,449	-3.2
Amount	19,935	17,941	24,220	6,327	7,561	19.5
Alternative minimum tax:						
Number of returns	3,827,562	4,019,538	4,248,183	4,224,741	3,940,304	-6.7
Amount	13,759,768	16,463,138	17,710,076	18,651,189	15,390,782	-17.5
Income tax before credits:						
Number of returns	103,502,636	106,631,729	107,660,923	108,117,666	109,571,667	1.3
Amount	594,774,278	638,639,230	650,257,829	717,675,089	725,681,379	1.1
Child care credit:						
Number of returns	6,286,241	6,338,315	6,332,814	6,339,717	6,315,706	-0.4
Amount	2,021,559	2,036,954	1,990,429	1,941,939	1,941,047	[3]
Credit for elderly or disabled:						
Number of returns	63,526	98,345	111,863	67,430	76,856	14.0
Amount	5,018	9,369	9,393	5,353	5,327	-0.5
Education credits:						
Number of returns	10,598,706	11,922,884	12,054,606	10,079,053	10,196,811	1.2
Amount	6,603,678	7,406,453	7,185,654	5,988,924	5,974,079	-0.2
Residential energy credit:						
Number of returns	6,711,683	7,155,888	3,642,988	2,225,307	3,036,039	36.4
Amount	3,548,370	3,701,135	973,853	720,865	905,612	25.6
Foreign tax credit:						
Number of returns	6,309,847	6,661,896	6,904,440	7,096,246	7,487,567	5.5
Amount	7,958,622	9,126,613	9,559,052	10,879,480	11,356,732	4.4
Child tax credit:						
Number of returns	23,563,012	23,579,773	23,136,250	22,889,677	22,563,277	-1.4
Amount	17,316,763	17,088,517	16,321,189	15,780,636	15,282,438	-3.2
Retirement savings contributions credit:						
Number of returns	6,253,195	6,130,006	6,394,950	6,925,814	7,411,730	7.0
Amount	633,593	617,263	649,406	684,637	739,057	7.9
Mortgage interest credit:						
Number of returns	44,686	41,733	45,763	46,653	58,410	25.2
Amount	26,924	30,695	31,884	37,169	41,363	11.3
Adoption credit:						
Number of returns	80,676	97,084	47,956	31,786	55,036	73.1
Amount	169,684	723,487	354,697	101,989	128,825	26.3
General business credit:						
Number of returns	292,508	462,320	487,030	466,097	462,100	-0.9
Amount	975,719	1,299,883	1,398,408	1,468,710	1,719,746	17.1
Prior-year minimum tax credit:						
Number of returns	319,646	259,546	256,192	262,061	322,422	23.0
Amount	462,502	397,646	328,425	389,236	563,719	44.8
Alternative motor vehicle credit:						
Number of returns	75,752	66,503	7,391	7,241	3,994	-44.8
Amount	83,686	56,025	8,281	11,484	7,053	-38.6

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit:						
Number of returns	3,241	3,136	906	1,958	308	-84.3
Amount	1,536	1,766	583	2,773	426	-84.6
Alternative fuel vehicle refueling property credit:						
Number of returns	1,006	984	3,456	8,104	13,389	65.2
Amount	1,109	693	1,511	4,657	3,694	-20.7
Qualified plug-in electric vehicle credit:						
Number of returns	22,571	211	12,248	25,061	43,009	71.6
Amount	78,837	680	44,313	79,127	129,658	63.9
Total credits [7]:						
Number of returns	46,444,316	48,092,456	46,290,170	44,569,999	45,659,219	2.4
Amount	39,898,052	41,739,415	38,515,780	38,111,663	38,809,602	1.8
Income tax after credits:						
Number of returns	90,699,226	93,480,314	95,020,390	96,302,736	97,731,379	1.5
Amount	554,876,227	596,899,815	611,742,049	679,563,426	686,871,777	1.1
Self-employment tax:						
Number of returns	17,436,420	17,668,446	18,258,546	18,671,438	18,874,760	1.1
Amount	29,042,706	28,980,662	26,892,715	27,759,355	31,163,560	12.3
Social security, Medicare tax on tip income not reported:						
Number of returns	164,103	132,436	111,713	111,916	128,848	15.1
Amount	13,859	13,962	10,218	10,581	17,082	61.4
Uncollected social security tax:						
Number of returns	83,076	29,849	40,721	39,328	42,198	7.3
Amount	22,104	7,698	8,727	9,748	10,979	12.6
Tax on qualified retirement plans:						
Number of returns	5,874,254	5,921,264	5,706,635	5,613,766	5,726,292	2.0
Amount	3,237,302	3,487,820	3,311,535	3,177,955	3,296,070	3.7
Advanced earned income credit payments:						
Number of returns	123,251	119,541	[5] 11,066	[5] 1,998	N/A	[6]
Amount	46,009	42,937	[5] 7,594	[5] 998	N/A	[6]
Household employment taxes:						
Number of returns	207,338	201,661	206,322	198,535	202,208	1.9
Amount	633,564	580,434	548,037	524,341	604,891	15.4
First-time homebuyer credit repayment:						
Number of returns	4,029	958,589	716,559	877,513	830,760	-5.3
Amount	11,405	337,194	259,790	307,601	249,676	-18.8
Recapture taxes:						
Number of returns	16,492	21,336	5,018	2,527	24,106	853.9
Amount	115,749	146,113	8,261	1,452	28,196	1,842.0
COBRA premium assistance recapture:						
Number of returns	3,005	902	4,534	4,393	1,318	-70.0
Amount	3,868	2,594	1,128	3,448	1,082	-68.6
Total tax liability [8]:						
Number of returns	100,148,024	102,899,991	104,361,703	105,651,541	107,288,652	1.5
Amount	588,284,461	630,678,170	643,053,790	711,628,972	735,251,108	3.3
Income tax withheld:						
Number of returns	120,134,277	121,393,087	126,350,376	126,606,913	129,050,127	1.9
Amount	504,145,324	524,862,249	563,979,389	582,306,288	593,970,428	2.0
Estimated tax payments:						
Number of returns	10,139,259	9,547,968	9,259,317	9,275,669	9,274,202	[3]
Amount	136,829,069	132,974,261	135,359,156	149,096,749	162,373,969	8.9
Making work pay credit:						
Number of returns	100,994,053	105,809,553	[5] 2,521,153	[5] 904,213	N/A	[6]
Amount	30,887,890	32,571,313	[5] 662,712	[5] 226,052	N/A	[6]

Footnotes at end of table.

**Table A. All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2009–2013—Continued**

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

Item [1]	Constant 1990 dollars [9]					Percentage change, 2012 to 2013
	2009	2010	2011	2012	2013	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit:						
Number of returns	27,041,498	27,367,757	27,911,726	27,848,264	28,821,785	3.5
Amount	36,099,611	35,708,652	36,552,098	36,498,934	38,205,230	4.7
Nontaxable combat pay election:						
Number of returns	22,029	23,958	17,029	15,457	9,967	-35.5
Amount	207,909	203,447	109,891	105,019	85,457	-18.6
Additional child tax credit:						
Number of returns	21,290,682	20,979,862	21,151,049	20,533,173	20,727,634	0.9
Amount	16,757,687	16,639,233	16,609,434	15,775,394	15,631,405	-0.9
American opportunity credit:						
Number of returns	8,836,029	11,979,099	12,823,967	9,972,160	10,399,178	4.3
Amount	4,638,849	6,367,136	6,691,995	5,011,943	5,192,453	3.6
Payment with an extension request:						
Number of returns	1,304,953	1,457,793	1,572,291	1,851,870	1,867,825	0.9
Amount	30,241,280	41,293,767	37,327,925	59,516,064	56,484,901	-5.1
Excess social security tax withheld:						
Number of returns	1,105,071	1,204,270	1,347,372	1,384,900	1,357,741	-2.0
Amount	1,176,188	1,257,922	940,206	965,888	1,414,601	46.5
Form 4136 - Fuels tax credit:						
Number of returns	323,330	354,848	481,731	282,904	351,572	24.3
Amount	57,225	95,125	206,166	78,818	94,112	19.4
Other payments: Form 2439 - Regulated investment company credit:						
Number of returns	8,658	8,671	153,422	31,824	8,724	-72.6
Amount	21,752	58,953	764,375	78,257	35,650	-54.4
Form 8885 - Health insurance credit:						
Number of returns	11,836	16,174	19,943	11,754	13,693	16.5
Amount	22,541	18,674	31,215	13,972	29,338	110.0
Form 8801 - Refundable prior-year minimum tax credit:						
Number of returns	240,844	263,847	223,829	220,916	3,289	-98.5
Amount	1,558,230	486,934	373,804	314,815	4,395	-98.6
First-time homebuyer credit:						
Number of returns	1,380,392	334,422	16,209	N/A	N/A	[6]
Amount	5,949,874	1,370,472	68,468	N/A	N/A	[6]
Total payments:						
Number of returns	132,753,706	135,487,961	136,966,083	136,561,943	138,827,397	1.7
Amount	768,777,429	794,614,162	799,949,167	849,909,850	873,543,275	2.8
Overpayment, total:						
Number of returns	112,382,258	113,568,220	116,360,446	114,811,407	115,557,210	0.6
Amount	232,455,141	223,879,946	218,268,661	209,438,939	215,410,988	2.9
Overpayment refunded:						
Number of returns	109,402,781	110,706,225	113,472,680	111,861,777	112,747,598	0.8
Amount	202,983,547	195,476,309	189,330,514	178,730,084	179,908,247	0.7
Refund credited to next year:						
Number of returns	4,612,597	4,114,885	4,041,409	3,926,808	3,812,435	-2.9
Amount	29,471,595	28,403,637	28,938,140	30,708,856	35,502,741	15.6
Tax due at time of filing:						
Number of returns	22,356,865	23,889,539	23,664,786	24,915,734	26,480,680	6.3
Amount	52,486,138	60,427,052	61,313,510	71,636,182	77,690,368	8.5
Predetermined estimated tax penalty:						
Number of returns	6,548,380	6,670,019	6,702,687	7,619,267	8,544,048	12.1
Amount	523,965	483,098	446,338	478,121	571,618	19.6

N/A—Not applicable.

[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] Less than 0.05 percent.

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

[5] Data from prior-year returns.

[6] Percentage not computed.

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

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

[9] 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; 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.

Source: IRS, Statistics of Income Division, Publication 1304, August 2015.

**Figure 1. General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$10,000 \$11,500
	Head of household	under 65 65 or older	\$12,850 \$14,350
Married with a child and living apart from spouse during the last six months of 2013	Head of household	under 65 65 or older	\$12,850 \$14,350
Married and living with spouse at the end of 2013 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,000 \$21,200 \$22,400
	Married, separate return	any age	\$3,900
Married, not living with spouse at the end of 2013 (or on the date spouse died)	Married, joint or separate return	any age	\$3,900
Widowed in 2011 or 2012 and not remarried in 2013	Single	under 65 65 or older	\$10,000 \$11,500
	Head of household	under 65 65 or older	\$12,850 \$14,350
	Qualifying widow(er) with dependent child	under 65 65 or older	\$16,100 \$17,300

## Requirements for Filing

The filing requirements for Tax Year 2013 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included 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 your main home (even if a 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 2013 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 taxpayer owed this tax, then taxpayer could have filed only Form 5329);

- Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Schedule H);
  - Social security or Medicare tax on unreported tip income;
  - Recapture of first-time homebuyer credit;
  - 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 HSA, Archer MSA, or Medicare Advantage MSA distributions;

## 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 \$6,100, or
- Unearned income was over \$1,000, or
- Gross income was more than the larger of (a) \$1,000 or (b) earned income (up to \$5,750) plus \$350.

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

- Earned income was more than \$7,600 (\$9,100 if 65 or older and blind), or
- Unearned income was more than \$2,500 (\$4,000 if 65 or older and blind), or
- Gross income was more than \$2,500 (\$4,000 if 65 or older and blind), or the total of earned income (up to \$5,750) plus \$1,850 (\$3,350 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 \$6,100, or
- Unearned income was over \$1,000, or
- Gross income was more than the larger of \$1,000 or earned income (up to \$5,750) plus \$350.

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

- Earned income was more than \$7,300 (\$8,500 if 65 or older and blind), or
- Unearned income was more than \$2,200 (\$3,400 if 65 or older and blind), or
- Gross income was more than \$2,200 (\$3,400 if 65 or older and blind), or the total of earned income (up to \$5,750) plus \$1,550 (\$2,750 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

3. had net earnings from self-employment of at least \$400; or
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.

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



## Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for Tax Year 2013 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.

### Additional Medicare Tax

New for 2013 is a 0.9 percent additional Medicare Tax that was applied to Medicare wages, railroad retirement compensation, and self-employment income in excess of \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single or head of household filers.

### Adoption Credit

For Tax Year 2013, the maximum credit amount increased from \$12,650 to \$12,970. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$194,580 and completely phased out for modified adjusted gross income of \$234,580 or more.

### Alternative Minimum Tax

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

### Archer Medical Savings Account (MSA) Deduction

For Tax Year 2013, the maximum deduction increased from \$2,047.50 (\$4,725.00 for a family) to \$2,080.00 (\$4,837.50 for a family).

### Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children increased to \$487 in 2013 from \$475 in 2012. For these taxpayers, earned income and AGI had to be less than \$14,340 (\$19,680 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,169 to \$3,250 and, for taxpayers with two qualifying children, the maximum credit increased from \$5,236 to \$5,372. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$37,870 (\$43,210 for married filing jointly) for one qualifying child, or less than \$43,038 (\$48,378 for married filing jointly) for two

qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$5,891 to \$6,044. For these taxpayers, earned income and AGI had to be less than \$46,227 (\$51,567 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit increased to \$3,300 for the year.

### Education Credits

There were two education credits available: the Lifetime Learning credit; and the American Opportunity credit. The Lifetime Learning credits' AGI phaseout amounts were increased. The Lifetime Learning credits phased out for taxpayers with AGI between \$53,000 and \$63,000 (\$107,000 and \$127,000 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 latter were the same as 2012.

### Exemption Amount

For Tax Year 2013, the exemption amount increased \$100 to \$3,900 due to mandated indexing for inflation. The exemption amount was limited if the taxpayer's adjusted gross income was more than \$150,000 for married filing separately, \$250,000 for single, \$275,000 for head of household, and \$300,000 for married filing jointly. There was no such limitation in 2012.

### Filing Status for Same-Sex Married Couples

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

### Foreign-Earned Income Exclusion

For 2013, the exclusion increased to \$97,600 from \$95,100 in 2012.

### Foreign Housing Deduction

For 2013, the foreign housing deduction was limited to \$29,280 for most locations. In 2012, the deduction was limited to \$28,530.

### Health Savings Account Deduction

A deduction for contributions to a health savings account was limited to \$3,250; \$6,450 for family coverage. This was an increase from \$3,100 (\$6,250 for family coverage) in 2012. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older).



**Household Employment Tax**

Taxpayers paying domestic employees more than \$1,800 annually, generally had to pay social security, Medicare and Federal unemployment (FUTA) taxes for these employees by filing Schedule H, Household Employment Taxes, with their income tax return. For 2013, the FUTA tax rate was 6.0 percent. Also for 2013, the rate for the employee portion of social security tax reverted back to 6.2 percent from 4.2 percent, while the employer portion remained at 6.2 percent. 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.

**Individual Retirement Arrangement Deduction**

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$95,000 and \$115,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$59,000 and \$69,000 for single filers, heads of households, or married filing separately taxpayers living apart. This was up from \$92,000 and \$112,000 for married filing jointly or surviving spouses and \$58,000 and \$68,000 for single filers, heads of households, or married filing separately taxpayers living apart in 2012. 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 \$178,000 and \$188,000, up from \$173,000 and \$183,000 in 2012. These were limited to the lesser of \$5,500 (\$5,000 in 2012), \$11,000 (\$10,000 in 2012) 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 any taxpayer was over age 50 these limits were \$1,000 higher per taxpayer.

**Itemized Deductions**

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

**Medical and Dental Expenses Deduction**

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

**Net Capital Gain and Qualified Dividends Tax Rate**

The 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for 2013 for certain high

taxable income taxpayers. To be subject to this higher rate, taxpayers' taxable income had to exceed \$225,000 for married filing separately filers, \$450,000 for married filing jointly filers, \$425,000 for head of household filers, and \$400,000 for single filers.

**Net Investment Income Tax**

New for 2013, 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 or head of household filers.

**Penalty Tax on Qualified Retirement Plans**

Contributions to an IRA in excess of the legal limitation for the year, the lesser of \$5,500 (\$5,000 in 2012), \$11,000 (\$10,000 in 2012) 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 age 50 these limits were \$1,000 higher per taxpayer.

**Prior-Year Minimum Tax Credit**

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

**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 \$29,500 if single, qualified widow(er) or married filing separately (\$44,250 if head of household, \$59,000 if married filing jointly). In 2012, AGI had to be less than \$28,750 (\$43,125 if head of household, \$57,500 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 \$17,750 (\$26,525 if head of household and \$35,500 for joint returns). These cutoffs for the maximum credit for 2012 were \$17,250 (\$25,875 and \$34,500, respectively).

**Self-Employment Tax**

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 reverted back to 12.4 percent from 10.4 percent.

**Social Security and Medicare Taxes**

For 2013, the maximum wages subject to social security tax was \$113,700 up from \$110,100 for 2012. 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.

**Standard Deduction**

Due to normal inflationary adjustments, the standard deduction, which could be claimed by people who did not itemize deductions on Schedule A of Form 1040, was higher for 2013 than it was for 2012. The amount that could be claimed depended on filing status, whether the taxpayer was age 65 or older or blind, and whether the taxpayer could be claimed as a dependent by another person. For 2013, the standard deduction increased to \$12,200 for joint filers, up from \$11,900 for 2012. For single filers and married filing separate filers, the deduction amount increased to \$6,100, up from \$5,950. For head of household filers, the deduction was \$8,950, up from \$8,700.

**Tax Rates**

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

- Single returns with taxable income greater than \$400,000;
- Married filing jointly returns with taxable income greater than \$450,000;
- Married filing separately returns with taxable income greater than \$225,000; and
- Head of household returns with taxable income greater than \$425,000.